



Combined Board of Trustees for Halswell
Residential College HRC Te Otu Mātua (522)
and Westbridge Residential School (4157)



Annual Report & Annual Financial Statements

Year ended 31 December 2023

Contents

Principals' Reports	3
Members of the Board	3
Statement of variance: progress against targets – HRC	4
Statement of variance: progress against targets – WRS	7
Evaluation and analysis of the school's students' progress and achievement – HRC	8
Evaluation and analysis of the school's students' progress and achievement – WRS	15
How have we given effect to Te Tiriti o Waitangi	23
Statement of compliance with employment policy – HRC	24
Report on Equal Employment Opportunities Policy – HRC	26
Statement of compliance with employment policy – WRS	27
Report on Equal Employment Opportunities Policy – WRS	28
Kiwisport Funding	29

Appendices

Financial Statements	30
Statement of Responsibility	1
Members of the Board	2
Statement of Comprehensive Revenue and Expense	3
Statement of Changes in Net Assets/Equity	4
Statement of Financial Position	5
Statement of Cash Flows	6
Notes to the Financial Statements	7-18
Independent Auditor's Report	19

Principals' reports

Halswell Residential College

Work has continued on the revised 24/7 Curriculum at HRC with support from Ministry of Education psychologists and curriculum advisors. The new All About Me component of this was piloted in 2023. While ERO has not noted any concerns with our previous curriculum, the revised one will ensure we deliver an effective time-limited and targeted intervention for neurodiverse and/or intellectually impaired ākongā with complex needs. It will also provide us with robust psychological assessment data pre and post our intervention.

Westbridge Residential School

Westbridge Residential School experienced significant roll growth in 2023, with the roll peaking at 18 students. This roll growth cemented the need for the school and the choice it offers to the community. The trauma-informed journey of the school continued with the establishment of a sensory room and sensory profile for all new students. The school will continue to focus on best practice responses and developing the school-wide environment in 2024.

Members of the Board

Board member's names	Term expires
David Ivory – Presiding Member - Ministry Appointed	Feb 2026
David Turnbull – Presiding Member - Elected	Feb 2023
Janine Harrington – Principal HRC – ex Officio	
David Bagwell – Principal WRS – ex Officio	
Matthew Slater – Ministry Appointed	Feb 2023
Raewyn Whiteman-Thorne – Ministry Appointed	Feb 2023
Reuben Altoa-Thorne – Staff Representative - Elected	Jun 2025
Lorraine Taogaga – Ministry Appointed	Feb 2024
Moses Faleolo – Ministry Appointed	Feb 2024
Jon Kaho – Ministry Appointed	Feb 2026
Joseph Tyro – Ministry Appointed	Feb 2026

In attendance

David Wileman

Jon Purdue

Statement of variance: progress against targets

Halswell Residential College

Annual Target/Goal	Strategic Goal 1: Ākonga Learning			
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
Pilot and begin collecting data for four new learning HRC outcomes measurement tools. Areas include adaptive behaviour (adapted ABAS-III), executive functioning (specifically learning to learn), risks and strengths (risk inventory and strengths evaluation), and self-concept (Piers-Harris 3). Introduce new programmes to support the learning in these specific areas, including specific 1-to-1 instruction and small groups run by psychologists.	Pilot of assessments commenced for Brief 3 and Piers-Harris 3. New HRC Progress Measures developed. Groups run by MoE psychologists postponed to 2024.	Completed assessments. Assessment Individual and global scores database.	MoE psychologists stated they were unable to deliver programmes due to their increased workload at other kura.	Data collection becomes BAU. Kaiako training in new curriculum and documentation to commence early in 2024. Small groups to be run in 2024 with MoE and Mana Ake.
Pilot the new transition process and documentation. Review in Term 4, 2023.	New documentation All About Me (AAM) produced, piloted, and amended over several iterations.	AAM documentation and completed AAM records.	No variance of significant note.	New documentation further reviewed early in 2024.
Embed the new curriculum and IEP documentation.	Day school curriculum complete, barring the information we are waiting on from the MoE. Residential curriculum underway. Feedback from pilot will ensure all information at HRC end will be ready for full scale roll out early in 2024.	Documentation in the form of the curriculum and IEP documentation.	Change of government saw a delay in release of information pertinent to day school curriculum	If new curriculum information from MoE is not released in Term 1 2024, the new curriculum will be rolled out minus this.
Self/Snapshot Review: Review the pilot of the new transition programme and additional assessment measures in conjunction with the MoE RSS-Psych team.	Regular reviews and adjustments were made during 2024 to refine the process and documentation. Assessment, while limited in numbers at present, appears to be gathering useful data about shifts in social and emotional scales in ākonga.	Self-review document and meeting minutes.	No variance of significant note.	On-going reviews will be part of the strategic plan in 2024.

Annual Target/Goal		Strategic Goal 2: Effective Teaching		
		Kaiako are recognised as leaders in providing for young people with complex intellectual needs and/or behavioural needs, to maximise ākongā learning goals.		
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Continue to develop and grow kaiako through the provision of relevant professional learning opportunities. A focus is on minimising the use of physical restraints, and training in neuro-sequential learning, multi-sensory structured language, the Three Pillars of Transforming Care, kapa haka, and DLE.	Seven full days of training were provided to kaiako in addition to the MoE teacher only days. All areas marked for training were covered in training and where possible we drew on the external expertise in the area.	Training evaluation surveys from kaiako. Restraint data.	No variance of significant note.	In 2024, training will continue at a high level with a focus on providing ākongā with a therapeutic milieu. In addition, all kaiako will be trained in Team Teach.
Trial a new reading programme based on the multi-sensory structured language (MSL) concepts. MSL is proven beneficial for all who have not mastered reading and writing, including those with dyslexia.	A kaiako was trained in this model and piloted it with several ākongā with the view to a whole school roll-out.	Report on findings and ākongā data.	This goal was set prior to the MoE announcing the literacy common practice model that was due to be rolled out. The model required extensive 1-to-1 with an adult, and staffing levels did not permit this.	This method has been added to our suite of reading tools, however, kura have been told in 2024, a structured literacy approach will be rolled out by the MoE. We will adopt this model and train kaiako accordingly.
Self/Snapshot Review: Review the Therapeutic Use of Daily Life Events (DLE) programme.	Completed and suggested changes enacted.	Report to BoT.	No variance of significant note.	Will consider repeating in 2026. New DLE SME group establishment and training to be undertaken in 2024.

Annual Target/Goal		Strategic Goal 3: Leading HRC		
		Our service caters for the needs of all ākongā, represents best practice, and is delivered in a cost-effective manner. HRC is inclusive, culturally responsive, and provides a physically and emotionally safe environment. HRC has strong relationships with whānau and stakeholders.		
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Introduce the coaching programme focused on increasing kaiako wellbeing. (This programme does not replace supervision or EAP psychological support).	A programme was developed and successfully piloted on an ākongā. A new model of kaiako-led group supervision was introduced for kaiako. Kaiako were trained in this by a MoE psychologist. Wellbeing support and Boost your wellbeing posters were	Pasifika, Māori, and other models of wellbeing paperwork and three coaching lesson plans.	It was felt that the new model of kaiako-led supervision would encapsulate more kaiako, and, consequently, have a bigger impact with less resources than 1-to-1 coaching.	In 2024, kaiako-led supervision will be rolled out to teachers and teacher assistants.

	developed, shared with kaiako, and displayed in staff areas around the kura.			
Work closely with the local Ministry of Education office to implement new initiatives, (as per Kawatea piloted in 2022).	No new initiatives were actioned.		The MoE were unable to identify further initiatives due to a major restructure and the disestablishment of the role that previously worked with HRC on the pilot.	The MoE will undergo another restructure in 2024 due to government funding cuts. Once we know our new contact person, discussions will recommence.
Continue to introduce strategies to support the plan to minimise the use of physical restraint, including the establishment of the new physical intervention working committee.	New committee established and termly meetings held. Committee comprises of HRC kaiako x2, board members x3, MoE psychologist, MoE senior advisor. Restraint numbers trending downwards.	Minutes from meetings and board member reports back to full board.	No variance of significant note.	The committee will continue to meet in 2024.
Hostel Review	Undertaken. No issues noted.	Documentation for each hostel.	No variance of significant note.	Will be undertaken in 2024 as well.
Self/Snapshot Review: Review the strategies used to increase the roll and our support of ākongā who are part of the increased roll numbers.	Review undertaken and identified strategies enacted.	Report to BoT.	No variance of significant note.	Will enact on occasion as BAU when there are sharp roll increases in the future.
Protected Disclosures Policy Review	Board reviewed policy.	Policy documentation.	No variance of significant note.	Due for review in 2026.

Statement of variance: progress against targets

Westbridge Residential School

Self-Review Strategic Goals				
Annual Goal		Action to Achieve Strategic Goals		
		What? / How?	Who? When?	Indicators of Progress: What will we see?
1. Student Learning The school fosters student achievement by providing teaching and learning programmes that incorporate the National Curriculum and are underpinned by the key competencies. All learning is delivered in a 24/7 teaching and learning environment where 'living is learning'.	Continue to develop and implement initiatives that are informed and inspired by an understanding of trauma.	1.1 Establish a sensory room.	SPC/LTS Terms 1 – 4	All students will have a sensory profile. Personalised programmes will be developed for students with the end goal of 'access as needed' for students. ACHIEVED
	Further strengthen culturally responsive practice.	1.2 A formal te Reo teaching programme will be established in the school setting.	DP/LTS/LMR Terms 1 - 4	A formal Te Reo teaching programme will be established in the school that is not dependent on staff expertise and is therefore sustainable. NOT ACHIEVED to be included in 2024 goals around curriculum review
		1.3 School values will be rebranded using a hauora well-being approach.	DP	School values will be reviewed using the Te Whare Tapa Wha and Fonofale models. ONGOING The models have been unpacked with staff. Values to be confirmed 2024
2. Effective Teaching All staff are recognised as leaders in providing for children and adolescents with complex needs and/or behavioural needs to maximise student learning goals.	Continue to develop and grow staff, both day school and residential staff, through the provision of relevant professional learning opportunities.	2.1 Establish a keynote speaker for the beginning of 2023.	Principal Term 1	A leading trauma presenter will be sought for the all-staff start of year PD. ACHIEVED – Kathryn Berkett
	Further explore the use of Functional Behaviour Analysis to inform best practice.	2.2 Establish a Functional Behaviour Analysis Tool for all staff.	Principal/SLT Terms 1 - 4	A tool will be adopted to ensure staff are supported in finding and considering the 'why' of any student behaviour. ACHIEVED
3. Leading the School Our service is cost effective, caters for the needs of all students, and represents best practice. The school is inclusive, culturally responsive, and safe physically and emotionally. The school has strong relationships with whānau and stakeholders.	The Principal will work with the BOT, MOE and other agencies to promote and market the school in order to maximize the student roll	3.1 The Principal will work with the BOT and MOE on the redesign of the RSS pathway in order to maximise the student roll.	Principal/BOT/MOE Terms 1 - 4	The criteria for the RSS pathway will be considered in order to remove any agreed barriers to enrolment. ACHIEVED
	The Principal will work with BOT to continue to review/refine the RSS funding model with the MOE.	3.2 The Principal and BOT will continue to advocate for funding to the notional role.	Principal/BOT/MOE Terms 1-4	The funding model will be agreed on by all parties. NOT ACHIEVED – <i>no further engagement with the MOE on this. To be followed up in 2024.</i>
	The Principal will share the UKERU training package with the BOT, SLT and wider staff with a view to informing policy and practice.	3.5 UKERU will replace SCM as the behaviour management philosophy/programme	Principal/SLT Terms 1 - 4	All staff will be trained in UKERU which will be used to support the elimination of restraint plan. Policy/procedures will reflect this approach. ACHIEVED

Evaluation and analysis of the school's students' progress and achievement

Halswell Residential College

In 2023, our student achievement targets were:

1. **IEP Target:** Our students will achieve 80% of their short-term goals in their IEPs.
2. **ABAS Target:** Our students will improve by at least one year in the skill areas of home living and community use.
3. **Literacy Target:** Our students will achieve at least 75% of their IEP literacy goals.
4. **Numeracy Target:** Our students will achieve at least 3 numeracy outcomes.
5. **Māori and Pasifika Target:** Māori and Pasifika students will achieve gains in literacy and numeracy that are at least equal to those made by their non- Māori and non-Pasifika peers.
6. **Residential Target:** Students will achieve no less than 6 residential goals.

* **Note:** The small sample sizes compromise meaningful data analysis. Uncontrolled variables include tenure length, attendance, differing processing abilities and diverse emotional behavioural presentations. This diversity does not 'average out' when the sample is small. Sample sizes vary across targets due to variations in assessment schedules.

Halswell Residential College

Focus: Student Achievement			
Strategic Aim: Increase achievement of IEP goals.			
Annual Target: Our students will achieve 80% of their short-term goals in their IEPs.			
Baseline data: In 2022 our students achieved an average of 85% of their short-term goals in their IEPs. n=17.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Whanaungatanga underpins our work with all ākonga.</p> <p>Ngā ākonga who were enrolled under our current IEP process are included in this analysis.</p> <p>IEP goals are set early in the enrolment process, reviewed at 3 months, and then 6 monthly thereafter. The goals reflect learning across the kura and whare contexts.</p> <p>In 2023, we trialled a new enrolment process with some ākonga.</p>	<p>n = 15</p> <p>15 ākonga had one or more IEP reviews during the 2023 year. 311 of the 414 short term goals were achieved.</p> <p>Average = 75%</p> <ul style="list-style-type: none"> • 8 met the target. • 3 achieved 70-79% of their short-term goals. • 2 met 58% of their short-term goals. • 2 met 47% of their short-term goals. 	<p>Ngā ākonga who fell short of the target did well to achieve as much as they did.</p> <p>Two had mental health concerns that compromised their engagement and contributed to high rates of absenteeism.</p> <p>One required frequent breaks from the learning spaces (kura and whare) to accommodate ASD.</p> <p>One was at the college for 11 months and appeared to be dissociated for much the time. As his engagement increased, his intellectual challenges became more apparent, and the team was successful in its application for ORS.</p>	<p>The complexities that ngā ākonga present demonstrate the need for our new enrolment process.</p> <p>The new process is designed to facilitate improved transitions, to capture growth in social emotional regulation and to enhance goal setting that best meets ngā akonga needs.</p> <p>Collaboration and information sharing before, during and after the enrolment are key features of the new process.</p>
Planning for next year: The enrolment process trialled in 2023 will be used for all new enrolments in 2024.			

Halswell Residential College

Focus: Student Achievement			
Strategic Aim: Increase achievement in ABAS.			
Annual Target: Our students will improve by at least one year in the skill areas of home living and community use.			
Baseline data: In 2022, our students improved by an average of 2 years 5 months in the skill area of home living, and 1 year 1 month in the skill area of community use. n=9.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>A focus across the college, and particularly in ngā whare is on the development of functional life skills.</p> <p>The Adaptive Behaviour Assessment System, 3rd Ed (ABAS-III) was used to capture achievement in Home Living and Community Use. Ākonga are assessed 3 months after enrolment and every 6 months thereafter.</p>	<p>n = 8</p> <p>8 ākonga had at least 2 ABAS assessments. The average gain in both domains was 1 year 7 months.</p> <p>5 ākonga met the target across both domains.</p> <p>3 met the target in one of the domains.</p>	<p>One student's Home Living score on entry was already age appropriate at 14y 11 m. Another gained 8 months in Community Use and the third gained 4 months in Home Living.</p> <p>A significant amount of kaiako absenteeism that required frequent use of relievers may have compromised consistency in programme delivery.</p> <p>Ngā ākonga who went home most weekends missed out on weekend programming which may have impacted some aspects of the programme.</p>	<p>ABAS III is not practical for short tenures and will not be used in 2024.</p> <p>Our focus on development of functional life skills will be enhanced with an emphasis on social and emotional regulation which is pre-requisite for all learning.</p> <p>Individualised achievement in social and emotional regulation will be captured as part of the new enrolment process.</p>
Planning for next year: The enrolment process trialled in 2023 will be used for all new enrolments in 2024.			

Halswell Residential College

Focus: Student Achievement			
Strategic Aim: Increase achievement in literacy.			
Annual Target: Our students will achieve at least 75% of their IEP literacy goals.			
Baseline data: In 2022 our students achieved an average of 79% of their IEP literacy goals. n=17			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Ngā ākonga need to be ready to learn before learning can take place. A classroom focus on social emotional regulation supports readiness to learn.</p> <p>In the latter half of 2023 we trialled the use of interoception as an additional strategy to develop social emotional regulation.</p> <p>Literacy is promoted daily and integrated across subject areas.</p>	<p>n = 15</p> <p>15 ākonga had one or more IEP reviews in 2023. Overall, 97 of the 144 short term literacy goals set were achieved. Average = 67 %</p> <p>6 ākonga met the target.</p> <p>4 achieved 58-74% of their goals.</p> <p>5 achieved 25 -50% of their goals.</p>	<p>Literacy gains were lower overall this year, although caution is advised as the impacts of diverse presentations do not 'average out' in small sample sizes.</p> <p>One was highly anxious due to uncertainty in his home environment which impacted ability to engage.</p> <p>One had a short tenure (9m) and may have needed more time to complete his written language goals.</p> <p>One was diagnosed with epilepsy whilst at the college and this may have impacted his learning.</p> <p>One had three IEP reviews over his 18 months at HRC. His achievement dropped in his final term at HRC which may reflect anxiety about leaving.</p> <p>Mental health issues and absenteeism compromised learning for the 5th ākonga.</p>	<p>Achievement in the written aspect of literacy was typically lower than achievement in reading and may signal a need for Assistive Technology. One classroom kaiako will be released to encourage greater uptake of Assistive Technology across the kura.</p> <p>Adopting the new enrolment process should ensure that individual programmes better fit ākonga presentations.</p> <p>Kaiako will adopt literacy practices highlighted in Te Mātaiaho alongside ensuring social emotional readiness to learn.</p>
Planning for next year: The enrolment process trialled in 2023 will be used for all new enrolments in 2024.			

Halswell Residential College

Focus: Student Achievement			
Strategic Aim: Increase achievement in mathematics.			
Annual Target: Our students will achieve at least 3 numeracy outcomes.			
Baseline data: In 2022 13 out of 17 students achieved at least 3 numeracy outcomes.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Students have individualised numeracy programmes that include learning in functional mathematics as well as achievement of numeracy sub-steps. We use sub-steps to scaffold learning within the numeracy stages.</p> <p>“Numeracy outcomes” refers to achievement of IEP Maths goals or gains in numeracy sub-steps.</p> <p>An essential aspect of the classroom programme is to support ākongā to be ready to learn.</p>	<p>n = 15</p> <p>13 ākongā met the target.</p> <p>2 ākongā did not meet the target.</p>	<p>The two ākongā who did not meet the target, as noted above had complex challenges.</p> <p>One was highly anxious due to uncertainty in his home environment which impacted ability to engage.</p> <p>One required frequent breaks from the learning spaces (kura and whare) to accommodate ASD.</p>	<p>Adopting the new enrolment process should ensure that individual programmes better fit ākongā presentations.</p> <p>Kaiako will adopt numeracy practices highlighted in Te Mātaiaho.</p>
Planning for next year: The enrolment process trialled in 2023 will be used for all new enrolments in 2024.			

Halswell Residential College

Focus: Student Achievement			
Strategic Aim: Increase achievement of Māori in literacy and numeracy.			
Annual Target: Māori and Pasifika students will achieve gains in literacy and numeracy that are at least equal to those made by their non-Māori and non-Pasifika peers.			
Baseline data: In 2022, Māori students achieved 73% of their literacy goals. Non- Māori students achieved 83% of literacy goals. Six of the 8 Māori students achieved at least 3 numeracy outcomes. Seven of the 9 non-Māori students achieved at least 3 numeracy outcomes.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Māori ākonga are supported in our residential-tikanga based whare to take pride in their cultural identity.</p> <p>Whanaungatanga and an emphasis on social emotional regulation is foundational to all teaching and learning.</p>	<p>Literacy n = 6 Māori, n = 9 non-Māori</p> <p>Māori ākonga achieved 75% of their literacy goals. Non-Māori achieved 63% of their literacy goals.</p> <p>Numeracy</p> <p>Five of the 6 Māori ākonga achieved at least 3 numeracy outcomes.</p> <p>Eight of the 9 non-Māori ākonga achieved at least 3 numeracy outcomes.</p>	<p>Both groups are tracking about the same. Differences between Māori and non-Māori achievement reflect individual differences of ākonga.</p>	<p>Continue to support Māori and non-Māori ākonga to take pride in their identity and to respect cultural differences.</p>
Planning for next year: The enrolment process trialled in 2023 will be used for all new enrolments in 2024.			

Halswell Residential College

Focus: Student Achievement			
Strategic Aim: Increase achievement in Residential Curriculum.			
Annual Target: Students will achieve no less than six residential goals.			
Baseline data: In 2022, 18 students achieved no less than 6 residential goals and the overall average for goals achieved was 40. n=19.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>IEP Coordinators, with the support of Youth Workers, facilitate Residential Curriculum learning.</p> <p>The principal acknowledges individual achievement in face-to-face meetings.</p> <p>All kaiako across the college support learning.</p>	<p>n = 23</p> <p>21 ākonga achieved no less than 6 residential goals. The overall average number of goals achieved was 27.</p> <p>Two achieved 2 goals.</p>	<p>Ngā ākonga who did not meet the target had only been at HRC 2 – 3 months and will no doubt achieve the target with more time.</p>	<p>With the introduction of the new enrolment process, the residential curriculum will be revised to better align with ākonga individual goals which are set before transitioning into HRC and then adjusted throughout the tenure.</p>
Planning for next year: The enrolment process trialled in 2023 will be used for all new enrolments in 2024.			

Evaluation and analysis of the school's students' progress and achievement

Westbridge Residential School

In 2023, our student achievement targets were:

1. **Mathematics:** 100% of students to make at least 'expected' progress.
'Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months.
2. **Writing:** 100% of students to make at least 'expected' progress.
'Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months.
3. **Reading:** 100% of students to make at least 'expected' progress.
'Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months.
4. **Social Skills:** 100% of student leavers will have achieved 1 band per term, or equivalent, from the time of enrolment.

Westbridge Residential School

Focus: Student Achievement		
Strategic Aim: To raise student achievement in writing		
Annual Target: 100% of students to make at least 'expected' progress. 'Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months.		
Baseline data: 18 students attended the school during 2023 (2 students started in the last 2 weeks of school and were not included in the data).		
Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none"> • Free writing time allocated in classes. • Writing workshops with external facilitator. • Use of visual writing prompts to develop ideas. • Writer of the week programme used to increase an output of writing samples on a weekly basis. • Increased use of vocabulary and spelling games. • Teacher Aide support for all students with daily spelling word lists, Dolch words plus writing support in class. • Employed a literacy expert who has willingly shared expertise with others. • Recognised the links between reading and writing and encouraged these. • Successfully applied for ministry funded PD (received 200 hours) in digital technology. The focus has been on 'creating' rather than 'consuming'. This appears to have increased engagement in writing. • Work in conjunction with external specialists, i.e., speech language therapists and RTLB. 	<p>Of the 18 students who attended:</p> <p>13 made at least expected progress.</p> <p>72%</p> <p>(2022 comparison = 67%)</p>	<p>Ensure each student has a clearly identified 'Target' for the year based on baseline data Prioritise students who are at risk of not achieving the target as early as possible. Make the Individual Education Plan (IEP) a living document where all interventions are noted and reflected on weekly.</p> <p>Increase confidence in students by continuing with 'free writing' sessions in class.</p> <p>We have successfully joined the Tiriwa Community of Learning. This has strengthened our engagement with the local learning community and sharing of best practice/pedagogy.</p> <p>Continue to upskill in writing assessment in a formative manner to guide 'next steps' for the students.</p> <p>Some younger students struggle with the basic mechanics of writing. Increase use of talk to text while the develop the skills to write on paper.</p> <p>Continue to encourage and develop an enquiry approach to learning. Teachers have been encouraged to engage the students in interesting programs and make the curriculum fit around this. Much of the writing the students now do has a purpose and takes many forms. It</p>

<ul style="list-style-type: none"> • Continue developing digital platforms to increase the engagement of our students PD was provided to support this. Pobble was also popular. • All students have access to a Chromebook. They enjoy being able to prepare presentations and sharing these. • Talk to text has also been utilised for some students. • Increased teacher understanding of the use of the Asttle marking rubric. • In 2024 students will continue homework tasks to do in cottage. This will not be new learning – but will reinforce what they are doing in school. <p>Literacy expert provided PD for residential staff to help them to support with homework.</p>		<p>could be adding captions to a presentation, recounting an experience, planning an event, making a request, or writing an apology. These are meaningful to the students and increase their engagement.</p> <p>Teachers are encouraged to share their successes and reflect on challenges in a non-judgemental environment.</p>
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Westbridge Residential School

Focus: Student Achievement		
Strategic Aim: To raise student achievement in mathematics		
Annual Target: 100% of students to make at least 'expected' progress. 'Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months.		
Baseline data: 18 students attended the school during 2023 (2 students started in the last 2 weeks of school and were not included in the data).		
Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Increased Mathematics curriculum time. Deliberate and targeted teaching of basic number facts. NCEA practice tests for more capable students. Hands on resources used to encourage 'concrete' understanding especially in number: addition, subtraction, multiplication, division, ratios and proportions, fractions, decimals, and percentages. Inquiry model used with students. Mathletics and prodigy used as an independent and motivational learning tool. Use of widely accepted assessments to inform teaching and learning. E-Asttle, GLOSS, JAM, IKAN, AWS are examples of this. Successfully applied for ministry funded PD (received 200 hours) in digital technology. The focus has been on 'creating' rather than 'consuming'. This appears to have increased engagement in maths. In 2024 students will continue homework tasks to do in cottage. This will not be new learning – but will reinforce what they are doing in school. 	<p>Of the 18 students who attended:</p> <p>15 made at least Expected progress.</p> <p>83%</p> <p>(2022 comparison = 56%)</p>	<p>Ensure each student has a clearly identified 'Target' for the year based on baseline data. Prioritise students who are at risk of not achieving the target as early as possible. Make the Individual Education Plan (IEP) a living document where all interventions are noted and reflected on weekly.</p> <p>We have successfully joined the Tiriwa Community of Learning. This has strengthened our engagement with the local learning community and sharing of best practice/pedagogy.</p> <p>We have set up digital classrooms with chrome books – this has increased engagement in learning – which over time should increase achievement. This is a strength-based approach as many of the students already have an interest in learning on a digital platform. More recently, the students have created seesaw accounts, this allows them to engage with whanau and receive online feedback about their learning. We believe this will prove to be a strong motivational tool in the future.</p> <p>Continued focus on basic facts knowledge.</p> <p>Continue to utilise maths games (cards, Yahtzee etc)</p> <p>All students have access to a Chromebook. This has increased the engagement in maths as they are able to</p>

<ul style="list-style-type: none"> • Students were involved in planning and pricing of off-site trips. Providing real context to their learning. The same applied when transferring bonus points into a monetary value. • Online shopping utilised for ‘cashing in’ bonus points. • The introduction of a Minecraft Lab has been popular, and students are keen to problem solve and communicate in the lab. • Aquabots we also a hands-on opportunity for students to work together and problem solve. • Rubik cubes also seem to be hugely popular, not only as a ‘fidget toy’ but as a learning tool too. Some students spent a lot of time online studying algorithms to solve the cube faster. <p>Integrated maths across the curriculum. For example, in cooking and board games.</p>		<p>access learning games, tutorials and their learning is more focused on the task rather than writing answers neatly. That is not to say all learning is online – there is a balanced approach with the aim of increasing engagement.</p> <p>Continue to encourage and develop an enquiry approach to learning recognising the links across the curriculum. Many students enjoy and engage in hands-on problem-solving activities. Aquabots, Rubik cubes and Lego are examples of this.</p> <p>Teachers are encouraged to share their successes and reflect on challenges in a non-judgemental environment.</p> <p>Continue to improve basic fact knowledge through online games such as prototech, prodigy, maths games.</p>
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Westbridge Residential School

Focus: Student Achievement		
Strategic Aim: To raise student achievement in reading		
Annual Target: 100% of students to make at least 'expected' progress. 'Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months.		
Baseline data: 18 students attended the school during 2023 (2 students started in the last 2 weeks of school and were not included in the data).		
Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none"> • Rainbow Reading – daily basis • Scholastic Literacy Pro – has encouraged reading for enjoyment in addition to existing programmes • Teacher Aide support by reviewing sight words, blends, and letter sounds. • Teacher PD used to share teaching strategies. • Teachers attending external PD. • Lexia Reading programme. • The use of nationally recognised assessment tools to inform teaching and learning (E-Asttle, Probe, PM benchmarks, 6 Plus) • Employed a literacy expert who has willingly shared expertise with others. • Recognised the links between reading and writing and encouraged these. • Successfully applied for ministry funded PD (received 200 hours) in digital technology. The focus has been on 'creating' rather than 'consuming'. This appears to have increased engagement in reading through using online resources such as EPIC and Reading Eggs. • Work in conjunction with external specialists, i.e., speech language therapists and RTLB. 	<p>Of the 18 students who attended: 13 made at least Expected progress.</p> <p style="text-align: center;">72%</p> <p style="text-align: center;">(2023 comparison = 89%)</p>	<p>Ensure each student has a clearly identified 'Target' for the year based on baseline data. Prioritise students who are at risk of not achieving the target as early as possible. Make the Individual Education Plan (IEP) a living document where all interventions are noted and reflected on weekly.</p> <p>Continue with EPIC (Online) as this proved to be popular and increased engagement in reading.</p> <p>Develop further use of the Rainbow reading program – train at least one teacher aide in the program. A number of the younger students are at the emergent stage of reading, this is proven to help with word recognition.</p> <p>We have successfully joined the Tiriwa Community of Learning. This will strengthen our engagement with the local learning community and sharing of best practice/pedagogy.</p> <p>We have set up a digital classroom with chrome books – this has increased engagement in learning – which over time should increase achievement. This is a strength-based approach as many of the students already have an interest in learning on a digital platform. More recently, the students have created seesaw accounts, this allows them to engage with whanau and receive online</p>

<ul style="list-style-type: none"> • An external provider gave the teaching staff PD on the steps web program. • Purchased a number of graphic novels to help engage, boys especially. <p>Literacy expert provided PD for residential staff to help them to support with homework.</p>		<p>feedback about their learning. We believe this will prove to be a strong motivational tool in the future.</p> <p>Continue to encourage and develop an enquiry approach to learning recognising the links across the curriculum. Particularly between reading and writing.</p> <p>Teachers are encouraged to share their successes and reflect on challenges in a non-judgemental environment.</p> <p>Utilise the library.</p>
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Westbridge Residential School

Focus: Student Achievement																				
Strategic Aim: All students will learn new social skills and make progress through the band system.																				
Annual Target: 100% of student leavers will have achieved 1 band per term, or equivalent, from the time of enrolment																				
Baseline data: 9 students attended the school during 2022. Final band levels (whether leavers or not).																				
<table border="1"> <thead> <tr> <th>Band</th> <th>Welcome</th> <th>Kakariki</th> <th>Ma</th> <th>Kowhai</th> <th>Rauwhero</th> <th>Hiriwa</th> <th>Koura</th> <th>Konukawata</th> </tr> </thead> <tbody> <tr> <td>Students</td> <td></td> <td>1</td> <td>3</td> <td>6</td> <td>1</td> <td>6</td> <td></td> <td>1</td> </tr> </tbody> </table>			Band	Welcome	Kakariki	Ma	Kowhai	Rauwhero	Hiriwa	Koura	Konukawata	Students		1	3	6	1	6		1
Band	Welcome	Kakariki	Ma	Kowhai	Rauwhero	Hiriwa	Koura	Konukawata												
Students		1	3	6	1	6		1												
Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)																		
<ul style="list-style-type: none"> Continued with Values bands – Safety, Responsibility and Respect – using qualitative data. Continued with assembly awards to acknowledge individual achievement. Continuation of zones of regulation across site. All staff trained in the Ukeru program. Ongoing staff PD on restorative practice. Personalised goal setting with Primary Key Worker (PKW) 	<p>Of the 19 students who attended:</p> <p>19 achieved a band per term of enrolment: 100% (2022 comparison = 100%)</p> <p>1 student achieved Konukawata. This is very significant and has a huge impact on school culture.</p>	<p>Social skills teaching is the most important work of the school. We do not generally see academic improvement until key social skills have been acquired.</p> <p>There is now a clear understanding that motivation is not the issue for our students. Our work on understanding trauma clearly shows that we need to be continually teaching new skills which will allow students to develop new neural pathways. Our reward system needs to reflect the fact that relational rewards will be the most powerful for our students.</p> <p>The Goal for 2024 will be to continue to look at our social skills programme from the perspective of trauma informed practice. The implementation of Ukeru may bring further refinements to the band system.</p> <p>The non-punitive form of goal reflection (gaining blocks) continues to be successful. Students understand that it's okay not to be perfect all the time and are developing the skills to reflect honestly on this.</p> <p>Zones Of Regulation continues to be an integral part of practice. The next steps in co-regulation should also have an impact on student progression through the band system.</p> <p>The establishment of the sensory room and the use of sensory profiles for students is increasing their capacity for self-regulation.</p>																		

How have we given effect to Te Tiriti o Waitangi?

Halswell Residential College

Each of the four whares welcome rangatahi from any cultural background which gives a unique kaupapa to each house. Tikanga Māori is most vividly illustrated in Whare Tauawa (male house) and Whare Owaka (female house) where it forms the operating foundations. This is further supported by the ākongā Poutama Programme, which brings together residential and learning goals in te reo daily. Akonga have had the opportunity to prepare a hangi, go rama tuna (eeling), sit on the paepae, participate in a number of whakataū, learn whakairo (carving) and peitatanga (painting).

The school has a Māori caucus, Te Tao Kokiri, as well as a kaiwhakahaere who sits on the senior leadership team providing guidance. HRC has several fluent te reo Māori kaiako who actively support the revitalisation of the te reo Māori into daily practice. In 2023, weekly mahi toi and kapa haka sessions were undertaken with a contractor who worked directly with akonga, while a different contractor provided professional development for kaiako to increase their te reo skill level.

The installation of bilingual signage around the college was completed, and we continued our dedication to incorporating te reo into our reports, publications, and internal and external communication documents.

We have recently strengthened our relationship with tangata whenua by lending a helping hand at our local Taumutu marae Te Pa o Moki. Akonga and kaiako helped remove weeds from their stream and in future HRC will assist by helping with the planting of natives. We look forward to spending more time at the marae to ensure our curriculum reflects local tikanga Māori.

Westbridge Residential School

The school has drawn on strengths from within the Tiriwa Kahui Ako to give effect to Te Tiriti o Waitangi. This has included working closely with Massey High School to produce a school karakia that is used to open all meetings and times of classroom instruction. This has also contributed to the introduction of bilingual signage around the entire school site and a structured teaching programme in the school.

Westbridge is fortunate to have fluent te reo Māori speakers who are able to give specific support and instruction to a particular student enrolled from a Te Kura Kaupapa school.

Statement of compliance with employment policy

Halswell Residential College

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>We follow the guidelines in the below policies which are available on our website and on our internal document management system:</p> <ul style="list-style-type: none"> • Employment and Personnel Policy (last approved by the board in May 2022, and is due for review in 2025). • Staff Appointments Policy (approved by the board in March 2024). • Health and Safety Policy (approved by the board in 2022 and is due for review in 2025). <p>The Risk Register is reported to the board at each Board of Trustees meeting (approx. 6-8 meetings per annum).</p> <p>We invite SAMS (Standards and Monitoring Services) to review our policies and practices.</p> <p>We have an online hazard reporting portal which feeds into our Property Hazard Register. This is monitored by our Health and Safety Officer and reviewed as part of ERO hostel assurance checks.</p> <p>We have an active H&S committee and a manual.</p> <p>We undertake kaiako culture and wellbeing surveys and respond to identified areas where we could better support kaiako.</p> <p>We provide external/group supervision.</p> <p>Kaiako can access free viral protection vitamins and flu immunisations.</p> <p>There is a weekly opportunity to share kai together and encourage connection.</p> <p>Kaiako have access to our fitness centre, reflection room, and sensory garden.</p> <p>Kaiako yoga sessions are run in the lunch break twice a week.</p> <p>Menus are periodically approved by a dietician/nutritionist.</p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>Our Equal Employment Opportunities (EEO) policy was last approved by the board in December 2022, and is due for review in 2025.</p> <p>Our EEO policy ensures that the best suited person to the position according to their skills, qualifications, and abilities, shall be appointed, without bias or discrimination.</p>

	In 2023, we conducted a diversity survey of our kaiako which revealed a total of 12 different ethnicities. We had 5% of kaiako under 30 years old, and 14% older than 61 years old.
How do you practise impartial selection of suitably qualified persons for appointment?	Our selection panels consist of three kaiako including at least one Māori and/or Pasifika representative and at least one female. Interview questions and scoring systems are consistent across all candidates.
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	Te Tao Kokiri is our Māori caucus. We provide release time during their shift for kaiako to hold meetings and professional development sessions. Our kaiwhakahaere sits on the senior leadership team. Consultation with local iwi. We are strengthening our relationship with Taumutu.
How have you enhanced the abilities of individual employees?	Annual performance appraisal and professional growth cycle process. Annual performance development programme approx. (7 days per year). Supporting individual professional development requests. Supervision. We provide release time for senior kaiako to attend professional learning groups.
How are you recognising the employment requirements of women?	EEO Policy.
How are you recognising the employment requirements of persons with disabilities?	EEO Policy. Disability car parks, ramps, and flexible learning spaces. We have invited SAMS (Standards and Monitoring Services) onsite on three occasions to evaluate or services, and on all occasions, we received positive reports on our practices.

Halswell Residential College

Reporting on Equal Employment Opportunities (EEO) Programme/ Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Statement of compliance with employment policy

Westbridge Residential School

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes. Health and safety meetings held as required. All risks managed. Professional supervision provided for all staff to ensure mental well-being (hauora).
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We have an equal opportunities policy, which was reviewed by the board on 9/12/22. Next review December 2025.
How do you practise impartial selection of suitably qualified persons for appointment?	Interview process and questions that address selection criteria equally to all candidates include post interview reference checks and police vetting. All interviews have at least two staff members, and interview notes are stored securely by privacy officer post interview.
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	A senior leader has this on their portfolio. It is included in appraisal documentation for all staff.
How have you enhanced the abilities of individual employees?	The appraisal system focuses on staff development.
How are you recognising the employment requirements of women?	See Equal Opportunities Policy.
How are you recognising the employment requirements of persons with disabilities?	See Equal Opportunities Policy.

Westbridge Residential School

Reporting on Equal Employment Opportunities (EEO) Programme/ Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Kiwisport funding

Kiwisport is a government funded initiative to support students' participation in organised sport.

Halswell Residential College

During the year as part of its operations grant, Halswell Residential College received \$620.28 ex GST.

This funding was used to provide ākongā with experiences in beach safety education and riding for the disabled. The grant helped offset the College's expenditure on these items of \$3564.36 ex GST.

All ākongā have participated in sport throughout 2023.

Westbridge Residential School

In 2023, the school received total Kiwisport funding of \$634.72 ex GST.

The funding was spent on essential equipment and training of our mixed teams of students and staff representing Westbridge in our community. The students gained experience competing against all ages of youth and adults alike and building on their social skills.

The number of students participating in organised sport has been maintained at 100% of the roll.

Financial statements

Combined Board of Halswell Residential College & Westbridge Residential School



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:

522

3538

Principal:

Janine Harrington

David Bagwell

School Address:

Halswell Residential College
15 Nash Road
Christchurch 8025

Westbridge Residential School
488e Don Buck Road
Massey
Waitakere City

School Postal Address:

Halswell Residential College
15 Nash Road,
Christchurch 8025

Westbridge Residential School
PO Box 79-056
Royal Heights 0656
Auckland

School Phone:

03 338 5089

09 832 4918

COMBINED BOARD OF HALSWELL RESIDENTIAL COLLEGE & WESTBRIDGE RESIDENTIAL SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 18	Notes to the Financial Statements
	Independent Auditor's Report

Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

David Ivory

Full Name of Presiding Member

Signature of Presiding Member

28 May 2024

Date:

Janine Harrington

Full Name of Principal Halswell Residential School

Signature of Principal

28 May 2024

Date:

David Bagwell

Full Name of Principal Westbridge Residential School

Signature of Principal

28 May 2024

Date:

Combined Board of Halswell Residential College & Westbridge Residential School Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
David Ivory	Presiding Member	Ministry Appointed	Feb 2026
David Turnbull	Presiding Member	Elected	Feb 2023
Janine Harrington	Principal	ex Officio - Halswell Residential College	
David Bagwell	Principal	ex Officio - Westbridge Residential School	
Matthew Slater		Ministry Appointed	Feb 2023
Raewyn Whiteman-Thorne		Ministry Appointed	Feb 2023
Reuben Aitoa-Ilaoa	Staff Representative		Jun 2025
Lorraine Taogaga		Ministry Appointed	Feb 2024
Moses Faleolo		Ministry Appointed	Feb 2024
Jon Kaho		Ministry Appointed	Feb 2026
Joseph Tyro		Ministry Appointed	Feb 2023

In Attendance

David Wileman

Jon Purdue

Combined Board of Halswell Residential College & Westbridge Residential School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	10,971,496	7,920,255	10,106,842
Locally Raised Funds	3	121,416	12,000	90,484
Interest		141,467	20,000	51,752
Gain on Sale of Property, Plant and Equipment		1,435	-	8,484
Total Revenue		11,235,814	7,952,255	10,257,562
Expenses				
Locally Raised Funds	3	68,916	-	42,851
Learning Resources	4	8,067,069	6,375,047	6,567,470
Administration	5	904,569	965,178	891,163
Interest		2,681	-	3,651
Property	6	2,551,455	1,257,826	2,507,951
Total Expense		11,594,690	8,598,051	10,013,086
Net (Deficit)/Surplus for the year		(358,876)	(645,796)	244,476
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(358,876)	(645,796)	244,476

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

Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		3,033,559	3,033,559	2,731,713
Total comprehensive revenue and expense for the year		(358,876)	(645,796)	244,476
Contribution - Furniture and Equipment Grant		31,253	-	23,949
Contribution - Te Mana Tuhono		38,910	-	33,421
Equity at 31 December		2,744,846	2,387,763	3,033,559
Accumulated comprehensive revenue and expense		2,744,846	2,387,763	3,033,559
Equity at 31 December		2,744,846	2,387,763	3,033,559

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.

Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	269,906	556,430	923,426
Accounts Receivable	8	349,512	225,401	225,401
GST Receivable		46,996	39,607	39,607
Prepayments		14,411	8,108	8,108
Investments	9	2,262,136	2,222,058	2,222,058
Funds Receivable for Capital Works Projects	16	14,904	38,176	38,176
		<u>2,957,865</u>	<u>3,089,780</u>	<u>3,456,776</u>
Current Liabilities				
Accounts Payable	11	572,912	452,864	452,864
Revenue Received in Advance	12	20,228	53,755	53,755
Provision for Cyclical Maintenance	13	-	78,609	82,140
Finance Lease Liability	14	26,829	25,820	25,820
Funds held in Trust	15	55,566	70,197	70,197
Funds held for Capital Works Projects	16	16,778	215,672	215,672
		<u>692,313</u>	<u>896,917</u>	<u>900,448</u>
Working Capital Surplus		2,265,552	2,192,863	2,556,328
Non-current Assets				
Property, Plant and Equipment	10	834,028	608,637	808,637
		<u>834,028</u>	<u>608,637</u>	<u>808,637</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	348,824	380,998	298,667
Finance Lease Liability	14	5,910	32,739	32,739
		<u>354,734</u>	<u>413,737</u>	<u>331,406</u>
Net Assets		<u>2,744,846</u>	<u>2,387,763</u>	<u>3,033,559</u>
Equity		<u>2,744,846</u>	<u>2,387,763</u>	<u>3,033,559</u>

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

Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		7,572,571	6,756,691	6,849,739
Locally Raised Funds		(16,434)	12,000	104,909
Goods and Services Tax (net)		(7,389)	-	(25,054)
Payments to Employees		(6,418,863)	(5,767,013)	(5,184,900)
Payments to Suppliers		(1,531,908)	(1,388,674)	(1,098,872)
Interest Paid		-	-	-
Interest Received		133,774	20,000	35,664
Net cash (to)/from Operating Activities		<u>(268,249)</u>	<u>(366,996)</u>	<u>681,486</u>
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		4,783	-	8,484
Purchase of Property Plant & Equipment		(168,448)	-	(95,777)
Purchase of Investments		(40,078)	-	(1,720,310)
Net cash (to) Investing Activities		<u>(203,743)</u>	<u>-</u>	<u>(1,807,603)</u>
Cash flows from Financing Activities				
Furniture and Equipment Grant		31,253	-	23,949
Finance Lease Payments		(22,528)	-	(23,040)
Funds Administered on Behalf of Third Parties		(190,253)	-	154,016
Net cash (to)/from Financing Activities		<u>(181,528)</u>	<u>-</u>	<u>154,925</u>
Net (decrease) in cash and cash equivalents				
		<u>(653,520)</u>	<u>(366,996)</u>	<u>(971,192)</u>
Cash and cash equivalents at the beginning of the year	7	923,426	923,426	1,894,618
Cash and cash equivalents at the end of the year	7	<u>269,906</u>	<u>556,430</u>	<u>923,426</u>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Combined Board of Halswell Residential College & Westbridge Residential 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 statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 whole dollar.

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

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 to which they relate. 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 to which they relate. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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

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

1.5. 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.

1.6. Cash and Cash Equivalents

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

1.7. 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.

1.8. 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.

1.9. 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. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are: Halswell Residential College

Building improvements	10-25 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Motor vehicles	5 years
Library resources	12.5% Diminishing value

Depreciation: Westbridge Residential School

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are: Westbridge Residential School

Building improvements	10 - 25 years
Furniture and equipment	10 - 15 years
Information and communication technology	4 - 5 years
Leased assets held under a Finance Lease	Term of Lease
Motor vehicles	5 years
Textbooks	3 years
Library resources	12.5% Diminishing value

1.10. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

1.11. 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.

1.12. 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, 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 the surplus or deficit in the period in which they arise.

1.13. Revenue Received in Advance

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

1.14. 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.

1.15. 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.

1.16. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, and finance lease liability.. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the Statement of Comprehensive Revenue and Expense.

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	7,524,782	6,756,691	6,917,115
Teachers' Salaries Grants	1,798,766	660,947	1,586,799
Use of Land and Buildings Grants	1,647,948	502,617	1,600,225
Other government grants	-	-	2,703
	<u>10,971,496</u>	<u>7,920,255</u>	<u>10,106,842</u>

The School has opted in to the donations scheme for this year. Total amount received was Halswell Residential College \$1,298 & Westbridge Residential School \$925 (2022: Halswell Residential College \$1,200 & Westbridge Residential School \$900).

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Fundraising & Community Grants	1,287	-	-
Other Revenue	120,129	12,000	90,484
	<u>121,416</u>	<u>12,000</u>	<u>90,484</u>
Expenses			
Extra Curricular Activities Costs	68,875	-	42,851
Fundraising & Community Grant Costs	41	-	-
	<u>68,916</u>	<u>-</u>	<u>42,851</u>
<i>(Deficit)/Surplus for the year Locally raised funds</i>	<u>52,500</u>	<u>12,000</u>	<u>47,633</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	358,255	375,587	235,846
Equipment Repairs	37,420	55,000	37,235
Information and Communication Technology	10,633	18,730	29,286
Employee Benefits - Salaries	7,360,876	5,627,428	6,026,018
Staff Development	124,151	98,302	76,332
Depreciation	175,734	200,000	162,753
	<u>8,067,069</u>	<u>6,375,047</u>	<u>6,567,470</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	13,379	22,200	13,176
Board Fees	38,786	-	33,797
Board Expenses	16,836	67,052	25,240
Communication	16,535	18,648	15,836
Consumables	42,528	59,925	40,738
Operating Lease	7,256	10,070	5,826
Legal Fees	34,819	60,000	55,699
Other	56,441	86,875	59,715
Employee Benefits - Salaries	652,884	611,223	610,315
Insurance	763	1,495	8,073
Service Providers, Contractors and Consultancy	24,342	27,690	22,748
	<u>904,569</u>	<u>965,178</u>	<u>891,163</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Caretaking and Cleaning Consumables	26,248	24,020	20,491
Consultancy and Contract Services	40,755	51,000	27,747
Cyclical Maintenance Provision	89,203	78,800	297,087
Adjustment to the Provision- Other Adjustments	25,924	-	-
Grounds	56,289	56,875	53,089
Heat, Light and Water	140,017	142,200	88,024
Rates	27,412	27,412	25,329
Repairs and Maintenance	299,759	185,593	221,015
Use of Land and Buildings	1,647,948	502,617	1,600,225
Employee Benefits - Salaries	197,900	189,309	174,944
	<u>2,551,455</u>	<u>1,257,826</u>	<u>2,507,951</u>

The Use of Land and Buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Bank Accounts	269,906	556,430	923,426
Cash and Cash Equivalents for Statement of Cash Flows	<u>269,906</u>	<u>556,430</u>	<u>923,426</u>

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

Of the \$269,906 Cash and Cash Equivalents, \$76,541 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$269,906 Cash and Cash Equivalents, \$15,298 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Receivables	95,451	6,426	6,426
Receivables from the Ministry of Education	19,953	58,904	58,904
Interest Receivable	25,447	17,754	17,754
Banking Staffing Underuse	59,620	-	-
Teacher Salaries Grant Receivable	149,041	142,317	142,317
	<u>349,512</u>	<u>225,401</u>	<u>225,401</u>
Receivables from Exchange Transactions	120,898	24,180	24,180
Receivables from Non-Exchange Transactions	228,614	201,221	201,221
	<u>349,512</u>	<u>225,401</u>	<u>225,401</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	2,262,136	2,222,058	2,222,058
Total Investments	2,262,136	2,222,058	2,222,058

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Buildings Improvements	228,117	8,688	-	-	(16,949)	219,856
Furniture and Equipment	310,710	52,565	(3,348)	-	(65,063)	294,864
Information and Communication Technology	82,426	94,964	-	-	(42,841)	134,549
Motor Vehicles	122,622	46,876	-	-	(24,326)	145,172
Leased Assets	57,103	-	-	-	(25,441)	31,662
Library Resources	7,659	1,380	-	-	(1,114)	7,925
Balance at 31 December 2023	808,637	204,473	(3,348)	-	(175,734)	834,028

The net carrying value of equipment held under a finance lease is \$31,662 (2022: \$57,103)

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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	433,740	(213,884)	219,856	425,052	(196,935)	228,117
Furniture and Equipment	1,108,406	(813,542)	294,864	1,649,186	(1,338,476)	310,710
Information and Communication Technology	582,679	(448,130)	134,549	581,688	(499,262)	82,426
Motor Vehicles	359,764	(214,592)	145,172	343,786	(221,164)	122,622
Leased Assets	100,919	(69,257)	31,662	134,281	(77,178)	57,103
Library Resources	85,063	(77,138)	7,925	83,683	(76,024)	7,659
Balance at 31 December	2,670,571	(1,836,543)	834,028	3,217,676	(2,409,039)	808,637

11. Accounts Payable

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	92,429	63,052	63,052
Accruals	82,770	51,987	51,987
Employee Entitlements - Salaries	181,903	164,035	164,035
Employee Entitlements - Leave Accrual	215,810	173,790	173,790
	572,912	452,864	452,864
Payables for Exchange Transactions	572,912	452,864	452,864
	572,912	452,864	452,864

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	15,298	-	-
Other revenue in Advance	4,930	53,755	53,755
	20,228	53,755	53,755

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	380,807	380,807	108,422
Increase to the Provision During the Year	89,203	78,800	69,433
Other Adjustments	25,924	-	227,654
Use of the Provision During the Year	(147,110)	-	(24,702)
Provision at the End of the Year	348,824	459,607	380,807
Cyclical Maintenance - Current	-	78,609	82,140
Cyclical Maintenance - Non current	348,824	380,998	298,667
	348,824	459,607	380,807

The provision this year represents the estimates for Halswell Residential College and Westbridge Residential School.

The Schools' cyclical maintenance schedules detail annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. The plans are based on the Schools most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	28,004	28,501	28,501
Later than One Year and no Later than Five Years	5,982	33,986	33,986
Future Finance Charges	(1,247)	(3,928)	(3,928)
	32,739	58,559	58,559
Represented by			
Finance lease liability - Current	26,829	25,820	25,820
Finance lease liability - Non current	5,910	32,739	32,739
	32,739	58,559	58,559

15. Funds Held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	55,566	70,197	70,197
	55,566	70,197	70,197

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

16. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Hostel accommodation upgrade	17,153	-	-	(17,153)	-
Artificial Turf	10,162	-	-	(10,162)	-
Block 4&5 redevelopment	(13,806)	-	-	13,806	-
Te Puna Bathroom Project	(24,370)	-	-	24,370	-
Bathroom Water Damage (236192)	26,885	-	-	(26,885)	-
SIP Admin Bathroom/Shower (234758)	2,769	-	-	(2,769)	-
Site Pool Fence Replacement (236191)	61,635	549	(58,985)	-	3,199
Block 2 Sensory Room (218768)	83,489	-	(95,022)	-	(11,533)
Pohutukawa Flood Remedial Work - (240912/242790)	-	67,095	(70,466)	-	(3,371)
Laundry & Heating upgrade	13,579	-	-	-	13,579
Totals	177,496	67,644	(224,473)	(18,793)	1,874

Represented by:

Funds Held on Behalf of the Ministry of Education	16,778
Funds Receivable from the Ministry of Education	(14,904)

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 2 DQLS	16,318	-	-	(16,318)	-
Hostel accommodation upgrade	17,153	-	-	-	17,153
Artificial Turf	10,162	-	-	-	10,162
Block 4&5 redevelopment	(13,806)	-	-	-	(13,806)
Te Puna Bathroom Project	(24,370)	-	-	-	(24,370)
Bathroom Water Damage (236192)	-	26,885	-	-	26,885
SIP Admin Bathroom/Shower (234758)	-	27,673	(19,769)	(5,135)	2,769
Site Pool Fence Replacement (236191)	-	61,635	-	-	61,635
Block 2 Sensory Room (218768)	-	83,489	-	-	83,489
Laundry & Heating upgrade	13,579	-	-	-	13,579
Totals	19,036	199,682	(19,769)	(21,453)	177,496

Represented by:

Funds Held on Behalf of the Ministry of Education	215,672
Funds Receivable from the Ministry of Education	(38,176)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principals, Associate Principals, the Executive Officer, Residential Managers and Team Leaders

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	38,786	33,797
<i>Leadership Team</i>		
Remuneration	1,312,158	1,219,512
Full-time equivalent members	11.00	11.00
Total key management personnel remuneration	<u>1,350,944</u>	<u>1,253,309</u>

There are six members of the Board excluding the Principals. The Board had held eight full meetings and five extra meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal - Halswell Residential College

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0

Principal - Westbridge Residential School

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	150 - 160
Benefits and Other Emoluments	0 - 0	0 - 10
Termination Benefits	0 - 10	0 - 0

Other Employees

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

Remuneration \$000	2023	2022
	FTE Number	FTE Number
100 - 110	7.00	4.00
110 - 120	3.00	-
120 - 130	-	1.00
	<u>10.00</u>	<u>5.00</u>

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2023 Actual	2022 Actual
Total	\$ -	\$ 13,000.00
Number of People	-	1.00

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

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

Contingent Liability - Royal Commission of Inquiry into Abuse in Care

The Board are aware of legal action arising from the Royal Commission of Inquiry into Abuse in Care. The Board have sought legal advice, have advised their insurers and are in discussions with the Ministry of Education. At the time of signing no impact is yet known.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$21,227 (2022:\$215,672) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Westbridge Residential School	62,184	58,985	3,199
Site Pool Fence Replacement - 236191	97,333	95,022	2,311
Pohutukawa Flood Remedial Work - 240912/242790	72,604	70,466	2,138
Halswell Residential College			
Laundry and Heating upgrade	88,627	75,048	13,579
Total	320,748	299,521	21,227

(b) Operating Commitments

As at 31 December 2023 the Board has entered into the following contracts:

(a) Sign in/Sign Out System

	2023 Actual \$	2022 Actual \$
No later than One Year	360	540
Later than One Year and No Later than Five Years	-	360
	<u>360</u>	<u>900</u>

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	269,906	556,430	923,426
Receivables	349,512	225,401	225,401
Investments - Term Deposits	2,262,136	2,222,058	2,222,058
Total Financial Assets Measured at amortised cost	<u>2,881,554</u>	<u>3,003,889</u>	<u>3,370,885</u>

Financial liabilities measured at amortised cost

Payables	572,912	452,864	452,864
Finance Leases	32,739	58,559	58,559
Total Financial Liabilities Measured at Amortised Cost	<u>605,651</u>	<u>511,423</u>	<u>511,423</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE COMBINED BOARD OF HALSWELL RESIDENTIAL COLLEGE AND WESTBRIDGE RESIDENTIAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of The Combined Board of Halswell Residential College And Westbridge Residential School (the College). The Auditor-General has appointed me, Anthony Smith, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023 and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists.

Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error.

Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, Statement of Variance, KiwiSport Report and Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Anthony Smith
Partner
for Deloitte Limited
On behalf of the Auditor-General
Christchurch, New Zealand