

# HILLCREST HIGH SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



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Ministry Number:	138
Accountant / Service Provider:	Accounting For Schools Limited

# HILLCREST HIGH SCHOOL

Annual report - For the year ended 31 December 2022

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# HILLCREST HIGH SCHOOL

## Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Kevin P Endres

Full Name of Presiding Member

*KP Endres*

Signature of Presiding Member

23/5/23

Date:

*Kevin Whiting*

Full Name of Principal

*KWh*

Signature of Principal

23/5/23

Date:

# HILLCREST HIGH SCHOOL

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	19,625,858	18,828,341	18,693,464
Locally Raised Funds	3	1,192,675	612,433	1,354,283
Interest Earned		78,143	16,350	31,135
Gain on Sale of Property, Plant and Equipment		570	-	-
		<u>20,897,246</u>	<u>19,457,124</u>	<u>20,078,882</u>
<b>Expenses</b>				
Locally Raised Funds	3	1,067,379	501,608	977,291
Learning Resources	4	14,903,516	14,442,426	14,772,016
Administration	5	1,125,574	1,026,547	1,066,023
Property	6	3,525,763	3,663,555	2,892,075
Finance Costs		14,280	17,000	19,572
Loss on Disposal of Property, Plant and Equipment		18,571	-	4,837
Other Expenses	7	22	-	407
		<u>20,655,105</u>	<u>19,651,136</u>	<u>19,732,221</u>
<b>Net Surplus for the year</b>		242,141	(194,012)	346,661
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>242,141</u>	<u>(194,012)</u>	<u>346,661</u>

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

# HILLCREST HIGH SCHOOL

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Balance at 1 January</b>	3,918,181	3,918,181	3,538,845
Total comprehensive revenue and expense for the year	242,141	(194,012)	346,661
Capital Contributions from the Ministry of Education Contribution - Furniture & Equipment Grant	-	-	32,675
<b>Equity at 31 December</b>	<b>4,160,322</b>	<b>3,724,169</b>	<b>3,918,181</b>
Accumulated comprehensive revenue and expense	4,160,322	3,724,169	3,918,181
<b>Equity at 31 December</b>	<b>4,160,322</b>	<b>3,724,169</b>	<b>3,918,181</b>

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.

# HILLCREST HIGH SCHOOL

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	847,229	412,831	203,087
Accounts Receivable	9	1,137,104	980,000	966,986
Funds owed for Capital Works Projects	20	36,033	-	11,581
GST Receivable		23,804	-	-
Inventories	10	-	500	446
Investments	11	3,601,331	3,400,000	3,389,389
Prepayments		100,149	70,000	70,453
		<b>5,745,650</b>	<b>4,863,331</b>	<b>4,641,942</b>
<b>Current Liabilities</b>				
Accounts Payable	14	1,408,310	1,390,000	1,405,019
Finance Lease Liability	17	151,793	150,000	160,829
Funds held in Trust	18	254,802	150,000	151,683
GST Payable		-	20,000	23,955
Provision for Cyclical Maintenance	16	307,000	155,817	70,817
Revenue Received in Advance	15	979,670	495,000	482,967
		<b>3,101,575</b>	<b>2,360,817</b>	<b>2,295,270</b>
<b>Working Capital Surplus</b>		<b>2,644,075</b>	<b>2,502,514</b>	<b>2,346,672</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,906,224	1,545,000	1,902,486
Intangible Assets	13	-	22	22
		<b>1,906,224</b>	<b>1,545,022</b>	<b>1,902,508</b>
<b>Non-current Liabilities</b>				
Finance Lease Liability	17	132,007	150,000	157,633
Provision for Cyclical Maintenance	16	257,970	173,367	173,367
		<b>389,977</b>	<b>323,367</b>	<b>331,000</b>
<b>Net Assets</b>		<b>4,160,322</b>	<b>3,724,169</b>	<b>3,918,181</b>
<b>Equity</b>		<b>4,160,322</b>	<b>3,724,169</b>	<b>3,918,181</b>

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



# HILLCREST HIGH SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		6,970,840	5,947,455	6,441,304
Locally Raised Funds		1,605,686	627,457	1,134,615
Goods and Services Tax (net)		(47,759)	(3,954)	48,420
Payments to Employees		(4,330,184)	(3,882,592)	(4,214,192)
Payments to Suppliers		(2,985,657)	(2,359,281)	(2,673,498)
Interest Paid		(14,280)	(17,000)	(19,572)
Interest Received		60,292	14,847	31,181
Cyclical Maintenance Payments made in the year		(44,447)	-	(135,875)
Net cash from/(to) the Operating Activities		1,214,491	326,932	612,383
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		570	-	-
Purchase of PPE (and Intangibles)		(258,517)	(98,013)	(579,866)
Purchase of Investments		(211,942)	(10,611)	(501,310)
Net cash from/(to) the Investing Activities		(469,889)	(108,624)	(1,081,176)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(179,127)	(18,462)	220,150
Funds on Behalf of Third Parties		78,667	9,898	57,197
Furniture and Equipment Grant		-	-	32,675
Net cash from/(to) Financing Activities		(100,460)	(8,564)	310,022
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>644,142</b>	<b>209,744</b>	<b>(158,771)</b>
Cash and cash equivalents at the beginning of the year	8	203,087	203,087	361,858
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>847,229</b>	<b>412,831</b>	<b>203,087</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical Maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.



# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

##### **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 17. Future operating lease commitments are disclosed in note 24b.

##### *Recognition of grants*

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

#### c) Revenue Recognition

##### **Government Grants**

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

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

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

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

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

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

##### **Other Grants where conditions exist**

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

# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### **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

##### **d) Operating Lease Payments**

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

##### **e) Finance Lease Payments**

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

##### **f) Cash and Cash Equivalents**

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

##### **g) Accounts Receivable**

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

##### **h) Inventories**

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

##### **i) Investments**

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

##### **j) Property, Plant and Equipment**

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

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

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

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



# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Buildings	10 - 75 years
Furniture and Equipment	10 - 15 years
Information Technology	4 - 5 years
Library Resources	12.5% Diminishing value
Motor Vehicles	5 years
Text Books	3 years
Leased assets held under a finance lease	Term of Lease

#### **k) Intangible Assets**

##### Software Costs

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

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

# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

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

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

##### *Non cash generating assets*

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

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

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

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

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

##### m) Accounts Payable

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

##### n) Employee Entitlements

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

##### o) Revenue Received in Advance

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

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

# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### p) Funds Held in Trust

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

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

##### q) Funds held for Capital works

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

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

##### r) Provision for Cyclical Maintenance

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

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

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

##### s) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

##### t) 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.

##### u) Budget Figures

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

##### v) 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.



# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	6,512,668	5,444,455	5,851,840
Other Government Grants	515,300	503,000	589,464
Mentoring Services	-	-	179,200
Teachers' Salaries Grants	10,299,315	10,205,886	10,099,973
Use of Land and Buildings Grants	2,298,575	2,675,000	1,972,987
	<u>19,625,858</u>	<u>18,828,341</u>	<u>18,693,464</u>

The School has opted in to the donations scheme for this year. Total amount received was \$254,850 (2021: \$250,650).

#### 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Fees for Extra Curricular Activities	496,325	137,933	680,218
Donations & Bequests	10,231	500	11,597
Fundraising & Community Grants	116,074	-	29,862
Other revenue	44,412	1,000	13,491
Trading	4,199	-	5,699
International Student Fees	521,434	473,000	613,416
	<u>1,192,675</u>	<u>612,433</u>	<u>1,354,283</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	633,494	104,108	565,210
Fundraising & Community Grant Costs	1,578	-	4,021
Trading	27,275	-	6,090
International Student - Employee Benefit - Salaries	331,248	332,500	309,063
International Student - Other Expenses	73,784	65,000	92,907
	<u>1,067,379</u>	<u>501,608</u>	<u>977,291</u>
<i>Surplus for the year locally raised funds</i>	<u>125,296</u>	<u>110,825</u>	<u>376,992</u>

During the year the School hosted 34 International students (2021:41)

#### 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	964,466	998,663	1,126,564
Employee Benefits - Salaries	13,335,909	12,777,313	13,014,857
Equipment repairs	150,813	149,900	149,541
Library Resources	7,040	21,050	7,187
Staff Development	64,617	40,000	34,643
Depreciation	380,671	455,500	439,224
	<u>14,903,516</u>	<u>14,442,426</u>	<u>14,772,016</u>

# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,907	11,367	11,036
Board of Trustees Expenses	376	7,300	1,726
Board of Trustees Fees	4,535	4,550	4,700
Communication	21,554	15,950	16,502
Consumables	37,822	31,500	36,127
Employee Benefits - Salaries	892,777	799,000	846,313
Insurance	17,851	18,000	18,639
Operating Lease	38,255	40,500	58,738
Other	96,460	91,380	64,583
Service Providers, Contractors and Consultancy	6,037	7,000	7,659
	<u>1,125,574</u>	<u>1,026,547</u>	<u>1,066,023</u>

#### 6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	62,667	66,600	66,078
Consultancy and Contract Services	219,955	230,000	216,786
Cyclical Maintenance Provision	365,233	85,000	62,693
Employee Benefits - Salaries	154,959	168,000	168,737
Grounds	55,051	43,500	31,002
Heat, Light and Water	197,275	205,000	186,398
Rates	15,995	16,500	14,688
Repairs and Maintenance	119,262	151,455	150,613
Security	36,791	22,500	22,093
Use of Land and Buildings	2,298,575	2,675,000	1,972,987
	<u>3,525,763</u>	<u>3,663,555</u>	<u>2,892,075</u>

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

#### 7. Other Expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Amortisation of Intangible Assets	22	-	407
	<u>22</u>	<u>-</u>	<u>407</u>



# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Current Account	641,697	412,831	203,087
Short-term Bank Deposits	205,532	-	-
Net cash and cash equivalents for Cash Flow Statement	847,229	412,831	203,087

Of the \$847,229 cash and cash equivalents and \$3,601,331 investments:

- a) \$254,802 is held by the School on behalf of the international students for the cost of homestay when students occupy the placement
- b) \$677,696 is held by the School on behalf of international students for their tuition fees in the following year
- c) \$179,714 is held by the School on behalf of the students for activities in the following year.
- d) \$122,260 of unspent grant funding is held by the School. The funding is subject to conditions, which specify how the grant is required to be spent. If conditions are not met, the grants will need to be refunded.

#### 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	162,065	70,000	72,991
Receivables from the Ministry of Education	51,746	-	-
Banking Staffing Underuse	-	-	7,000
Interest Receivable	26,348	10,000	8,497
Teacher Salaries Grant Receivable	896,945	900,000	878,498
	1,137,104	980,000	966,986
Receivables from Exchange Transactions	188,413	80,000	88,488
Receivables from Non-Exchange Transactions	948,691	900,000	878,498
	1,137,104	980,000	966,986

#### 10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	-	500	446
	-	500	446





# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 11. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	3,601,331	3,400,000	3,389,389
	<u>3,601,331</u>	<u>3,400,000</u>	<u>3,389,389</u>

The carrying value of term deposits longer than 90 days but less than 12 months approximates their fair value at 31 December 2022.

#### 12. Property, Plant and Equipment

	Opening					
	Balance	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	(NBV)					
2022	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	670,326	-	-	-	(31,856)	638,470
Furniture and Equipment	711,386	128,175	(7,283)	-	(106,133)	726,145
Information Technology	136,600	119,272	(1,073)	-	(55,432)	199,367
Leased Assets	311,942	144,465	(10,215)	-	(172,407)	273,785
Library Resources	49,612	9,463	-	-	(6,302)	52,773
Motor Vehicles	21,079	-	-	-	(7,257)	13,822
Textbooks	1,541	1,605	-	-	(1,284)	1,862
<b>Balance at 31 December 2022</b>	<u>1,902,486</u>	<u>402,980</u>	<u>(18,571)</u>	<u>-</u>	<u>(380,671)</u>	<u>1,906,224</u>

The net carrying value of equipment held under a finance lease is \$273,785 (2021: \$311,942).

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
2022	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	1,238,152	(599,682)	638,470	1,238,152	(567,826)	670,326
Furniture and Equipment	2,613,170	(1,887,025)	726,145	2,511,695	(1,800,311)	711,386
Information Technology	1,108,955	(909,588)	199,367	999,605	(863,005)	136,600
Leased Assets	590,949	(317,164)	273,785	860,532	(548,590)	311,942
Library Resources	156,092	(103,319)	52,773	146,630	(97,017)	49,612
Motor Vehicles	72,575	(58,753)	13,822	72,575	(51,496)	21,079
Textbooks	273,611	(271,749)	1,862	272,006	(270,464)	1,541
<b>Balance at 31 December 2022</b>	<u>6,053,504</u>	<u>(4,147,280)</u>	<u>1,906,224</u>	<u>6,101,195</u>	<u>(4,198,709)</u>	<u>1,902,486</u>

# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

<b>2022</b>	<b>Opening \$</b>	<b>Additions \$</b>	<b>Disposals \$</b>	<b>Amortisation \$</b>	<b>Closing \$</b>
Cost					
Intangible Assets (Cost)	85,878	-	-	-	85,878
Balance at 31 December 2022	85,878	-	-	-	85,878
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	85,856	-	-	22	85,878
Balance at 31 December 2022	85,856	-	-	22	85,878
Net Book Value at 31 December 2022					-
<b>2021</b>	<b>Opening \$</b>	<b>Additions \$</b>	<b>Disposals \$</b>	<b>Amortisation \$</b>	<b>Closing \$</b>
Cost					
Intangible Assets	85,878	-	-	-	85,878
Balance at 31 December 2021	85,878	-	-	-	85,878
Accumulated Amortisation					
Intangible Assets (Amortisation for the year)	85,448	-	-	408	85,856
Balance at 31 December 2021	85,448	-	-	408	85,856
Net Book Value at 31 December 2021					22

#### 14. Accounts Payable

	<b>2022 Actual \$</b>	<b>2022 Budget (Unaudited) \$</b>	<b>2021 Actual \$</b>
Creditors	161,647	200,000	218,787
Accruals	36,170	35,000	34,068
Employee Entitlements - Salaries	1,159,829	1,100,000	1,095,598
Employee Entitlements - Leave Accrual	50,664	55,000	56,566
	<u>1,408,310</u>	<u>1,390,000</u>	<u>1,405,019</u>
Payables for Exchange Transactions	1,408,310	1,390,000	1,405,019
	<u>1,408,310</u>	<u>1,390,000</u>	<u>1,405,019</u>

The carrying value of payables approximates their fair value.



# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 15. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees in Advance	677,696	450,000	437,910
Other Student Activity Fees	301,974	45,000	45,057
	<u>979,670</u>	<u>495,000</u>	<u>482,967</u>

#### 16. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	244,184	244,184	317,366
Increase to the Provision During the Year	87,823	85,000	62,693
Use of the Provision During the Year	(44,447)	-	(135,875)
Other Adjustments	277,410	-	-
Provision at the End of the Year	<u>564,970</u>	<u>329,184</u>	<u>244,184</u>
Cyclical Maintenance - Current	307,000	155,817	70,817
Cyclical Maintenance - Non Current	257,970	173,367	173,367
	<u>564,970</u>	<u>329,184</u>	<u>244,184</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

#### 17. Finance Lease Liability

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	157,606	150,000	160,829
Later than One Year and no Later than Five Years	135,017	150,000	157,633
Future Finance Charges	(8,823)	-	-
	<u>283,800</u>	<u>300,000</u>	<u>318,462</u>
<b>Represented By</b>			
Finance Lease Liability - Current	151,793	150,000	160,829
Finance Lease Liability - Non Current	132,007	150,000	157,633
	<u>283,800</u>	<u>300,000</u>	<u>318,462</u>



# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 18. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	254,802	150,000	151,683
	<u>254,802</u>	<u>150,000</u>	<u>151,683</u>

These funds are held in trust for international students home stay fees.

#### 19. 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 8.

2022		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
SIP Projects - 230154	<i>Completed</i>	(11,581)	3,812	(2,400)	10,169	-
ILC Block Relocation - 234602	<i>In progress</i>	-	93,445	(129,478)	-	(36,033)
Totals		<u>(11,581)</u>	<u>97,257</u>	<u>(131,878)</u>	<u>10,169</u>	<u>(36,033)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(36,033)
	<u>(36,033)</u>

2021		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
B & C Block Roof	<i>Completed</i>	(141,278)	170,509	(29,231)	-	-
SIP Projects	<i>In progress</i>	(8,963)	280,338	(282,956)	-	(11,581)
Totals		<u>(150,241)</u>	<u>450,847</u>	<u>(312,187)</u>	<u>-</u>	<u>(11,581)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(11,581)
	<u>(11,581)</u>



# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### **20. 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.

# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 21. Remuneration

##### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	4,535	4,700
<i>Leadership Team</i> Remuneration Full-time equivalent members	2,236,742 19.00	2,139,467 19.00
Total key management personnel remuneration	2,241,277	2,144,167

There are 8 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

##### Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	200 - 210
Benefits and Other Emoluments	5 - 10	5 - 10

##### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	23	25
110 - 120	8	8
120 - 130	2	2
130 - 140	2	1
	35	36

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

#### 22. Compensation and Other Benefits Upon Leaving

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

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



# HILLCREST HIGH SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 23. Contingencies

There are no contingent liabilities or contingent assets as at 31 December 2022 (Contingent liabilities and contingent assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

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

#### 24. Commitments

##### (a) Capital Commitments

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

(i) \$258,040 contract to relocate classrooms in the ILC Block, which will be fully funded by the Ministry of Education. \$93,445 has been received and \$129,478 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$406,190)

##### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts (2021: nil).

#### 25. Financial Instruments

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	847,229	412,831	203,087
Receivables	1,137,104	980,000	966,986
Investments - Term Deposits	3,601,331	3,400,000	3,389,389
Total Financial Assets Measured at Amortised Cost	<u>5,585,664</u>	<u>4,792,831</u>	<u>4,559,462</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	1,408,310	1,390,000	1,405,019
Finance Leases	283,800	300,000	318,462
Total Financial Liabilities Measured at Amortised Cost	<u>1,692,110</u>	<u>1,690,000</u>	<u>1,723,481</u>

#### 26. Events After Balance Date

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

#### 27. Comparatives

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



# HILLCREST HIGH SCHOOL

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Occupation	Term expired / expires
Kevin Endres	Presiding Member	Elected August 2022	Director	August 2025
Kelvin Whiting	Principal	Appointed	Principal	
Glenys Doake	Parent Rep	Elected August 2022	Chartered Accountant	August 2025
Andrew Don	Parent Rep	Re-elected August 2022	Property Valuer	August 2025
Victoria Guo	Student Rep	Elected August 2022	Student	August 2023
Dominic Hopkirk	Staff Rep	Elected August 2022	Teacher	August 2025
Shuming Ke	Parent Rep	Elected August 2022	Principal Scientist	August 2025
Rochelle Ward	Parent Rep	Elected August 2022	Senior Academic Social work educator	August 2025
Ofa Pouono	Parent Rep	Elected August 2022	Operational Manager	August 2025



# HILLCREST HIGH SCHOOL

## Kiwisport / Statement of Compliance with Employment Policy

For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2022 the School received funding of \$40,595 (2021: \$39,478) to increase our student participation in the school wide sports and recreation programme.

The funding was spent on employing a director of sport and sports co-ordinator to establish, deliver and maintain the system for sport delivery with an aim to increase sport participation.

### **Statement of Compliance with Employment Policy**

For the year ended 31 December 2022 Hillcrest High School Board:

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

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Hillcrest High School (the School). The Auditor-General has appointed me, Bernard Lamusse, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 23 May 2023. This is the date at which our opinion is expressed.

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

#### Basis 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 22 to 47, but does not include the financial statements, and our auditor's report thereon.

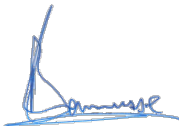
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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

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



Bernard Lamusse  
Director  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand

## **ANALYSIS OF VARIANCE 2022**

### **INTRODUCTION**

For the third year in succession we were still dealing with the effects of Covid. Term one was particularly challenging. Although the government had ruled out further lockdowns, we were still dealing with significant staff and student absences. Rostering home was a last resort, but there were occasions when we had to roster year levels home as we were not able to staff the school. Fortunately as the year progressed, the effects of Covid became less extreme. However the damage had been done. The effects on student achievement, school culture and staff and student wellbeing had certainly taken its toll. On the bright side we were able to resume many of our previous activities such as sport, performances, EOTC, assemblies and meetings. One of our greatest challenges was student attendance. There were still students reluctant to come to school, while some had developed poor habits during lockdowns and rostering home

The following provides a summary of the school's performance in relation to the school's 2022 Annual Plan. There is also a summary and details (provided through a link) of our end of year asTTle testing for Year 9 and 10, the 2022 NCEA and Scholarship results, plus a link to a comprehensive report from the Career Pathways Faculty.

### **STRATEGIC GOAL 1: MEET THE NEEDS OF ALL LEARNERS**

**1.1 Ensure that the principles of Te Tiriti o Waitangi (partnership, participation and protection) are embedded in our curriculum.**

#### **Specific Objectives**

##### **To implement strategies to better achieve Mana Orite mo te Maatauranga Maaori**

1. All faculties completed the Cultural Audit and created an action plan to implement strategies in their classrooms.
2. Teacher Only Day December 2nd 2022, included workshops on
  - Decolonising our histories
  - Powhiri protocols
  - Culturally Responsive Pedagogy
  - Pronunciation Skills
  - Waiata
3. May 9 TOD - Lisa Campbell and Nicola Gammon presented on local history and the impact of Te Tiriti
4. Thursday morning PD session (10 February), Te Reo for beginners
5. Two PLD Groups operating on a Thursday morning (PD time 8:30 to 9:30) based on Mana Oriti
6. March 10th (Thursday morning) PD
  - Beginners Te Reo

- Maaori Games
7. Regular staff briefings - Waiata and Karakia

### **Integrate Te Reo and Tikanga for all junior students through all subjects**

Throughout 2022 the Social Science Faculty has continued with its Yr 9 Social Studies programme integrating Te Reo Maaori and Tikanga. This is the second year of this program. Overall the program has been well received by staff, students and whanau and it is pleasing to see the positive impacts of the program in our current Year 10s. Our Year 10 program has also been further developed to include more elements of Te Ao Maaori.

#### **Term 1:**

In Term One, we repeated the same program with some changes from 2021. We assessed students on their understanding of concepts such as whakawhanaungatanga, kaitiakitanga and kotahitanga. From the assessment results it was clear that students had a good working knowledge of these ideas. Changes from 2021 also gave us more time to examine Mana Whenua and Ngaati Hauaa. The significance of Waikato-Tainui and Ngaati Hauaa as Mana Whenua was emphasised and students will move into Year 10 and the senior school with a base understanding of this.

#### **Term 2: (Integration)**

The term two program was largely unchanged from 2021 and students again focussed on Te Puea and her actions during the 1918 influenza epidemic.

#### **Term 3/4:**

Lisa's work in developing this unit to focus on Tainui Group Holding's focus on Moo Teenei Raa Haaere Ake Nei has, again, brought a Tikanga Maaori perspective to the unit. The writing assessment in Term Three required students to write to a MP about an issue in society. Many students chose issues related to Te Ao Maaori.

#### **Feedback from students:**

Students have provided lots of positive feedback on the program. It is clear that our junior students are more and more confident using Te Reo. Participation in Haka and Karakia by our students was pleasing to see.

#### **Where to from here?**

The Social Science Faculty have developed their confidence and capability in this area. However, an ongoing goal for our faculty is to further incorporate the explicit teaching of Tikanga. Going forward, it will be important for other faculties to work with Te Roopu Whakaruruhau to create similar programs in their learning areas to ensure that it is further normalised for our students.

### **1.2 Ensure that teaching and learning is student-centred, recognises individual difference and extends all students, to ensure equity and excellence.**

#### **Specific Objectives**

**Provide equitable outcomes at Year 9 and Year 10**

## **Provide excellent outcomes at Year 9 and 10**

## **Provide meaningful pathways at Year 9 and 10**

This was a focus in faculty goal setting. Process/system trailed for identifying and rewarding junior student success through our Rapid Awards. This is being further developed in 2023.

Junior students who require extra support are identified via our asTTle testing, subject assessments and information from contributing schools (information from contributing schools has been strengthened through the Kaahui Ako).

We reviewed the role of the Hauora teacher so junior students get better guidance about their future pathways.

## **AsTTle Results**

AsTTle testing for our Year 9 and 10 students took place at the end of the year with the results presented at the BOT meeting on December 13. Staff were also presented with a summary at our teacher only day on 26th January 2023. The new 2023 students will be tested February/March 2023.

Literacy and numeracy is a major focus for the school as we move towards the new Level 1 requirements in 2024.

### Numeracy

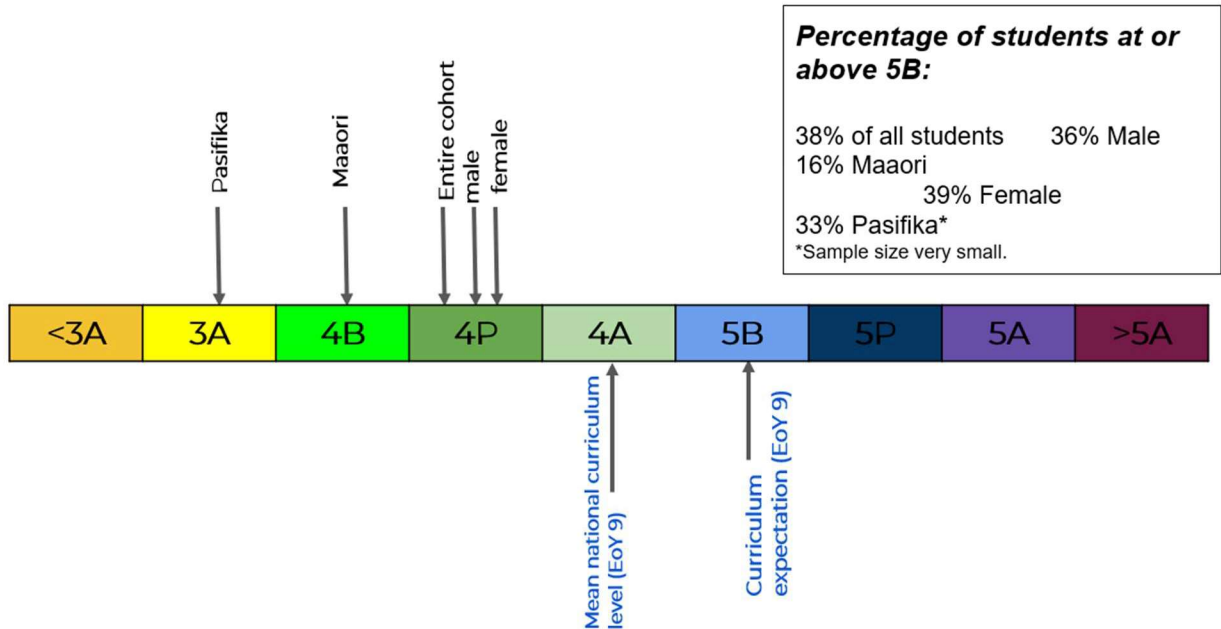
The entire numeracy report can be found on: [Numeracy Report 2022](#)

The conclusion from the report is shown below, together with graphs depicting the 2022 summaries

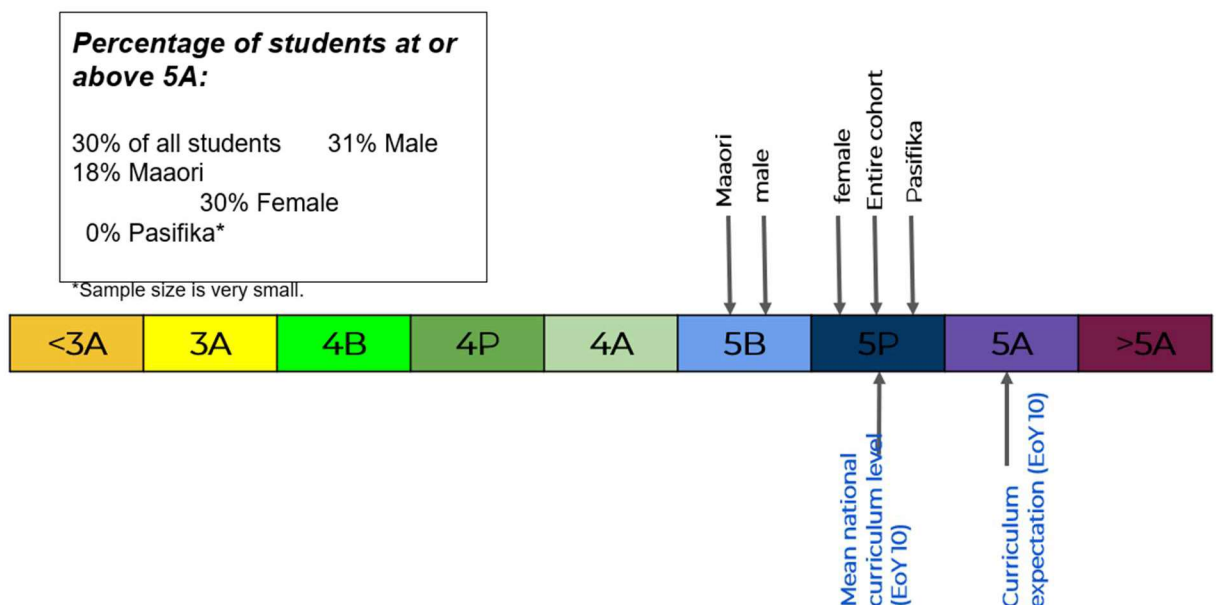
Conclusion: Numeracy levels at Year 9 lag behind the expected level for the end of Year 9 for the entire cohort and for all subcohorts of interest however results are similar to those found in the last five years of testing. In the case of Maaori and Pasifika, this lag is worse than for the rest of the cohort with both subcohorts at least one whole CL below the expected level. The percentage of students who are below the expectation is high for the cohort as a whole (62%), but is substantially worse for Maaori at 84%. Median movement in CSL is lower than the expected progression across all subcohorts, indicating that less than half of the cohort are making progress at the expected rate. At Year 10, the situation is also concerning. Once again all subcohorts tested with median levels below the expectation, with the lowest results for Maaori and males, whose average levels are 2 CSLs below the expected level. The percentage of the cohort below the expected level is worse than Year 9 at 70%, but again the situation is worst for Maaori and Pasifika, where 82% and 100% of each cohort respectively, are below the expected level. Median movement in curriculum sublevel is at the expected rate across all subcohorts except Maaori. While the cohort as a whole is not meeting the expected levels, because Māori and Pasifika come in to each year level at lower numeracy levels than the rest of

the cohort, almost all of the members of these subcohorts will exit the junior school without the skills required to successfully tackle the new Level 1 NCEA numeracy standard (which becomes compulsory in 2024). Accelerated improvement of more than 2 CSLs was modest for both Year 9 (20%) and Year 10 (25%) cohorts, however far higher levels of acceleration are needed if we are to improve our cohorts' readiness for the senior school and situations requiring numeracy proficiency in life beyond high school.

## 2022 Year 9 numeracy AsTTle at a glance

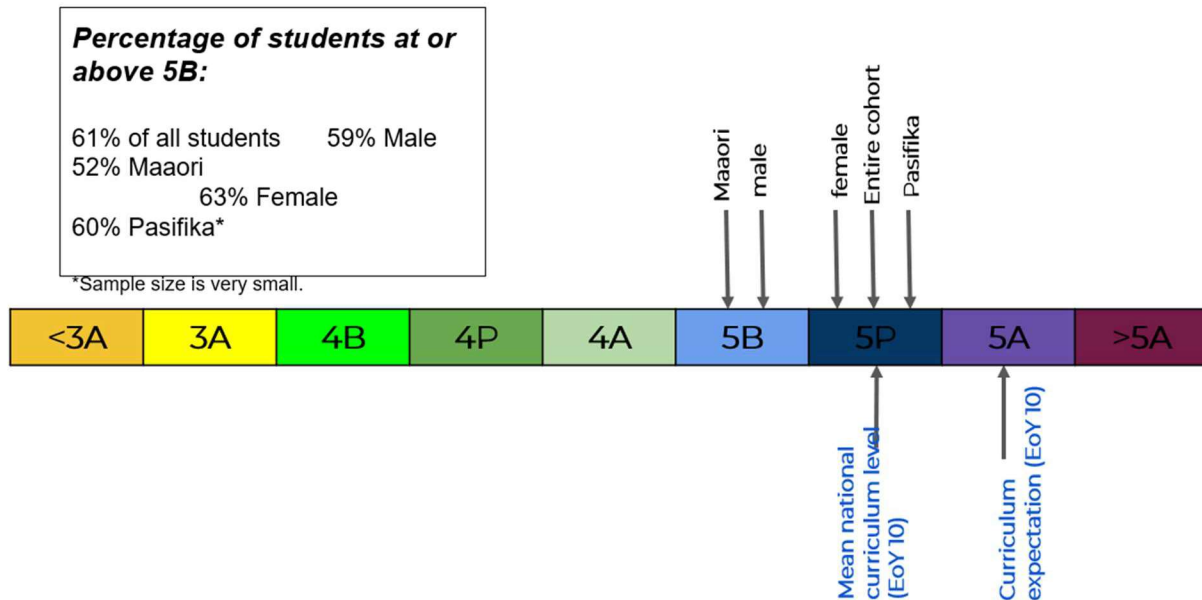


## 2022 Year 10 numeracy AsTTle at a glance





## 2022 Year 10 numeracy AsTTle relative to 5B



### Literacy

The entire literacy report can be found on: [Literacy Report 2022](#)

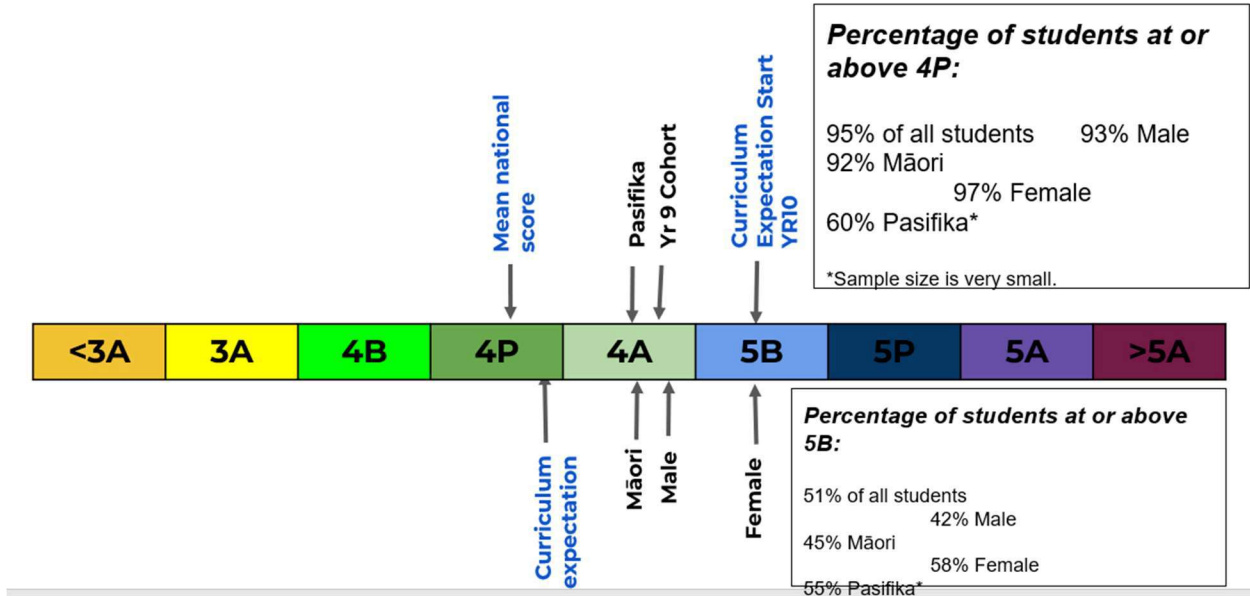
The conclusion from the report is shown below, together with graphs depicting the 2022 summaries.

#### Conclusions

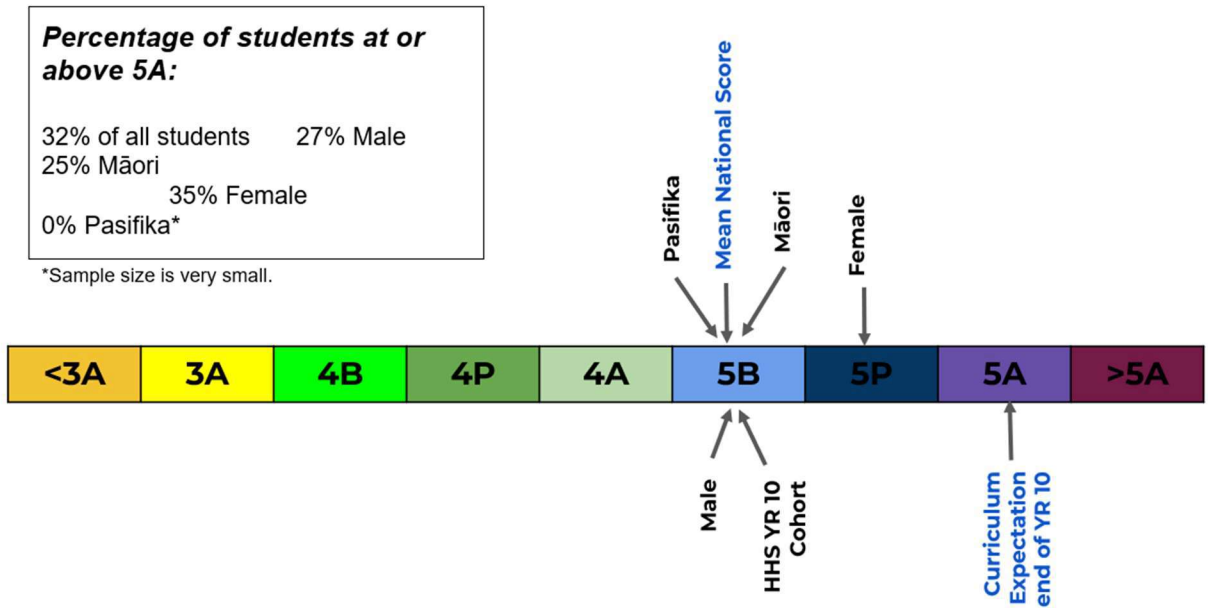
- Junior students at Hillcrest High are mostly meeting the Mean National Score at year 9 and 10, with females surpassing this.
  - Year 9 is performing well with a large majority of students reaching the expected level of Literacy or higher.
  - Year 10 is performing poorly with a large majority of students who are below their expected level of literacy.
  - The rate of progress between Curriculum Sublevels is slower than it needs to be. There is a disparity in the rate of progress between Year 9 and Year 10, with Year 10 showing slower rates of improvement.
  - In general, there is less of a tail in our data, suggesting that our lower ability students are being supported and empowered to close the gap between their ability and the national average.
  - Māori students (especially at Year 9) have made progress and in some cases have made significant improvements in their literacy levels.
  - The sample sizes (shown above) show that all data included in this report will have a lower degree of accuracy than normal. They also show the disparity of attendance

and engagement between Māori and Pasifika students compared to the cohort as a whole.

## 2022 Year 9 LITERACY e-AsTTle at a glance



## 2022 Year 10 LITERACY e-AsTTle at a glance



### **1.3 Redesign the Junior Curriculum and timetable to reflect an innovative learning environment, which will enable collaborative learning, using technology, inquiry-based approaches and community-school partnerships**

#### **Specific objectives**

##### **Continue to trial and review our Junior Curriculum programme.**

A second trial of integrated learning with English / Social Studies and Maths / Science took place in Term 2 for our Year 9 and 10 students. A significant amount of planning took place at the end of 2021 and Term 1 2022 led by the four HOFs and Linda Hirst (Maths) with Sarah Collett overseeing the process. Joint Faculty PLD sessions also took place. An external facilitator from CORE Education, Steve Savile, worked with us for 18 months on planning, implementing and reviewing integrated learning. (This was funded by regionally allocated PLD hours.) Steve was in school for several days during Term 2, observing lessons, interviewing students and teachers, and running focus groups. From this, Steve provided a learner perspective report.

##### [Hillcrest Observation Report 2022](#)

Feedback from the trial was generally positive with definite improvements being made from 2021. There will now be a process of refining and planning for next year.

Schoolwide Project Based Learning with the junior students took place in the last 3 weeks of term 4. This was based on the Design Thinking Framework and was led by Kath Langman (COL in School Leaders) and Jodie Kennedy (Specialist Classroom Teacher) overseen by Sarah Collett (Assistant principal). This type of Project Based Learning also took place in 2020, but was canceled in 2021 due to Covid. Professional Learning sessions were run for all staff so they felt confident with Design Thinking Framework.

### **STRATEGIC GOAL 2: ENHANCE EFFECTIVE TEACHING PRACTICES**

#### **2.1 Embed the Hillcrest High School Effective Teacher profile**

##### **Specific Objectives**

##### **Enhance staff understanding of the *Profile of the Effective Hillcrest High School Teacher*.**

The Profile of the Effective Hillcrest High School Teacher is used in classroom observations and in appraisal discussions with teachers. Faculties have run PLD sessions on understanding the key concepts in the ETP.

#### **2.2 Staff will engage in regular and effective, coherent school-wide professional development to strengthen equity and excellence.**

##### **Professional Learning Overview 2022**

##### **Focus: [Mana Oorite moo te Maatauranga Maaori](#)**



**Thursday mornings 8.30 - 9.35 a.m All Staff PLD**  
**9.35 a.m. - 10.00 a.m. Self-directed PLD**

**Term 1**

<b>Week</b>	<b>Date</b>	<b>What</b>	<b>Who</b>
0	27 - 28 Jan	<b>Teacher Only Days</b>	
1	3 Feb	Faculty	
2	10 Feb	Selected Workshops	Volunteer leaders
3	17 Feb	Faculty	
4	24 Feb	PL Groups	PL Group Leaders
5	3 March	Faculty	
6	10 March	Selected Workshops	Volunteer Leaders
7	17 March	Faculty	
	18 March	<b>Teacher Only Day Postponed</b>	Margaret Ross Behaviour management strategies, motivation
8	24 March	Well-being	Staff Well-being Committee (Online)
9	31 March	Faculty	
10	7 April	PL Groups	PL Group Leaders
11	14 April	Faculty	

**Term 2**

<b>Week</b>	<b>Date</b>	<b>What</b>	<b>Who</b>
1	5 May	Hauora Programme	Smart Waikato Achievement Team
	9 May	<b>NCEA Teacher Only Day</b>	
2	12 May	Faculty	
3	19 May	PL Groups	
4	26 May	Faculty	

5	2 June	Faculty	
6	9 June	Hauora	Smart Waikato
7	16 June	Project Based Learning	
8	23 June	Faculty	
9	30 June	PL Groups	
10	7 July	Faculty	

### Term 3

Week	Date	What	Who
1	28 July	Hauora Programme	Smart Waikato and PB
2	4 Aug	Faculty	
	5 Aug	<b>Teacher Only Day</b>	Margaret Ross Behaviour management strategies, motivation  Project Based Learning - LA and KJ
3	11 Aug	Hauora Programme	Smart Waikato and PB
4	18 Aug	Faculty	
	23 Aug	<b>NCEA Teacher Only Day</b> Literacy and numeracy	BB, SN and team
5	25 Aug	PL Groups	COL Leaders
6	1 Sep	Faculty	
7	8 Sep	Wellbeing	Wellbeing Committee
8	15 Sep	Faculty	
9	22 Sep	PL Groups	Senior Practice Exams
10	29 Sep	Faculty	Senior Practice Exams

#### Term 4

Week	Date	What	Who
1	20 Oct	Professional Learning Groups	COL Leaders
2	27 Oct	Faculty	
3	3 Nov	Wellbeing	
4	10 Nov	Faculty	
5	17 Nov	Project Based Learning	LA, KJ and team
	21 Nov	<b>NCEA Teacher Only Day</b>	
6	24 Nov	Faculty	
7	1 Dec	Professional Learning Groups	COL Leaders
	2 Dec	<b>NCEA Teacher Only Day</b>	
8	8 Dec	Faculty	
9	12 - 13 Dec	<b>Teacher Only Days</b>	

#### Specific Objectives

##### Engage in NCEA review in preparation for 2023/2024

Four professional learning days were provided by the MOE throughout 2022 to work on NCEA planning. The theme's throughout the TOD's focused on a combination of Mana Oorite moo te Maatauranga Maaori, literacy and numeracy and working in Faculties/Departments reviewing standards and course design. A summary is as follows:

May 9th - 3 areas covered - Mana Oorite (staff presentation on local history and the impacts of Te Tiriti, literacy and numeracy requirements including strategies in the junior school, and working in Faculties on review of standards and course design.

23 August - Literacy and numeracy and then a series of workshops staff chose and rotated through

- Google Read and Write
- Supporting Struggling Readers
- You Can Teach Numeracy

- Literacy Strategies
- Incorporating Numeracy in your Programmes of Learning

These were all well received by the staff

21 November - staff worked in Faculties. Some staff spent time on other schools and Hillcrest hosted maths teachers from the region

December 2nd - Real focus on Mana Oorite beginning with staff focus at the beginning of the day (waiata and special quests from our local playcentre) followed by a series of workshops

- Decolonising Our Histories
- Poowhiri Protocol
- Culturally Responsive Pedagogy
- Pronunciation Skills
- Waiata

Again, like the 23 August TOD these workshops were really enjoyed by staff

**Normalise tikanga and te reo across all Faculties**

Refer to Mana Oorite above.

**STRATEGIC GOAL 3: HAUORA - We will care for the well-being of all staff and students**

**3.2 Acknowledge and respond to the demands placed on staff and students**

**Specific Objectives**

**Identify and act on trends emerging from the NZCER survey regarding staff wellbeing**

A staff Hauora survey (NZCER) was undertaken in 2021 and a comparison made with 2019 and 2017.

A summary of those comparisons are shown below.

Physical Working Environment

**Comments**

Staff feel much safer in 2021 than they did in 2017 but not as safe as in 2019. While the perception of sharing resources has not changed much there has been some marked decrease in feeling able to access resources that support teaching such as photocopying and ICT since 2017. Staff are less satisfied with their physical environment since 2017 and the past two surveys show this perception is worse than the national surveys.

### Satisfaction with the School

**Comments**

Staff feel increasingly valued at our school.

More staff feel we have good processes for making decisions than those who don't but figures are similar over the years.

The overall atmosphere conducive to student learning has declined and this is the same as the national average, where we used to be above the national average.

The morale question findings are similar to previous years and are still better than the national average.

### School Leadership

**Comments:**

Staff are very clear about what the school expects of them and this is stable over the years. In each of the three surveys we remain higher than the average for staff being very dissatisfied over the rate of new initiatives being introduced.

Effective communication between school management is slightly higher than the average at the positive end but slightly worse at the negative end which means we have a very large spread of opinion. Certainly the number of people who strongly disagree has increased.

We have significantly improved protecting the time for teaching since 2017 and this is now much better than the average.

There is more concern around the relationship we have with our community since 2017 but not much difference since 2019.

### Professional Development

**Comments**

Our feedback to teachers remains higher than the average, as does the ability to progress in our careers.

There has been marked improvement in the support for use of ICT but it remains below the average.

Professional learning opportunities to help teachers be effective in the classroom is below average but has not changed dramatically since 2017.



## School Organisation

### **Comments**

There are far less teachers concerned about time for teaching and this is much better than the average.

Teachers are very happy with the size of their classes.

People feel they have less work stress compared to the national average and this is much better than in previous years.

Teachers feel they have more time to work together on teaching programmes.

Staff feel they receive regular feedback on their teaching.

Teachers feel much more supported when there are issues with students than in 2017.

Staff are much happier with the paperwork demands than in 2017 and 2019 and this prescription is a lot lower than the national average.

The SLT identified those areas which had not shown improvement since the last survey in 2019. We gathered further feedback from staff with suggestions on how things could be improved. We have incorporated those into our planning and practice.

### **Identify any issues of concern regarding the wellbeing of students**

A well being survey was undertaken with our students in 2022. A summary of the results are as follows:

Student Wellbeing Survey 2022

#### School-wide climate and practices:

There are clear expectations regarding cultural acceptance and interaction, and staff and students are doing a good job of meeting those expectations. However, students feel there has been a lack of student voice in the setting of these expectations and staff need to take cultural sensitivity to the next level by showing genuine interest in their students' cultures.

#### Teaching and learning:

While students feel teachers are respectful to each other and there is clear understanding and learning of respectful relationships, there would appear to be a lack of consistency in classroom delivery and student interaction from teachers, with many students feeling they disenfranchised in the classroom.

#### Community partnerships:

Overall the school has good community partnerships but could look to working more closely with parents.

#### Pro-social student culture & strategies:

While most students feel comfortable about their coping mechanisms when in non-respectful situations, around half of the students who responded feel there is a lack of respect in inter-student relationships. Many reported being the target of anti-social behaviours on a regular basis (while interestingly only half of these consider the behaviour to be classified as bullying).

This would suggest work needs to be done in this area to create a safe and happy school environment.

#### Overall:

Roughly one third of the student population have given feedback to the questions and of these there are a significant number (up to a half) of students who feel they are 'on the outside' in many situations – be it anti-social behaviour displayed towards them or interest in them as individuals.

While there are clear expectations set by the school and these are widely understood by all groups, they are not always being modeled at the level required. Work needs to be done to create a greater feeling of a safe inclusive environment for all students.

Inter-student relationships are the area of greatest concern. Teaching staff are doing well at being respectful of students, but steps need to be taken to achieve more consistency and greater personal interest from all teaching staff.

The other thing to note is there are no dramatic differences in any area from the 2017 survey which suggests any intervention we have put in place since the 2017 survey to address any issues has not had an impact as yet.

### **3.4 Provide a range of learning opportunities and experiences to build resilience**

#### **Specific Objectives**

##### **Continue to refine the Hauora programme**

The Hauora programme has been very successful this year. With SMART Waikato, Attitude, Amped4Life, Richie Hardcore and The Waterboy getting onboard we have delivered a wide range of content suited to better prepare our juniors for school and our seniors for NCEA and their lives beyond school. This year the Hauora programme ran three times a week on Monday, Wednesday and Friday. The first two sessions were 30 minutes and the third session was 20 minutes.

##### **2022 Successes:**

- The delivery of the Career Hauora programme in partnership with SMART Waikato. Hillcrest High and SMART Waikato have worked together to create the Career Hauora resource. The first pilot for this was carried out during Term 2 and 3.
- Incorporating haka and karakia into the programme has been more successful in 2022.
- End of year junior challenges were a great way to finish off the year and positive feedback was given by both teachers and students.
- Guest speakers (Attitude, Amped4Life, Richie Hardcore and The Waterboy) were all effective at delivering important messages.

## **Student and Teacher Feedback:**

- [Career Hauora Feedback summary](#)
  - Whole class discussions and collaborations were beneficial.
  - CV and Interview skills lessons were valuable and timely.
  - A chance to explore important ideas which aren't addressed in other areas of school.
  - There is a huge range of experiences between different classes.
  - Some of the content is just given or posted to Schoology - not very interactive.
  - Lots of theoretical activities, more hands on would be great.
  - Time is often lost with other things e.g. assemblies or notices.
  - Could we bring in different speakers or presentations?
  - NCEA/Tertiary information would be better earlier.
- EndorseMe Feedback
  - Clearer job descriptions and training for the Year 12 Endorsers
  - Exemplar activities and progressions to indicate what "good" looks like
  - A more consistent focus (proposed Monday sessions) which are structured in such a way to increase participation and involvement in lessons.
  - An organisational structure which is 'live' and shared with all participants.

## **Recommendations for 2023**

- Continue our relationship with SMART Waikato through EndorseMe and Careers Hauora.
- Allocate time for admin, assemblies and catch up on Friday lessons. No content written for Fridays to ease load on teachers.
- EndorseMe programme to run every Monday through Term 2. This will be facilitated by Year 12 Peer Support students. Training for this will take place at the end of Term 1.
- Differentiated PD for staff instead of "one size fits all" approach.
- Career Hauora programme to have less content to make load more manageable.
- Provide more opportunities for guest speakers to present. This could be during Hauora or themed assemblies.
- Create more 'hands on' and interactive content.

## **STRATEGIC GOAL 4: WHAKAWHANUNGATANGA - Build culturally meaningful relationships with students, staff and whaanau**

### **4.2 Implement an inclusive curriculum**

#### **Specific Objectives**

##### **Continue to trial and review the Junior Curriculum**

See above

##### **To improve relationships with whaanau**

Some improvements were made to the Schoology live reporting process. Teachers are now providing feedback comments on students' work every term and updating Key Competencies once per term. (In 2021 comments were provided twice a year.) Work is also being done on the

quality of the feedback comments through Faculty Professional Learning. Schoolwide Professional Learning on providing high quality feedback took place in 2021. Parents are being encouraged to log onto Schoology via our regular newsletters and emails. Video and written instructions have been sent to parents. Although there are more parents accessing Schoology it is still a work in progress. A face to face “How to use Schoology” evening is planned for new Year 9 parents in term 4.

Throughout this year we have attempted to engage with our students, whaanau and the community on a more frequent basis through the following ways:

- Newsletters - 2 per term
- Updated website news section
- Reconnecting with alumni
- Re launching the schools Instagram account
- Increased use of Facebook

Newsletters each term are action packed with what is happening in school and through extra curricular activities. These are emailed to all parents and staff. From this term they will also be emailed to all alumni who attended the school reunion.

All news items are now uploaded onto the school website along with the newsletters. It is visually appealing and easy to access for our community.

As part of following on from the reunion we have been focussing on engaging and reconnecting with our alumni. The focus of the next year is to highlight successes, profile former students, continue to connect before we try and seek financial support from alumni.

The school's instagram was relaunched and has increased its following by over 1000 followers. The aim of instagram is to connect with students and those under the age of 30. Facebook is also aimed at connecting at those and the more older audience.

## **SENIOR STUDENT RESULTS FOR 2022**

### **NCEA 2022**

NCEA results are shown below. I have included the results (as at 5 April 2023) for 2022 for Hillcrest, national, and decile 4 to 7 schools, and compared with the previous 4 years.

The results are calculated by NZQA by student roll and not participation based as happened a few years ago. Although NZQA have recalculated previous results according to the school's roll numbers so the comparisons are the same. In order for a student to be included in the calculations they need to be enrolled at the school for at least 70 days in that year level. This means that if any student leaves after the end of Term 1, then they still count in our numbers, even if they didn't complete and/or sit NCEA. The numbers also include our ELL, ORS and

Alternative Education students. If students enroll at the school after the beginning of Term 2, then they also count.

Covid has not only had an impact on our results but also across the nation. Last year's Year 11's appear to be the most affected. Remember that they have experienced Covid since they arrived at secondary school.

Over the last 3 years Learning Recognition Credits (LRC's) were awarded to students, therefore reducing the impact of the effects of Covid (lockdowns and rostering students home, and overall absences). In 2021 UEG's were also used to support learning. This meant that teachers could award a grade (A, M or E) for a standard if the student proved they had achieved that standard/level. This meant that a lot of students took advantage of this and did not sit the exams. In many cases they would have done better than if they had sat the exam. The high percentage of endorsements in 2021 would have been a reflection of that.

This year restrictions on reassessments have also taken place. Students could only seek a reassessment (if it was offered by the teacher/department) if they had a non achieved. In the past students could seek a reassessment if they already had an achieved or merit. A number of students took advantage of this and achieved an endorsement for that standard. Endorsements nationally, like the overall results have declined as a result. Hillcrest is no exception to this.

**2022 NCEA results (as at 5 April 2023) and a comparison with the previous 4 years (overall, Maori, Pasifika, Male and Female) confirmed results**

		2022	2021	2020	2019	2018
Level 1	All	69.6	77.7	82.0	85.3	80.8
Level 2	All	82.0	85.6	87.1	82.0	83.1
Level 3	All	69.1	64.3	66.4	66.1	68.3
UE	All	56.4	53.7	54.4	54.7	52.5
Level 1	Maori	54.7	61.5	64.2	72.7	71.2
Level 2	Maori	78.2	75.4	84.4	73.5	70.0

<b>Level 3</b>	<b>Maori</b>	<b>46.2</b>	<b>63.6</b>	<b>46.9</b>	<b>37.5</b>	<b>62.5</b>
<b>UE</b>	<b>Maori</b>	<b>33.3</b>	<b>48.5</b>	<b>34.7</b>	<b>22.5</b>	<b>40.6</b>
<b>Level 1</b>	<b>Pasifika</b>	<b>52.2</b>	<b>64.0</b>	<b>66.7</b>	<b>71.4</b>	<b>75.0</b>
<b>Level 2</b>	<b>Pasifika</b>	<b>81.3</b>	<b>66.7</b>	<b>64.3</b>	<b>73.7</b>	<b>76.2</b>
<b>Level 3</b>	<b>Pasifika</b>	<b>31.3</b>	<b>50.0</b>	<b>42.1</b>	<b>37.5</b>	<b>64.7</b>
<b>UE</b>	<b>Pasifika</b>	<b>31.3</b>	<b>25.0</b>	<b>31.6</b>	<b>31.3</b>	<b>17.6</b>
<b>Level 1</b>	<b>Male</b>	<b>62.2</b>	<b>73.1</b>	<b>72.7</b>	<b>85.1</b>	<b>71.2</b>
<b>Level 2</b>	<b>Male</b>	<b>77.8</b>	<b>78.5</b>	<b>85.8</b>	<b>75.4</b>	<b>76.6</b>
<b>Level 3</b>	<b>Male</b>	<b>59.3</b>	<b>53.8</b>	<b>53.4</b>	<b>58.0</b>	<b>58.1</b>
<b>UE</b>	<b>Male</b>	<b>44.2</b>	<b>43.2</b>	<b>40.6</b>	<b>44.2</b>	<b>41.1</b>
<b>Level 1</b>	<b>Female</b>	<b>76.6</b>	<b>81.3</b>	<b>88.7</b>	<b>85.5</b>	<b>88.1</b>
<b>Level 2</b>	<b>Female</b>	<b>85.6</b>	<b>90.6</b>	<b>88.2</b>	<b>86.6</b>	<b>88.9</b>
<b>Level 3</b>	<b>Female</b>	<b>75.3</b>	<b>72.8</b>	<b>76.4</b>	<b>72.5</b>	<b>75.9</b>
<b>UE</b>	<b>Female</b>	<b>64.0</b>	<b>62.3</b>	<b>64.9</b>	<b>62.9</b>	<b>60.9</b>

**Level 1 Literacy** - 2022 85.3. Higher than national and similar to decile 4 to 7. Compared to 88.8 in 2021

**Level 1 Numeracy** - 2022 86.1. Higher than national and decile 4 to 7. Same as 2021

### Endorsements

	Level 1	Level 2	Level 3
<b>Excellence</b>			
<b>2018</b>	<b>17.1</b>	<b>22.1</b>	<b>26.1</b>
<b>2019</b>	<b>20.3</b>	<b>19.1</b>	<b>24.9</b>
<b>2020</b>	<b>20.7</b>	<b>21.1</b>	<b>18.6</b>
<b>2021</b>	<b>24.7</b>	<b>25.6</b>	<b>28.0</b>
<b>2022</b>	<b>14.0</b>	<b>21.6</b>	<b>22.9</b>

	Level 1	Level 2	Level 3
<b>Merit</b>			
<b>2018</b>	<b>29.3</b>	<b>24.7</b>	<b>28.0</b>
<b>2019</b>	<b>29.3</b>	<b>20.2</b>	<b>25.8</b>
<b>2020</b>	<b>30.0</b>	<b>22.5</b>	<b>25.5</b>
<b>2021</b>	<b>29.8</b>	<b>20.9</b>	<b>26.5</b>
<b>2022</b>	<b>30.5</b>	<b>18.7</b>	<b>24.9</b>

### Comments about the 2022 NCEA results

Covid has certainly had an effect on NCEA results across the nation. Interestingly though our Level 1 results have been the students most affected, which is also a national trend. These students have experienced the effects and challenges associated with Covid for their entire secondary schooling.

- Level 1 well down from 2021, but higher than national and comparable with decile 4 to 7.
- Gap still exists between male and females at each level, although the gap at Level 2 has been reduced by 5%. Male comparable with national but below decile 4 to 7 at Level 1, but higher than national and decile 4 to 7 at level 2.
- Females continue to perform well at all levels compared to national and decile 4 to 7

- Interesting Level 2 results are not dissimilar to 2021 and Level 3 and UE results are above the previous 4 years, which goes against the national trend.
- Level 2 results are encouraging. They are showing the least disparity amongst all the year levels and ethnicity. Maori Level 2 78.2 (75.4 in 2021) and Pasifika 81.3 (66.7 in 2021) are both considerably above national and decile 4 to 7. No gap between Pasifika and rest of the school at level 2, while 4% gap between Maori and rest of school in same year level.
- Changes to reassessment opportunities (as mentioned above), have had an effect on endorsements. Excellence down at all 3 levels, particularly significant at level 1. Excellences at Level 2 and 3 still significantly higher than national and decile 4 to 7. Overall 47.8 of students in Level 3 gained an endorsement, 40.3 in Level 2 and 44.5 in Level 1

### **SCHOLARSHIP RESULTS 2022**

The school gained 24 Scholarships including 5 outstanding. Janet Guo contributed half of the scholarships with 12 including 4 Outstanding. Interestingly, Janet gained some scholarships in subjects she hadn't suited during the year. This followed Janet's success in Year 12 with 9 Scholarships including 3 Outstanding. Janet has gained a Premier Award as one of the top 11 Scholars in New Zealand for the second year in succession. An amazing achievement.

A full list of Scholarships is as follows;

English (4) including 1 Outstanding

Statistics (3)

Calculus (3)

Biology (2) including 1 Outstanding

Chinese (2)

Classical Studies 1 Outstanding

Geography 1 Outstanding

Accounting 1 Outstanding

Agriculture and Horticulture 1

Chemistry 1

Earth and Space Science 1

Health and Physical Education 1

Physics 1

Painting 1

Technology 1

### **CAMBRIDGE ENGLISH AND MATHEMATICS**

**English** - 17 students marks recorded, all above 50% with marks ranging from 52% to 92%

**Mathematics** - 23 students marks recorded, with marks ranging from 44% to 88%

### **CAREERS PATHWAYS CENTRE ANNUAL REPORT**

The Careers Pathways Centre has a significant role to play in our school. The faculty offers a range of courses and programmes to meet the needs of our students.

Courses include:



- Secondary Tertiary Partnerships (STP) - Waikato Trades Academy (Wintec) and Primary ITO - Agriculture
- STAR courses
- Gateway programmes
- Technical Vocational Education and Training (TVET)
- Individual Pathway Programmes (IPP)
- Careers
- Secondary School Integrated Career Pathways
- Secondary School Employment Partnerships (SSEP)

A detailed report, prepared by Scott Barry Head of Faculty: Career Pathways, can be found on the following link [2023 TVET Report](#)

**Kelvin Whiting**  
**Principal**