



Waitaki Girls' High School  
**Annual Report 2022**

# WAITAKI GIRLS' HIGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	366
<b>Principal:</b>	Sarah Hay
<b>School Address:</b>	44 Trent St, Oamaru
<b>School Postal Address:</b>	P O Box 42, Oamaru 9444
<b>School Phone:</b>	03 434 8429
<b>School Email:</b>	<a href="mailto:office@waitakigirlshigh.school.nz">office@waitakigirlshigh.school.nz</a>

#### Accountant / Service Provider:



**EDUCATION  
FINANCE**

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# WAITAKI GIRLS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Kiwisport

Members of the Board

# Waitaki Girls' High School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

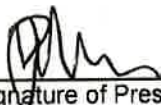
The School's 2022 financial statements are authorised for issue by the Board.

Rebecca O'Sullivan

Full Name of Presiding Member

Sarah Jane Hay

Full Name of Principal



Signature of Presiding Member



Signature of Principal

06/11/2023

Date:

06/11/2023

Date:

# Waitaki Girls' 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	5,453,362	5,195,480	5,326,550
Locally Raised Funds	3	357,889	146,900	242,770
Interest Income		33,821	9,500	12,626
Hostel	4	720,899	682,350	385,707
<b>Total Revenue</b>		<b>6,565,971</b>	<b>6,034,230</b>	<b>5,967,653</b>
<b>Expenses</b>				
Locally Raised Funds	3	288,497	96,650	165,124
Hostel	4	590,642	646,350	429,707
Learning Resources	5	3,953,273	4,021,860	4,054,628
Administration	6	423,638	388,950	344,076
Finance		5,424	-	5,716
Property	7	1,046,165	977,160	956,930
Loss on Disposal of Property, Plant and Equipment		40	-	-
		<b>6,307,679</b>	<b>6,130,970</b>	<b>5,956,181</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>258,292</b>	<b>(96,740)</b>	<b>11,472</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>258,292</b>	<b>(96,740)</b>	<b>11,472</b>

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

# Waitaki Girls' High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		2,459,618	2,400,000	2,422,143
Total comprehensive revenue and expense for the year		258,292	(96,740)	11,472
Contributions from the Ministry of Education		-	-	26,003
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>		2,717,910	2,303,260	2,459,618
Accumulated comprehensive revenue and expense		2,717,910	2,303,260	2,459,618
Reserves		-	-	-
<b>Equity at 31 December</b>		2,717,910	2,303,260	2,459,618

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.

# Waitaki Girls' 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	382,500	84,296	529,746
Accounts Receivable	9	304,376	240,000	263,278
GST Receivable		-	2,197	2,197
Prepayments		14,220	20,000	21,055
Inventories	10	90,297	90,000	92,237
Investments	11	1,570,864	1,363,802	1,363,802
Funds Receivable for Capital Works Projects	17	13,972	-	42,808
		<u>2,376,229</u>	<u>1,800,295</u>	<u>2,315,123</u>
<b>Current Liabilities</b>				
GST Payable		326	-	-
Accounts Payable	13	327,787	340,000	392,395
Revenue Received in Advance	14	148,052	110,000	110,709
Provision for Cyclical Maintenance	15	132,667	-	-
Finance Lease Liability	16	25,750	25,000	24,054
Funds held for Capital Works Projects	17	101,496	-	359,184
		<u>736,078</u>	<u>475,000</u>	<u>886,342</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>1,640,151</b>	<b>1,325,295</b>	<b>1,428,781</b>
<b>Non-current Assets</b>				
Investments	11	18,000	18,000	18,000
Property, Plant and Equipment	12	1,234,062	1,265,645	1,265,645
		<u>1,252,062</u>	<u>1,283,645</u>	<u>1,283,645</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	132,850	265,680	199,933
Finance Lease Liability	16	41,453	40,000	52,875
		<u>174,303</u>	<u>305,680</u>	<u>252,808</u>
<b>Net Assets</b>		<u><u>2,717,910</u></u>	<u><u>2,303,260</u></u>	<u><u>2,459,618</u></u>
<b>Equity</b>		<u><u>2,717,910</u></u>	<u><u>2,303,260</u></u>	<u><u>2,459,618</u></u>

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

# Waitaki Girls' High School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,585,858	1,385,480	1,525,836
Locally Raised Funds		308,524	146,900	270,713
Hostel		706,914	682,350	411,478
International Students		86,708	-	-
Goods and Services Tax (net)		2,523	-	13,753
Payments to Employees		(1,225,182)	(1,155,160)	(1,086,859)
Payments to Suppliers		(1,064,223)	(988,774)	(871,203)
Interest Paid		(5,424)	-	(5,716)
Interest Received		25,919	9,500	9,712
<b>Net cash from/(to) Operating Activities</b>		<b>421,617</b>	<b>80,296</b>	<b>267,714</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(106,060)	(186,000)	(99,289)
Purchase of Investments		(207,062)	-	(200,610)
<b>Net cash from/(to) Investing Activities</b>		<b>(313,122)</b>	<b>(186,000)</b>	<b>(299,899)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	26,003
Finance Lease Payments		(26,889)	(15,000)	(16,126)
Funds Administered on Behalf of Third Parties		(228,852)	(300,000)	249,261
<b>Net cash from/(to) Financing Activities</b>		<b>(255,741)</b>	<b>(315,000)</b>	<b>259,138</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(147,246)</b>	<b>(420,704)</b>	<b>226,953</b>
Cash and cash equivalents at the beginning of the year	8	529,746	505,000	302,793
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>382,500</b>	<b>84,296</b>	<b>529,746</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



# Waitaki Girls' High School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 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 expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

###### *Cyclical maintenance*

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 16. Future operating lease commitments are disclosed in note 16b .

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) 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.

### **e) 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.

**f) 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.

**g) 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.

**h) 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.

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	10-75 years
Board Owned Buildings	10-75 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Hostel Furniture and Equipment	10% Diminishing Value
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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

#### **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 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.

#### **m) Revenue Received in Advance**

Revenue received in advance relates to fees received from international 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 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.

**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 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.

**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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability 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.

**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.

**u) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,504,236	1,341,708	1,447,892
Teachers' Salaries Grants	3,156,269	3,200,000	3,190,798
Use of Land and Buildings Grants	674,803	610,000	609,916
Other Government Grants	118,054	43,772	77,944
	<u>5,453,362</u>	<u>5,195,480</u>	<u>5,326,550</u>

The school has opted in to the donations scheme for this year. Total amount received was \$59,550.

## 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>			
Donations & Bequests	25,520	18,000	15,225
Curriculum related Activities - Purchase of goods and services	23,468	-	14,046
Fees for Extra Curricular Activities	178,885	18,000	93,758
Trading	89,807	87,500	79,322
Fundraising & Community Grants	8,075	5,000	1,539
Other Revenue	27,235	18,400	38,880
International Student Fees	4,899	-	-
	<u>357,889</u>	<u>146,900</u>	<u>242,770</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	171,422	24,150	91,907
Trading	104,934	72,000	68,630
Fundraising and Community Grant Costs	11,244	-	756
Other Locally Raised Funds Expenditure	-	-	3,831
International Student - Other Expenses	897	500	-
	<u>288,497</u>	<u>96,650</u>	<u>165,124</u>
	<u>69,392</u>	<u>50,250</u>	<u>77,646</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>			

During the year the School hosted 1 International student for part of the year (2021:0)

#### 4. Hostel Revenue and Expenses

	2022 Actual Number	2022 Budget (Unaudited) Number	2021 Actual Number
<b>Hostel Financial Performance</b>			
Hostel Full Boarders	23	23	25
	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Hostel Fees	220,341	247,450	261,270
Other Revenue	500,558	434,900	124,437
	720,899	682,350	385,707
<b>Expenses</b>			
Administration	65,619	36,220	72,236
Property	51,690	57,200	20,089
Employee Benefit - Salaries	320,971	324,160	246,224
Other Hostel Expenses	152,362	228,770	91,158
	590,642	646,350	429,707
<i>Surplus/ (Deficit) for the year Hostel</i>	130,257	36,000	(44,000)

#### 5. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	136,298	146,860	166,870
Employee Benefits - Salaries	3,630,307	3,653,000	3,701,983
Staff Development	16,112	36,000	19,867
Depreciation	170,556	186,000	165,908
	3,953,273	4,021,860	4,054,628

#### 6. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,000	8,880	8,779
Board Fees	4,140	4,500	4,140
Board Expenses	3,691	7,000	14,907
Communication	12,229	12,500	13,890
Consumables	9,792	13,800	8,368
Other	93,752	86,840	48,958
Employee Benefits - Salaries	279,822	246,000	198,131
Insurance	6,201	7,430	5,715
Service Providers, Contractors and Consultancy	6,011	2,000	41,188
	423,638	388,950	344,076

## 7. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	8,476	8,000	8,087
Consultancy and Contract Services	17,766	40,000	10,954
Cyclical Maintenance Provision	65,584	65,860	65,784
Grounds	21,513	30,500	19,471
Heat, Light and Water	51,543	51,500	46,786
Rates	8,887	8,000	7,691
Repairs and Maintenance	57,350	30,000	49,659
Use of Land and Buildings	674,803	610,000	609,916
Security	4,749	1,300	1,114
Employee Benefits - Salaries	135,494	132,000	137,468
	<u>1,046,165</u>	<u>977,160</u>	<u>956,930</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.

## 8. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	382,500	84,296	529,746
Cash and cash equivalents for Statement of Cash Flows	<u>382,500</u>	<u>84,296</u>	<u>529,746</u>

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

Of the \$382,500 Cash and Cash Equivalents, \$87,000 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

## 9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	13,985	-	-
Receivables from the Ministry of Education	13,580	-	24,123
Interest Receivable	10,816	-	2,914
Teacher Salaries Grant Receivable	265,995	240,000	236,241
	<u>304,376</u>	<u>240,000</u>	<u>263,278</u>
Receivables from Exchange Transactions	24,801	-	2,914
Receivables from Non-Exchange Transactions	279,575	240,000	260,364
	<u>304,376</u>	<u>240,000</u>	<u>263,278</u>



## 10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	88,462	90,000	90,402
Hostel	1,835	-	1,835
	<u>90,297</u>	<u>90,000</u>	<u>92,237</u>

## 11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,570,864	1,363,802	1,363,802
Non-current Asset			
Long-term Bank Deposits	18,000	18,000	18,000
Total Investments	<u>1,588,864</u>	<u>1,381,802</u>	<u>1,381,802</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Buildings	256,061	-	-	-	(19,040)	237,021
Hostel	455,494	20,324	-	-	(28,847)	446,971
Furniture and Equipment	406,307	98,961	(40)	-	(77,879)	427,349
Motor Vehicles	42,331	-	-	-	(15,534)	26,797
Leased Assets	74,690	17,163	-	-	(25,224)	66,629
Library Resources	30,762	2,565	-	-	(4,032)	29,295
	-	-	-	-	-	-
<b>Balance at 31 December 2022</b>	<u>1,265,645</u>	<u>139,013</u>	<u>(40)</u>	<u>-</u>	<u>(170,556)</u>	<u>1,234,062</u>

The net carrying value of furniture and equipment held under a finance lease is \$66,629 (2021: \$74,690)

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	380,796	(143,775)	237,021	380,796	(124,735)	256,061
Hostel	1,194,239	(747,268)	446,971	1,173,916	(718,422)	455,494
Furniture and Equipment	1,399,659	(972,310)	427,349	1,381,201	(974,894)	406,307
Motor Vehicles	117,796	(90,999)	26,797	117,796	(75,465)	42,331
Leased Assets	111,912	(45,283)	66,629	110,498	(35,808)	74,690
Library Resources	117,649	(88,354)	29,295	115,084	(84,322)	30,762
<b>Balance at 31 December</b>	<u>3,322,051</u>	<u>(2,087,989)</u>	<u>1,234,062</u>	<u>3,279,291</u>	<u>(2,013,646)</u>	<u>1,265,645</u>

### 13. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	25,271	75,000	95,165
Accruals	16,133	25,000	25,744
Banking Staffing Overuse	7,065	-	-
Employee Entitlements - Salaries	265,995	240,000	254,009
Employee Entitlements - Leave Accrual	13,323	-	17,477
	<u>327,787</u>	<u>340,000</u>	<u>392,395</u>
Payables for Exchange Transactions	327,787	340,000	392,395
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>327,787</u>	<u>340,000</u>	<u>392,395</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	85,930	10,000	4,121
Other revenue in Advance	62,122	100,000	106,588
	<u>148,052</u>	<u>110,000</u>	<u>110,709</u>

### 15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	199,933	200,000	160,604
Increase to the Provision During the Year	65,584	65,860	65,586
Use of the Provision During the Year	-	-	(67,000)
Other Adjustments	-	-	40,746
Provision at the End of the Year	<u>265,517</u>	<u>265,860</u>	<u>199,936</u>
Cyclical Maintenance - Current	132,667	-	-
Cyclical Maintenance - Non current	132,850	265,680	199,933
	<u>265,517</u>	<u>265,680</u>	<u>199,933</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.

## 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	25,750	25,000	24,054
Later than One Year and no Later than Five Years	41,453	40,000	52,875
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>67,203</u>	<u>65,000</u>	<u>76,929</u>
<b>Represented by</b>			
Finance lease liability - Current	25,750	25,000	24,054
Finance lease liability - Non current	41,453	40,000	52,875
	<u>67,203</u>	<u>65,000</u>	<u>76,929</u>

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2022	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Junior Block Redevelopment	226810	129,340	-	(27,844)	-	101,496
Junior Block Reroof	234396	229,844	44,584	(274,428)	-	-
Special Needs Modifications	229347	(9,988)	9,988	-	-	-
Room 27 Redevelopment	233193	(13,290)	-	(682)	-	(13,972)
Music Suite Roof Repairs		(1,051)	1,051	-	-	-
M K Dunning Hall Upgrade		(18,479)	24,783	(6,304)	-	-
Totals		<u>316,376</u>	<u>80,406</u>	<u>(309,258)</u>	<u>-</u>	<u>87,524</u>

Note: The Junior Block Reroof project is listed as SIP Funded Works in 2021.

### Represented by:

Funds Held on Behalf of the Ministry of Education	101,496
Funds Receivable from the Ministry of Education	(13,972)

2021	Project Number	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Junior Block Redevelopment	226810	73,777	88,442	(32,879)	-	129,340
SIP Funded Works	234396	(554)	230,698	-	-	229,844
Special Needs Modifications	229347	(6,108)	-	(3,880)	-	(9,988)
Music Suite Roof Repairs		-	63,000	(64,051)	-	(1,051)
M K Dunning Hall Upgrade		-	223,047	(241,526)	-	(18,479)
Room 27 Junior Block	233193	-	-	(13,290)	-	(13,290)
<b>Totals</b>		<b>67,115</b>	<b>605,187</b>	<b>(355,626)</b>	<b>-</b>	<b>316,376</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	359,184
Funds Receivable from the Ministry of Education	(42,808)

**18. 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.

**19. Remuneration**

*Key management personnel compensation*

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

	2022 Actual	2021 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,140	4,140
 <i>Leadership Team</i>		
Remuneration	435,285	420,623
Full-time equivalent members	3	3
<b>Total key management personnel remuneration</b>	<b>439,425</b>	<b>424,763</b>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare, finance and property matters.

### Principal 1

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	160-170	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	10	9
110 - 120	3	4
120 -130	1	-
140 - 150	1	-
150 -160	-	1
	<u>14.00</u>	<u>14.00</u>

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

## 20. 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:

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

## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 22. Commitments

### (a) Capital Commitments

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

(a) Contract for Junior Block Redevelopment to be completed in 2023, which will be fully funded by the Ministry of Education. \$163,656 has been received of which \$62,160 has been spent on the project to date;

(Capital commitments at 31 December 2021: \$500,000)

### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021:Nil)

## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	382,500	84,296	529,746
Receivables	304,376	240,000	263,278
Investments - Term Deposits	1,588,864	1,381,802	1,381,802
Total Financial assets measured at amortised cost	<u>2,275,740</u>	<u>1,706,098</u>	<u>2,174,826</u>

### Financial liabilities measured at amortised cost

Payables	327,787	340,000	392,395
Finance Leases	67,203	65,000	76,929
Total Financial Liabilities Measured at Amortised Cost	<u>394,990</u>	<u>405,000</u>	<u>469,324</u>

## 24. Events After Balance Date

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

## 25. Comparatives

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

**BOT List**

<b>NAME</b>	<b>POSITION</b>	<b>HOW POSITION GAINED</b>	<b>TERM EXPIRES</b>
Susan de Geest	Presiding Member	Elected May 2019	Sept 2025
Nicole Phillips	Parent Rep	Elected Sept 2019	Sept 2025
Darryn Stewart	Parent Rep	Elected May 2019	Sept 2022
Lynda Wilson	Parent Rep	Elected May 2019	Sept 2022
Madisyn Rawson	Student Rep	Elected Sept 2021	Sept 2022
Jessica Wright	Staff Rep	Elected Aug 2020	Sept 2022
Matt Haywood	Parent Rep	Co-op May 2022	Sept 2022
"	Parent Rep	Elected Sept 2022	Sept 2025
Helen Anderson	Parent rep	Co-op May 2022	Sept 2022
Bec O'Sullivan	Parent Rep	Elected Sept 2022	Sept 2025
Brendon Perumal	Parent Rep	Elected Sept 2022	Sept 2025
Lousie Lane	Staff Rep	Elected Sept 2022	Sept 2025
Lousiale Fifita	Student Rep	Elected Sept 2022	Sept 2023
Elizabeth Koni	Principal	Appointed October 2020	



## **Compliance with the Good Employer Policy**

The School Board:

- Has developed and implemented appropriate policies that promote high levels of staff performance and recognise the needs of students
- Has reviewed its compliance with these policies and can report that it meets all the requirements identified and is following best practice
- Is a good employer and complies with all conditions included within employee contracts
- Ensures all employees are treated fairly, without bias or discrimination
- Meets all EEO requirements.



## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Waitaki Girls High School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 6 November 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 Novopay 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 accompanying the financial statements 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.



Mike Hawken  
for Deloitte Limited  
On behalf of the Auditor-General  
Dunedin, New Zealand

# WAITAKI GIRLS' HIGH SCHOOL ANALYSIS OF VARIANCE 2022

OUR MOTTO: DULCIUS EX ARDUIS - SATISFACTION FROM HARD WORK  
 OUR MISSION: INSPIRING PERSONAL EXCELLENCE IN LEARNING AND LIFE  
 OUR MANTRA: THE WAITAKI WAY - RESPECT, RESPONSIBILITY, RESILIENCE

## GOAL 1: EXCELLENCE IN TEACHING AND LEARNING

We aspire to excellence in teaching and learning by holding high expectations and working together as a community to develop and promote student engagement and achievement. We will ensure that students are equipped with the knowledge and capabilities they need to succeed now and in the future.

TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p><b>1. Every student is engaged, learning, and achieving every day: 90% attendance rate for all students.</b></p>	<ol style="list-style-type: none"> <li>1. Attendance is monitored weekly.</li> <li>2. Clear process, and consistency from staff, for indicating attendance concerns to the pastoral team, students, and caregivers.</li> <li>3. The consequences when attendance is below 90% and absenteeism is unjustified.</li> <li>4. Use local agency support for early intervention.</li> </ol>	<p>Overall, the attendance rate for 2022 was 84.7%                      This is a disappointing outcome as our process and consequences for nonattendance were applied, though took some time to run smoothly.</p>	<p>Covid once again had an impact on student attendance after lockdown.</p> <p>We continue to 'battle' parents/caregivers who justify absences without medical certificates or good reasons for absenteeism.</p>	<p>Continue to refine attendance procedures and ensure consistency from staff in how they manage absences.</p> <p>Continue to engage whanau earlier in the process by managing absenteeism earlier.</p> <p>Work with local agencies to support families sooner rather than later.</p> <p>Pasifika lateness is an ongoing concern, and we will look at ways to address this.</p> <p>Attendance/lateness processes are to be reviewed as a whole staff.</p>

TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p><b>2. Programmes will meet the learning needs of all students, in particular priority learners.</b></p>	<ol style="list-style-type: none"> <li>1. Flexibility in teaching and learning will ensure that every student can succeed in their education.</li> <li>2. Effective culturally responsive pedagogy and practices will support and promote student engagement and learning. This will include honoring the Treaty through partnership, participation and protection with a particular focus on tikanga and language.</li> <li>3. Professional development around: <ul style="list-style-type: none"> <li>- Cultural capabilities</li> <li>- Literacy</li> <li>- Positive Education</li> <li>- Digital fluency</li> <li>- Local curriculum &amp; CPTs (Kahui Ako)</li> </ul> </li> <li>4. Community collaboration and partnerships will support and enrich opportunities for students.</li> <li>5. Maori/Pasifika student achievement tracking.</li> </ol>	<p>Pasifika achievement: Year 11 – 60.0% NCEA Year 12 – 66.7% NCEA Year 13 – 55.6% NCEA</p> <p>Māori achievement: Year 11 - 70.0 % NCEA Year 12 – 25.0 % NCEA Year 13 – 50.0 % NCEA</p> <p>Extension and Enrichment: Year 9 - 13 students Year 10 - 9 students This group participated in Kokokaha, Social Sciences online, UN Global Goals environmental project, as well as extracurricular opportunities in Science, English and Mathematics. This included Science &amp; Tech Fairs, GirlBoss, CWP, Athletics and writing extension Year 11 – 63.4 % NCEA Merit or Excellence endorsement Year 12 – 40.9 % NCEA Merit or Excellence endorsement Yr 13 – 37.8 % NCEA Merit or Excellence endorsement</p> <p>Progress and behaviour are tracked for 20 students who have Learning Support.</p>	<p>Nola Tipa worked as Kaiarahi in Term 1 and 2, supporting the engagement of Māori students by working with whanau, however, the students predominantly remained disengaged despite the hard work from Nola.</p> <p>We held a successful whanau hui and staff cultural capabilities PLD with Nola. Hana Halalele and Talanoa Pule also led Pasifika cultural capabilities for staff.</p> <p>The Pasifika fono in Term 1 resulted in a Pasifika Parents Assn (PPA) starting. Parents and staff meet once a term to discuss ideas and issues.</p> <p>Strong support from staff, in particular the Pasifika team, meant excellent tracking and progress of students along with the introduction of the Sisters United mentoring programme.</p> <p>A new Homework Group for Pasifika was well attended.</p>	<p>Whole staff cultural capabilities will continue in 2023.</p> <p>Karakia - at Briefing and full school assembly will become regular.</p> <p>School haka which was created last year will be taught to the Kapa Haka group and then to the students.</p> <p>Pasifika students will continue to be supported by the PPA, homework group, and the mentoring programme.</p> <p>We will look to introduce a catalogue accessible to staff where they can listen to pronunciation of student names.</p> <p>Focus will also to increase multilingual signage around school.</p> <p>Free healthy lunches in school programme is also expected to support many of our priority learners.</p>

TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p><b>3. Senior Student Achievement:</b> NCEA results and endorsements are above the national average: 90% Level 1 achievement 90% Level 2 achievement 90% Level 3 achievement UE achievement is above the national average.</p> <p>Excellence and Merit endorsement are above the national average.</p> <p>Māori/Pasifika Yr 11 - 13 students achievement at least the same as for other students.</p>	<ol style="list-style-type: none"> <li>All teachers will work with students to find success in their learning and achieve NCEA to their potential.</li> <li>BYOD and local curriculum will be utilised to support student engagement.</li> <li>20th of the month tracking will monitor students achievement and identify students at risk of not achieving so strategies can be put in place.</li> <li>Student achievement will be monitored throughout the year, and interventions employed at the earliest possible time</li> <li>Tokoni, our student mentoring programme will help students set academic goals and mentors will track student progress towards these.</li> <li>Encourage and promote the use of parent portal by students/caregivers as a means to monitor student progress</li> </ol>	<p><b>Level 1:</b> 76.3 % pass overall 52.1 % Merit endorsement 11.3 % Excellence endorsement</p> <p>Literacy: 95.7 % Numeracy 89.2 %</p> <p>Māori 70.0 % pass Pasifika 60.0 % pass</p> <p><b>Level 2:</b> 80.0 % pass overall 22.7 % Merit endorsement 18.2 % Excellence endorsement</p> <p>Māori 25.0 % pass Pasifika 66.7 % pass</p> <p><b>Level 3:</b> 82.6% pass overall 28.9 % Merit endorsement 8.9 % Excellence endorsement 56.9 % UE overall</p> <p>Māori 50.0 % pass 25.0 % UE Pasifika 55.6 % pass 22.2 % UE</p>	<p>Covid impact. A distinct shift this year to students not completing external standards and self-selecting what they would and would not complete.</p> <p>Overall tracking by deans/SLT and early intervention helped identify and support students at the earliest opportunity.</p> <p>Maori and Pasifika achievement is below the overall average.</p> <p>This is disappointing, but was contributed by the personal circumstances of some students, ie historically low attendance.</p>	<p>Work with HOLs around assessment schedules and external entries. Discussion to build around weighting of internal vs. external standards and reducing the number of overall standards students are offered/complete.</p> <p>Look to build on achievement at the higher end; G&amp;T coordinator to support students identified as capable of scholarship and look to engage students in these exams.</p>



TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p>4. Junior Student Achievement: By the end of Year 9, 90% of students will be at or above NZC Level 4 By the end of Year 10, 90% of students will be at or above NZC Level 5 Māori/Pasifika Year 9 - 10 students' achievement at least the same as for other students.</p>	<p>1. Core class meetings are held termly as a forum for evidence-based discussion and action for students in junior classes.</p> <p>2. Teachers monitor the content of work provided to students and make it responsive to the student's needs and abilities. BYOD and local curriculum will be utilised to support student engagement.</p> <p>3. Student achievement will be monitored throughout the year, using LPFs/PACT and interventions employed at the earliest possible time, for students requiring additional support or extension.</p> <p>4. Tokoni, our student mentoring programme will help students set academic goals and mentors will track student progress towards these.</p> <p>5. Opportunities are provided for extension for GATE students.</p>	<p><b>% AT OR ABOVE:</b></p> <p><b>Year 9</b></p> <p>ENG 81 MAT 61 SCI 64 SOS 60 PED 87 TECH 69 LANG 90 ART 89 MUS 92</p> <p><b>Year 10</b></p> <p>ENG 58 MAT 61 SCI 30 SOS 74 PED 72 TECH 60 LANG 85 ART 96 MUS 99</p>	<p>Covid impact.</p>	<p>In 2023 we will begin to use the LPFs and PACT tool for tracking student achievement in junior school.</p> <p>Local curriculum focus will engage all learners.</p> <p>BYOD implementation will allow technology to be utilized more in the classroom, allowing flexibility and wider options for differentiation.</p> <p>The whole school Literacy PLD focus for 2023 will support students to make greater gains here.</p>

TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p><b>5. Capabilities for the future world:</b>  <b>Key competencies, Waitaki Way values, digital fluency, and Positive Education tools are part of every learning opportunity.</b></p>	<ol style="list-style-type: none"> <li>1. Professional development for all staff on the capabilities we want students to have.</li> <li>2. All staff use Key Competencies, Waitaki Way Indicators, Positive Education, and digital technologies daily with students.</li> <li>3. Visual reminders of capabilities are displayed in every classroom.</li> <li>4. School events use and celebrate Key Competencies, Waitaki Way Indicators, and Positive Education.</li> </ol>	<p>All Year 9 and 10 students completed digital readiness modules over two days in Term 4 to prepare for BYOD in 2023.</p> <p>PLD for digital capabilities supported staff throughout the year to build their digital capabilities.</p> <p>Key competencies and Waitaki Way used in teaching programmes and whanau. Regularly referred to in assemblies and at school events.</p>	<p>Covid and hall renovations over Term 3 - 4 impacted sharing information of WW and school expectations.</p> <p>Digital technologies PLD was successfully used.</p> <p>Whole staff session feedback was positive, but there was a variance between staff utilising 1:1 opportunities.</p>	<p>New, Year 12 and 13 students will complete digital readiness modules early in 2023.</p> <p>Whole school/year-level assemblies will continue to focus on Waitaki Way and key competencies.</p>



TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
6. Teachers continually improve their practice.	<ol style="list-style-type: none"> <li>1. Professional development will support teachers to build knowledge and skills in digital fluency, local curriculum, and Positive Education and support students to strengthen their literacy.</li> <li>2. Kahui ako supports staff to build professional capabilities. Teachers use the teaching inquiry process as an improvement-based model.</li> <li>3. Staff have the opportunity to attend professional courses and best practice workshops.</li> </ol>	<p>All staff partook in PLD onsite in the following areas: Positive Education Cultural Capabilities Digital Fluency</p> <p>All staff completed an inquiry with their Kahui Ako group. These were presented by the WSLs at a meeting in late November and shared via video with staff in the Waitaki Ara schools.</p> <p>Kahui Ako - Inquiry groups PLD/across-school workshops for staff (e.g. Sarah Sharpe).</p>	<p>Covid impacted many PLD opportunities for staff in the second half of the year.</p> <p>It also impacted the ability of the Kahui Ako Inquiry groups to meet in person. Regardless, the Inquiry virtual presentations at the end of 2021 showed the groups continued to work together and focus on their inquiries with learning and reflection gained.</p>	<p>In 2023 we will continue to focus on cultural capabilities as a staff, utilising our strengthening connection with Moeraki.</p> <p>We will continue to have Positive Education PLD as a staff to support the culture of the school.</p> <p>Literacy will also be a key focus for 2023 and a working group, which includes our LSC, HoL of TLC and two other staff have already begun planning a school-wide programme for this.</p>

## GOAL 2: NURTURING WELLBEING

We aspire to nurture our own and others wellbeing by creating an environment where individuals feel safe, accepted and valued. We will work together to build a school community that encourages positive engagement, relationships and emotions, so that students can flourish in learning and life.

TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p><b>1. We will provide a safe, positive, nurturing environment, which enables students to be challenged, step out of their comfort zones, and make mistakes, creating strong, empowered young women.</b></p>	<ol style="list-style-type: none"> <li>1. The Waitaki Way of Respect, Responsibility, and Resilience is promoted, communicated, and integrated into classrooms and school practices.</li> <li>2. Clear systems are in place for managing behaviour and consequences are followed through for those who do not comply with expectations.</li> <li>3. Strong Pastoral care system will support students to manage challenges that arise, and staff will support students to develop a sense of belonging at WGHS.</li> <li>4. We will take a 'no issue is too small' approach to communicating with students, staff, and whanau. Early intervention is the key to successful outcomes.</li> <li>5. Involvement in co-</li> </ol>	<p>Feedback on the behavioural flowchart was well received by staff. We had an increase in the number of recorded behavioural incidents this year.</p> <p>Positive Education strategies taught in Year 9 and 10 health and senior PosEd classes.</p> <p>Every school assembly focussed on the strategies of Pos Ed and our Waitaki Way values. These were emphasised in both Prefect and Principal speeches.</p> <p>Dulcie cards were popular with students.</p> <p>Waitaki Way Consultation group met each term and the focus was on introducing a badge reward system with the Dulcie cards.</p> <p>Student participation: Sport 52 % represent</p>	<p>This happened because we raised our expectations of behaviour in order to improve the school culture. We were aware the number of behavioural incidents would rise before they fell.</p> <p>We were unable to get student feedback from the senior Pos Ed classes before the EOY but will endeavor to do this at the end of each module in 2022 to inform future direction of the programme..</p> <p>We continue to have high student engagement in school groups and activities. This is testament to the work of staff encouraging involvement and also the expectation that students participate in the house competition - Athletics, Swimming, Choirs, Drama, Debating etc</p>	<p>We expect that there will be fewer behavioural incidents next year, as students become more aware of and buy into our expectations.</p> <p>For 2023 we have been able to select teachers to teach Pos Ed specifically which will have a positive flow on effect to the students. The senior Pos Ed programme will be refined and retaught, after the Pos Ed team met to evaluate the 2022 programme. We will ensure time is allowed at the end of the 2023 programme for student evaluation and feedback.</p> <p>We will continue to incorporate PosEd and The Waitaki Way in our school assemblies. New Prefects will share their perspectives/experiences with students in assembly.</p> <p>Promotion of Dulcie cards will increase the number of students eligible for Dulcie badges and these will become</p>

	<p>curricular and extracurricular activities is promoted and celebrated.</p> <p>6. Assemblies, whanau time and Tokoni are utilised to reinforce Positive Education practices and the Waitaki Way expectations.</p> <p>7. Students are rewarded with Ducie card signatures for exhibiting the Waitaki Way, which will accumulate to earn bronze, silver, and gold Waitaki Way badges.</p>	<p>school, another 9% involved in physically active school clubs</p> <p>Cultural 60%</p> <p>Service 26 %</p>		<p>something students work hard to earn.</p> <p>Our aim is to have all students participate in extracurricular activities and we will look at ways that we can encourage this in the future.</p>
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TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p><b>2. Relationships between staff and students will be respectful and positive - because the building of relationships supports the ability of our students to learn.</b></p>	<ol style="list-style-type: none"> <li>1. Professional development for staff on Positive Education and cultural capabilities.</li> <li>2. Staff use restorative practices when managing student behaviour</li> <li>3. Tokoni mentoring programme takes place fortnightly, supporting staff and students to build positive relationships with one another.</li> <li>4. Increase opportunities and invitations for connection with students and families through school events such as Tokoni mentoring interviews, parent interviews and other school events.</li> </ol>	<p>Māori and Pasifika PLD part of staff development.</p> <p>Hui and fono are held for Māori and Pasifika communities, along with Pasifika Parent Assn. meetings each term.</p> <p>School events for building relationships with our community: 3-way conferences held in May, Welcome to Waitaki evening held in Feb, Open Evening held in Aug.</p> <p>Mentoring programme held throughout 2022.</p> <p>House activities - Athletics, Swimming, Choir.</p> <p>Peer support.</p> <p>Processes for contacting home - linked to expectations around behaviour.</p> <p>Pos Ed classes Core class meetings support restorative practices.</p> <p>Pastoral team meetings support students.</p>	<p>PLD was impacted by Covid and lost momentum towards the end of the year.</p> <p>Feedback from 3-way conferences showed that it was not as valuable for seniors as it was for junior students.</p> <p>Our whanau mentoring programme was not successful this year. It was too irregular and there was a lack of continuity from session to session.</p> <p>House activities did not all happen due to Covid. Nonetheless, those which did were successful in building school culture and spirit. Involvement of staff in these allowed students to see teachers in a 'different' light.</p> <p>Restorative practices were not always utilised due sometimes to time restrictions and other times due to lack of will on teachers behalf.</p>	<p>Student conferences will be refined for 2023</p> <p>Mentoring has been remodelled for 2022. Our Tokoni mentoring programme will take place in smaller groups and staff beyond the whanau teacher will be involved to make this happen.</p> <p>We will look to continue using the House activities programme to build connections between staff and students.</p>

TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p><b>3. The physical, social and emotional health and wellbeing of students and staff is considered at all times.</b></p>	<ol style="list-style-type: none"> <li>1. All students take part in a Positive Education programme each week.</li> <li>2. Positive Education and wellbeing are part of staff PLD.</li> <li>3. Decisions made in the day to day life of the school will always consider the wellbeing of students and staff.</li> <li>4. The Pastoral care team will meet regularly to monitor student wellbeing and review school systems.</li> <li>5. We will actively seek and use outside providers support and expertise to support the wellbeing of students and staff.</li> </ol>	<p>Health programme Year 9-10 Pos Ed Year 11 - 13.</p> <p>Wellbeing Wednesday held each term and Staff wellbeing incorporated into the T &amp; L programme.</p> <p>Pastoral care system focuses on the wellbeing of students; weekly dean - SLT meeting, pastoral team meetings, Guidance counsellor working with students and staff on a needs basis, and liaison with outside agencies via Rock on and Safer Waitaki.</p> <p>School expectations re. cell phones were highly successful. Feedback from teachers, students, and parents was positive.</p> <p>Liaising with contributing schools provides a valuable way of supporting new students to WGHS.</p> <p>Priority planning meeting for students moving into the senior school.</p>	<p>We continue to be concerned about the increasing needs of students with regards to their physical, social, and emotional wellbeing. Despite a strong pastoral care system and wider community network, we are unable to meet the growing numbers of students with mental health issues in particular.</p> <p>The initial concern from students, and some parents, about students not having access to their phones during the school day, was soon put to rest, as feedback from the community confirmed that not having phones accessible during the school day helped students with their concentration in class and their social skills.</p> <p>Information from contributing schools enabled us to support students at the earliest opportunity.</p>	<p>Cell phones will continue to be banned from Year 9 - 12, and we will look in 2023.</p> <p>We will continue to look for ways to support the increasing demands on us from students with mental health issues.</p>

### GOAL 3: POSITIVE SCHOOL CULTURE

We aspire to build a positive school culture, using our Waitaki Way values to guide the way we live and learn. We have pride in ourselves and our school, we celebrate the effort and successes of one another and we cultivate respect, responsibility and resilience in all that we do.

TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p><b>1. Our Waitaki Way values will be reflected in the everyday life of the school</b></p>	<ol style="list-style-type: none"> <li>1. The Waitaki Way of Respect, Responsibility and Resilience is promoted, communicated and integrated into classrooms and school practices.</li> <li>2. Assemblies and Tokoni mentoring will promote and celebrate the Waitaki Way.</li> <li>3. Fortnightly Waitaki Way indicator reports will track effort &amp; attitude of students.</li> <li>4. Students will be rewarded with Dulcie card signatures for exhibiting the Waitaki Way and earn WW badges for their efforts.</li> </ol>	<p>Dulcie cards were signed and Dulcie Postcards were sent home.</p> <p>Principals Excellence awards and Gold awards.</p> <p>The WW consultation group met at least once per term. WW embedded in the school - referred to regularly in staff meetings, student assemblies, whanau peer support, the classroom and in extracurricular groups.</p> <p>Fortnightly indicator reports sent home each fortnight.</p>	<p>Senior student feedback shows that they are not getting Dulcie cards signed, but they want to.</p> <p>Inconsistency amongst staff who sign Dulcie cards and who send Dulcie Postcards home.</p> <p>Feedback from parents about the WW indicator reports has been very positive.</p> <p>The WW consultation group did not meet as regularly post-Covid and this may have impacted the WW badge system gaining momentum.</p>	<p>Dulcie card signatures and postcards- in 2023 we will look at a better way of encouraging teachers to sign Dulcie cards and send postcards home. This will align with the new badge reward system we have. For it to be successful we need teachers to do their part. We will also look at the Waitaki Way (WW) consultation group 'marketing' the WW badges at assemblies and in Whanau so that students aspire to achieve them.</p> <p>Recognising success at assemblies: we are looking at options where we can celebrate success more frequently, with regards to special awards assemblies which have been traditionally left to the end of each year. A proposal is being looked at to increase these to each term so that student success is recognised and celebrated in a timelier manner.</p>



TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p>2. <b>Students and staff have a strong sense of belonging at WGHS. Students will take pride in themselves and their school and all will be involved in at least one extracurricular activity and participate in at least one service Activity during the year.</b></p>	<ol style="list-style-type: none"> <li>1. School systems and processes provide opportunities for all students to be involved and to succeed in their pursuits.</li> <li>2. Inter-house competition promotes house spirit, togetherness, and friendly rivalry.</li> <li>3. Uniform expectations will be promoted by staff and adhered to by students.</li> <li>4. Students will learn about the history of our school, including notable ex-students invited in to speak to students about their experiences.</li> <li>5. Promote in whanau/notices/assemblies extracurricular &amp; service opportunities and encourage involvement in these by all students.</li> </ol>	<p>The fortnightly newsletter celebrates a wide variety of student success.</p> <p>Regular celebration of success at fortnightly assemblies and regular speeches from the Principal and prefects about our school values.</p> <p>Inter House competitions promoted school spirit and a sense of belonging for students.</p> <p>Peer support programme in Term 1 aimed to build a sense of belonging for new students.</p> <p>Uniform expectations were enforced. Higher standards built a sense of pride for students.</p> <p>A number of ex-students returned to the school - for assemblies, careers week, PosEd classes, Leadership training, to share their memories, experiences and successes beyond school with the students. This proved inspiring for current students.</p>	<p>Peer support programme feedback positive, from both the Year 13 leaders and the new Year 9 students.</p> <p>There was some confusion about uniform expectations, due to various iterations of the regulations in different documents. These were aligned throughout the year and shared with students and the school community.</p> <p>There was some differentiation between how much students learnt about the history and culture of our school, depending on the teacher.</p> <p>Some differentiation between students at each year level in their rates of participation in extracurricular activities.</p>	<p>Continue to invite ex students back to school to share experiences with current students.</p> <p>Extracurricular activity participation. Research confirms those who participate in activities outside the classroom have a greater sense of belonging and wellbeing at school. We will look at a system to encourage, expect and monitor all students to be involved in at least one extracurricular activity for 2023.</p>

TARGET	ACTIONS (WHAT WE DID)	OUTCOMES (WHAT HAPPENED)	VARIANCE (WHY DID IT HAPPEN)	EVALUATION (WHERE TO NEXT)
<p><b>3. Success and effort will be celebrated at every opportunity.</b></p>	<ol style="list-style-type: none"> <li>1. Assemblies will regularly celebrate student effort and success in academia, culture, sport and service.</li> <li>2. School newsletters and social media will regularly report on the effort and successes of students and staff.</li> <li>3. Regular promotion of WGHS in the community, and in broader media opportunities.</li> </ol>	<p>Assemblies celebrated success fortnightly.</p> <p>Newsletters and social media platforms recognised the successes of students.</p> <p>Our media liaison kept the local newspaper informed and on a regular basis (at least every fortnight) our students were featured in the Oamaru Mail.</p> <p>The electronic sign was used to promote events at the school but not student successes.</p>	<p>Inconsistency occurred in the range of activities and the individuals who were recognised, in particular in the newsletters and on social media platforms.</p>	<p>Regular assemblies will continue and focus on celebrating student success, growing 'tall poppies' will continue. The new format for 2023 will celebrate greater sport/cultural achievements when it happens, not at the end of the year.</p> <p>A Social Media strategy will be developed for WGHS (school and hostel) and will include, website, facebook, instagram. The electronic sign will become a part of this strategy so that there is alignment across platforms, and so that the successes of our students are recognised and celebrated at every opportunity.</p>