Annual Report

2022

Lindisfarne College

Annual Report
For the Year Ended 31 December 2022

LINDISFARNE COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	230
Rector	Mr Stuart Hakeney
School Address:	600 Pakowhai Road , Hastings
School Postal Address:	PO Box 2341, Hastings 4153
School Phone:	06 873 1136
School Email:	recetion@lindisfarne.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Mrs Gretchen Stone	Presiding Member	Elected	2022
Mrs Sharon Wards		Proprietor	2025
Mr Stuart Hakeney	Principal ex Officio		
Mrs Joanne Dowley	Parent Representative	Elected	2023
Mr Karl Goodchild	Parent Representative	Elected	2023
Mr Mike Knobloch	Parent Representative	Elected	2022
Dr Tony Diprose	Parent Representative	Elected	2022
Mr Shayne Walker	Parent Representative	Elected	2025
Mrs Karen Holder	Parent Representative	Elected	2025
Mrs Sharlene Taylor	Parent Representative	Elected	2025
Dr John Wakeman	Proprietors Representative	Proprietor	2025
Mr Jim Syme	Proprietors Representative	Proprietor	2025
Mrs Jill McDonald	Proprietors Representative	Proprietor	2025
Mr George Rogers	Staff Representative	Elected	2022
Mrs Adele Kenny	Staff Representative	Elected	2025
Mr Sam Bartram	Student Representative	Elected	2022
Mr Heremia McGarvey	Student Representative	Elected	2023

Accountant/Service Provider: Barry Law

LINDISFARNE COLLEGE

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Kei aku whaka-tamarahi ki te rangi
Kei aku whaka-teitei ki te whenua
Nau mai ki tēnei kaupapa whaka hirahira
Tēnā koutou, tēnā tātau katoa.

Distinguished guests Mrs Sharon Wards, Chair of the College Council, Dr John Wakeman Chair of the Board of Proprietors and other members of the College Council. Mr Roger Alexander, Patron of the Old Boys' Association. Former Rector Mr Graham Smith, Mr and Mrs Porima, parents of our Head Prefect Tuawhio Porima. Students and staff of the college along with parents, caregivers and extended whanau members, I too welcome you all to our 2022 Senior Prizegiving. I especially welcome those of you who are not able to be here in person and are joining us via our livestreamed broadcast.

Today we celebrate the achievements of our senior academic scholars, sportsmen, cultural artists and those students who have served the College in so many ways this year. We also present to you our Year 13 graduation group – the Class of '22 and learn what awaits them in the next exciting chapter of their lives. Finally, we announce next year's Head Prefect as Tuawhio passes on the mantle of leadership to one of his Year 12 peers.

2022 has once again been an incredible year of outstanding achievements for Lindisfarne College and the year started with the announcement of some superb academic results across all levels of NCEA. Notably, we achieved our best ever NZ Scholarship results with 35 Scholarships, placing us first amongst schools in the Hawke's Bay and to add to that wonderful result two of our Year 13s from last year earned Top in Subject Awards for NZ Scholarship. It was a very proud moment for me to see Zac Maulder and Jack Wilton receiving their awards at Parliament House for attaining the highest marks in NZ for Accounting and Agriculture & Horticulture respectively.

The Academic Cornerstone is a strength of the College and I know that our boys will be doing their very best in the upcoming NCEA examinations to maximise their chances of success. The boys have enjoyed tremendous support from a team of dedicated teachers and teacher aides this year. Our Learning Enhancement Department continues to provide outstanding support across all year levels and across all areas of the curriculum. More about the other three cornerstones later.

In Term 1 when we should have been preparing for the Gala, Open Day, Swimming Sports and Athletics, we were instead scrambling to cope with a raft of rules and protocols related to the Covid Protection Framework, or "the traffic light system" as we came to know it. The good news was that we could look forward to life without lockdowns, which theoretically meant less disruption to student learning, as the government announced it was time to live with the pandemic. As Covid spread through our schools in Hawke's Bay, we were given a fair amount of freedom to respond in whatever way we felt was appropriate, with lots of guidelines and recommendations, and yes, some instructions too like the wearing of masks in schools.

This "freedom to choose" was a challenge. Some schools rewrote their timetables, changed the structure of the school day and rostered home year levels in order to cope. We did our very best to minimise such disruptions and on the whole, boys and staff at Lindisfarne were able to enjoy the benefits of routine, familiarity and structure even as we saw staff and students coming and going after testing positive with Covid-19 or while they stayed home as close contacts.

It's incredible to think that last year, a single case of Covid-19 was enough to shut down entire schools and lock down communities. By the middle of term 2 this year, we were calling boarding parents out of courtesy to let them know the boy in the next cube to their son had gone home with Covid, or their day boy son had shared a dining room table with a Covid positive student, and the standard response became one of gratitude for the communications, but parents were quite happy for their sons to keep attending and simply monitor for symptoms. We really *were* learning to live with the pandemic.

I want to thank all of you for the way you supported the College as we navigated our way through these challenging times. Boys, you negotiated the mask wearing and physical distancing, including sitting in front of those little green crosses at the dining tables. You also pivoted between face to face learning and online learning as required. All staff did a remarkable job too. For example, our kitchen staff managed to keep our boys and staff fed when many in the kitchen were isolating themselves. It was all hands on deck for a while there.

The teaching staff were switching between teaching modes and rarely had the same group of boys in front of them for a month or so. They covered each others' classes on a daily basis when the pandemic was at its peak. And the boarding staff, including our incredible Nurses Mrs Kennedy, Ms Hills and Mrs Smith, pulled together to get through a very rocky time. Thank you to our parents and caregivers for giving us the space and time to make many difficult decisions when we were faced with dilemmas about which way to go. You supported us and trusted us to do our jobs, and on the whole I think it worked out. PAUSE

The Christian Dimension could be considered our foundation cornerstone and I wish to thank Reverend Dunnett, Chapel Prefect Daniel Diprose and Service Prefect George Esson for their leadership and service in this space all year. A highlight of the year was when we co-hosted the Presbyterian Church School's Conference with Iona College in August. Daniel delivered a presentation on the Pilgrim Walk and six Christian values, whilst George presented on the outreach programme the College established several years ago to support Women's Refuge. I felt very proud of these boys as they delivered with such maturity and received many accolades from the conference delegates.

A few weeks ago we had our Arts Awards dinner and considering the start to the year we had, it was amazing to hear Director of Performing Arts Dr Kristensen reading out the huge number of events that did take place. This included many successes. Congratulations to the cast and crew of Wheeler's Luck, which replaced the cancelled production of The Addams Family with Woodford House. It was a fantastic show and congratulations to Mrs Atkin and her team for making it happen at such short notice. And yes The Addams Family is back on next year with Woodford House and I can't wait for it.

Heremia McGarvey's performance at the national secondary schools Nga Manu Korero Public Speaking Competition was so outstanding, he earned first place in the Senior Maori section, Best Impromptu speech and best overall male speaker, making Heremia a national champion in a first for the College. This result was not only historic for Lindisfarne, but also something for the entire Ngati Kahungunu iwi to celebrate.

Other highlights from the Cultural Cornerstone include the continued success and popularity of The Escalators both at school here and at the Regional Smokefree Rockquest with their catchy original "Up going down" and Leo Guo being named the "Hawke's Bay Young Musician of the Year" with his outstanding performance at the Blyth Theatre.

House Music was a massive success and one of my favourite events of the year, with so many boys throwing themselves into the spirit of the day and our House Prefects leading their houses so well. Congratulations to you all boys, for making it such a memorable day. There's just too many to mention, but a huge thank you to the pipers and music bands who have performed for us so often in countless chapels and assemblies along with our incredible tech team who do a magnificent job.

Like the Cultural Cornerstone, the sporting cornerstone also escaped relatively unscathed this year considering our prospects in Term 1. We enjoyed great success in our traditional exchanges against Whanganui, Rathkeale and Scots. PAUSE. Unlike the previous two years, Winter Tournament did go ahead and a special mention must go to the 1st XI football team who achieved their best ever result, breaking into the top 16 and eventually earning 11th place in NZ. Our hockey boys qualified for Rankin again next year, with some gutsy performances at the end of the week.

Last week at our Sports Awards we recognised our down the line clay target shooting team as the Lindisfarne College Sports Team of the year. The team won Nationals down in Christchurch in the last holidays with an outstanding display of skill, determination and discipline. PAUSE. These are just a few of the many successes in sport this year and hopefully you have been keeping up with our social media and web site latest news stories to hear about the achievements of so many of our boys in the sporting cornerstone.

It was a huge relief that many of our International students were able to return home this year to reconnect with loved ones, after making the difficult choice to remain in NZ throughout the pandemic in order to continue their education. The resilience and courage these boys showed is a credit to their character. I wish to thank our three Year 13 International students Sean, Patrick and Bradley who leave us at the end of this year. You have been made such a positive contribution to the College and to Boarding. We wish you well in your futures.

We have also welcomed six new junior international students to the College since July this year and we look forward to supporting these young men as they establish themselves as Lindisfarne boys.

To our Year 13 Leavers – the class of '22 who will become old boys in just a few weeks once their final exams are over. Thank you for all you have contributed to Lindisfarne College in all cornerstones and thank you for upholding our 6 Christian values of Courage, Humility, Respect, Integrity, Service and Kindness. You have been an outstanding Year 13 group and that is something you can take away with you and feel proud of from this day forward.

You have led the College with pride and leave it a better place after investing in so many areas of the school. You've also made some incredibly close connections with staff and it makes us sad to say farewell today, but we are excited for the future that awaits you.

I know you have made special friendships with those boys sitting around you today and some will be lifelong, enduring friendships. You have created a brotherhood, a band of brothers and I have seen you become proud of your college. I hope you will be proud old boys.

You have left a legacy for the students who follow you because of the example you have shown. We have focused a lot on our values this year and in particular through Chapels and assemblies with our theme of highways in the heart, the school motto. You have created highways in your hearts that have had a positive impact on the rest of the College.
Today, as each Year 13 walks across the stage, we will learn about his future plans and we present him with three mementos of his time at the College: A bible that is being gifted to him by our parents and friends association; an old boys tie donated by The Old Boys' Association that will be presented by Mr Roger Alexander, who was one of the first boys to wear the Lindisfarne tie that you boys wear today, when he started with 32 other students on that very first day in 1953. You now join a very proud group of former students and we hope that you will return as old boys whenever you can. PAUSE
Next year we will continue to challenge ourselves as a boys' school in the 21st Century. We know the spotlight is on boys' schools to justify their relevance in a world where male attitudes and behaviour are being challenged. We must continue to make the most of the advantages that a boys' school culture provides, whilst at the same time looking for every opportunity through our student wellbeing framework to educate, challenge and support our boys to truly become respectful, caring, kind and tolerant young men of character. If we want to continue to take advantage of all the opportunities in the academic, sporting and cultural cornerstones, we must ensure that every boy continues to invest just as heavily into the Christian, service-oriented cornerstone.
I now turn to some thank yous. I thank my Executive team for their support this year and for their commitment to the College: Deputy Rector Mr Howlett, Assistant Rectors Mr Barry and Mrs Duncan and Business Manager Mr Law. I acknowledge former Assistant Rector Mr Rogers who was with us for the first half of the year before departing to lead his own school. I look forward to our new Assistant Rector Mr David Cournane joining our great College in just a few weeks. And a special thank you to my PA, Mrs Barker, who cares so much about the College and supports me so well!
I thank former Chair of our Board of Trustees, Mrs Gretchen Stone, who provided outstanding service and personal advice to me during her tenure on the Board. And I thank Mrs Wards, Chair of the College Council for her continual support and guidance. Mrs Wards invests a considerable amount of time in the College and we're very fortunate to have her leading our governance team.
I thank all members of our staff for your unwavering commitment to the boys of the College. You go the extra mile for our students, whether you are teaching or non-teaching staff and I know our boys appreciate everything you do to make a difference for them, so I thank you on their behalf.
Finally I thank my wife Lydia for her support, which is what allows me to fulfil this privileged position.
Tuawhio, you have been an outstanding head prefect and you have enjoyed the genuine respect of your peers due to your incredible and steadfast example to others. You have led a superb team including Deputy Head Prefect Sam Bartram and Head of Boarding Hugh Kilsby. It is wonderful to have your mum and dad Laurie and Lynnette on stage with us today and I know they are immensely proud of what you've achieved throughout your years at the College.
Before I close, we have one more special presentation to make. Earlier on I thanked my Executive team, but what I didn't mention was that one particular member of our team has achieved a significant milestone at the College. Mr Barry has provided an incredible 40 years of service to Lindisfarne College as a teacher, a coach and through his many different responsibilities as Assistant Rector. He is a proud and dedicated servant of the school that he loves, and Mr Barry we wanted to show our appreciation for the wonderful service you continue to give Lindisfarne College and today I ask another very special member of our College community, Board of Proprietors Chairman Dr John Wakeman, to present you with a gift that expresses our sincere gratitude to you. Congratulations, Mr Barry.
Congratulation to all today's prize-winners and graduates. I wish you all the greatest success in your upcoming NCEA examinations. Once those exams are over, I hope you and your families enjoy a restful summer break and a joyous Christmas and new year. And I look forward to enjoying the rest of Term 4 with our Year 7-10 students in the weeks to come.
Thank you
Stuart Hakeney

Analysis of Variance 2022

Outcome	What	When	Who	Resources	Progress
1.1 Whole Learner Profiles exist and are used by kaiako/teachers to personalize learning experiences and ensure equity for all akonga/students	Populate the Whole Learner Profile software with currrent Learning Enhancement data	Term 1, 2022	KRB	Hourly support rate with developer.	2022 data input in process as of Week 3. Full data population in process Week 5, Term 2.
1.2 A relevant and challenging 21st C Lindisfarne curriculum enables all learners to achieve their potential on their pathways to further education and employment	Contact members of the community to seek support for partnerships	Term 1, 2022	KRB, MAA		Rob Hay confirmed 6 out of the 12 places through community contacts.
	Implement and run the Gateway Programme to the expecations of TEC and reflect on process changes required.	Term 4, 2022	KRB, MAA	Further need for contact support for learners to stay abreast of bookwork. Resourced within TES funding. Coordination otherwise manageable within current framework (T2 2022).	Eleven students commencing by Week 8, Term 2. One placement outstanding (withdrawal - concussion). Consideration needed for implementation at Level 1 in 2023. Further offers of placement available for students from school community employers.
1.3 Academic achievement and progress at Lindisfarne College are consistently higher than for similar schools in NZ.	Review of assistive technology practices Years 7-10 to support ākonga building independence in the classroom in order to reach potential.	Term 2, 2022	KRB		Document checked and updated March 2022. Training integrated into GAP course at Years 9 and 10, ad hoc Years 7 & 8.
	Increased use of data in junior school to closely identify further needs and points of growth	Term 2/3, 2022	KRB/SRD		Meeting prior to Jnr Exams to discuss targets/goals. Further direction/goals to be established Wk 6, T2, to increase data literacy and engagement in readiness for 2023 actions.
1.4 Achievement data analysis and focused strategies occur in Yrs 7-10, resulting in value-added progress for akonga/students	Review Y10 VA Data for early intervention. Y11 Dean to be bought up to speed.	Term 1 2022	ROB,		Several conversations with TOP that have helped him understand the data avail. TOP investigating bringing this together in a format to suit him.

	Support Deans Y11,12,13 in new roles in Monitoring Progress	T1-4 2022	ROB		Attended level meetings held by all deans. Progress reports monitored and supported processing. Several discussions with Deans regarding Data that is available for access.
	Review Schol results in light of Laptop use impact	Term 1 2022	ROB		Increase in Scholarship laptop use applications for 2022. Registrations completed to NZQA May 2022 (KRB).
	RTLB support relationship to implement structured literacy framework for teaching and delivery for Year 9 ākonga with reading deficits greater than three years.	Term 2, 2022	KRB	Funding contribution $690 from RTLB Learning Support Fund for Term 2	Application allocated, programme in progress from Week 7, Term 1. Continued engagement into Term 2. Review end T2/early T3.
1.6 Increased akonga/student participation in the main music ensembles provides a strong base of upcoming players for the future	Itinerant Music Teacher Demonstration to Year 7 - 10 students	Term 1 2022	FLK		This did not take place as planned due to lack of staff availability. Instead, FLK has spoken to boys at year level assemblies, shown videos, organized performances etc. In 2023 he also informed the students through the level assemblies as this appears to be the best way to give specific year groups appropriate information that they require.
	Run group "play throughs" each term for guitar, piano, and drum classess to unite and support these instrument learners who are not generally in our bands.	Terms 1 - 4, 2022	FLK		Play -throughs took place for guitar, drums, and piano in the auditorium. It was challenging to get all learners to turn up to these, but the well-organised, dedicated students got a lot out of performing to each other in a safe environment. This was a valuable and beneficial time that encourages and supports these boys.

	Feature musical items at assemblies and Chapels to promote the cultural cornerstone.	Terms 1 4-, 2022	FLK, DAS		There were regular student performances at Assemblies in 2022. This was initially motivated by the fact that the symphonic/jazz bands could not perform in the hall as they are made up of wind instruments. A roster was made up of when students would be perform. These performances took place at both full-school and also year level assemblies. The year level-assembly performances were great for the junior students as it's daunting for some of them to perform to the whole school. This goal was achieved and this initiative should continue in 2023.
	Start a lunch-time "chanter group" for boys to try out the chanter.	Term 1 2022	FLK, Llewellyn-Ward Leikis		Pipe Major Llewellyn Ward-Leikis together with FLK promoted pipes and drums at the beginning of the year. Llewellyn then did a fantastic job of meeting with the approx. 4-6 boys who wanted to give the chanter a go. From this, two boys have now moved onto the next stage of learning, and both of them have become a part of the junior pipe group.
	Compulsory lunchtime concerts for year 7/8 students. One per term.	Terms 2, 3, 2022	FLK, KDO, DAS		One concert held in Term 2. The concert in term 3 was not possible due to a full schedule.

	Singing practice at Level Assemblies	Term 2,3,4, 2022	FLK, DAS		This was done twice a week at level assemblies by DAS and FLK. About 5 minutes of each assembly was dedicated to this. I think it is a great initiative that gets the boys listening to their singing. It's a great time to give them tips and technique for better singing. Continue this in 2023!
	Junior Drama Production	Terms 3, 4, 2022	FLK, KAA		The Book of Fame, Directed by Kathy Atkin. This involved approx 30 students from the year 7/8 cohort. This was a fantastic addition to our cultural calendar. The students involved thrived and learned so much in the process. A "must" for 2023.
	Mobilize the Symphonic Band to make it able to be a marching band.	Term 2 - 4 2022	Flk, DAS		With the calendar of the symphonic and jazz bands being so full, we simply ran out of time for preparing the group to play in the blossom festival.
1.7 Classroom programmes that make the Christian dimension relevant for akonga/students in a modern world are embedded at all year levels.	Have a dedicated classroom for Religious Education	2022	SDN/STH	College Council	Achieved Term 1 2023.
	Spend time with Chaplains in other schools	2022	SDN		Visit to St Andrew’s planned for Term 2 2023.
	Run my first Presbyterian Schools Conference	2022	SDN		A highly successful conference was organised in conjunction with Iona College.
1.8 Kaimahi/Staff are committed to an annual cycle of professional growth that enhances their practice and improves outcomes for akonga/students	Targeted coaching for teachers and support staff who work with ākonga impacted by trauma to understand psychological frameworks of support and responsiveness.	Term 1 2022	KRB	FOC, Partnership with Dept Ed VIC, Aus. by KRB.	Zoom Instructional Sessions 21st and 28th Feb with personalised follow up available to kaimahi.
	Trauma Informed Practice Presentation to teaching staff in liaison with Ministry of Education, Claire Taylor.	Term 1 2022	KRB	Staff Meeting Allocation	Occurred at the Staff meeting on 28 February 2022.
	Te Reo Maori - Education Pefect	Term 1-4 2022		Education Perfect	Ongoing.

	Education Perfect Curriculum PD	Term 3 2022	CAH	Education Perfect	Carried out on a Monday afternoon in three different technical levels (Beginner, Intermediate and Advanced) – Completed.
SPORT 1.1 Sharing information and expectations	Produce and INDUCTION BOOK, welcome to sport and information detail for new and existing staff including outside coaches which details expectations around sport and deals with important documentation that needs to be shared in the school and its related community/stakeholders ie: students/parents/staff/outside coaches/management/outside organisations	2022	GLP	Conferences and Professional Development Training	Completed. Presentation made to staff beginning 2023. Email went out to all staff and outside coaches too.
SPORT 1.1 a) RAS and RISK DISCLOSURE	Ensure RAS and RISK DISCLOSURE forms are updated, all staff/coaches are informed and specific staff educated who have higher risk sports to operate	2022/23 -	GLP	Conference and PD	Completed. Covered in Power Point Presentation and Induction Booklet.
SPORT 1.6 Covered Facility	Support the building of a covered facility for sport in general but with a cricket focus	2022 - 25	GLP/STH/PROPRIETORS/MARKETING	Fundraising and in the long term, Proprietors funds.	Many meetings have already occurred with some key financial people.
2.1 A kaimahi/staff wellbeing framework is developed to create a healthy College community where, together, we learn, work, play, and live in a culture of wellness	Health and Fitness for staff	Term 1 & 2, 2022	CAH, MUS, GAC, EMA, KAM, RES	Sports Park	Sports Park has offered to run health seminars and use of their gym facilities for fitness training. Unfortunately this has not proceeded due to the costs involved being prohibitive.
	Financial Wellbeing	Term 2, 2022	CAH KAM	Stewart Group	Financial advice, from investments and Kiwi Saver to risk management. Still trying to find an appropriate time way to present this to staff.
	Staff Social functions	Terms 1-4, 2022	CAH, MUS, GAC, EMA, KAM, RES		Quiz night, Morning Tea Challenge, Appreciation week

		Term 1 2023	CAH, MUS, GAC, EMA, KAM, RES		The Staff Social to be held in Term 3 had to be postponed due to the low uptake by staff – was eventually completed and very successful. Staff to be surveyed to give feedback on what they would like to do - Completed. Staff end of year function moved to Clubs Hastings - very popular and very successful. Now looking at what functions staff can be involved in for 2023. Looking at starting the year with some staff drinks at Three Wise Birds.
	Health and Wellbeing - Staff Shoulder Massage	Term 3, 2022 Continue in 2023	GAC, MUS, KAM, RES, EMA, CAH	Zoe Porter	Offer shoulder massages to staff at a discounted rate. Normally $10 for 10 minutes, school to cover $5 and staff to pay the other $5. Trial to be run on Thursday 1st Sept 2022. Completed, now looking to make this a regular feature.

	Health and Wellbeing - EAP Gold-Star Programme	Term 3, 2022	GAC, MUS, KAM, RES, EMA, CAH	EAP Services	EAP provides webinars for staff on topics related to their wellbeing being investigated. Completed.
	Dean Structure Change - Horizontal	Term 1, 2022	GER, STH + Deans		Year level meetings have enabled consistent messaging in terms of Standards and expectations. Along with this, a shared deans' space has been a positive move. A shared space has been conducive to shared ideas (work in progress). From my perspective, there has been greater connectivity between the deans and myself. All deans' meetings now in the deans room. Deans' meetings are fornightly, and every other week I have timetabled 1 on 1 meetings. In these meetings, I am able to discuss specific level issues. This has been a positive move as well. A Good Man award is also being developed - deans to work on the criteria, with the intent to recognise success around our school values.

	Review 'Pastoral Systems'	Term 4 2021- Term 1 2022	GER + deans		Changed Attendance process with having an Admin staff member overseeing attendance. Have updated the pastoral process in line with the change from vertical deans to horizontal deans.
	Leadership Mentoring programme (Boarding)	Term 2 2021- Term 3 2022	MAA (MAK, BLA)		Meetings with Quentin and Rachael (culture and people/HR at Unison HB) term 2 and 3 2021. Discussed ideas and explored the approach taken by Unison within their company. Meetings with boarding prefects and Head of Boarding to start developing a meaningful and relevant leadership programme with student input (term one and two, 2022). Looking at building into a mentoring programme. Stalled somewhat due to the loss of GER, MAK, BLA. MAA and DCO to look to reinvigorate.
	Leadership Yr 12 & 13	Term 1-4 2022	GER, BLA, MAK (MAA)		BES/MAK - set up a mentoring/role modelling initiative in term one. Having senior students demonstrating the expected behaviour in year 9 classes. MAK invited Old Boys to present to Year 13 students.
	Review Health Programme	Term 1-4 2022	MUS, GER		Have been working alongside the Head of Faculty - Physical education. MUS will review his junior programme and ensure there is greater alignment with the data gained at the Teacher only day. GER/MUS will also get student voice from the Life skills classes.

	Plantation (Year 7 & 8) Support and Guidance Plan to be developed. Focused on providing additional support for our youngest boarders.	Term 1, 2022	GER, MAA, BRP, SAK, BIR	Support and Boarding Staff	Established term 1, 2022. Weekly meetings now in place with the counsellor and nurse to discuss topical issues and to develop a more supportive culture. Ongoing guidance given to Plantation Prefect, review meeting held with BRP, STH, MAA and GER and adjustments made to support increased adult presence and more robust sign-in procedures for Yr 7 & 8 boarders. Additional staffing in place from week one, term two with a focus on Year 7 & 8 (reduction in prep time and additional mentoring from Angela Makris).
	Additional staffing with a 'Hostel Supervisor' role created.	Term 3, 2021 - Term 1, 2022	STH, BAL, MAA	$48,000 funding approved for 2022 budget	COMPLETED - Job description created by MAA and reviewed by STH. Job advertisement began week 3 of Term One through Rector's office. Two staff employed in term one 2022 and began week one, term two 2022. Induction period during week one and two before new roster in place with heightened supervision from week three, term two.
	Boarding duty beginning directly after school to increase supervision levels between end of school and dinner.	Beginning Term 1, 2022	All boarding staff. Change made by MAA with support from STH	Boarding Staff	COMPLETED - Contracts being amended by Rector's Assistant term one, 2022. All staff began duties. directly after school from the beginning of the 2022 school year.

	After school activities programme	Beginning of Term 3, 2022	MAA, Boarding staff	Equipment for sporting activities	Junior boarders now take part in a range of activities after school Monday - Thursday. The activities include team building activities, sport, swimming, exercise, challenges, cultural experiences and games. This will be reviewed over time to develop a sustainable, meaningful and enjoyable programme.
2.4 A human resources framework exists that ensures the College attracts, retains, develops and supports high quality kaimahi/staff	HR Professional Development	Term 1 - 4 2022	CAH		CAH completing a University qualification in HR Management Completed, graduation 28 February 2023.
	Develop College Human Resources Framework	Term 1 2022 Term 1 2023	CAH , BAL		Draft Human Resources Framework completed Continue to develop the College HR practices, update the HR Framework.
	Review Job Descriptions	Term 1-4 2022	STH, BAL, CAH		Update JD's. Work in progress for 2023.
	Review IEA's	Term 1 2022	STH, G Stone, BAL		Update and ensure all contracts are legal. This will continue into 2023.
2.5 Mana Orite mo to Matauranga Maori is valued and celebrated in a variety of settings across the College.	Run workshop for full staff on understanding of Pepeha and provide opportunity for them to write their own Pepeha	Staff Only Day Term 1 2022	POS, ROD, supported by STH, CAH	Slideshow set-up, worksheets for creating Pepeha	Complete. A highly successful workshop.
	Introduction of Wananga Wednesday - an opportunity at staff briefings for teachers to share their knowledge and learning about Matauranga Maori	Wednesday Mornings for five minutes during 2022	POS, ROD, RET, KDO, KAG, Supported by all teachers	Slideshow set-up as required	First two Wananga Wednesdays in Term 1 have occurred and worked well, with staff very supportive of volunteers.

	Attend Wananga at Waimarama Marae and visit the historic Pa site to learn about Maori/Pakeha history in our region. Also learn about the process of Powhiri	TOD Term 2, 2022	POS, ROD supported by Waimarama staff and STH/CAH	Bus booking, lunch	Completed and a highly successful day. Had to postpone the Pa site visit to the unavailability of Marae staff.
2.6 Annual College events celebrate the rich diversity of cultures at Lindisfarne College	Calendar of College events created for 2022	Term 1 2022	CAH		Calendaring and timing of events to maximise exposure and avoid conflicts 2023 Calendar completed early and shared with SLT and HOF's to ensure that no conflicts occur and that the timing of events are not congested – Completed.
	Internal Operating Procedures IOP's in place	Term 1-4 2022	CAH		Major College events planning outlined in the IOP and identifies what each key staff member is required to do. Where possible a meeting will be held with those involved prior to the event to confirm and update the IOP. This has been successfully completed and will continue to be developed throughout 2023.
2.7 A high-quality communications model is established on multi-level platforms	Website content - virtual attraction focus	Term 1, 2022	NPA, RES	Sporty	COMPLETED - this project is now completed. In conjunction with our virtual open day we have also launched a 360 degree map of our college and its facilities. This is to future proof any restrictions put in place where prospective families are unable to visit the school. This is also a great tool for our international market.

	Virtual Tour	Term 1 & 2, 2022	NPA, RES	Grundy Productions & SoCo	COMPLETED - this project is now completed and went live on 13th April. Feed back has been extremely positive and the website hits are impressive. The markeitng for this virtual experience has pushed website traffic up by over 400%.
	A review into the current printed publications by the College.	Term 1, 2022	NPA	Highways Magazine/Electronic newsletters	COMPLETED - this review in now complete. The new printed publications strategy will now look to meeting both our digital and printed publication audience wants and needs. The new structure will include the following: 1) L@L fortnightly e-newsletter in term time. 2) 2x Highways printed magazines published in July and December which will be a hybrid of the RNL and Old Boys magazine. We then reviewed the success of these modifications to the strategy at the end of 2022. It proved to be a most economical and popular move.
	Social Media Professional Development	Term 2, 2022	NPA	The Classroom	COMPLETED - Booked in PD with 'The Classroom' for social media strategy.
2.8 An annual cycle of client surveys is established and delivered in order to receive regular feedback from the College community	Year 12 & 13 Leavers Caregivers Survey	Term 1 Anually	NPA	Survey Monkey	Completed - Sent out in week 3 of Term 1, 2022
	Survey Analysis and presentation of themes and findings to council & SLT	Term 2 Anually	NPA & STH	PowerPoint Presentation	2020 results were presented to council in 2021. The same will be done in Term 2 of 2022 once the survey has been completed and analysed.

2.9 A community engagement strategy is implemented to maximise connections with old boys and friends of the school	Employment of an Advancment Co-ordinator	Term 1, 2022	NPA		COMPLETED - Nadia Hardie was employed in 2021. but finished up at the end of the year. Jacqui Pearse was then appointed as Alumni Relations Coordinator on a permanent contract and commenced in Sept 2022.
	A review into the current printed publications by the College.	Term 1, 2022	NPA	Highways Magazine/Electronic newsletters	COMPLETED - Proposal to move to one joint community magazine 'HIGHWAYS' was approved and the first issue was published in July 2022 and met with very positive feedback from our community.
	Alumni update of data on CRM	2022	Advancement Coordinator		COMPLETED - Email invitations have been sent to Old Boys through the CRM system to update information. We have had approximately 300 engage with this so far.
	Sport specialised foundations created for financial supporters.	2022	NPA, Sports Director		COMPLETED - A Rugby Foundation has been created to secure funds separate from team sponsorship. The funds are being used to support specific areas of rugby decided on by the donor and college.
2.11 An inbound marketing structure is developed to attract (connect, engage, delight) the prospective akonga/student market.	Prospective student engagement plan develeoped	Term 2, 2022	NPA, SAA		COMPLETED - Review current communications through enrolment process.
	Video content updated	Term 2 & 3, 2022	NPA	SoCo Ltd	COMPLETED.
	Brand Positioning Project aimed at building brand and reputational strength of the College	2022/2023	NPA	Lucy Dobbs Marketing	Objectives: Define who and what Lindisfarne is, its voice & work to take the narrative to market. Create strength and respect for the brand.

					More accurately reflect who Lindisfarne is in the national and local education market. Initial meeting with Exec held in Term 4 2022.
3.1 Boarding facilities reflect a modern living environment that enhances boarders' safety, privacy, wellbeing and comfort.	Refurbishment of Storkey bathrooms to allow for a more modern, private space for students.	Summer holidays 2021-2022	BAL, ANM, MAA	Property staff and maintenance budget	COMPLETED - January 2022.
	Security cameras added within Junior House and Campbell Hostel. This will be in hallway areas and common spaces. The purpose is to enhance student security and to be able to adequately follow up any reports.	Terms 1 & 2 2022	KLW, MAA & Advanced Security	$26,684+gst allocated.	COMPLETED - Funding allocated for cameras as part of 2022 budget. Quotes received and proposed work approved February 2022. Installed Term One holidays 2022 and parents notified of additional cameras.
	Plantation East Prefects room to be refurbished. This will allow for an additional Prefect to reside in Plantation and to support the wellbeing of Y7&8 students. The space will be suitable for a Year 13 to reside in.	Prior to start of 2023 year	MAA, STH, BAL & Property Staff	Part of maintenance and repairs budget 2022	Walkthrough and discussion with STH & ANM Term 4, 2021. Further discussion Term 1, 2022 regarding refurbishment plan.
	Long term maintenance and refurbishment plan developed. This will develop a timeline and a priority list for the hostel buildings.	Term 2 2022 Continue for 2023.	BAL, MAA, STH & Property staff	Allocated funds each year as part of budget to meet refurbishment plans according to priority.	Independent maintenance assessment completed by contractor in Term 4 2021. Awaiting priority list and feedback from BAL to develop long term plan. BAL provided priority list for hostel in week 10. Suggested changes provided to BAL by MAA week 2, term 2.
	Develop long term property plan for the College	Term 4 2022 Continue to refine plan 2023	BAL, STH, Proprietors		Discussed at Head of Faculty meeting. Suggestions were forwarded to BAL by end of term 1 via 123 Form (all staff). List compiled and available for discussion Term 2. Priorities were established and presented to Proprietors to endorse. Council were presented with plan before year end.

3.2 A College Strategic Property Plan is established to prioritise building projects over the next 10 years	Reline the exterior wall of the Chapel to enhance the character of the chapel.	Term 3 2022	Bal, Property staff and Contractors	Funding allocated as part of 2022 BOP maintenance budget	Completed end Term 3.
	R&M to the storage garage between Rector's house and gymnasium.	Term 3 2022	BAL and Contractors	Funding allocated as part of 2022 BOP maintenance budget	Completed in Term 4 holidays 2022.
	Refurbish the Homestead	Stage one 2022	BAL, Proprietor, Contractor	Funding allocated as part of 2022 BOP	Commenced 10 January. Estimated completion 30 November. Delayed until 28 Feb 2023. Completed.
3.3 Existing facilities are modernized, where appropriate, in order to enhance the College environment and experiences for ākonga/students and kaimahi/staff.	Creation and installation of Teko teko (carving) in front of Atrium.	Unveling date set for end of Term 1 2022	Charles Paringatai (carver) with Pomare Sidney as College liaison	$23,383.80 inc GST. Property team will need to be in loop regarding installation requirements. An additional $10k required to instal.	"Tane" installed Term 2 2022.
	Pakowhai Playing field levelling, installation of pop-up irrigation and regrassing to enhance playing surface.	Term 4, 2022	BAL, Dave Wild	$80,000.00	Completed on time.
4.1 The College Chapel is a dynamic and inclusive Christian setting where ākonga/students are encouraged to explore and develop their spiritual growth.	Finish technical upgrades started in 2021	2022	SDN	Funding	This has taken longer than expected. While 90% of the work is done we are now in the process of completion. The goal is to have this done before the start of term 2 in 2023.
	Create a Special Character Statement for Lindisfarne College.	Term 4, 2022			Achieved Term 1 2023.
	Strive to make this relevant, engaging and dynamic for all year levels.	2022	SDN		Achieved. This continues to be an avenue of celebration.

	Work towards boys being integraly involved in every service.	2022	SDN		I feel that we achieved this successfully in 2022 and will continue to be a focus in future years.
4.2 Ākonga/students display the qualities of a “man of character” by demonstrating our College values in a range of environments	Promote the notion of a Lindisfarne gentleman displaying good manners and courtesy	Term 4 2022	STH, Deans		Focus in formal assembly by STH. Poster made up by Marketing and displayed around the school.
5.2 Responsible financial stewardship and asset management ensure the College continues to meet the aspirations of its community and achieve the strategic vision.	Appointment of Mike Knobloch and Gretchen Stone to the Board of Proprietors to ensure continuity of governance and to provide expertise in key areas of governance.	Term 4, 2022	BAL		Application process completed and appointments confirmed Term 4 2022.

Lindisfarne College

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.

SHARON MARY WARDS
Full Name of Presiding Member

Signature of Presiding Member

31 May 2023
Date:

STUART DAVID HAKENEY
Full Name of Principal

Signature of Principal

31 May 2023
Date:

Report on Special Funding

Kiwisport

Kiwisport is a Government funding initative to support students' participation in organised sport.
In 2022 the College received $12,159 (2021 $11,107) of Kiwisport funding.
This funding was spent on sporting equipment.
The number of students participating in organised sport was 100% of the College roll.

Lindisfarne College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Revenue				
Government Grants	2	5,255,621	4,942,570	4,858,759
Locally Raised Funds	3	2,725,426	2,887,800	2,760,406
Use of Proprietor's Land and Buildings		621,800	621,800	621,800
Interest Income		4,667	400	431
Gain on Sale of Property, Plant and Equipment		-		
Other Revenue		45,913	52,000	26,906
Total Revenue		8,653,427	8,504,570	8,268,302
Expenses				
Locally Raised Funds	3	187,769	196,500	270,750
Learning Resources	4	6,658,529	6,570,191	6,245,188
Administration	5	457,903	447,812	437,069
Finance		8,017	8,000	4,542
Property	6	1,359,202	1,276,800	1,336,099
Loss on Disposal of Property, Plant and Equipment		1,967	3,000	411
		8,673,387	8,502,303	8,294,059
Net Surplus / (Deficit) for the year		(19,960)	2,267	(25,757)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(19,960)	2,267	(25,757)

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

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

	Notes	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Equity at 1 January		636,180	636,180	643,104
Total comprehensive revenue and expense for the year		(19,960)	2,267	(25,757)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		22,575	20,000	18,833
Equity at 31 December		638,795	658,447	636,180
Accumulated comprehensive revenue and expense		638,795	658,447	636,180
Reserves		-	-	-
Equity at 31 December		638,795	658,447	636,180

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.

Lindisfarne College
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Current Assets				
Cash and Cash Equivalents	7	600,643	1,000,000	947,209
Accounts Receivable	8	847,778	350,000	323,377
GST Receivable		37,019	-	34,394
Prepayments		4,187	10,000	7,902
		1,489,627	1,360,000	1,312,882
Current Liabilities				
Accounts Payable	10	793,600	694,552	685,878
Revenue Received in Advance	11	132,529	50,000	65,217
Provision for Cyclical Maintenance	12	135,219	100,000	94,838
Finance Lease Liability	13	35,778	35,000	22,815
		1,097,126	879,552	868,748
Working Capital Surplus/(Deficit)		392,501	480,448	444,134
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	9	679,605	650,000	602,821
		679,605	650,000	602,821
Non-current Liabilities				
Provision for Cyclical Maintenance	12	358,153	400,000	383,258
Finance Lease Liability	13	75,158	75,000	27,517
		433,311	475,000	410,775
Net Assets		638,795	655,447	636,180
Equity		638,795	658,447	636,180

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

Lindisfarne College
Statement of Cash Flows
For the year ended 31 December 2022

	Note	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Cash flows from Operating Activities				
Government Grants		1,431,791	1,778,751	1,197,670
Locally Raised Funds		2,890,476	2,818,500	3,249,546
Goods and Services Tax (net)		(37,019)	-	2,021
Payments to Employees		(2,493,801)	(2,397,000)	(2,771,194)
Payments to Suppliers		(1,954,232)	(1,430,064)	(1,553,800)
Interest Paid		(8,017)	(8,000)	(4,542)
Interest Received		4,667	400	431
Net cash from/(to) Operating Activities		(166,135)	762,587	120,132
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(157,327)	(845,000)	(183,960)
Net cash from/(to) Investing Activities		(157,327)	(845,000)	(183,960)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,742	20,000	18,833
Finance Lease Payments		(26,846)	(25,000)	(8,586)
Net cash from/(to) Financing Activities		(23,104)	(5,000)	10,247
Net increase/(decrease) in cash and cash equivalents		(346,566)	(87,413)	(53,581)
Cash and cash equivalents at the beginning of the year	8	947,209	947,209	989,626
Cash and cash equivalents at the end of the year	8	600,643	859,796	936,045

The statement of cash flows records only those cash flows directly within the control of the College. This means centrally funded teacher 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.

Lindisfarne College
Notes to the Financial Statements
For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity
Lindisfarne 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 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 Proprietor'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 12.

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 9.

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 13.

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 Proprietor. Donations for the use of land and buildings are received in cash by the school and they equate to the expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

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

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

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

h) Property, Plant and Equipment
Land and buildings owned by the Proprietor 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 Proprietor 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:

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

i) Intangible Assets

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

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.

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 frominternational students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

n) Provision for Cyclical Maintenance"
The property from which the school operates is owned by the Proprietor. 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.
o) Financial Instruments"
The School’s financial assets comprise cash, and accounts receivable. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School’s financial liabilities comprise accounts payable, borrowings, finance lease liability and cyclical maintenance. 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.

p) 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.

q) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

r) 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	1,258,396	1,087,570	1,097,309
Teachers' Salaries Grants	3,823,830	3,800,000	3,671,270
Other Government Grants	173,395	55,000	90,180
	5,255,621	4,942,570	4,858,759

The school does not qualify for the donation scheme.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Revenue	$	$	$
Donations & Bequests	2,571,750	2,725,000	2,535,000
Curriculum related Activities - Purchase of goods and services	6,116	30,000	32,420
Donations Other	3,078	10,000	1,122
Other Revenue	3,612	1,500	32,298
International Student Fees	140,870	121,300	159,566
	2,725,426	2,887,800	2,760,406
Expenses			
International Student - Student Recruitment	16,149	-	-
International Student - Employee Benefit - Salaries	147,095	146,500	247,438
International Student - Other Expenses	24,525	50,000	23,312
	187,769	196,500	270,750
Surplus/ (Deficit) for the year Locally raised funds	2,537,657	2,691,300	2,489,656

The donation of $2,571,750 was made by the Lindisfarne Proprietors Trust Board.

During the year the School hosted 14 International students (2021:16)

4. Learning Resources

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Curricular	451,079	503,681	388,255
Extra-curricular activities	13,195	35,000	1,726
Information and Communication Technology	51,503	64,510	47,214
Library Resources	12,186	11,500	9,713
Employee Benefits - Salaries	5,916,008	5,730,500	5,597,916
Staff Development	29,699	30,000	33,230
Depreciation	184,859	195,000	167,134
	6,658,529	6,570,191	6,245,188

5. Administration

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Audit Fee	10,312	10,312	9,200
Board Fees	4,270	10,000	4,270
Board Expenses	2,123	-	1,711
Communication	32,852	32,000	28,789
Consumables	12,445	12,000	11,168
Legal Fees	-	2,000	-
Other	51,815	67,500	62,905
Employee Benefits - Salaries	310,816	270,000	286,057
Insurance	24,065	24,000	23,120
Conference Expenses	9,205	20,000	9,849
	457,903	447,812	437,069

6. Property

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Caretaking and Cleaning Consumables	27,667	27,500	22,835
Consultancy and Contract Services	84,000	84,000	80,000
Cyclical Maintenance Provision	72,307	50,000	106,078
Grounds	89,601	35,000	30,374
Heat, Light and Water	130,028	107,000	114,384
Rates	3,818	4,000	3,645
Repairs and Maintenance	128,383	137,500	169,372
Use of Land and Buildings	621,800	621,800	621,800
Employee Benefits - Salaries	201,598	210,000	187,611
	1,359,202	1,276,800	1,336,099

The use of land and buildings figure represents 5% of the college's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Bank Accounts	600,643	1,000,000	947,209
Cash and cash equivalents for Statement of Cash Flows	600,643	1,000,000	947,209

8. Accounts Receivable

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Receivables		-	-
Teacher Salaries Grant Receivable	847,778	350,000	323,377
	847,778	350,000	323,377
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	847,778	350,000	323,377
	847,778	350,000	323,377

9. Property, Plant and Equipment

2022	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV)** **$**
Furniture and Equipment	441,969	201,250	-	-	(132,173)	**511,046**
Information and Communication Technology	82,358	32,431	(1,967)	-	(39,067)	**73,755**
Motor Vehicles	-	17,387	-	-	(2,028)	**15,359**
Library Resources	78,494	12,542	-	-	(11,591)	**79,445**
Balance at 31 December 2022	602,821	263,610	(1,967)	-	(184,859)	**679,605**

The net carrying value of furniture and equipment held under a finance lease is **$61,188 (2021: Nil)**
The net carrying value of ICT held under a finance lease is **$33,770 (2021: $47,504)**
Restrictions
There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	**2022**	**2022**	**2021**	**2021**	**2021**
	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**	**Cost or Valuation**	**Accumulated Depreciation**	**Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Furniture and Equipment	1,520,086	(1,009,040)	**511,046**	1,441,246	(999,277)	**441,969**
Information and Communication T	301,965	(228,210)	**73,755**	386,154	(303,796)	**82,358**
Motor Vehicles	17,387	(2,028)	**15,359**			
Library Resources	182,993	(103,548)	**79,445**	170,451	(91,957)	**78,494**
Balance at 31 December	2,022,431	(1,342,826)	**679,605**	1,997,851	(1,395,030)	**602,821**

Capital commitments
The amount of contractual commitments for the acquisition of intangible assets is $nil (2021: $nil)

10. Accounts Payable

	2022 **Actual** **$**	**2022** **Budget (Unaudited)** **$**	**2021** **Actual** **$**
Creditors	14,680	169,000	173,296
Accruals	9,293	15,552	17,470
Sundry Accounts Payable	213,370		-
Employee Entitlements - Salaries	468,585	420,000	374,140
Employee Entitlements - Leave Accrual	87,672	90,000	86,578
	793,600	694,552	651,484
Payables for Exchange Transactions	791,446	694,552	647,839
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	2,154		3,645
Payables for Non-exchange Transactions - Other	-	-	-
	793,600	694,552	651,484

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
International Student Fees in Advance	56,304	50,000	65,217
Sundry Accounts Receivable	76,225	-	-
	132,529	50,000	65,217

12. Provision for Cyclical Maintenance

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Provision at the Start of the Year	478,096	478,096	372,018
Increase to the Provision During the Year	72,307	50,000	202,523
Use of the Provision During the Year	(57,031)	(28,096)	(96,445)
Other Adjustments	-	-	-
Provision at the End of the Year	493,372	500,000	478,096
Cyclical Maintenance - Current	135,219	100,000	94,838
Cyclical Maintenance - Non current	358,153	400,000	383,258
	493,372	500,000	478,096

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.

13. 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	35,778	35,000	22,815
Later than One Year and no Later than Five Years	90,883	90,000	30,345
Later than Five Years	-	-	-
Future Finance Charges	(15,755)	(15,000)	(2,828)
	110,906	110,000	50,332
Represented by			
Finance lease liability - Current	35,778	35,000	22,815
Finance lease liability - Non current	75,128	75,000	27,517
	110,906	110,000	50,332

14. Related Party Transactions

The College is a controlled entity of the Crown, and the Crown provides the major source of revenue to the college. The college 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 college 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 college 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.

The Proprietor of the College (Lindisfarne Proprietors Trust) is a related party of the College Board because the proprietor appoints representatives to theCollege Board, giving the proprietor significant influence over the College Board. Any services or contributions between the College Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the college (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'. The 2022 value was $621,800 (2021 $621,800) and the Proprietor donated this amount to cover the cost. The Proprietor also donated $2,571,750 (2021 $2,535,000) to the Board
Under an agency agreement, the College collects funds on behalf of the Proprietor $Nil (2021 $Nil). These do not represent revenue in the financial statements of the college. Any balance not transferred at the end of the year is treated as a liability. The total funds held by the college on behalf of the proprietor are $Nil (2021 $Nil). Boarding bursaries totalling $170,750 (2021 $151,350) were received from the Ministry of Education and paid to the Proprietor who then credits the individual students with the amount of their bursary.
In addition the college has entered into a Service Level Agreement with the Proprietor for the provision of services, including property (P&D and electrical $36,931 (2021 $96,445) cleaning $84,000 (2021 $80,000), and Reader Writers $41,166 (2021 $51,052). The provision of religious instruction to pupils of the College is provided free of charge in accordance with the Private Schools Conditional Integration Act 1975.
Michael Knobloch is a director of Grassroots Trust Central Limited and also a member of the colleges board of trustees. During the 2022 financial year the following related party transactions occured:
Lindisfarne College received $18,256 as Grants from Grassroots Trust including GST for various sports activities.

15. 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 $
Board Members		
Remuneration	4,270	4,270
Leadership Team		
Remuneration	759,260	654,267
Full-time equivalent members	7	5
Total key management personnel remuneration	763,530	658,537

There are eleven members of the Board excluding the Principal. The Board had held six full meetings of the Board in the year. The Board also has seven Finance and Property members who meet quarterly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Rector
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	150-160	150-160
Benefits and Other Emoluments	0-5	0-5

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	12	9
110-120	4	3
120-130	2	3
130-140	2	1
	20	16

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

16. 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	0	0
Number of People	0	0

17. 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.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The College is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process od determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainity. The College has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

18. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has no contract agreements for capital works.

(Capital commitments at 31 December 2021 Nil)

(b) Operating Commitments

As at 31 December 2022 the Board has no operating committments

19. 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	600,643	1,000,000	947,209
Receivables	847,778	350,000	323,377
Total Financial assets measured at amortised cost	1,448,421	1,350,000	1,270,586
Financial liabilities measured at amortised cost			
Payables	791,446	694,552	647,839
Borrowings - Loans	-	-	-
Finance Leases	110,936	110,000	50,332
Total Financial Liabilities Measured at Amortised Cost	902,382	804,552	698,171

19. Events After Balance Date

Subsequent events - extreme weather event

During February 2023 the North Island of New Zealand was struck by several extremem weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coremandel, Bay of Plenty, Gisborne and Hawkes Bay/Tairawhiti regions. While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in Hawkes Bay and the full financial impact has not yet been determined, but it is not expected to be significant to the college. The college continued to receive funding from the Ministry of Education, even while closed.

20. Comparatives

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

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LINDISFARNE COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Lindisfarne College (the School). The Auditor-General has appointed me, Philip Pinckney, using the staff and resources of Baker Tilly Staples Rodway Audit 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 21 to 35, 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 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the 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 obtained at the date of our report is the Analysis of Variance, the Kiwisport statement, list of trustees, Rector's Speech and Statement of Responsibility, 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.

Philip Pinckney
Baker Tilly Staples Rodway Audit Limited
On behalf of the Auditor-General
Hastings, New Zealand

Statement of Compliance with Employment Policy

For the year ended 31 December 2022

For the year ended 31 December 2022 the Lindisfarne College Board of Trustees:

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