

# Michael Park School

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Ministry Number:</b>	424
<b>Principal:</b>	Desmond Pemerika
<b>School Address:</b>	55 Amy Street, Ellerslie, Auckland
<b>School Postal Address:</b>	PO Box 11-224, Ellerslie, Auckland
<b>School Phone:</b>	09 579 3083
<b>School Email:</b>	admin@michaelpark.school.nz
<b>Accountant / Service Provider:</b>	School Finance Hub

**Michael Park School****Members of the Board of Trustees**

For the year ended 31 December 2022

<b>Name</b>	<b>Position</b>	<b>How position Gained</b>	<b>Term Expired/Expires</b>
Desmond Pemerika	Principal		
Natasha Newton	Presiding Chair	Elected	2025
Julie Brien	Parent Rep	Elected	2025
Walter Hsueh	Parent Rep	Elected	2025
Leah Corbett	Parent Rep	Elected	2025
Quinn Hamill	Parent Rep	Elected	2025
Steve Gaskin	RSST Rep		2023
Marcus Bird	Parent Rep	Co opted	2025
Aliona Valyashko	Staff Rep	Elected	2023
Julia Chemin	Student Rep	Elected	2022
Alex Geng	Student Rep	Elected	2023

# Michael Park School

Annual Report - For the year ended 31 December 2022

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Michael Park 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.

Natasha Newton

Full Name of Presiding Member

DocuSigned by:

*Natasha Newton*

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Signature of Presiding Member

29 May 2023

Date:

Desmond Pemerika

Full Name of Principal

DocuSigned by:

*Desmond Pemerika*

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Signature of Principal

26 May 2023

Date:

# Michael Park 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	3,775,600	3,657,694	3,827,691
Locally Raised Funds	3	751,410	697,494	707,079
Use of Proprietor's Land and Buildings		1,800,000	828,000	1,800,000
Interest Income		6,046	3,000	717
Kindergarten	4	802,322	771,066	805,398
<b>Total Revenue</b>		<b>7,135,378</b>	<b>5,957,254</b>	<b>7,140,885</b>
<b>Expenses</b>				
Locally Raised Funds	3	124,741	92,740	94,886
Kindergarten	4	809,131	771,066	837,598
Learning Resources	5	3,434,064	3,601,479	3,624,976
Administration	6	488,416	404,660	424,759
Finance		2,090	5,000	5,245
Property	7	2,051,607	1,067,874	2,053,857
Loss on Disposal of Property, Plant and Equipment		799	-	357
<b>Total Expenses</b>		<b>6,910,848</b>	<b>5,942,819</b>	<b>7,041,678</b>
<b>Net Surplus for the year</b>		<b>224,530</b>	<b>14,435</b>	<b>99,207</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>224,530</b>	<b>14,435</b>	<b>99,207</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.

# Michael Park 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>	954,985	954,985	842,551
Total comprehensive revenue and expense for the year	224,530	14,435	99,207
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	16,427	-	13,227
<b>Equity at 31 December</b>	<b>1,195,942</b>	<b>969,420</b>	<b>954,985</b>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

# Michael Park 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	963,361	830,918	799,498
Accounts Receivable	9	322,860	294,000	274,520
Prepayments		31,751	16,000	14,245
		<u>1,317,972</u>	<u>1,140,918</u>	<u>1,088,263</u>
<b>Current Liabilities</b>				
GST Payable		20,888	12,000	25,571
Accounts Payable	11	400,215	386,300	371,898
Revenue Received in Advance	12	41,805	68,000	69,722
Finance Lease Liability	13	4,771	4,000	32,111
		<u>467,679</u>	<u>470,300</u>	<u>499,302</u>
<b>Working Capital Surplus/(Deficit)</b>		850,293	670,618	588,961
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	350,019	301,802	370,702
		<u>350,019</u>	<u>301,802</u>	<u>370,702</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	13	4,370	3,000	4,678
		<u>4,370</u>	<u>3,000</u>	<u>4,678</u>
<b>Net Assets</b>		<u>1,195,942</u>	<u>969,420</u>	<u>954,985</u>
<b>Equity</b>		<u>1,195,942</u>	<u>969,420</u>	<u>954,985</u>

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

# Michael Park School

## Statement of Cash Flows

For the year ended 31 December 2022

	2022	2022	2021
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	1,061,100	843,227	986,287
Locally Raised Funds	681,501	717,572	709,550
Kindergarten	802,322	771,066	805,398
International Students	4,823	(25,839)	22,719
Goods and Services Tax (net)	(4,683)	(13,571)	(1,868)
Payments to Employees	(1,536,293)	(1,424,763)	(1,543,806)
Payments to Suppliers	(756,424)	(753,384)	(743,466)
Interest Paid	(2,090)	(5,000)	(5,245)
Interest Received	5,955	3,001	717
Net cash from/(to) Operating Activities	256,211	112,309	230,286
<b>Cash flows from Investing Activities</b>			
Purchase of Property Plant & Equipment (and Intangibles)	(81,117)	(45,100)	(47,728)
Net cash from/(to) Investing Activities	(81,117)	(45,100)	(47,728)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	16,427	-	13,227
Finance Lease Payments	(27,658)	(35,789)	(30,505)
Net cash from/(to) Financing Activities	(11,231)	(35,789)	(17,278)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>163,863</b>	<b>31,420</b>	<b>165,280</b>
Cash and cash equivalents at the beginning of the year	8 799,498	799,498	634,218
<b>Cash and cash equivalents at the end of the year</b>	<b>8 963,361</b>	<b>830,918</b>	<b>799,498</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.



# Michael Park School

## Notes to the Financial Statements

For the year ended 31 December 2022

### 1. Statement of Accounting Policies

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### **Reporting Period**

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

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

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

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

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

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

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

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

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

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### ***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.

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 Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed 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.

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 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.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### f) Cash and Cash Equivalents

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

### g) Accounts Receivable

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

### h) Inventories

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

### i) Investments

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

### j) Property, Plant and Equipment

Land and buildings owned by the 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 (funded by the Board) to buildings owned by the Proprietor 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	50 years
Furniture and equipment	2-20 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### **k) Impairment of property, plant, and equipment**

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 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 assets'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 the valuer's approach to determining market value.

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.

### **l) 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.

### **m) 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.

### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from student funds and credits 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 the above revenue received in advance, should the School be unable to provide the services to which they relate.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### **o) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain 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 Statement 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.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,043,240	829,227	983,872
Teachers' Salaries Grants	2,714,500	2,802,467	2,824,162
Other Government Grants	17,860	26,000	19,657
	3,775,600	3,657,694	3,827,691

### 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	227,602	213,414	218,884
Curriculum related Activities - Purchase of goods and services	506,456	474,080	442,907
Trading	187	7,400	706
Fundraising & Community Grants	-	500	-
International Student Fees	17,165	2,100	44,582
	751,410	697,494	707,079
<b>Expenses</b>			
Extra Curricular Activities Costs	123,574	85,340	80,286
Trading	-	7,400	1,423
International Student - Other Expenses	1,167	-	13,177
	124,741	92,740	94,886
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	626,669	604,754	612,193

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 4. Kindergarten Revenue and Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Kindergarten Financial Performance</b>			
<b>Revenue</b>			
Proprietors Contribution	802,322	771,066	805,398
	<u>802,322</u>	<u>771,066</u>	<u>805,398</u>
<b>Expenses</b>			
Administration	12,360	18,728	12,022
Property	45,401	44,233	39,805
Employee Benefit - Salaries	751,370	708,105	785,771
	<u>809,131</u>	<u>771,066</u>	<u>837,598</u>
<b>Surplus / (Deficit) for the year Kindergarten</b>	<u>(6,809)</u>	<u>-</u>	<u>(32,200)</u>

### 5. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	186,617	210,697	192,430
Equipment Repairs	6,717	6,000	7,429
Information and Communication Technology	39,197	44,700	39,992
Library Resources	7,241	7,850	6,020
Employee Benefits - Salaries	3,070,169	3,188,282	3,238,750
Staff Development	23,112	23,950	34,035
Depreciation	101,011	120,000	106,320
	<u>3,434,064</u>	<u>3,601,479</u>	<u>3,624,976</u>

### 6. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	9,840	11,316	9,545
Board Fees	4,435	5,445	6,545
Board Expenses	26,195	27,250	18,012
Communication	9,769	15,350	10,294
Consumables	6,552	10,500	7,858
Operating Lease	18,140	18,000	7,443
Legal Fees	800	5,000	10,792
Other	31,025	17,450	15,016
Employee Benefits - Salaries	370,397	281,270	326,115
Insurance	3,463	3,679	3,695
Service Providers, Contractors and Consultancy	7,800	9,400	9,444
	<u>488,416</u>	<u>404,660</u>	<u>424,759</u>

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 7. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	82,412	81,600	79,696
Grounds	4,149	5,000	4,191
Heat, Light and Water	55,930	52,000	45,361
Repairs and Maintenance	45,855	35,000	33,365
Use of Land and Buildings	1,800,000	828,000	1,800,000
Security	5,750	12,000	8,933
Employee Benefits - Salaries	57,511	54,274	82,311
	<u>2,051,607</u>	<u>1,067,874</u>	<u>2,053,857</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	963,361	830,918	799,498
Cash and cash equivalents for Statement of Cash Flows	<u>963,361</u>	<u>830,918</u>	<u>799,498</u>

### 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	83,130	50,000	45,961
Interest Receivable	92	-	1
Banking Staffing Underuse	-	12,000	-
Teacher Salaries Grant Receivable	239,638	232,000	228,558
	<u>322,860</u>	<u>294,000</u>	<u>274,520</u>
Receivables from Exchange Transactions	83,222	50,000	45,962
Receivables from Non-Exchange Transactions	239,638	244,000	228,558
	<u>322,860</u>	<u>294,000</u>	<u>274,520</u>



# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building improvements - Crown	12,573	9,634	-	-	(1,816)	<b>20,391</b>
Furniture and Equipment	253,623	58,995	-	-	(43,625)	<b>268,993</b>
Information and Communication Technology	17,699	828	-	-	(9,915)	<b>8,612</b>
Leased Assets	46,790	5,231	-	-	(39,948)	<b>12,073</b>
Library Resources	40,017	6,438	(798)	-	(5,707)	<b>39,950</b>
<b>Balance at 31 December 2022</b>	<b>370,702</b>	<b>81,126</b>	<b>(798)</b>	<b>-</b>	<b>(101,011)</b>	<b>350,019</b>

The net carrying value of furniture and equipment held under a finance lease is \$12,073 (2021: \$46,790)

#### 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
	\$	\$	\$	\$	\$	\$
Building improvements - Crown	27,185	(6,794)	<b>20,391</b>	17,550	(4,977)	<b>12,573</b>
Furniture and Equipment	1,131,923	(862,930)	<b>268,993</b>	1,072,929	(819,306)	<b>253,623</b>
Information and Communication Technology	470,999	(462,387)	<b>8,612</b>	470,172	(452,473)	<b>17,699</b>
Leased Assets	218,236	(206,163)	<b>12,073</b>	389,681	(342,891)	<b>46,790</b>
Library Resources	191,968	(152,018)	<b>39,950</b>	189,309	(149,292)	<b>40,017</b>
<b>Balance at 31 December</b>	<b>2,040,311</b>	<b>(1,690,292)</b>	<b>350,019</b>	<b>2,139,641</b>	<b>(1,768,939)</b>	<b>370,702</b>

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	43,784	30,000	25,496
Accruals	9,840	11,300	9,545
Employee Entitlements - Salaries	283,487	290,000	284,248
Employee Entitlements - Leave Accrual	63,104	55,000	52,609
	<u>400,215</u>	<u>386,300</u>	<u>371,898</u>
Payables for Exchange Transactions	400,215	386,300	371,898
	<u>400,215</u>	<u>386,300</u>	<u>371,898</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees	15,597	-	27,939
Other	26,208	68,000	41,783
	<u>41,805</u>	<u>68,000</u>	<u>69,722</u>

### 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	5,367	4,568	33,998
Later than One Year and no Later than Five Years	4,670	3,290	5,026
Future Finance Charges	(896)	(858)	(2,235)
	<u>9,141</u>	<u>7,000</u>	<u>36,789</u>
<b>Represented by</b>			
Finance lease liability - Current	4,771	4,000	32,111
Finance lease liability - Non current	4,370	3,000	4,678
	<u>9,141</u>	<u>7,000</u>	<u>36,789</u>

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 14. 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 conditions 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.

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

The Proprietor provides land and buildings free of charge 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'.

Under an agency agreement, the School collects funds on behalf of the Proprietor.

The Proprietor provides hostel services that are used by some of the school's students in accordance with a contract between the Board and Proprietor.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 15. Remuneration

#### Key management personnel compensation

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	4,335	6,545
<i>Leadership Team</i>		
Remuneration	569,310	564,847
Full-time equivalent members	5	5
Total key management personnel remuneration	573,645	571,392

There are 9 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance 1 member and Property 2 members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	70-80
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

#### Other Employees

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

<b>Remuneration</b>	<b>2022</b>	<b>2021</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100-125	8.00	6.00
	8.00	6.00

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:

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
Total	-	-
Number of People	-	-

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 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.

#### Additional Funding wash up payment

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 School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022.

The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

### 18. Commitments

#### (a) Capital Commitments

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

(Capital commitments at 31 December 2021: \$Nil)

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

### 19. Financial Instruments

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
<b>Financial assets measured at amortised cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and Cash Equivalents	963,361	830,918	799,498
Receivables	322,860	294,000	274,520
Total Financial Assets Measured at Amortised Cost	<u>1,286,221</u>	<u>1,124,918</u>	<u>1,074,018</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	400,215	386,300	371,898
Finance Leases	9,141	7,000	36,789
Total Financial Liabilities Measured at Amortised Cost	<u>409,356</u>	<u>393,300</u>	<u>408,687</u>

### 20. Events After Balance Date

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

### 21. Comparatives

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

## Independent Auditor's Report

### To the readers of Michael Park School's Financial statements For the year ended 31 December 2022

**RSM Hayes Audit**

PO Box 9588  
Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

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The Auditor-General is the auditor of Michael Park School (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 29 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 of 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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



- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, 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 Michael Park School.



**Steve Hayes**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



## 2022 Annual Plan Variance Report

NCEA Level 2	Increase by (%)	To target (%)	Jun	Aug	Sep	Nov		2022
All class 11/year 12 students gaining Level 2	0	90	82	85	85	82	<input checked="" type="checkbox"/>	94%
Class 11 Māori students gaining Level 2	-	100	60	60	60	60	<input checked="" type="checkbox"/>	60%
NCEA Level 3	Increase by (%)	To target (%)	Jun	Aug	Sep	Nov		2022
All class 12/year 13 students gaining Level 3	1	95	80	72	72	76	<input checked="" type="checkbox"/>	84%
Class 12 Māori students gaining Level 3	NA	NA	NA	NA	NA	NA	-	NA
University Entrance	Increase by (%)	To target (%)	Jun	Aug	Sep	Nov		2022
Class 12 students gaining UE	2	90	80	68	68	76	<input checked="" type="checkbox"/>	68%
Class 12 Māori students gaining UE	NA	NA	NA	NA	NA	NA	-	NA
Endorsements (numbers)	Increase by	To target	Jun	Aug	Sep	Nov		2022
Class 11 students gaining Level 2 endorsement	2	18	17	16	16	14	<input checked="" type="checkbox"/>	16
Class 12 students gaining Level 3 endorsement	3	16	14	13	13	12	<input checked="" type="checkbox"/>	11
Class 11 Māori gaining Level 2 endorsement	3	3	3	3	3	3	<input checked="" type="checkbox"/>	3
Attendance	Increase by (%)	To target (%)	Jun	Aug	Sep	Nov		2022
All students regular attendance rate (90%+)	1	93	88%	80%	78%	73%	<input checked="" type="checkbox"/>	81%

## Goal 1: To lift learner engagement and achievement through strengthening high impact teaching strategies

### National Education and Learning Priorities (NELP)

**Priority 2:** Have high aspirations for every learner and support these with their whanau and communities to design and deliver education that responds to their needs, and sustains their identities languages and cultures.

**Priority 3:** Reduce barriers to education for all, including Maori and Pacific learners/disabled learners and those with learning support needs.






**Priority 4:** Ensure every learner gains sound foundation skills, including language (oral or sign), literacy and numeracy.

**Priority 6:** Develop staff to strengthen teaching leadership and learner support capability across the education workforce.

**Priority 7:** Collaborate with industries and employers to ensure learners have the skills. Knowledge and pathways to succeed in work

### Background

Accelerating student achievement remains our focus. In recent years annual goals have been set in tracking achievement and associated targeted actions and learning focused partnerships with families. Our teaching and learning goals are focused on increasing the use of the most effective pedagogies. We will review and refine our teaching practice, professional learning conversations and lesson observations. Well-being is a priority; we will inquire and strengthen effective strategies to enhance staff and student wellbeing.

Authentic learning and engagement	Expected Outcomes	 	Analysis of Variance
Strengthen authentic learning from Class 1 through to Class 12	Define authentic learning in relation to the principles of effective teaching practice for Michael Park School.  Curriculum documentation reflects the following characteristics of authentic learning: <ul style="list-style-type: none"> <li>● Learners develop knowledge and skills through learning within real world contexts and are enabled to understand the relevance of the subject to their lives.</li> <li>● Learners are enabled to develop clearly defined learning goals.</li> <li>● Learners have input into contexts and can make choices about how they demonstrate their understanding.</li> </ul>		<ul style="list-style-type: none"> <li>● Reflective learning and formative self-reviews were carried out at the end of topics and main lessons.</li> <li>● This will continue this year focusing on developing localised curriculum material throughout the school.</li> </ul>
High School course selections enable authentic futures.	Ensure students are in courses relevant to their planned career pathway.		Individual meetings were carried out with all Class 10, 11 & 12 students. Course selections for 2023 confirmed
Establish a student feedback system whereby student voice data is gathered about every course.	Engagement will be tracked through student survey and observation data.		Student council established a plan last year. Next steps this year is to implement the survey each term and share findings with the student body and staff.

Differentiation	Expected Outcomes	<input checked="" type="checkbox"/> <input type="checkbox"/>	Analysis of Variance
<p>Teachers will collaborate to interpret achievement data.</p> <p>Teachers will utilise achievement data to identify student learning needs.</p>	<p>Teachers will be enabled to collaborate with each other to inform differentiated learning programmes for students.</p> <p>Teachers will use knowledge of their learners to inform their planning, to meet the needs of each learner and identify students with high learning needs.</p>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>• Data was used to create support plans for identified students.</li> <li>• Alternative vocational courses have been provided for students to support their learning and qualifications</li> <li>• Assessment data provided information to assist students next steps of learning to support IEP</li> </ul>
<p>Curriculum documentation reflects a commitment to differentiating learning for all students.</p>	<p>Unit planning includes a differentiated approach. Formative practices are used to differentiate lessons and the needs of learners.</p>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>• Students to support were identified and work was differentiated to include and help achievement throughout the school.</li> <li>• The next step for this year is having a consistent reporting format for all unit plans.</li> </ul>
<p>A professional learning programme focused on formative assessment is provided.</p>	<p>Formative practices expertise is disseminated throughout the school.</p> <p>Formative assessment is evident in classroom observations. Learners report agency in their learning.</p> <p>Formative assessment is used to inform class discussions.</p>	<input type="checkbox"/>	<ul style="list-style-type: none"> <li>• This was not carried out and will be a focus of differentiation for this year.</li> <li>• School will invite staff for expressions of interest to hold this position of responsibility for 2023.</li> </ul>
<p>Effective teaching practices can be used as a point of reference for coaching conversations and self-reflection.</p>	<p>Inquiries, mentoring and observations focus on effective teaching practices.</p>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>• Coaching leadership workshops to be carried out at PDL sessions during section meetings this year as a way of improving conversations and promoting leadership in the school</li> </ul>




## Goal 2: To inquire into and strengthen effective strategies to enhance staff and student wellbeing.



### National Education and Learning Priorities (NELP)

**Priority 1:** Ensure places of learning are safe, inclusive, and free from racism discrimination and bullying

**Priority 2:** Have high aspirations for every learner and support these with their whanau and communities to design and deliver education that responds to their needs, and sustains their identities languages and cultures.

**Priority 6:** Develop staff to strengthen teaching leadership and learner support capability across the education workforce.

Actions	Expected Outcomes		Analysis of Variance
<p>Staff and students are consulted on what contributes to their well-being and how it could be further supported.</p> <p>Utilise NZCER survey to select indicators that impact on staff and student wellbeing and monitor these.</p>	<p>Factors impacting well-being are clearly identified.</p> <ul style="list-style-type: none"> <li>• Ānahera (the Angels)</li> <li>• “What are wellbeing needs?” What is our staff perception of this question?</li> </ul> <p>Consultation provides actions for the school. Solutions are co-constructed with staff and enacted.</p> <ul style="list-style-type: none"> <li>• Organise to carry a new NZCER survey early in Term 3 (Week 3) to gather new baseline data that the school can work on.</li> </ul>		<ul style="list-style-type: none"> <li>• Co-constructed recommendations were identified last year and the following initiatives were carried out as a result of the discussions: <ul style="list-style-type: none"> <li>o sports during lunch break</li> <li>o paid wellness holiday workshop for staff</li> <li>o school paying for play tickets for staff &amp; families</li> <li>o Holiday workshops for students</li> <li>o Student furniture in the High School</li> <li>o Shelters outside art room, class 1, 6 &amp; 7</li> <li>o Heat Pumps installed throughout C1-7</li> <li>o Release days for LS staff to write reports</li> <li>o End of year lunch for staff offsite</li> </ul> </li> </ul>
<p>Assessment calendar is created and used to inform assessment timing.</p> <p>Make the assessment calendar accessible to all students.</p> <p>Review resubmission assessment practices.</p>	<p>Assessment pressures are managed and minimised. Students are able to discuss their assessment timings with Kaiako and Melanie.</p> <p>Assessment deadline interventions can occur with HODs to manage high pressure assessment times.</p> <p>Resubmissions are purposeful.</p>		<ul style="list-style-type: none"> <li>• Very positive indications from the high school MNA review completed in October by NZQA reported that our school processes are set for purpose and are aligned to NZQA standards.</li> </ul>

<p>PLD for staff on restorative practices and how to maintain classroom routines and expectations.</p> <p>Clearly communicate pastoral processes to support teachers maintaining positive learning environments.</p>	<p>Teachers use a wider range of effective strategies to be responsive to learner needs and manage behaviour. Continue to use the Cool Schools programme to support students.</p> <p>Observations of lessons show implementation of routines and expectations. Pastoral processes are clearly communicated and visible to staff.</p>		<ul style="list-style-type: none"> <li>• Restorative Practices: PLD will be scheduled this year to continue working with restorative conversations for staff to use.</li> <li>• Pastoral processes: PLD sessions were carried out last year in high school meetings covering scenarios of pastoral incidents, how to address it and follow up afterwards.</li> <li>• HS pastorals steps are being followed and monitored and logged onto the Edge</li> <li>• Similar approach was also carried out in the lower &amp; middle school.</li> </ul>
<p>High School students learn practical steps to manage their time during kaitiaki lessons.</p>	<p>Students will be able to discuss their time management strategies and how this links to their well-being with their kaitiaki and/or Melanie.</p>		<ul style="list-style-type: none"> <li>• Overview of subjects as well as an individual class resource pack was developed and distributed throughout the high school</li> <li>• Kaitiaki (form teachers) utilised 2-3 lessons each term to provide students with meaningful activities</li> <li>• next steps for this year, the activities can provide a base for Kaitiaki mentoring and HS interviews.</li> </ul>

**Goal 3: Teachers will strengthen, and students will experience (Māori as Māori/ Pasifika as Pasifika) culturally responsive learning pedagogy, partnerships in learning and targeted actions which will accelerate learners' progress towards aspirational outcomes.**

**National Education and Learning Priorities (NELP)**

**Priority 1:** Ensure places of learning are safe, inclusive, and free from racism discrimination and bullying

**Priority 2:** Have high aspirations for every learner and support these with their whanau and communities to design and deliver education that responds to their needs, and sustains their identities languages and cultures.

**Priority 3:** Reduce barriers to education for all, including Maori and Pacific learners/disabled learners and those with learning support needs.

**Priority 5:** Meaningfully incorporate te reo Maori and tikanga Maori into everyday life of the place of learning

**Priority 7:** Collaborate with industries and employers to ensure learners have the skills. Knowledge and pathways to succeed in work

**Background**

Over the last 2 years a lead team of teachers have supported Māori students' achievement, cultural efficacy, culturally responsive pedagogy, and building relationships with community groups. The support and interventions provided by the team have contributed to shifts in teacher mindset, and achievement of these students. For 2022 we aim to strengthen our practice of culturally responsive pedagogy of our teachers across the school, our partnerships with our Whānau Advisory Group, and the acceleration of learners' progress towards aspirational outcomes, through ongoing collaboration and inquiry into our practice.

We will have three key focus areas:

1. **teacher practice**
2. **student engagement and success**
3. **whānau and community engagement.**








These key areas will allow us to focus our priorities, maximise our resources and have a positive impact on our students.

**Teacher Practice:**

Actions	Expected Outcomes	<input checked="" type="checkbox"/> <input type="checkbox"/>	Analysis of Variance
Staff will continue to develop culturally responsive pedagogy through professional learning.	<p>Staff will be equipped to embed culturally responsive pedagogy into their teaching and learning practice.</p> <p>This will be evident in teacher practice in the classroom.</p> <p>Students will feel that their language, culture and identity is valued and integrated within the course content and each classroom.</p> <p>Teachers will be empowered to share their knowledge of culturally responsive pedagogy.</p>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>Faculty meetings focused on culturally responsive pedagogy and scheduled follow up sessions at section meetings was carried out.</li> <li>Staff have been working independently learning te reo, where time is provided at the start of weekly section meetings to work through provided resource material.</li> <li>Lesson observations &amp; gathering student voice is being carried out this term to gauge value added and feedforward for 2023.</li> </ul>
Staff will share best practice, within sections, focusing on culturally responsive pedagogy.	Teachers will share, during section and faculty meetings, a snippet of best practice from their teaching, with all staff, in order to grow our kete of teaching strategies.	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>Staff voice is a regular agenda item at staff meetings</li> <li>Student voice is collected termly through the students council and action points are worked through during the term.</li> <li>Edgar and Arlene attended the NZA histories workshop last year and will lead the process to integrate NZAH learnings into our curriculum this year.</li> </ul>



**Student Engagement and Success:**

Actions	Expected Outcomes	 	Analysis of Variance
Mentoring of Class 10 – 12 students will occur.	<p>Improved submission and attendance rates.</p> <p>Achievement of Māori and Pasifika student reaches school targets set.</p>		<ul style="list-style-type: none"> <li>• Purposeful mentoring conversations with every student in C10-12 was carried out with our Horizon co-ordinator to assist with their individual learning programs.</li> <li>• Pastoral conversations and mentoring was regularly carried out with students kaitiaki throughout high school.</li> </ul>
Student achievement will be closely tracked.	<p>Improved achievement rates and increase in student engagement.</p> <p>Ongoing high school mentoring conversations with kaitiaki about achievement over the year will support students in their subjects and allow for early interventions and support. Early contact with whānau about achievement.</p>		<ul style="list-style-type: none"> <li>• Student achievement was monitored and/or discussed t at weekly HSQC meetings</li> <li>• Strategies to support students next steps was communicated with parents and staff as soon as issues arose.</li> </ul>
Endorsement group identified and tracked.	Improved level of endorsements.		<ul style="list-style-type: none"> <li>• Endorsement cohort were identified and supported throughout the year</li> </ul>
UE pathways tracking, explicit tracking of students' courses.	<p>Improved UE Achievement rates.</p> <p>Increase in conversations with students in Class 8, 9 and 10 and about Pathways and subject courses.</p>		<ul style="list-style-type: none"> <li>• HSQC have overseen tracking of Class 12 students</li> <li>• The Horizon coordinator followed up with all C12 students and informed parents of students' progress throughout the year.</li> <li>• We knew the students at risk of not attaining UE and NCEA L3 worked with them to help them get the qualification - ie coming in after externals to submit internal assessments, providing Te Kura work to complete over the summer break.</li> </ul>
Each student are supported with course selection and school/career pathways.	Students will be in a meaningful course which will enable them to pursue their pathway within and out of school.		<ul style="list-style-type: none"> <li>• All senior students were supported with 1:1 guidance regarding course selection and future pathways</li> <li>• Student course selections are shared with parents and issues are worked through pragmatically</li> </ul>

**Whānau and Community Engagement:**

Actions	Expected Outcomes	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>	Analysis of Variance
Engage whānau through regular events across the school.	Communication and relationships between the school and whānau will have strengthened. Parents will feel more empowered and enabled to support their children.	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>• Class meetings, school events, class plays, student presentations were promoted through our local channels inviting whanau to attend. All events were positively supported throughout the year.</li> <li>• Our School Fair highlighted everything that is special about our school with our community working together to produce a wonderful event showcasing our school to the wider community to enjoy and appreciate.</li> </ul>
Friday Flyer and social media will be used to inform whānau - outlining events coming up, recent progress and celebrating success.	Whānau will feel informed about events and that their children's success is being celebrated in a culturally responsive way.	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>• Weekly Friday Flyer was published throughout the year highlighting student achievements, class activities, school events and promoting community workshops and events happening within our community.</li> </ul>
Whānau Advisory Groups established and termly meetings occurring.	Termly engagement in Whānau Advisory Group Meetings to hear community voice and build on partnerships with the community.	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>• Whanau hui have taken place in term 2, 3 &amp; 4</li> <li>• Purposeful dialogue and conversations have come out of each meeting that has provided initiatives to follow up</li> </ul>
Whānau voice on curriculum, belonging, school values, behaviour.	Whānau will share voice about these areas, to give us a triangulated view of their perspective of the school.	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <li>• Whānau contributed to the vision, mission &amp; values workshops that were carried out last year that helped to form a new statement for our school that will be used prominently moving forward.</li> </ul>



## Kiwi Sport 2022

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022, the school received a total Kiwisport funding of \$6,931.22 (excluding GST).

The funding was used to support student participation in a variety of activities through the purchase of equipment, uniforms and transportation costs in particularly the support of our school's Basketball Teams. We also ensured that students participating in the more established activities within the school felt supported as well with the purchase of new equipment.

Without the support of the Kiwisport budget, it would be financially difficult to ensure that our extra-curricular programme could run effectively and this funding is a direct reflection on the number of students who participate in sport at Michael School.