



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

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BAYFIELD HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Bayfield High School

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.

Stephanie Woodley

Full Name of Presiding Member

Signed by:
Stephanie Woodley
C5A0F9D27B470B47

Signature of Presiding Member

Date: 28/06/2023

Mark Jones

Full Name of Principal

Signed by:
Mark Jones
0E6B7E8D23CCF4CD

Signature of Principal

Date: 07/07/2023

Bayfield High School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Stephanie Woodley	Presiding Member	Elected	Sep 2025
Fiona Clarkson	Presiding Member	Elected	Sep 2022
Mark Jones	Principal	ex Officio	
Jane Chrystal	Parent Representative	Elected	Sep 2025
Karen Reader	Parent Representative	Elected	Sep 2025
Andrew Stoddart	Parent Representative	Elected	Sep 2025
Phil Wheeler	Parent Representative	Elected	Sep 2025
Jess Melrose	Staff Representative	Elected	Sep 2025
Caroline Day	Parent Representative	Elected	Sep 2022
Nick Green	Parent Representative	Elected	Sep 2022
Amie Curtis	Parent Representative	Co-opted	Sep 2022
Karola Franklyn	Staff Representative	Elected	Sep 2022
Andrew Lee	Student Representative	Elected	Sep 2023
Marco Brook	Student Representative	Elected	Sep 2022

Bayfield High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	7,563,719	7,498,806	7,233,165
Locally Raised Funds	3	401,705	236,204	572,334
Interest Income		50,655	18,000	19,002
London House	7	130,076	99,535	134,027
		8,146,155	7,852,545	7,958,528
Expenses				
Locally Raised Funds	3	264,058	125,299	369,949
Learning Resources	4	5,599,046	5,650,366	5,638,463
Administration	5	410,533	414,906	375,102
Finance		5,400	-	7,726
Property	6	1,342,739	1,491,168	1,245,807
London House	7	113,723	95,386	106,509
Loss on Disposal of Property, Plant and Equipment		8,169	-	4,161
		7,743,668	7,777,125	7,747,717
Net Surplus for the year		402,487	75,420	210,811
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		402,487	75,420	210,811

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

Bayfield High School

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		1,324,982	1,324,982	1,192,992
Total comprehensive revenue and expense for the year		402,487	75,420	210,811
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		22,224	-	32,187
Board contribution to MOE project		-	-	(111,008)
Equity at 31 December		1,749,693	1,400,402	1,324,982
Accumulated comprehensive revenue and expense		1,749,693	1,400,402	1,324,982
Equity at 31 December		1,749,693	1,400,402	1,324,982

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.

Bayfield High School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	1,016,073	527,604	596,803
Accounts Receivable	9	556,081	424,480	424,480
GST Receivable		108,311	68,014	68,014
Prepayments		18,529	26,675	26,675
Investments	10	1,773,633	1,550,756	1,550,756
Funds Receivable for Capital Works Projects	17	715	-	-
		<u>3,473,342</u>	<u>2,597,529</u>	<u>2,666,728</u>
Current Liabilities				
Accounts Payable	12	672,431	579,722	579,722
Revenue Received in Advance	13	253,454	123,604	123,604
Provision for Cyclical Maintenance	14	170,938	126,751	74,457
Finance Lease Liability	15	27,734	27,293	27,293
Funds held in Trust	16	224,108	87,736	87,736
Funds held for Capital Works Projects	17	192,870	447,086	447,086
Funds Held on Behalf of AltEd & Youth Services Cluster	18	370,611	90,345	288,042
		<u>1,912,146</u>	<u>1,482,537</u>	<u>1,627,940</u>
Working Capital Surplus		1,561,196	1,114,992	1,038,788
Non-current Assets				
Investments	10	-	200,000	200,000
Property, Plant and Equipment	11	478,002	386,222	448,862
		<u>478,002</u>	<u>586,222</u>	<u>648,862</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	271,490	255,813	317,669
Finance Lease Liability	15	18,015	44,999	44,999
		<u>289,505</u>	<u>300,812</u>	<u>362,668</u>
Net Assets		<u>1,749,693</u>	<u>1,400,402</u>	<u>1,324,982</u>
Equity		<u>1,749,693</u>	<u>1,400,402</u>	<u>1,324,982</u>

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

Bayfield High School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,171,402	1,898,806	1,950,780
Locally Raised Funds		331,195	241,705	669,398
Hostel		-	-	100,344
International Students		237,848	94,034	(97,390)
Goods and Services Tax (net)		(40,297)	-	(1,232,242)
Payments to Employees		(1,115,566)	(1,080,287)	(901,720)
Payments to Suppliers		(973,154)	(976,400)	-
Interest Received		54,039	18,000	21,355
Net cash from Operating Activities		665,467	195,858	510,525
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(163,512)	(67,360)	(57,390)
Purchase of Investments		-	-	(500,756)
Proceeds from Sale of Investments		(22,877)	-	-
Net cash (to) Investing Activities		(186,389)	(67,360)	(558,146)
Cash flows from Financing Activities				
Furniture and Equipment Grant		22,224	-	32,187
Finance Lease Payments		(19,860)	-	(22,498)
Funds Administered on Behalf of Third Parties		(62,172)	(197,697)	(135,570)
Net cash (to) Financing Activities		(59,808)	(197,697)	(125,881)
Net increase/(decrease) in cash and cash equivalents		419,270	(69,199)	(173,502)
Cash and cash equivalents at the beginning of the year	8	596,803	596,803	770,305
Cash and cash equivalents at the end of the year	8	1,016,073	527,604	596,803

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.

Bayfield High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

The financial reports 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 14.

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 15. 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.

1.3. Revenue Recognition

Government Grants

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

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

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period 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 programmes 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

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.

1.4. Finance Lease Payments

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

1.5. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks. The carrying amount of cash and cash equivalents represent fair value.

1.6. Accounts Receivable

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

1.7. Investments

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

1.8. 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 to Crown Owned Assets	10–20 years
Furniture and equipment	2–10years
Information and communication technology	3–10years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.9. Impairment of property, plant and equipment

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

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

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

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

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

1.10. Accounts Payable

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

1.11. 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.

1.12. Revenue Received in Advance

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

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

1.13. Funds Held in Trust

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

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

1.14. Funds held for Capital Works

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

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

1.15. 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.16. Provision for Cyclical Maintenance

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

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

The school carries out painting maintenance of the whole school over a 7 to 15 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.

1.17. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	2,022,661	1,812,877	1,877,223
Teachers' Salaries Grants	4,628,095	4,600,000	4,595,202
Use of Land and Buildings Grants	810,896	1,000,000	665,287
Other Government Grants	102,067	85,929	95,453
	<u>7,563,719</u>	<u>7,498,806</u>	<u>7,233,165</u>

The School has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	44,393	38,000	48,513
Curriculum related Activities - Purchase of goods and services	191	1,000	800
Fees for Extra Curricular Activities	140,356	9,200	174,069
Trading	20,090	11,400	19,088
Fundraising & Community Grants	17,170	15,000	13,895
Other Revenue	73,395	67,570	74,538
International Student Fees	106,110	94,034	241,431
	<u>401,705</u>	<u>236,204</u>	<u>572,334</u>
Expenses			
Extra Curricular Activities Costs	144,771	27,793	174,910
Trading	23,355	12,079	20,546
Fundraising & Community Grant Costs	140	1,300	280
International Student - Student Recruitment	15,904	14,650	24,683
International Student - Employee Benefit - Salaries	71,935	57,427	137,664
International Student - Other Expenses	7,953	12,050	11,866
	<u>264,058</u>	<u>125,299</u>	<u>369,949</u>
	<u>137,647</u>	<u>110,905</u>	<u>202,385</u>

Surplus for the year Locally raised funds

During the year the School hosted 6 International students (2021:17)

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	119,038	203,276	121,283
Equipment Repairs	10,564	9,000	6,516
Information and Communication Technology	35,829	31,900	27,516
Employee Benefits - Salaries	5,284,206	5,260,190	5,342,636
Staff Development	13,381	16,000	5,498
Depreciation	136,028	130,000	135,014
	<u>5,599,046</u>	<u>5,650,366</u>	<u>5,638,463</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,656	8,656	8,404
Board Fees	3,350	3,800	3,020
Board Expenses	14,926	25,700	11,148
Communication	6,973	8,000	7,265
Consumables	41,015	53,500	38,730
Operating Lease	6,998	13,000	1,263
Other	52,655	53,250	44,301
Employee Benefits - Salaries	257,152	230,000	241,538
Insurance	12,735	13,300	12,650
Service Providers, Contractors and Consultancy	6,073	5,700	6,783
	<u>410,533</u>	<u>414,906</u>	<u>375,102</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	27,273	18,000	18,191
Consultancy and Contract Services	124,522	116,000	111,723
Cyclical Maintenance Provision	94,760	63,168	194,381
Heat, Light and Water	108,744	92,100	84,330
Rates	22,910	25,500	21,769
Repairs and Maintenance	36,771	54,400	44,522
Use of Land and Buildings	810,896	1,000,000	665,287
Security	16,401	13,000	12,425
Employee Benefits - Salaries	100,462	109,000	93,179
	<u>1,342,739</u>	<u>1,491,168</u>	<u>1,245,807</u>

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

7. London House Learning Centre

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Operations Grant - Ministry of Education	121,144	94,535	93,014
Other Grants - Ministry of Education	8,932	5,000	41,013
	<u>130,076</u>	<u>99,535</u>	<u>134,027</u>
Expenses			
Employee Benefits - Salaries	23,344	23,670	38,433
Other Expenses	90,379	71,716	68,076
	<u>113,723</u>	<u>95,386</u>	<u>106,509</u>
<i>Surplus for the year</i>	<u>16,353</u>	<u>4,149</u>	<u>27,518</u>

The use of the London Street property for the Centre training is included in the Property expenses in Note 6. The London House Learning Centre is a business unit of the School. Its operation is governed by the Board of Trustees of Bayfield High School in accordance with a Memorandum of Understanding with the Ministry of Education dated 12 March 2018.

London House Learning Centre has opted in to the donations scheme for this year. Total amount received was \$3,000.

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,016,073	527,604	596,803
Cash and cash equivalents for Statement of Cash Flows	<u>1,016,073</u>	<u>527,604</u>	<u>596,803</u>

Of the \$1,016,073 Cash and Cash Equivalents, \$77,945 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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.

Of the \$1,016,073 Cash and Cash Equivalents, \$370,611 is held by the School on behalf of the AltEd & Youth Services cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	1,000	2,901	2,901
Receivables from the Ministry of Education	151,882	16,015	16,015
Interest Receivable	5,852	9,236	9,236
Teacher Salaries Grant Receivable	397,347	396,328	396,328
	<u>556,081</u>	<u>424,480</u>	<u>424,480</u>
Receivables from Exchange Transactions	6,852	12,137	12,137
Receivables from Non-Exchange Transactions	549,229	412,343	412,343
	<u>556,081</u>	<u>424,480</u>	<u>424,480</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,773,633	1,550,756	1,550,756
Non-current Asset			
Long-term Bank Deposits	-	200,000	200,000
Total Investments	<u>1,773,633</u>	<u>1,750,756</u>	<u>1,750,756</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	41,130	26,921	(3,611)	-	(7,775)	56,665
Furniture and Equipment	179,472	71,482	(1,228)	-	(43,621)	206,105
Information and Communication Technology	115,151	66,777	(492)	-	(49,396)	132,040
Textbooks	2,316	1,046	-	-	(1,780)	1,582
Leased Assets	71,055	1,082	-	-	(28,090)	44,047
Library Resources	39,738	6,256	(3,065)	-	(5,366)	37,563
Balance at 31 December 2022	<u>448,862</u>	<u>173,564</u>	<u>(8,396)</u>	<u>-</u>	<u>(136,028)</u>	<u>478,002</u>

The net carrying value of equipment held under a finance lease is \$44,047 (2021: \$71,055)

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	153,781	(97,116)	56,665	141,532	(100,402)	41,130
Furniture and Equipment	638,231	(432,126)	206,105	598,148	(418,676)	179,472
Information and Communication Technology	603,580	(471,540)	132,040	538,837	(423,686)	115,151
Motor Vehicles	59,448	(59,448)	-	59,448	(59,448)	-
Textbooks	31,296	(29,714)	1,582	30,251	(27,935)	2,316
Leased Assets	100,509	(56,462)	44,047	103,031	(31,976)	71,055
Library Resources	164,569	(127,006)	37,563	171,539	(131,801)	39,738
Balance at 31 December	1,751,414	(1,273,412)	478,002	1,642,786	(1,193,924)	448,862

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	227,471	120,857	120,857
Accruals	8,656	17,018	17,018
Employee Entitlements - Salaries	415,820	421,094	421,094
Employee Entitlements - Leave Accrual	20,484	20,753	20,753
	<u>672,431</u>	<u>579,722</u>	<u>579,722</u>
Payables for Exchange Transactions	672,431	579,722	579,722
	<u>672,431</u>	<u>579,722</u>	<u>579,722</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	209,999	78,261	78,261
Other Revenue in Advance	43,455	45,343	45,343
	<u>253,454</u>	<u>123,604</u>	<u>123,604</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	392,126	392,126	231,086
Increase to the Provision During the Year	100,741	63,168	79,501
Other Adjustments	(5,981)	-	114,880
Use of the Provision During the Year	(44,458)	(72,730)	(33,341)
Provision at the End of the Year	<u>442,428</u>	<u>382,564</u>	<u>392,126</u>
Cyclical Maintenance - Current	170,938	126,751	74,457
Cyclical Maintenance - Non current	271,490	255,813	317,669
	<u>442,428</u>	<u>382,564</u>	<u>392,126</u>

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	30,646	32,611	32,611
Later than One Year and no Later than Five Years	19,158	48,980	48,980
Future Finance Charges	(4,055)	(9,299)	(9,299)
	<u>45,749</u>	<u>72,292</u>	<u>72,292</u>
Represented by:			
Finance lease liability - Current	27,734	27,293	27,293
Finance lease liability - Non current	18,015	44,999	44,999
	<u>45,749</u>	<u>72,292</u>	<u>72,292</u>

16. Funds Held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	224,108	87,736	87,736
	<u>224,108</u>	<u>87,736</u>	<u>87,736</u>

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
* MOE WIP Project Combined - 209112, 211186, 206536	402,236	3,025,432	(3,406,279)	-	21,389
Block A Butynol Roof Repairs - 234312	6,920	913	(7,833)	-	-
London House SIP Upgrade - 225261	25,139	-	(22,707)	-	2,432
MOE Gym Window Repair - 234711	4,193	726	(4,919)	-	-
London House SIP Fencing - 225259	8,598	1,240	(9,838)	-	-
2022 5YA Projects - 234768	-	116,562	(62,438)	-	54,124
ER DP's Office Flooding - 236603	-	6,525	(7,240)	-	(715)
LSC Office Project - 218289	-	69,066	-	-	69,066
Canteen Windows Project - 239928	-	45,859	-	-	45,859
Flood in Gym - 239865	-	17,146	(17,146)	-	-
Totals	<u>447,086</u>	<u>3,283,469</u>	<u>(3,538,400)</u>	<u>-</u>	<u>192,155</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	192,870
Funds Receivable from the Ministry of Education	(715)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
* MOE WIP Project Combined - 209112, 211186, 206536	403,180	3,204,200	(3,205,144)	-	402,236
Block A Butynol Roof Repairs - 234312	-	8,220	(1,300)	-	6,920
London House SIP Upgrade - 225261	73,573	-	(48,434)	-	25,139
MOE Gym Window Repair - 234711	-	5,705	(1,512)	-	4,193
London House SIP Fencing - 225259	-	9,398	(800)	-	8,598
Totals	<u>476,753</u>	<u>3,227,523</u>	<u>(3,257,190)</u>	<u>-</u>	<u>447,086</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	447,086
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18. Funds Held on Behalf of AltEd & Youth Services Cluster

Bayfield High School is the lead school and holds funds on behalf of the AltEd & Youth Services cluster.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds held at beginning of the year	288,042	288,042	201,854
<i>Revenue</i>			
Alt Ed Income from Ministry of Education	594,280	594,279	511,530
MOE Enhanced Wellbeing Fund	-	-	70,032
MOE Temp Extn for Students Ageing Out	-	-	58,962
MOE PLD for At Risk Prov Providers	68,378	63,095	27,000
Youth Service Income	60,000	60,000	53,198
Special Circumstance Support	-	5,000	10,000
	<u>722,658</u>	<u>722,374</u>	<u>730,722</u>
Total funds available	1,010,700	1,010,416	932,576
<i>Expenses</i>			
Employee Benefit - Salaries	57,890	59,000	57,640
EWBF Expenses	16,739	85,359	47,768
Learning Providers	374,247	528,000	318,598
TESAO Expenses	-	70,000	66,851
PLD At Risk PP Exp	1,769	8,372	2,460
Other Expenses	34,667	64,540	62,500
Management Alt Ed	50,000	50,000	53,000
Administration Expenses	24,000	24,000	24,000
Support Transition	1,835	5,000	2,127
Other Expenses	78,942	25,800	9,590
	<u>640,089</u>	<u>920,071</u>	<u>644,534</u>
Funds Held at Year End	<u>370,611</u>	<u>90,345</u>	<u>288,042</u>

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principal, Finance Manager and Pathway Coordinator.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,350	3,020
<i>Leadership Team</i>		
Remuneration	733,145	710,032
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	<u>736,495</u>	<u>713,052</u>

There are 7 members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. The Board also has six (3 members of the Board, the Principal, and 2 non members) members of the Finance Committee that meet monthly and four (2 members of the Board, the Principal, and 1 non member) members of the Property Committee that meet quarterly. 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	1 - 10	1 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 -110	10.00	7.00
110 -120	3.00	3.00
120 - 130	2.00	2.00
	<u>15.00</u>	<u>12.00</u>

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

21. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$ -	\$ -
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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.

Additional funding wash up payment

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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

23. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) The school has combined three previous MOE Projects (Site Combined 5YA, New Learning Support Centre and rationalisation of Block H, L,N and E). The total cost of this project is estimated to be \$10,031,161 which will be fully funded by the Ministry of Education. An amount of \$6,515,025 has been received from the Ministry for this project of which \$6,923,567 has been spent on the project as at balance date. This project has been approved by the Ministry.

(b) The school has contracted London House Upgrade at an estimated cost of \$81,748 which will be fully funded by the Ministry of Education. An amount of \$73,573 has been received, of which \$71,141 has been spent as at balance date. This project has been approved by the Ministry of Education.

(c) \$1,167,364 contract for 5YA Projects to be completed in 2023, which will be fully funded by the Ministry of Education. An amount of \$116,562 has been received from the Ministry for this project of which \$62,438 has been spent on the project as at balance date. This project has been

(d) \$8,750 contract for DP's Flooring Project to be completed in 2023, which will be fully funded by the Ministry of Education. \$6,525 has been received of which \$7,240 has been spent on the project to date; and

(e) The LSC Office project is in the initial design and tender stage with initial funding of \$69,066 received from the Ministry of Education at balance date.

(f) The Canteen Windows project is in the initial design and tender stage with initial funding of \$45,859 received from the Ministry of Education at balance date.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$447,086)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: 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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Cash and Cash Equivalents	1,016,073	527,604	596,803
Receivables	556,081	424,480	424,480
Investments - Term Deposits	1,773,633	1,750,756	1,750,756
Total Financial assets measured at amortised cost	<u>3,345,787</u>	<u>2,702,840</u>	<u>2,772,039</u>

Financial liabilities measured at amortised cost

Payables	672,431	579,722	579,722
Finance Leases	45,749	72,292	72,292
Total Financial liabilities measured at amortised Cost	<u>718,180</u>	<u>652,014</u>	<u>652,014</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.



School Charter
Analysis of Variance
Bayfield High School
2022-2025

Principals' endorsement:	Mark Jones
School Board endorsement:	Stephanie Woodley
Submission date to Ministry of Education:	

Bayfield High School 2022 - 2025
Introductory Section - Strategic Intentions

Mission Statement	Within a caring, coeducational environment, provide a range of learning experiences and promote positive social and ethical values.				
Vision	That our students will gain the learning, personal and leadership skills necessary to go forward as well-qualified, confident, lifelong learners. Bayfield High School will promote personal excellence, enabling all students to achieve their full potential in all areas.				
Values	<p>As part of our involvement with the PB4L initiative, Bayfield has identified four core values that are central to our culture of developing good capable people. These were further developed through our whanau Hui.</p> <table style="margin-left: auto; margin-right: auto; border: none;"> <tr> <td style="text-align: center; padding: 0 10px;">Whakaute Respect</td> <td style="text-align: center; padding: 0 10px;">Mana Tangata Integrity</td> <td style="text-align: center; padding: 0 10px;">Manaakitanga Service</td> <td style="text-align: center; padding: 0 10px;">Kounga/Kairangi Excellence</td> </tr> </table> <p>These four values are at the core of our restorative practice and our relationships for learning.</p>	Whakaute Respect	Mana Tangata Integrity	Manaakitanga Service	Kounga/Kairangi Excellence
Whakaute Respect	Mana Tangata Integrity	Manaakitanga Service	Kounga/Kairangi Excellence		
Principles	<p>Bayfield High School is an inclusive “mid-decile” co-educational school catering for Year 9 – 13 students. Its current roll includes approximately 550 local students and 6 International fee-paying students. The school caters mainly for young people from Otago Peninsula, Waverley, Anderson’s Bay and South Dunedin areas but in recent years there have been enrolments from all over Dunedin City and the wider region, including Waitati, Mosgiel and Brighton. Significantly increased enrolments in recent years indicate that the school continues to have a strong reputation for quality education. Bayfield is proud of its ability to cater for a wide diversity of student needs and our student centred approach ensures that all students have the opportunity to experience success. We are proudly co-educational and fully believe in the benefits of co-education for developing good people. The success of our students, at and beyond school, supports our belief that young men and women thrive in a co-educational environment.</p> <p>At Bayfield our teaching programmes are responsive to individual student needs and provide a wide range of learning opportunities for all students. We value and continue to build on our respected position as a collaborative and contributing member of the wider educational community. Our school values, established in 2012 as part of the School Wide Positive Behaviour for Learning (PB4L) project, are used throughout the school to underpin and inform our pastoral care processes, academic goal setting, a school wide system of recognising student excellence, and our expectations of both students and staff. We see ourselves as a school which is future focused and encourages well-founded and innovative pedagogy. Our</p>				

	expectation is that everyone at Bayfield High School will continually seek to improve on our already high level of student achievement and progress. Our regular rigorous self-review and quality assurance processes are designed to encourage the ongoing delivery of a quality, up-to-date education.																
Māori Dimensions and Cultural Diversity	Bayfield High School continues to develop procedures and practices that recognise New Zealand’s cultural diversity. Central to this development is our commitment to the unique position of Māori and Māori culture. In recognising the unique position of Māori, we continue to develop our skills and programmes to ensure that we embrace both Tikanga and Te Reo Māori. In addition, significant work continues to be undertaken to develop the connection the school has with its Māori community. The involvement of our Kura Whānau in all aspects of our operations is something that we continue to aim for and have an active Whānau Hui programme.																
Our Graduate Profile	<p>At Bayfield we believe in the importance of holistic education and have based our approach around our core values. By the end of Year 13 we expect our graduates to develop and demonstrate key characteristics. These are highlighted in the table under each of our core values.</p> <p style="text-align: center;">Bayfield High School Graduate Profile</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th colspan="4">Hauora/well-being</th> </tr> <tr> <th>Whakaute Respect</th> <th>Mana Tangata Integrity</th> <th>Manaakitanga Service</th> <th>Kounga/Kairangi Excellence</th> </tr> </thead> <tbody> <tr> <td>Open minded and accepting of diversity. Participation in bi-cultural New Zealand. Kindness and empathy. Positive communication with others.</td> <td>Honesty and doing the right thing. Strong values and sense of self. Being true to what is important to you.</td> <td>Community focussed. Showing initiative. Willing to contribute. Putting others first.</td> <td>Critical thinking and problem solving. Love of learning. Self-motivation and the ability to reflect and make changes. Doing the best you can.</td> </tr> <tr> <th colspan="4">Resilience</th> </tr> </tbody> </table>	Hauora/well-being				Whakaute Respect	Mana Tangata Integrity	Manaakitanga Service	Kounga/Kairangi Excellence	Open minded and accepting of diversity. Participation in bi-cultural New Zealand. Kindness and empathy. Positive communication with others.	Honesty and doing the right thing. Strong values and sense of self. Being true to what is important to you.	Community focussed. Showing initiative. Willing to contribute. Putting others first.	Critical thinking and problem solving. Love of learning. Self-motivation and the ability to reflect and make changes. Doing the best you can.	Resilience			
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Resilience																	
National Education and Learning Priorities	The Statement of National Education and Learning Priorities (NELP) set out the Government’s priorities for education that will ensure the success and wellbeing of all learners. They are embedded throughout this document and have been referenced in both the strategic goals of the Annual Improvement Plan as well as the individual action plans. The seven priorities that apply to Bayfield High School are;																

	<p>Priority 1: Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying</p> <p>Priority 2: Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures</p> <p>Priority 3: Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs</p> <p>Priority 4: Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy</p> <p>Priority 5: Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning</p> <p>Priority 6: Develop staff to strengthen teaching, leadership and learner support capability across the education workforce</p> <p>Priority 7: Collaborate with industries and employers to ensure learners/ākonga have the skills, knowledge and pathways to succeed in work</p>
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Baseline Data or School Context

Students' Learning Students in Years 11 – 13 at Bayfield work towards the National Certificate of Educational Achievement (NCEA) and University Entrance (UE). The historical pass rates are shown below as percentages.

	2018	2019	2020	2021*
L1 - all	81.7	76.0	79.8	76.8
L1 Māori	60.0	78.6	75.0	70.6
L1 Pasifika	100	75.0	100	100
L1 Dec 4-7	75.2	71.5	76.5	74.1
L2 All	84.4	84.5	90.4	85.3
L2 Māori	86.7	77.8	92.3	77.3
L2 Pasifika	100	33.3	100	100
L2 Dec 4-7	80.1	78.7	83.9	80.8
L3 All	70.6	72.0	79.1	78.3
L3 Māori	77.8	72.7	71.4	69.2
L3 Pasifika	-	100	-	100
L3 Dec 4-7	66.3	65.4	73.1	71.4
UE All	54.4	54.7	59.3	56.6
UE Māori	44.4	45.5	42.9	30.8
UE Pasifika	-	-	-	-
UE Dec 4-7	47.2	44.2	51.6	49.1

Students in Year 9 and 10 are assessed against the New Zealand Curriculum and have consistently scored above the New Zealand average in Numeracy and Literacy. In addition, in 2020 we introduced Midyis assessments now formally known as Base9 and Base10 to identify where value is being added in our junior years. 2022 will mark the third year of this data and will provide the first full cycle of data for our Year 11 students

* Draft data

Student Engagement The foundation to ensuring that students engage in an effective learning process is to ensure that they attend school on a regular basis. In addition, the length of enrolment in a course of study also has a significant outcome on the achievement of the individual.

	<p>Research has shown that when attendance falls below 85% student achievement can be notably impacted. The attendance rates for 2021 sit at an overall averaged attendance of 87.7%. Whilst this is greater than the 87% attendance there remains room for improvement. On closer inspection the attendance data shows little deviation based on gender or ethnicity.</p> <p>At Bayfield, Pakeha students are more likely to stay at school until their 17th birthday compared to their Māori peers. This disparity is something that we are continuing to work towards removing.</p>
School Organisation and Structures	<p>The Bayfield High School Board has the following committees:</p> <p style="text-align: center;">Finance, Health and Safety, Personnel, Discipline, International, Policy and Property. ICT Personal Growth Cycle</p> <p>The school also has a Sports Council and Arts Council which report to the Board.</p>
Review of Charter and Consultation	<p>This charter is reviewed in November of each year. Consultation with the school community next takes place in October, 2022.</p>

Strategic Section

Strategic Goals		Core Strategies for Achieving Goals 2022 - 2025
Student-centred learning	Improve outcomes for all students, particularly Māori, Pasifika and priority learners, through a focus on excellence in teaching and the development of learning programmes that are responsive to student need.	<ul style="list-style-type: none"> • Developing a culture of Māori taura succeeding as Māori. • Identify and develop suitable processes that are able to gather student belief and feedback to inform and develop teacher practice. • Develop and resource a professional learning plan that focuses on enhancing key aspects of staff pedagogical practice to ensure that all staff have the skills to ensure success for all students. • Support staff and students to develop a culture of striving for individual excellence. • Focus on literacy and numeracy as core building blocks to all learning. • Developing the leadership capacity of staff through a targeted approach to succession planning. • Maintaining an ongoing programme of consultative self-review and evaluation with the specific intent of improving student learning, engagement and achievement outcomes.
Well-being for learning	Engage students by being a school in which manaakitanga and our core school values enhance learning by being visible and lived daily.	<ul style="list-style-type: none"> • Provide appropriate support for all learners and their whānau to enable personal learning goals to be met. • Continue working on student attendance through improved student engagement and support. • Utilise the schools Cultural Narrative to understand our whakapapa and foster a sense of belonging in the future. • Identify barriers to senior students remaining in the school to the end of Year 13 and develop appropriate strategies to mitigate these. • Reinforce and galvanise Tier 1 and 2 PB4L processes with new staff. • Develop into an effective Tier 3 PB4L school as appropriate. • Support students to develop the appropriate self-management skills required for effective learning. • Be a place where students and their whānau feel they belong

		<ul style="list-style-type: none"> • Increase engagement with parents and caregivers by developing improved vehicles for communication. • Continue to regularly review the junior diploma programme used to engage Year 9 and 10 students to ensure that it remains fit for purpose. • Increase cultural awareness for students and staff by embedding tikanga Māori across the school. • Use positive reinforcement programmes alongside restorative justice. • Develop senior student skills through leadership training and peer support programmes. • To continue to support and grow our whānau hui to enable it to contribute to the school. • Develop well-rounded students through the support and funding of a strong extra-curricular programme within the constraints of the pandemic response.
Pathways for learning	To support all our students on their education journey through Bayfield by providing the appropriate programmes and strategies to meet their needs	<ul style="list-style-type: none"> • Annually review the programmes of learning in the junior school to promote engagement in learning and to provide the skill set required to succeed at NCEA. • Continue to increase flexibility of programme options where possible to enable the learning pathways to be responsive whilst providing a broad and balanced curriculum. • Develop a coherent pathway of learning and achievement by strengthening strong relationships with feeder schools and tertiary providers. • Develop and resource a professional learning plan that focuses on enhancing key aspects of staff pedagogical practice to ensure that all staff have the skills to ensure success for all students.
An environment for learning	Develop and maintain our school environment to ensure that all our students and staff are able to thrive	<ul style="list-style-type: none"> • Providing a student-centred learning environment through strategic use of property funding. • Develop Te Waka Whaikaha to better serve its students. • Develop an appropriate international student's centre in preparation for the renewal of a strong International Programme. • Develop and enhance an authentic culturally-based learning environment based on our Cultural Narrative. • Carefully manage the building programme so that the best outcomes are achieved in developing an environment for learning within the confines of the available resources.

		<ul style="list-style-type: none"> • Continue to develop the school facilities with a focus on providing a welcoming and safe environment that encourages and contributes to a healthy learning environment. • Ongoing development of best practice Health and Safety processes.
Be connected	Be a place of belonging for our students, their whānau, and the wider community	<ul style="list-style-type: none"> • Develop strong relationships with local hapū and iwi. • Communicate key Board matters to the school community regularly. • Communicate and consult widely and transparently. • Increase engagement with parents and caregivers by developing improved ways of communication. • Maintaining an ongoing programme of consultative self-review and evaluation with the specific intent of improving community engagement and achievement outcomes.

Annual School Improvement Plan – SUMMARY for 2022

Domain	Strategic Goal	Target	Short Report
<p>Student-centred learning</p> <p>AP 22/ NELP Priorities 2, 3, 4 & 6</p>	<p>Develop and resource a professional learning plan that focuses on enhancing key aspects of staff pedagogical practice to ensure that all staff have the skills to ensure success for all students.</p> <p>Increase the focus on numeracy and literacy as core building blocks to all learning.</p>	<p>To see a real terms reduction in the number of PB4L entries.</p> <p>Accelerate the performance of at least 75% of the CSI identified students in Year 10 and 11.</p> <p>At least 50% of Year 9 students demonstrate 'Added Value' using Base9.</p>	<p>Target became defunct as a new Tier 1 PB4L staff team was created and the classification of entries was changed together with the reporting process.</p> <p>79% of the Year 10 group made added value gains. 69% of the Year 11 group made added value gains.</p> <p>51% of Y9 demonstrated added value by year end.</p>
<p>Well-being for learning</p> <p>AP 22/ NELP Priorities 1, 2 & 5</p>	<p>Develop cultural awareness for students and staff by embedding tikanga Māori across the school and creating a culture of belonging.</p>	<p>All teaching staff participate in planned PLD to enhance culturally responsive practice.</p> <p>Remove the Level 1 NCEA differential between Maori and whole cohort data.</p>	<p>Poutama Pounamu worked with the staff to develop an audit tool and create an observation team. All teachers participated in the analysis of the data. Ongoing PLD is planned.</p> <p>Whilst the NCEA data for Maori achievement is favourable to the national data, it is still lagging the decile 7 and the differential between it and the whole school cohort remains present.</p> <p>A number of strategies were developed and adopted during the</p>

		Develop strategies to ensure that all students at Bayfield feel safe and valued.	year eg coaching, new comers club etc. However the rate of feeling unsafe increased slightly. Whilst the ongoing pandemic might have had some impact, it is thought the high numbers of enrolments from other secondary schools was the major factor in not reaching this target.
Pathways for learning AP 21/04 NELP Priorities 2, 3 & 7	Continue to increase flexibility of programme options where possible to enable the learning pathways to be responsive whilst providing a broad and balanced curriculum.	Improve the retention rate of Year 12 into Year 13 for male students to further reduce the small number of Year 12 males who leave without a suitable destination. Improve the performance of male students at Year 12 to be equal to that of other decile 7 schools.	Increase in GATEWAY places to 50 for 2023 combined with the increased use of OSTC has ensured a variety of flexible pathways are available in 2023. Consequently the 2023 Year 13 cohort is slightly higher (7%) than expected. BHS Y12 male cohort achieved an NCEA L2 pass rate 3.2% above the National dec 7 average.
An environment for learning AP 21/05 NELP Priorities 1, 2, 3 & 5	Carefully manage the building programme so that the best outcomes are achieved in developing an environment for learning within the confines of the available resources. Develop and enhance an authentic culturally based learning environment.	12 learning spaces are refurbished and /or established during the year. Whānau Rōpu are engaged in developing the environment. All school blocks have proposed names.	TWW and 13 other learning spaces were fully refurbished and brought back into circulation during the academic year. The Whānau Rōpu have been engaged and have been successful in gaining creatives in schools funding for 2023 to assist in developing the cultural imagery of the school site.

<p>Be connected</p> <p>AP 21/05</p> <p>NELP Priorities 2,3 & 5</p>	<p>Develop strong relationships with our local hāpu and iwi.</p>	<p>For our local hāpu and iwi to be active participants in the development of the school.</p>	<p>Manu whenua continue to be represented at the Board level.</p>
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Improvement Plan - Domain: Student-centred learning. AP 22/01

Strategic Goal

- Develop and resource a professional learning plan that focuses on enhancing key aspects of staff pedagogical practice to ensure that all staff have the skills to ensure success for all students.
- Increase the focus on numeracy and literacy as core building blocks to all learning.

Baseline data and Annual Target

	2018	2019	2020	2021
Total PB4L entries	2966	2702	1866	2150
1 st July Roll	560	565	563	566
Entries per 1000	5296	4782	3314	3798

66% of 2021 Year 9 cohort finished the year at or above the expected reading level. 45% of 2021 Year 9 cohort finished the year at or above the expected level for Numeracy.

47% of 2021 Year 9 cohort made the expected or better than expected gains using Base9.

2022 Target - Standardised entries to be below 3400 per 1000 because of improved engagement.

2022 Target - 50% or higher for Base9 and Numeracy gains.

Key Improvement Strategies

When	What (examples)	Who	Indicators of Progress
Term 1	Review the PB4L process with the staff and the use of KAMAR as a recording tool. Identify key areas requiring staff skill development using student achievement data.	JN SLT	Staff are entering all incidents in KAMAR. Discussed at staff meeting, monitoring kamar to see if staff are entering incidents. A programme that supports the needs of the staff to develop sound practice focusing on student achievement outcomes is developed. Some work planned around data collection related to Literacy and Numeracy considered.

	<p>Source appropriate PLD for the new HoD's.</p> <p>Identify key student groups for intensive support to promote accelerated learning.</p> <p>Develop a framework for the implementation of the MST role.</p> <p>Complete application for extension of the CFPLD on cultural competency.</p> <p>Identify key students and implement 'Buddy Reading' programme.</p>	<p>TN</p> <p>TN</p> <p>TN/JN/TH</p> <p>JN</p> <p>WA</p>	<p>New HoD's attend suitable PLD. Da and Gw attended PLD for New HoD's, delivered back to the rest of the HoD's.</p> <p>Curriculum support groups are identified at Year 10/11. At risk students are identified in Year 9 using the initial Base9. 14 students have been identified at each level. HoD's are developing a spreadsheet under the headings Support – Amending resources, tracking, engaging with home; what works for the student; what doesn't work for the student; additional support; progress since last check in. This is shared and used by staff in their departments to develop appropriate programmes for these students. Of the 14 students at Year 11, 12 of them are tracking at higher than 75% success rate for internal assessments.</p> <p>MST is able to work in the range of classes at Year 9 in a suitable approach that keeps students connected to their class. MST is in classes and working with students</p> <p>Application made. Done</p> <p>Buddy reading in progress. Done</p>
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	Termly PB4L data analysis is reported to the Deans. Key foci for development / intervention are identified.	TA	Reports produced and shared with Deans. High points and low points identified. <i>Underway</i>
Term 2	<p>Identify key students in Year 9 to work with the MST</p> <p>Use internal expertise to develop teacher capacity in data harvesting and analysis.</p> <p>Evaluate progress made in reading and numeracy using mid-year asTTle data and teacher OTJ's. Adjust curriculum support intervention groups accordingly.</p> <p>Increase the profile of literacy and numeracy skills with the school community eg have regular articles in the Friday Newsletter.</p> <p>School assemblies are used to promote the school values.</p>	<p>TN/DG/TH</p> <p>JN</p> <p>TN/DG/WA/JN</p> <p>JN/DG/WA/BG</p> <p>JN/BY/TA</p>	<p>Key groups are identified and receiving support. <i>Work had started but has been suspended due to staffing issue. Planning is underway to recommence in term 3.</i></p> <p>Staff development is provided. <i>In progress</i></p> <p>Data is analysed. <i>In progress. Data has been gathered and processes for 'front footing' with families are being developed.</i></p> <p>Articles are provided. <i>Not done.</i></p> <p>Every assembly makes note of the values. <i>In progress. In addition extended tutor time activities also galvanise the assembly work.</i></p>
Term 3	<p>Maths and English learning areas adjust learning programmes based on the midyear data.</p> <p>Identify key students in Year 10 to work with the MST role.</p> <p>Identify students who would benefit from 'one to one' literacy development work with key teaching and support staff.</p>	<p>TN/DG/WA</p> <p>TN/DG/TH</p> <p>WA/Deans</p>	<p>Programmes are adjusted. <i>ongoing</i></p> <p>Groups are identified and working with the MST. <i>Project has fallen over due to a staffing resignation.</i></p> <p>Students receive the support required.</p>

			Literacy coordinator working with a number of students. In addition the buddy reading programme continues to show one to one progress being made.
Term 4	End of Year asTTle and Base9 data is obtained for the Year 9-10 cohorts. Key groups are identified for the start of the 2023 academic year.	TN/WA/DG/JN	Groups are identified. CSI groups for 2023 have been identified.
Monitoring: Reviewed fortnightly by SLT and termly by staff and Board.			
Lead / Reporting. TN/TA			

Improvement Plan – Well Being for Learning. AP 22/02

Strategic Goal

Develop cultural awareness for students and staff by embedding tikanga Māori across the school and creating a culture of belonging.

Baseline data and Annual Target

Level 1	2018	2019	2020	2021
Whole Cohort	81.7	76.0	79.8	76.8
Maori	60.0	78.6	75.0	70.6
Differential	-21.7	+2.6	-4.8	-5.2

2022 Target – All teaching staff participate in planned PLD to enhance culturally responsive practice.

2022 Target - Remove the Level 1 NCEA differential between Māori and whole cohort data.

2022 Target – Reduction of 20% in the NZCER survey for students who feel unsafe.

Key Improvement Strategies

When	What (examples)	Who	Indicators of Progress
Term 1	Gather student voice on “Why/What is it that makes students feel unsafe”	TA	Student feedback is gained. Done
	Working with Potama Pounamu PLD facilitators, develop with the staff, an achievement criteria for what good cultural responsiveness looks like in our classrooms.	JN/Staff	Achievement criteria are developed. Completed. Will be used for classroom observations in Term 2
	Identify 10 staff to work in pairs to carry out cultural practice audit team.	JN	Team is created. underway

<p>Term 2</p>	<p>Use the Rongohia te Hau process led by Potama Pounamu to complete an initial audit of the current classroom cultural competency.</p> <p>Collate student voice feedback and implement key changes that could be made to make a short term impact.</p> <p>Using the midyear data, identify students at risk of not achieving NCEA Level 1. Provide data to the Deans and Whānau liaison so that Whānau can be contacted and Whānau Education Action Plans (WEAPS) can be developed.</p> <p>Identify / develop systems that allow students to report fears and concerns in an ongoing and 'risk free' manner.</p> <p>Provide feedback to students at school assemblies.</p> <p>Encourage student council to be involved in overseeing the student feedback system.</p>	<p>PP (PLD) / Audit team</p> <p>TA</p> <p>TA/DN/WP/Deans</p> <p>TA/JN</p> <p>JN/TA</p> <p>TA</p>	<p>Audit carried out. Survey data has been obtained and processed externally.</p> <p>Interventions are identified. Me and My Schools and RTH surveys completed. Senior student surveys to be completed late in T3.</p> <p>Key student group is identified. Key students have been identified. Support processes are to be developed for Term 3.</p> <p>System in place and being used. Investigation and evaluation of a number of systems has commenced.</p> <p>Feedback provided regularly. Will be done in Term 3</p> <p>Students participating. For 2023 once a system has been developed.</p>
<p>Term 3</p>	<p>Student progress against the personalised WEAPS is monitored by the Deans and Whānau liaison person. Adjustments are made to programmes where required.</p>	<p>Deans/WP</p>	<p>WEAPS in place and being used to inform change. Not formally done due to staffing issues.</p>

	<p>Me and My Schools survey is carried out in Year 9 and 10. Similar surveys for Year 11-13 are developed and carried out.</p> <p>Student voice is fed back through the senior leaders and school council.</p>	<p>JN/TA</p> <p>TA</p>	<p>Surveys developed and completed by students. Y9 & 10 Me and My Schools surveys have been completed. We are awaiting the data.</p> <p>Feedback is given. Further work to be undertaken following analysis of the Rongohia te hau survey data.</p>
Term 4	<p>NCEA Level 1 progress is evaluated and students at risk of not achieving are provided with individualised learning programmes. Where necessary these reflect the goals and targets identified in the individual WEAPS for the Māori students.</p> <p>Student voice data is analysed for areas for further development.</p>	<p>TA/DN/Deans/WP</p> <p>TA/JN</p>	<p>Individualised programmes are in place. Whilst formal WEAP's were not used in 2022 individualised programmes were developed and credit club ran successfully for a number of students.</p> <p>Improvements are identified.</p>
<p>Monitoring: Reviewed fortnightly by SLT and termly by staff and Board.</p>			
<p>Lead / Reporting. TA/JN</p>			

Improvement Plan – Pathways for learning. AP 22/03

Strategic Goal/s

- Continue to increase flexibility of programme options where possible to enable the learning pathways to be responsive whilst providing a broad and balanced curriculum.

Baseline data and Annual Target

Level 2	2018	2019	2020	2021
BHS Male	80.0	80.8	83.3	78.8
Decile 7 Male	82.5	80.5	85.2	83.9
Differential	-2.5	+0.3	-1.9	-5.1

2022 Target – Improve the performance of male students at Year 12 to be equal to that of other decile 7 schools.

2022 Target – Improve the retention rate of Year 12 into Year 13 for male students to further reduce the small number of Year 12 males (7) who leave without a suitable destination.

Key Improvement Strategies

When	What (examples)	Who	Indicators of Progress
Term 1	Identify male students at risk of not achieving (via Year 11 results; teacher feedback)		List of students to work with prepared. Underway and ongoing
Term 2	Using the Flexi-time timetable period, begin developing IEPs with identified students		Plans completed – master list provided to staff. Students have copy of own plan. Will commence in Term 3

Term 3	Implement specific mentoring /goal setting with identified students (those at risk and those considering leaving)		<p>By the end of term, students considering leaving can answer the question "What are you doing next year" with "Return to school"; "I will be working at X"; "I have applied for X course at X"</p> <p>Significant numbers of students have identified future pathways. A worrying trend of increased numbers of year 12's who are leaving without plans is a concern.</p> <p>Staff allocated to students (perhaps SLT) – goals are reviewed. Start Credit Club (after school) and at least one extra unit standard completed.</p> <p>Credit club is underway.</p>
Term 4	Provide Tertiary/Employment sessions with Year 12 boys looking at leaving (use outside providers such as Select Personnel who are in the school for flexi-time anyway)		<p>Clear plans identified for students for 2023.</p> <p>Increased retention has led to a slightly higher Year 13 cohort for 2023. In addition the use of OSTC and Gateway has ensured a range of flexible pathways are available for students.</p>
<p>Monitoring: Reviewed fortnightly by SLT and termly by staff and Board.</p>			
<p>Lead / Reporting. DN/BY</p>			

Improvement Plan – An environment for learning. AP 22/04

Strategic Goal

- Carefully manage the building programme so that the best outcomes are achieved in developing an environment for learning within the confines of the available resources.
- Develop and enhance an authentic culturally based learning environment.

Baseline data and Annual Target

Bayfield has a number of building projects currently open. These projects involve funding from various initiatives eg SPID's, SIP's, Rationalisation etc. In addition 2022 will see the commencement of another 5YA.

2022 Target – 12 learning spaces are refurbished and /or established during the year

2022 Target - Whānau Rōpu are engaged in developing the environment. All school blocks have proposed names

Key Improvement Strategies

When	What (examples)	Who	Indicators of Progress
Term 1	Open the newly developed Art facility.	JN/Board	Facility open and in use. Done
	Finalise a new 5YA with the Ministry of Education.	JN/Board	New plan adopted. Done. Concepts being developed.
	Oversee the current collection of building projects ensuring that the individual projects remain coherent with each other.	JN/Board	Projects progress. Ongoing
Term 2	Open the new Te Waka Whaikaha.	JN/Board	Facility open and in use. Done
	Identify and contract project management for the new 5YA.	JN/Board	Project Manager appointed.

	<p>Develop concepts for the new 5YA projects.</p> <p>Investigate the possibility of replacing the 'Caretakers shed' with something more fit for purpose and cost effective in terms of maintenance.</p>	<p>Project Manager</p> <p>JN/Board</p>	<p>Done</p> <p>Concepts are developed and reviewed with key staff.</p> <p>Done</p> <p>Costings are obtained and business case is developed for Ministry permission.</p> <p>In progress</p>
Term 3	<p>All current building projects are completed.</p> <p>Tenders are sought for D block development under the new 5YA.</p> <p>For the school and the Whānau Hui group to work together on developing the schools physical environment as per Te Tūruapō ō te Kura Tuarua ō Bayfield.</p> <p>B2 and B12 are internally painted.</p>	<p>JN/Board</p> <p>JN/Board</p> <p>JN/KA/WP</p> <p>JN/JO</p>	<p>Projects are completed and facilities in use.</p> <p>Done</p> <p>Tenders are received.</p> <p>Tender process completed. A renegotiation process has been commenced due to the tender prices being in excess of the available budget.</p> <p>The school site starts to reflect its local environment and culture.</p> <p>Whānau representative has walked the site and has a copy of the school building plans. A creatives in school application has been successful and will be available in 2023.</p> <p>Rooms are painted and in use.</p> <p>In progress.</p>
Term 4	<p>D Block development is initiated.</p>	<p>JN/Board</p>	<p>Work commences.</p> <p>Delayed due to tender issue. Scope of work to be evaluated.</p>
<p>Monitoring: Reviewed fortnightly by SLT and termly by staff and Board.</p>			

Improvement Plan – Be connected. AP 22/05

Strategic Goal

- Develop strong relationships with our local hāpu and iwi.

Baseline data and Annual Target

2022 Target – For our local hāpu and iwi to be active participants in the development of the school.

Key Improvement Strategies

When	What (examples)	Who	Indicators of Progress
Term 1	Review and adopt Te Tūruapō o te Kura Tuarua o Bayfield – The Bayfield Māori Vision Document developed by the Whānau Hui.	SLT/Staff/Board	Document circulated to staff and feedback sought. Done. Whānui hui postponed due to COVID. Will revisit in Term 2.
Term 2	Provide the Whānau hui with the initial finding from the Rongohia te Hau classroom audit. Seek their feedback on the development of strategies to make improvements if any are required.	JN	Feedback provided and improvements identified. Done.

	<p>For individual whānau contact to be made by the Whānau liaison person.</p> <p>Re-arrange the planned visit to the Marae to unpack the Bayfield Cultural Narrative.</p>	<p>JN/WP</p> <p>JN</p>	<p>Liaison position starting to be embedded in the school culture.</p> <p>Done in a limited way.</p> <p>Narrative is unpacked and in use.</p> <p>Arranged for term 1 2023</p>
Term 3	<p>For the school and the Whānau Hui group to work together on developing the schools physical environment as per Te Tūruapō o te Kura Tuarua o Bayfield.</p> <p>Whānau liaison works with individual Whānau on the developed Whānau Education Action Plans (WEAPS)</p> <p>For the Cultural Narrative to be shared with our community.</p>	<p>SLT/KA/WP</p> <p>WP</p> <p>JN/WP/KA</p>	<p>School site starts to reflect the cultural environment of New Zealand.</p> <p>Whānau representative has walked the site and has a copy of the school building plans. Creative in schools application made and successful.</p> <p>WEAPS are being used to support rakatahi.</p> <p>Not done.</p> <p>Community awareness grows.</p> <p>Arranged for term 1 2023</p>
Term 4	<p>Whānau hui hold a celebration event to acknowledge the progress that has been made.</p>	<p>Whānau Hui</p> <p>WP/KA</p>	<p>Celebration event takes place.</p>
<p>Monitoring: Reviewed fortnightly by SLT and termly by staff and Board.</p>			
<p>Lead / Reporting. JN/Board</p>			

Other 2022 Key Improvement Strategies to Achieve Strategic Vision			
Property (summarised from property plan)	Short Report	Finance	Short Report
Initiate new SYA.	Done. Tender process has been completed. Scope of work to be re-evaluated to excess cost.	Develop new income stream for 2023 by redeveloping our international programme post pandemic.	Offshore marketing and agent liaison in Thailand by Principal. New Director appointed. Numbers increasing for 2023.
Personnel	Short Report	Community Engagement	Short Report
Continue with the review of the leadership structure within the Arts learning area. Develop the profile of the school so that there are good fields of applicants for all positions.	New head of Arts Learning Area position created and filled for 2023.	Promote the Board elections to the community developing expressions of interest into actual candidates.	A new Board has been elected. The election cycle has moved to the 18 month staggered model following community consultation.

**BAYFIELD HIGH SCHOOL and LONDON HOUSE
KIWISPORT FUNDING
2022**

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2021, Bayfield High School received Kiwisport funding of \$13,871.06 (excluding GST) which was spent on wages for a Sportfit Co-Ordinator (Sheree Calder); London House received Kiwisport funding of \$515.64 (excluding GST) which was spent on outdoor games equipment.



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BAYFIELD HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Bayfield High School (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 7 July 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 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.



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Invercargill 9840, New Zealand

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 2 and on pages 20 to 46, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand