



HOWICK
COLLEGE

HOWICK COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Ministry Number: 87
Principal: Iva Ropati
School Address: Sandspit Road, Howick, Auckland
School Postal Address: Sandspit Road, Howick, Auckland
School Phone: 09 534 4492
School Email: secretary@howick.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Roger Gribble	Presiding Member	Elected	Sep-22
Iva Ropati	Principal	ex Officio	Current
Keith Buchan	Parent Rep	Elected	Oct-21
Ray Burge	Parent Rep	Elected	Dec-23
Joanne Verry	Parent Rep	Elected	Oct-21
Josephine Kinsella	Parent Rep	Elected	Oct-21
Miles Stratford	Parent Rep	Elected	Sep-22
Michele Heywood	Parent Rep	Elected	Sep-22
Richard Tosh	Parent Rep	Elected	Sep-22
Carin Newbold	Parent Rep	Elected	Dec-23
Richard Gray	Parent Rep	Elected	Dec-23
Leila Alsabak	Student Rep	Elected	Apr-22
Sharon King	Staff Rep	Elected	Apr-22

Accountant / Service Provider: S.A.J. Services Ltd

HOWICK COLLEGE

Annual Report - For the year ended 31 December 2021

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Howick College

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The school's 2021 financial statements are authorised for issue by the Board.

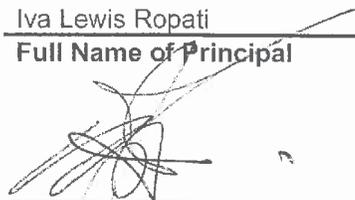
Miles David Stratford
Full Name of Presiding Member



Signature of Presiding Member

23 May 2022
Date

Iva Lewis Ropati
Full Name of Principal



Signature of Principal

23-May 2022
Date

Howick College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	19,374,034	18,844,838	19,781,461
Locally Raised Funds	3	1,008,770	968,064	1,037,070
Interest Income		1,897	5,000	3,335
International Students	4	706,186	785,043	1,099,459
		<u>21,090,887</u>	<u>20,602,945</u>	<u>21,921,325</u>
Expenses				
Locally Raised Funds	3	470,829	308,764	455,088
International Students	4	368,577	348,891	793,094
Learning Resources	5	14,818,852	13,728,015	13,969,736
Administration	6	933,010	904,855	932,902
Finance		14,564	30,000	17,306
Property	7	3,859,420	4,819,839	5,083,628
Depreciation	11	428,155	430,000	394,132
Loss on Disposal of Property, Plant and Equipment		4,693	-	-
		<u>20,898,100</u>	<u>20,570,364</u>	<u>21,645,886</u>
Net Surplus / (Deficit) for the year		192,787	32,581	275,439
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>192,787</u>	<u>32,581</u>	<u>275,439</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.

Howick College
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,997,941	1,854,527	1,821,946
Accounts Receivable	9	1,096,165	131,755	1,113,053
Prepayments		29,304	28,575	28,575
Inventories	10	86,440	75,726	75,726
		3,209,850	2,090,583	3,039,300
Current Liabilities				
GST Payable		34,943	16,982	16,982
Accounts Payable	12	1,404,964	293,816	1,275,114
Revenue Received in Advance	13	397,012	759,965	759,965
Provision for Cyclical Maintenance	14	63,396	88,296	88,296
Painting Contract Liability	15	96,311	96,311	96,311
Finance Lease Liability	16	58,071	87,534	87,534
Funds held in Trust	17	236,053	325,788	325,788
Funds held for Capital Works Projects	18	603,463	335,945	335,945
		2,894,213	2,004,637	2,985,935
Working Capital Surplus/(Deficit)		315,637	85,946	53,365
Non-current Assets				
Property, Plant and Equipment	11	2,057,605	2,017,811	2,017,811
		2,057,605	2,017,811	2,017,811
Non-current Liabilities				
Provision for Cyclical Maintenance	14	258,792	196,526	196,526
Painting Contract Liability	15	247,375	321,438	321,438
Finance Lease Liability	16	143,052	21,976	21,976
		649,219	539,940	539,940
Net Assets		1,724,023	1,563,817	1,531,236
Equity		1,724,023	1,563,817	1,531,236

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

Howick College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,531,236	1,531,236	1,157,608
Total comprehensive revenue and expense for the year		192,787	32,581	275,439
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	98,189
Equity at 31 December		1,724,023	1,563,817	1,531,236
Retained Earnings		1,724,023	1,563,817	1,531,236
Equity at 31 December		1,724,023	1,563,817	1,531,236

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.

Howick College
Statement of Cash Flows
For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		4,424,547	4,620,589	4,270,932
Locally Raised Funds		1,085,348	860,981	930,549
International Students		315,685	498,649	813,065
Goods and Services Tax (net)		17,961	14,601	14,602
Payments to Employees		(2,842,957)	(2,530,760)	(3,106,425)
Payments to Suppliers		(2,704,986)	(3,481,164)	(2,764,392)
Interest Paid		(14,564)	(30,000)	(17,306)
Interest Received		1,897	5,000	3,335
Net cash from/(to) Operating Activities		282,931	(42,104)	144,360
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(319)	-
Purchase of Property Plant & Equipment (and Intangibles)		(270,248)	(644,511)	(240,915)
Net cash from/(to) Investing Activities		(270,248)	(644,830)	(240,915)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	98,189
Finance Lease Payments		(110,782)	226,326	(141,722)
Painting contract payments		96,311	417,749	96,311
Funds Administered on Behalf of Third Parties		177,783	171,083	171,084
Net cash from/(to) Financing Activities		163,312	815,158	223,862
Net increase/(decrease) in cash and cash equivalents		175,995	128,224	127,307
Cash and cash equivalents at the beginning of the year	8	1,821,946	1,726,303	1,694,639
Cash and cash equivalents at the end of the year	8	1,997,941	1,854,527	1,821,946

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

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



Howick College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of 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) 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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Furniture and equipment	12 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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. 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.

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.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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

m) Revenue Received in Advance

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

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

n) 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.

o) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

p) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

q) 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.

r) Budget Figures

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

s) Services received in-kind"

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	3,764,516	3,915,273	3,631,219
Teachers' Salaries Grants	11,900,595	10,658,466	11,359,324
Use of Land and Buildings Grants	3,048,892	3,917,099	4,151,205
Other MoE Grants	431,788	264,000	518,784
Other Government Grants	228,243	90,000	120,929
	<u>19,374,034</u>	<u>18,844,838</u>	<u>19,781,461</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	207,394	250,000	232,476
Curriculum related Activities - Purchase of goods and services	403,857	548,236	400,276
Fees for Extra Curricular Activities	295,979	112,828	286,421
Fundraising & Community Grants	101,540	57,000	117,897
	<u>1,008,770</u>	<u>968,064</u>	<u>1,037,070</u>
Expenses			
Extra Curricular Activities Costs	461,283	308,764	424,511
Fundraising and Community Grant Costs	9,546	-	30,577
	<u>470,829</u>	<u>308,764</u>	<u>455,088</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>537,941</u>	<u>659,300</u>	<u>581,982</u>

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	70	80	110
Revenue			
International Student Fees	706,186	785,043	1,099,459
Expenses			
Student Recruitment	61,369	146,100	157,876
Employee Benefit - Salaries	173,543	126,791	529,993
Other Expenses	133,665	76,000	105,225
	<u>368,577</u>	<u>348,891</u>	<u>793,094</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>337,609</u>	<u>436,152</u>	<u>306,365</u>

5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	886,756	1,310,228	929,529
Library Resources	8,829	14,000	13,454
Employee Benefits - Salaries	13,862,338	12,319,047	12,994,303
Staff Development	60,929	84,740	32,450
	<u>14,818,852</u>	<u>13,728,015</u>	<u>13,969,736</u>

6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	9,220	13,000	12,000
Board Fees	3,430	6,000	3,670
Board Expenses	41,591	20,000	46,986
Communication	39,467	59,000	57,220
Consumables	17,360	(25,000)	(31,872)
Operating Lease	22,989	26,000	25,078
Other	80,881	84,300	74,800
Employee Benefits - Salaries	679,747	682,355	705,295
Insurance	25,734	22,000	25,873
Service Providers, Contractors and Consultancy	12,591	17,200	13,852
	<u>933,010</u>	<u>904,855</u>	<u>932,902</u>

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	225,845	236,000	227,625
Consultancy and Contract Services	1,176	4,000	3,000
Cyclical Maintenance Provision	133,677	100,000	109,813
Grounds	201,995	180,640	60,465
Heat, Light and Water	138,887	170,000	148,259
Rates	2,434	2,000	2,318
Repairs and Maintenance	22,152	139,100	147,443
Use of Land and Buildings	3,048,892	3,917,099	4,151,205
Security	10,450	11,000	10,586
Employee Benefits - Salaries	73,912	60,000	222,914
	<u>3,859,420</u>	<u>4,819,839</u>	<u>5,083,628</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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.

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	1,997,941	1,854,527	1,821,946
Cash and cash equivalents for Statement of Cash Flows	<u>1,997,941</u>	<u>1,854,527</u>	<u>1,821,946</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value. Of the \$1,997,941 Cash and Cash Equivalents, \$752,443 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	82,726	131,755	131,755
Teacher Salaries Grant Receivable	1,013,439	-	981,298
	<u>1,096,165</u>	<u>131,755</u>	<u>1,113,053</u>
Receivables from Exchange Transactions	82,726	131,755	131,755
Receivables from Non-Exchange Transactions	1,013,439	-	981,298
	<u>1,096,165</u>	<u>131,755</u>	<u>1,113,053</u>

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	86,440	75,726	75,726
	<u>86,440</u>	<u>75,726</u>	<u>75,726</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Artworks	5,936	655	-	-	-	6,591
Building Improvements	848,887	-	-	-	(27,525)	821,362
Furniture and Equipment	790,642	145,920	-	-	(149,383)	787,179
Information and Communication Technology	195,992	118,077	-	-	(120,116)	193,953
Motor Vehicles	9,217	-	-	-	(3,506)	5,711
Textbooks	1,804	135	-	-	(1,093)	846
Leased Assets	97,288	202,395	(1)	-	(117,930)	181,752
Library Resources	68,045	6,094	(5,326)	-	(8,602)	60,211
Balance at 31 December 2021	<u>2,017,811</u>	<u>473,276</u>	<u>(5,327)</u>	<u>-</u>	<u>(428,155)</u>	<u>2,057,605</u>

The net carrying value of equipment held under a finance lease is \$181,752 (2020: \$97,288)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Artworks	6,591	-	6,591	5,936	-	5,936
Building Improvements	1,437,204	(615,842)	821,362	1,437,204	(588,317)	848,887
Furniture and Equipment	3,444,552	(2,657,373)	787,179	3,298,632	(2,507,990)	790,642
Information and Communication T	2,666,289	(2,472,336)	193,953	2,548,212	(2,352,220)	195,992
Motor Vehicles	90,024	(84,313)	5,711	90,024	(80,807)	9,217
Textbooks	3,341	(2,495)	846	6,742	(4,938)	1,804
Leased Assets	428,415	(246,663)	181,752	244,162	(146,874)	97,288
Library Resources	213,886	(153,675)	60,211	225,437	(157,392)	68,045
Balance at 31 December	8,290,302	(6,232,697)	2,057,605	7,856,349	(5,838,538)	2,017,811

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	179,261	126,451	126,451
Accruals	7,503	8,593	8,593
Employee Entitlements - Salaries	1,170,349	110,362	1,091,660
Employee Entitlements - Leave Accrual	47,851	48,410	48,410
	<u>1,404,964</u>	<u>293,816</u>	<u>1,275,114</u>
Payables for Exchange Transactions	1,404,964	293,816	1,275,114
	<u>1,404,964</u>	<u>293,816</u>	<u>1,275,114</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	253,043	643,545	643,545
Other revenue in Advance	143,969	116,420	116,420
	<u>397,012</u>	<u>759,965</u>	<u>759,965</u>

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	284,822	284,822	689,069
Increase/ (decrease) to the Provision During the Year	133,677	100,000	109,813
Use of the Provision During the Year	(96,311)	(100,000)	(514,060)
Provision at the End of the Year	<u>322,188</u>	<u>284,822</u>	<u>284,822</u>
Cyclical Maintenance - Current	63,396	88,296	88,296
Cyclical Maintenance - Term	258,792	196,526	196,526
	<u>322,188</u>	<u>284,822</u>	<u>284,822</u>

15. Painting Contract Liability

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Due within one year	96,311	96,311	96,311
Due after one year	247,375	321,438	321,438
	<u>343,686</u>	<u>417,749</u>	<u>417,749</u>

In 2019 the Board signed an agreement with Walker Property Services (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2020, with regular maintenance in subsequent years. The agreement has an annual commitment of \$96,311.

16. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	58,071	87,534	87,534
Later than One Year and no Later than Five Years	143,052	21,976	21,976
	<u>201,123</u>	<u>109,510</u>	<u>109,510</u>
Represented by			
Finance lease liability - Current	58,071	87,534	87,534
Finance lease liability - Term	143,052	21,976	21,976
	<u>201,123</u>	<u>109,510</u>	<u>109,510</u>

17. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	236,053	325,788	325,788
	236,053	325,788	325,788

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

18. 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.

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
G Block heating & Re-roof	82,601	-	-	-	82,601
L Block Interior Stage 2	(60,241)	-	-	-	(60,241)
L Block Roof	-	-	(51,210)	-	(51,210)
LSC SIPS Relactable	313,585	-	(313,585)	-	-
H & D Block Internal Reurbishment	-	-	(8,594)	-	(8,594)
Roofing Replacement 03	-	98,208	(5,800)	-	92,408
SIP Car Park Upgrade	-	-	(1,600)	-	(1,600)
SIP Bus Bay Redevelopment	-	108,000	(12,848)	-	95,152
SIP L Block Seating	-	45,000	(2,014)	-	42,986
A,DD,H,HR,L,PA,R,SE,T Electrical DB	-	117,330	(23,350)	-	93,980
SIP 4: New Deck	-	18,000	(34,935)	-	(16,935)
Heating Upgrade (02)	-	149,985	(6,514)	-	143,471
Flooring and Wall replacements	-	204,345	(2,500)	-	201,845
G Block and Library	-	-	(10,400)	-	(10,400)
Totals	335,945	740,867	(473,349)	-	603,463

Represented by:

Funds Held on Behalf of the Ministry of Education	752,443
Funds Due from the Ministry of Education	(148,980)
	603,463

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
G Block heating & Re-roof	82,602	-	-	-	82,601
L Block Internal (Stage 2)	(58,561)	-	1,680	-	(60,241)
L Block Roof	-	318,150	4,565	-	-
LSC SIPS Relactable	-	51,210	51,210	-	313,585
Totals	24,041	369,360	57,455	-	335,945

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2021	2020
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,430	3,670
<i>Leadership Team</i>		
Remuneration	1,293,130	1,177,652
Full-time equivalent members	10	9
Total key management personnel remuneration	1,296,560	1,181,322

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (6 members) and Property (6 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021	2020
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	240 - 250
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	24.00	23.00
110 - 120	8.00	2.00
120 - 130	3.00	3.00
130 - 140	3.00	0.00
140 - 150	1.00	1.00
	<u>39.00</u>	<u>29.00</u>

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

21. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total Number of People	-	-

22. Contingencies

During the year a supplier invoice was received for a capital works project that had been completed in previous years. This invoice has not been accounted for in the financial statements as the invoice is in dispute whilst we try to establish the validity of the expense. (Contingent liabilities and assets at 31 December 2020: 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 2021, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

- (a) \$50,000 contract for Roof Replacement to be completed in 2022, which will be fully funded by the Ministry of Education. \$98,208 has been received of which \$5,800 has been spent on the project to date; and
- (b) \$121,592 contract for the bus bay redevelopment to be completed in 2022, which will be fully funded by the Ministry of Education. \$108,000 has been received of which \$12,848 has been spent on the project to date; and
- (c) \$44,381 contract for L Block Seating to be completed in 2022, which will be fully funded by the Ministry of Education. \$45,000 has been received of which \$2,014 has been spent on the project to date; and
- (d) \$101,716 contract for Electrical DB & RCD Life Cycle Replacement to be completed in 2022, which will be fully funded by the Ministry of Education. \$117,330 has been received of which \$23,350 has been spent on the project to date; and
- (e) \$189,078 contract for a heating upgrade to be completed in 2022, which will be fully funded by the Ministry of Education. \$149,985 has been received of which \$6,514 has been spent on the project to date; and
- (f) \$151,626 contract for floor and wall replacements to be completed in 2022, which will be fully funded by the Ministry of Education. \$204,345 has been received of which \$2,500 has been spent on the project to date; and

(Capital commitments at 31 December 2020: \$202,395)

24. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,997,941	1,854,527	1,821,946
Receivables	1,096,165	131,755	1,113,053
Total Financial assets measured at amortised cost	<u>3,094,106</u>	<u>1,986,282</u>	<u>2,934,999</u>

Financial liabilities measured at amortised cost

Payables	1,404,964	293,816	1,275,114
Finance Leases	201,123	109,510	109,510
Painting Contract Liability	343,686	417,749	417,749
Total Financial Liabilities Measured at Amortised Cost	<u>1,949,773</u>	<u>821,075</u>	<u>1,802,373</u>

25. Events After Balance Date

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

26. Comparatives

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

27. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF HOWICK COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Howick College (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 24 May 2022. 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 Analysis of Variance and Kiwi Sport Note, 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.

A handwritten signature in blue ink that reads "Paul Lawrence".

Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand



Analysis of Variance Evaluation and Review of Howick College Annual Plan 2021

GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2021	End of Year Summary Analysis / Next Steps for 2022
Grow strong leadership	We will develop cohesive and strategically focused teams at all levels in the school	<p>A strategic planning and review culture is evident</p> <p>Leadership teams are highly organised and cohesive</p> <p>Leadership is inspiring and motivating</p>	Expanding the role and function of the student leadership teams will enhance individual leadership potential	The continuing development of the student leadership programme saw further opportunities for our young leaders to step up and drive their initiatives in 2021. This included the team creating the agendas and running their own meetings led by the Head Students, allowing the student leaders to feel that they have a voice and empowerment leading their strategic portfolios and goals. There was an increased emphasis on collaboration between Houses, Councils, and other schools, with combining initiatives and development opportunities. An additional layer of leadership was created within the existing student leaders structure, with the introduction of Deputy Head Students to help support the Head Students. This year the focus will be on embedding and strengthening processes introduced in 2021, as well as continuing to develop the student leadership programme. Official leadership opportunities at junior level will also be investigated for future consideration.
			Strengthening and developing our coaching programme will enable clarity of purpose and direction	The Education Group continues to work with our coaches and there is dedicated supervision given every week. The data is telling us that we need to continue to influence teacher perception and understanding of coaching, strengthen our coaches in their practice and continuously review to ask about teacher and student outcomes. Letting teachers choose their coach in 2022 will allow for the relationship between coach and teacher to be strengthened so that teachers can take more risks and change their practice.
			An on-line learning community will provide greater scope and access to the curriculum	A trial was implemented in 2021 with 15 overseas students. We employed a teacher with a masters in online learning and asked them to establish a robust online learning programme for our overseas students. We settled on a hybrid model where some subjects are taught as a whole online class with all 15 students attending and some are one on one facilitated sessions with subject content provided by teachers across the school.

VALUES	Courtesy	Commitment	Curiosity	Courage
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GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2021	End of Year Summary Analysis / Next Steps for 2022
			When used effectively, tutor group meetings can be powerful opportunities for providing pastoral support	Consideration for the restructure of our current tutor group programme to increase its effectiveness and add to a culture of extraordinary care, was made in 2021. The investigation process was completed and a decision was made to work towards piloting the new programme with our Juniors Term 4 2022. Planning for the structure of the new programme, including timetabling and content has begun, as well as consultation with, and input from students and key staff.
Enable highly effective teaching and learning	We will develop teaching and learning programmes that meet the needs of all learners	Teachers are using the inquiry process to be reflective and responsive to the students' needs All students are future ready	When career systems and structures are aligned and effective, pathways are enhanced for all learners	In summary, investigations have shown that whilst we offer excellent career guidance for some students there are areas for improvement to ensure we cater for all our students and enable our community to engage too. The focus for 2022 is to further explore how we can best serve our Maori and Pasifika communities in relation to career education and, creating an interactive online careers space. Work in these areas will develop strong relationships with our parents and caregivers. We will also explore the role of our student leaders in career education and design a junior careers programme to be rolled out in tutor time. This will contribute to the intent to ensure all our akonga are future ready.
			Careful and deliberate planning of the new NCEA standards will provide greater opportunity for student success	SLT and HoLAs worked together to create a Howick College assessment philosophy and NCEA task design process. This focuses on learning that is engaging, inspiring, develops capabilities and appropriately incorporates mātauranga Māori. These processes were shared with teachers. Two teacher only days were held to introduce teachers to the new standards and give them the opportunity to have a go at designing inspiring NCEA programmes. A cross curricular group was established to explore combining new standards into cross curricular learning and assessment experiences. In 2022 three subjects are part of the NZQA mini pilots. All subjects will design their Level 1 programmes ready for 2023.
			Enhanced pathway advice, tracking, mentoring and support will improve qualification and destination success for all leavers	The main focus of this initiative was to introduce a role in the school to focus on the identification and tracking of the achievement of Year 13 students. This led to the UE rate at Howick being within 1.5% of the 8-10 decile UE rate. Previously we were between 8-10% lower. This role focused on identifying Year 13s goals, tracking their achievement and supporting targeted students with mentoring from ex students and

VALUES	Courtesy	Commitment	Curiosity	Courage
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GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2021	End of Year Summary Analysis / Next Steps for 2022
				teachers. Next steps will be to embed this role in the school processes and to sustain these high UE rates.
			A careful review of school systems and resources will allow effective and sustained growth of our Innovation Stream and SiE programmes	For the first time those students in INNS/SiE programmes outnumbered students in mainstream in the junior school. A five year development plan was created in consultation with teachers, leaders, students and the parent community. The plan covers all aspects of the INNS/SiE expansion including: leadership structures, support for teachers, development of learning programmes and building projects. In 2021 progress has been made in relation to creating course leadership structures and positions in both programmes. The design of 13 new flexible spaces is complete and has been submitted to council for approval. In 2022 we will continue to implement the five year development plan, with a focus on sustained PL for teachers coming into these programmes and a sharp focus on self review of the learning that is happening.
			Teacher inquiries and review of school systems that are focused on acceleration, will increase merit and excellence levels	The main focus of this initiative was to introduce a role in the school to support students with the potential to gain NCEA endorsements. The role focused on identifying students with the potential to gain endorsements, informing their teachers, tracking their achievement and supporting targeted students with mentoring from ex students and teachers. There were also 15 teachers who chose 'increasing endorsements' as the development focus for their personal inquiry and coaching conversations for the year. This led to an increase in excellence endorsements of between 5% and 6% at all three levels of NCEA. Next steps will be to embed this role in the school processes and to focus on how we can support students move from achieved grades to merit grades.
			We will design a timetable that most effectively supports high quality Teaching and Learning	In 2021 a draft timetable cycle of review was devised for a transparent, clear process to balance priorities within the timetable and to guide decision making of both what goes into the timetable, and its structure. This will enable timetable change requests or initiatives to be assessed

VALUES	Courtesy	Commitment	Curiosity	Courage
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GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2021	End of Year Summary Analysis / Next Steps for 2022
				<p>against clear criteria whilst reviewing existing subjects and structures. Finalising of the review cycle is expected by the end of Term 1.</p>
<p>Connect positively with community</p>	<p>Meaningful partnerships with all key stakeholders including international student alumni</p>	<p>The Community Development Office key objectives have been met</p> <p>Our community shares our vision</p> <p>Progress towards the 2024 property vision is evident</p>	<p>Relationships will be enhanced with the wider community when there is in place a clear communication and engagement plan</p> <p>A unified and highly functioning CDO that is purpose driven will generate new income for the school</p>	<p>Local parents and caregivers : throughout the year, despite covid interruptions our communication was consistent and regular. The school received on-going and positive feedback relating to teaching and learning, and events. The year was extremely challenging but the shift to many on-line forums including Senior Honours was indicative of how well we maintained working relationships. Our international relationships with students, parents and agents were also fostered. Incredibly we maintained on-line student learning for internationals throughout the year. For Maori and PI families, our on-line forums also kept parents well informed and involved in the school. In 2021, we began an initiative to construct a whanau pou that would reflect our desire to engage tangata whenua and align our commitment strategy to Maori. At the end of the year, our annual parent and caregiver survey indicated high levels of satisfaction. In fact, it was the highest response rate received for a number of years. There was a significant reduction in the areas for improvement, namely more targeted communication - NCEA/SIE and strengthening consistency across staff practice.</p> <p>The CDO office is fully operational and aligned to the vision. The director has executed all aspects of the strategic plan and progress is clearly evident. The key areas of priority continue to be progressed, namely - active presence in all communication and media forums, expanding the alumni database and recognising the significant alumni recipients. Unfortunately, the council partnership application did not eventuate but the school intends to pursue. The priority for 2022 will focus on completing the Foundation application and leveraging it for financial benefit. Our corporate sponsorship intention continue to progress - we have local business currently supporting students attending university.</p>

VALUES	Courtesy	Commitment	Curiosity	Courage
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GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2021	End of Year Summary Analysis / Next Steps for 2022
			<p>When strategically implemented, the 10YP plan will support and enhance our curriculum</p>	<p>Four of the thirteen identified projects were completed in the 2021 end of year break. These included reroofing, the bus bay, the sports deck and embankment seating by L block. Three other projects were started and will continue with completion in the first half of 2022. Design work for G and L block refurbishments are waiting on engineering designs.</p> <p>In 2022 Electrical, Heating and flooring projects will be completed by July. G and L Block plans will be completed in term 1 and tenders called for with an intention to commence work in the July break. The Gym and Mini Gym work will be scoped out in the first term and design drawings started. Start anticipated in the October break. Final projects will get under way once the Somerville Satellite school work is defined.</p>
			<p>Focused and timely communication with parents about their child’s learning will improve the learning experience for all</p>	<p>The scanning phase of this inquiry found the main gap in communication with whanau was around what students were learning and how/when they were being assessed. Parents wanted the digital equivalent of being able to dip into their child’s intermediate school books. In 2021 we established a document that will be shared each term with parents and caregivers. For each student it introduces their teachers, describes their subjects, lists assessments for the term, introduces digital platforms to be used and suggests questions a parent may ask their child about their learning. This document was first released to whanau in term 1 2022 and we have had lots of positive feedback. We will trial this approach throughout 2022 and then collect feedback from the community</p>
<p>Strengthen school wide culture</p>	<p>We will develop a positive school wide culture that embodies</p>	<p>Pride in our school is demonstrated</p>	<p>Where values are well understood and accepted, the school culture will improve</p>	<p>Our values plan has plateaued somewhat and needs to be distributed more widely so that actions are completed. Covid has certainly interrupted the programme but aspects of the plan can certainly be actioned. In 2022, we will review actions to date and progressively strengthen, and implement proposed actions throughout the year. The student leaders will also provide further presence in leading values across the school, especially on-line content.</p>

VALUES	Courtesy	Commitment	Curiosity	Courage
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GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2021	End of Year Summary Analysis / Next Steps for 2022
	our vision and values	Teams are aligned	When students ‘own’ their uniform, they are more likely to feel good about themselves, and wear it with pride.	In 2021 a comprehensive survey was completed that included feedback from 1668 students, parents and staff. There was consistent feedback received regarding the fading of skirt and shorts material and the sweat marks of the shirts, as the main areas of concern. A new contract was signed with NZ Uniforms, with a process for improvements immediately discussed and implemented. Uniform improvements have already been actioned, including belt loops on shorts / trousers and changes in the fabric used for problematic garments. In 2022, a trial will be undertaken for a long skirt option.
		Clarity of vision and purpose is shared		
		Our commitment to bicultural partnerships is evident	Significant shifts of professional practice occur when there is an accepted and well understood ‘high trust culture’ in the school.	Our staff continue to work collaboratively within the school environment. Our staff surveys show increased levels of satisfaction, trust and confidence. It is during the covid times that we start to see whether our culture is strong enough to sustain our high trust model. In 2022, the staff focus group will reconvene to review progress to date and to consider another other models of capturing feedback from staff and others relating to our high trust aspirational intentions.
		We are culturally responsive	Wider opportunity and engagement in student co-curricular activities significantly enhances student well being	613 students completed an end of year co-curricular survey, with over 57% of respondents participating in activities within sport, the arts, cultural and clubs. 75% of respondents have had very good or excellent overall experiences. More than 82% of respondents reported that their participation in co-curricular activities had a positive effect on both their wellbeing and academic performance. The focus for 2022 and beyond is to improve the engagement of staff in our co-curricular program, with an investigation into incentivisation.
			Reflecting Te Ao Māori visually throughout the school will provide an enhanced sense of belonging and identity for all students	Relationships have been strengthened with tangata whenua as we progress towards erecting te pou at the front of our school. Engagement with the carver, Wikuki Kingi has been made and trust fund applications have been submitted. In 2022, we have been successful with two applications and carving will start in 2022.

VALUES	Courtesy	Commitment	Curiosity	Courage
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Achievement in NCEA and UE: Howick College

Generated 9-Feb-2022

PR2 - Enrolment Based Cumulative Overall Results

Academic Year	Howick College				National				Decile 8-10			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2017	83.9	86.3	74.2	58.8	75.0	78.5	65.5	48.9	81.9	84.7	76.4	66.2
2018	85.9	91.0	74.5	53.2	72.4	77.6	66.1	48.9	81.0	84.2	76.5	65.3
2019	83.0	92.3	76.8	55.7	70.6	77.5	67.3	49.3	78.8	84.2	76.9	65.4
2020	92.9	91.1	86.9	62.5	71.8	80.1	72.1	53.4	75.5	86.0	80.9	69.9
2021	92.8	92.3	87.2	66.1	68.5	77.4	69.9	50.8	73.3	84.9	80.1	67.4

NCEA – overall results/performance

- We continue to see some pleasing significant shifts in student achievement. We are now sustaining level 1 and level 2 at 90%+. We appear to also have the right strategies in place to sustain improvements at UE which in previous years was concerning. The last 5 years has definitely seen ongoing improvement and has been a leadership inquiry for that entire time.
- All of our 2021 results are well above National averages and above decile 8-10 averages.
- Given covid-19 disruption the results are incredibly positive. There does not appear to be any significant advantage or disadvantage to schools like ours as a result of the NCEA – (learning recognition credits). The national averages (although below previous years) don't appear to have changed by any great margin to suggest any major impact on student performance.

Focus areas 2022:

- **Level endorsements** will continue to be a priority. Although all results are above national averages, we don't compare well with decile 8-10 bands being under the average for nearly all three levels of NCEA. Having said that, excellence endorsements have all increased from the previous year. Merit endorsements have largely remained the same or dropped slightly. Part of the reason for this may have been that more students were gaining excellence.
- University Entrance continued the upward trend of the last four years. Interestingly, national and decile have dropped adding further weight to the success of our internal strategies for improving UE. 66.1% achieved UE – compared to decile 8-10 result of 67%. Boys UE results were very pleasing although girls dropped off slightly from the previous year.
- Boys' achievement has significantly closed, especially at the UE level which was previously concerning. It is anticipated that this will no longer be a primary goal for 2023.
- Maori and Pacific students' achievement are all well above national but UE continues to be a concern compared to a decile 8-10 results.

VALUES	Courtesy	Commitment	Curiosity	Courage
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Analysis : Gender

- Boys continue to sustain their overall performance. Most pleasing was the significant increase at UE for them. In comparison to decile band, boys outperform all other boys across the country. While there is still a gap, this is increasingly closing and may not be a primary goal for the future.

Achievement in NCEA and UE: Howick College

Generated 9-Feb-2022

PR2 - Enrolment Based Cumulative Results by Gender

Academic Year	Howick College				National				Decile 8-10			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2017	80.5	81.0	60.4	44.8	71.0	75.5	60.1	42.1	76.0	80.4	69.3	57.2
2018	83.0	89.0	64.4	38.4	68.2	74.2	61.0	42.4	75.7	79.5	70.0	57.1
2019	81.3	93.0	72.4	48.3	66.5	74.7	62.3	42.2	72.0	80.5	70.0	56.1
2020	90.6	92.7	85.3	49.1	69.6	77.8	68.5	46.8	71.4	82.7	75.8	61.8
2021	90.9	91.9	84.6	61.7	66.2	75.4	66.1	44.4	69.9	81.4	74.8	59.7
Female												
2017	87.0	93.1	89.8	74.5	79.2	81.5	70.5	55.2	88.0	89.0	83.3	74.9
2018	89.0	92.8	86.2	70.4	76.8	81.0	70.7	54.8	86.4	88.9	82.7	73.3
2019	84.8	91.5	80.5	62.1	74.9	80.2	71.9	55.8	85.9	87.9	83.5	74.2
2020	95.3	89.5	88.5	76.4	74.1	82.4	75.5	59.6	79.6	89.2	85.8	77.7
2021	94.6	92.7	89.3	69.7	70.8	79.3	73.5	56.6	76.7	88.4	85.1	74.8

VALUES	Courtesy	Commitment	Curiosity	Courage
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Analysis : NCEA Endorsement

- Pleased with some improvement at excellence level particularly at L3 where there was a big shift. Merit endorsement remained (more or less) at the same level as previous year. In comparison to similar type schools (decile 8-10), excellence endorsements continue to trail but gap has reduced in all areas but level 1 excellence. For merit endorsements a similar gap (but not significant) remains as previous year

NCEA Certificate Endorsement: Howick College
PR4 - Cumulative Results by Percentage

Generated 9-Feb-2022

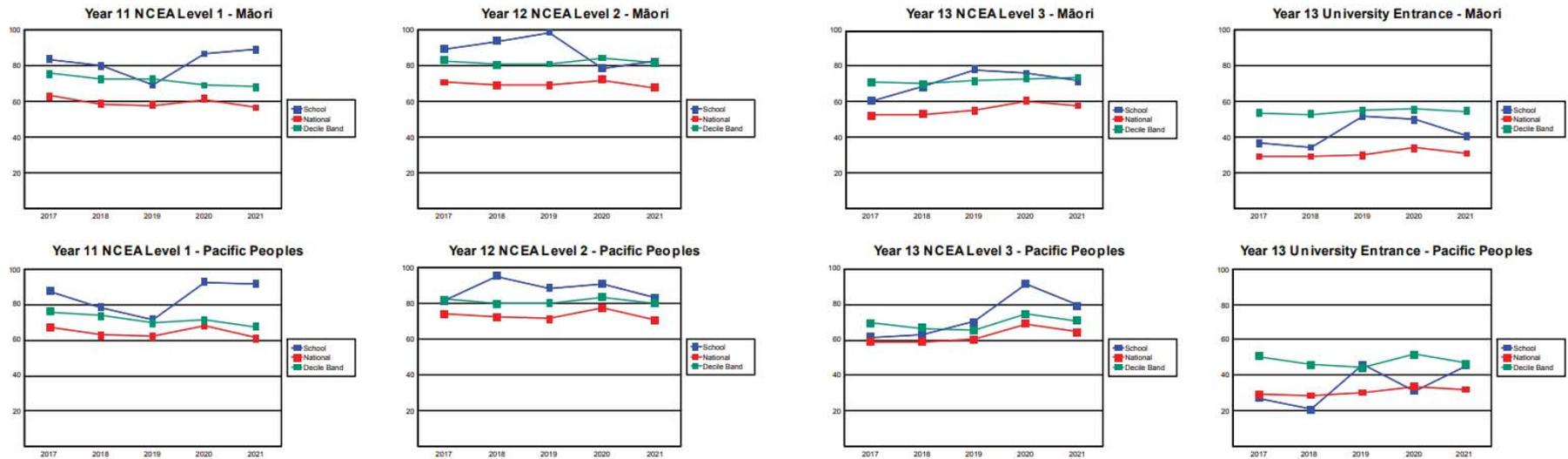
Academic Year	Howick College			National			Decile 8-10		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
Achieved with Excellence									
2017	17.8	14.7	12.0	20.0	16.4	15.5	28.5	23.7	20.4
2018	16.2	15.5	12.7	20.5	16.5	15.0	29.5	24.2	19.2
2019	16.0	14.7	7.5	19.9	16.7	14.8	28.3	23.9	19.4
2020	15.3	17.4	18.0	20.7	17.9	17.5	30.2	25.7	23.1
2021	22.9	21.1	23.5	21.1	17.7	17.9	30.4	25.4	23.4
Achieved with Merit									
2017	39.4	24.6	28.2	33.0	23.5	26.7	39.4	30.2	32.8
2018	38.2	23.2	30.2	34.3	25.2	27.0	40.4	32.1	33.8
2019	38.5	25.2	26.1	33.9	25.1	26.2	40.6	32.5	32.2
2020	36.5	23.4	25.9	32.3	24.9	26.3	37.9	31.1	32.2
2021	35.2	28.8	24.9	32.2	24.2	25.6	38.0	30.1	30.8

VALUES	Courtesy	Commitment	Curiosity	Courage
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Analysis : Ethnicity

- Our Maori students sustained progress for all levels apart from UE. PI students seemed to be inconsistent from the previous year. Both ethnic groups well above national averages and comparable results overall to decile bands for the year.
- Although an increase for PI at UE, the qualification continues to be a challenge. The school UE leadership inquiries and on-going work targeted towards Maori and PI learners will have to be a priority if we are going to see levels the same as NZE and other groups in the school.



VALUES	Courtesy	Commitment	Curiosity	Courage
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Howick College NCEA Achievement Targets 2021 - Outcomes

NCEA achievement	Outcome	Note
To maintain NCEA L1 roll based pass rate to 90%+	✓	92.5
To maintain NCEA L2 roll based pass rate to 90%+	✓	92.3
To maintain NCEA L3 roll based pass rate to 85%+	✓	87.2
To improve UE pass rate to 65%+	✓	66.1
To improve merit endorsement to 35%+ at all levels of NCEA	✓ X X	35.3 / 28.8 / 24.9
To improve excellence endorsements to 20% at all levels of NCEA	✓ ✓ ✓	22.9 / 21.1 / 23.5
Maori Achievement	Maori	
To maintain NCEA roll based pass rates for Maori at or above decile 8-10 rates for all learners at all levels of NCEA.	87.3 82.2 71.9 40.6	67.8 / 81.3 / 73.4 / 53.8
PI Achievement	Pasifika	
To maintain NCEA roll based pass rates for PI at or above decile 8-10 rates for all learners at all levels of NCEA.	90.0 82.9 79.5 45.5	67.1 / 80.0 / 70.3 / 46.1
Boys Achievement		
To improve boy's NCEA UE pass rates at or above decile 8-10.	90.9 91.9 84.6 61.7	69.9 / 81.3 / 74.6 / 59.2

VALUES	Courtesy	Commitment	Curiosity	Courage
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Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received \$50,576 (excluding GST). This funding was spent on equipment, a sports co-ordinator and additional coaching. Student participation was again affected by covid 19 with many events and trips cancelled. Students continued to train and compete as alert levels allowed.