

Michael Park School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

For the year ended 31 December 2023

Name	Position	How position Gained	Term Expired/Expires
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
Marcus Bird	Treasurer	Co opted	2025
Alex Geng	Student Rep	Elected	2023
Ben Edward	Student Rep	Elected	2024
Melanie Woodham	RSST Rep		2025
Aliona Valyashko	Staff Rep	Elected	2024

Michael Park School

Annual Financial Statements - For the year ended 31 December 2023

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Michael Park School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 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

31 May 2024

Date:

Desmond Pemerika

Full Name of Principal

DocuSigned by:
Desmond Pemerika
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Signature of Principal

31 May 2024

Date:

Michael Park School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,001,180	3,667,715	3,775,600
Locally Raised Funds	3	738,382	670,090	751,410
Use of Proprietor's Land and Buildings		1,800,000	828,000	1,800,000
Interest		32,556	3,000	6,046
Kindergarten	4	808,074	-	802,322
Total Revenue		7,380,192	5,168,805	7,135,378
Expense				
Locally Raised Funds	3	136,282	94,940	124,741
Kindergarten	4	854,582	-	809,131
Learning Resources	5	3,752,521	3,573,498	3,434,064
Administration	6	505,840	457,987	488,416
Interest		3,081	900	2,090
Property	7	2,074,858	1,080,629	2,051,607
Loss on Disposal of Property, Plant and Equipment		218	-	799
Total Expense		7,327,382	5,207,954	6,910,848
Net Surplus / (Deficit) for the year		52,810	(39,149)	224,530
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		52,810	(39,149)	224,530

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 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January	1,195,942	1,195,942	954,985
Total comprehensive revenue and expense for the year	52,810	(39,149)	224,530
Contribution - Furniture and Equipment Grant	73,392	-	16,427
Equity at 31 December	1,322,144	1,156,793	1,195,942
Accumulated comprehensive revenue and expense	1,322,144	1,156,793	1,195,942
Equity at 31 December	1,322,144	1,156,793	1,195,942

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,000,846	1,003,274	963,361
Accounts Receivable	9	310,330	330,200	322,860
Prepayments		30,177	35,000	31,751
Investments	10	154,021	-	-
		<u>1,495,374</u>	<u>1,368,474</u>	<u>1,317,972</u>
Current Liabilities				
GST Payable		35,303	20,000	20,888
Accounts Payable	12	449,133	406,000	400,215
Revenue Received in Advance	13	82,837	45,000	41,805
Finance Lease Liability	14	15,074	10,000	4,771
		<u>582,347</u>	<u>481,000</u>	<u>467,679</u>
Working Capital Surplus/(Deficit)		913,027	887,474	850,293
Non-current Assets				
Property, Plant and Equipment	11	456,854	276,019	350,019
		<u>456,854</u>	<u>276,019</u>	<u>350,019</u>
Non-current Liabilities				
Finance Lease Liability	14	47,737	6,700	4,370
		<u>47,737</u>	<u>6,700</u>	<u>4,370</u>
Net Assets		<u><u>1,322,144</u></u>	<u><u>1,156,793</u></u>	<u><u>1,195,942</u></u>
Equity		<u><u>1,322,144</u></u>	<u><u>1,156,793</u></u>	<u><u>1,195,942</u></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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,029,994	865,248	1,061,100
Locally Raised Funds		777,308	661,912	681,501
Kindergarten		808,074	-	802,322
International Students		35,466	9,503	4,823
Goods and Services Tax (net)		14,415	(888)	(4,683)
Payments to Employees		(1,692,712)	(769,274)	(1,536,293)
Payments to Suppliers		(656,342)	(690,139)	(756,424)
Interest Paid		(3,081)	(900)	(2,090)
Interest Received		32,049	2,892	5,955
Net cash from/(to) Operating Activities		345,171	78,354	256,211
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(175,371)	(40,000)	(81,117)
Purchase of Investments		(154,021)	-	-
Net cash from/(to) Investing Activities		(329,392)	(40,000)	(81,117)
Cash flows from Financing Activities				
Furniture and Equipment Grant		73,392	-	16,427
Finance Lease Payments		(51,686)	1,559	(27,658)
Net cash from/(to) Financing Activities		21,706	1,559	(11,231)
Net increase/(decrease) in cash and cash equivalents		37,485	39,913	163,863
Cash and cash equivalents at the beginning of the year	8	963,361	963,361	799,498
Cash and cash equivalents at the end of the year	8	1,000,846	1,003,274	963,361

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

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 2023 to 31 December 2023 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.

Useful lives of property, plant and equipment

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

Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

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 14. Future operating lease commitments are disclosed in note 19.

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 not received in cash by the School as 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 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.

Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

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 School's 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 material.

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	5-20 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 2023

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 asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on 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 and annual leave earned, by non teaching staff, 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 international students, student funds and principal's wellbeing funds where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are 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.

o) Funds Held for Capital Works

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

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

Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

p) 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 School carries out painting maintenance of the whole school over a 7-10 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.

q) 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 or loss on derecognition are recognised in surplus or deficit.

r) 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.

s) Budget Figures

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

t) 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 2023

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,025,378	851,248	1,043,240
Teachers' Salaries Grants	2,971,186	2,802,467	2,714,500
Other Government Grants	4,616	14,000	17,860
	<u>4,001,180</u>	<u>3,667,715</u>	<u>3,775,600</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	223,341	205,976	227,602
Curriculum related Activities - Purchase of goods and services	500,235	451,114	506,456
Trading	13	7,400	187
Fundraising & Community Grants	-	500	-
International Student Fees	14,793	5,100	17,165
	<u>738,382</u>	<u>670,090</u>	<u>751,410</u>
Expense			
Extra Curricular Activities Costs	136,003	87,540	123,574
Trading	-	7,400	-
International Student - Other Expenses	279	-	1,167
	<u>136,282</u>	<u>94,940</u>	<u>124,741</u>
Surplus / (Deficit) for the year Locally Raised Funds	<u>602,100</u>	<u>575,150</u>	<u>626,669</u>

During the year, the School hosted 3 International students (2022:4)

Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

4. Kindergarten Revenue and Expense

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Kindergarten Financial Performance			
Revenue			
Proprietors Contribution	808,074	-	802,322
	808,074	-	802,322
Expense			
Administration	8,501	-	12,360
Property	32,943	-	45,401
Employee Benefits - Salaries	813,138	-	751,370
	854,582	-	809,131
<i>Surplus / (Deficit) for the year Kindergarten</i>	(46,508)	-	(6,809)

5. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	163,983	197,073	186,617
Equipment Repairs	6,666	7,200	6,717
Information and Communication Technology	37,944	39,700	39,197
Library Resources	5,860	6,708	7,241
Employee Benefits - Salaries	3,427,884	3,182,017	3,070,169
Staff Development	41,864	20,800	23,112
Depreciation	68,320	120,000	101,011
	3,752,521	3,573,498	3,434,064

6. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	10,140	11,316	9,840
Board Fees	4,800	4,400	4,435
Board Expenses	37,874	26,550	26,195
Communication	5,308	10,200	9,769
Consumables	4,918	7,100	6,552
Operating Leases	31,754	45,000	18,140
Legal Fees	2,000	2,000	800
Other	12,746	14,850	31,025
Employee Benefits - Salaries	383,690	325,942	370,397
Insurance	4,570	1,383	3,463
Service Providers, Contractors and Consultancy	8,040	9,246	7,800
	505,840	457,987	488,416

Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

7. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	86,936	83,100	82,412
Grounds	10,170	5,000	4,149
Heat, Light and Water	59,457	57,900	55,930
Repairs and Maintenance	42,393	31,000	45,855
Use of Land and Buildings	1,800,000	828,000	1,800,000
Security	6,030	5,800	5,750
Employee Benefits - Salaries	69,872	69,829	57,511
	<u>2,074,858</u>	<u>1,080,629</u>	<u>2,051,607</u>

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

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	1,000,846	1,003,274	963,361
Cash and cash equivalents for Statement of Cash Flows	<u>1,000,846</u>	<u>1,003,274</u>	<u>963,361</u>

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	49,770	85,000	83,130
Interest Receivable	599	200	92
Teacher Salaries Grant Receivable	259,961	245,000	239,638
	<u>310,330</u>	<u>330,200</u>	<u>322,860</u>
Receivables from Exchange Transactions	50,369	85,200	83,222
Receivables from Non-Exchange Transactions	259,961	245,000	239,638
	<u>310,330</u>	<u>330,200</u>	<u>322,860</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	154,021	-	-
Total Investments	<u>154,021</u>	<u>-</u>	<u>-</u>

Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building improvements - Crown	20,391	30,676	-	-	(2,718)	48,349
Furniture and Equipment	268,993	38,468	-	-	(41,485)	265,976
Information and Communication Technology	8,612	36,825	-	-	(6,973)	38,464
Leased Assets	12,073	63,070	-	-	(11,386)	63,757
Library Resources	39,950	6,333	(217)	-	(5,758)	40,308
Balance at 31 December 2023	350,019	175,372	(217)	-	(68,320)	456,854

The net carrying value of furniture and equipment held under a finance lease is \$63,757 (2022: \$12,073)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building improvements - Crown	57,861	(9,512)	48,349	27,185	(6,794)	20,391
Furniture and Equipment	1,170,393	(904,417)	265,976	1,131,923	(862,930)	268,993
Information and Communication Technology	507,825	(469,361)	38,464	470,999	(462,387)	8,612
Leased Assets	150,342	(86,585)	63,757	218,236	(206,163)	12,073
Library Resources	197,258	(156,950)	40,308	191,968	(152,018)	39,950
Balance at 31 December 2023	2,083,679	(1,626,825)	456,854	2,040,311	(1,690,292)	350,019

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	41,200	38,000	43,784
Accruals	10,333	10,000	9,840
Banking Staffing Overuse	14,002	-	-
Employee Entitlements - Salaries	310,877	290,000	283,487
Employee Entitlements - Leave Accrual	72,721	68,000	63,104
	449,133	406,000	400,215
Payables for Exchange Transactions	449,133	406,000	400,215
	449,133	406,000	400,215

The carrying value of payables approximates their fair value.

Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
International Student Fees in Advance	36,270	20,000	15,597
Other Revenue in Advance	46,567	25,000	26,208
	<u>82,837</u>	<u>45,000</u>	<u>41,805</u>

14. Finance Lease Liability

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

Minimum lease payments payable:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	20,164	15,090	5,367
Later than One Year and no Later than Five Years	56,034	14,998	4,670
Future Finance Charges	(13,388)	(13,388)	(896)
	<u>62,810</u>	<u>16,700</u>	<u>9,141</u>
Represented by			
Finance Lease Liability - Current	15,074	10,000	4,771
Finance Lease Liability - Non current	47,737	6,700	4,370
	<u>62,811</u>	<u>16,700</u>	<u>9,141</u>

15. Related Party Transactions

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

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

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.

Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

16. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,800	4,335
<i>Leadership Team</i>		
Remuneration	627,423	569,310
Full-time equivalent members	5	5
Total key management personnel remuneration	632,223	573,645

There are 10 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance 2 members and Property 1 member meet 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:

	2023 Actual \$000	2022 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
Termination Benefits	-	-

Other Employees

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

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-125	16.00	8.00
	16.00	8.00

17. 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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023. (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

19. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has entered into no contract agreements for capital works (2022: Nil)

(b) Operating Commitments

As at 31 December 2023, the Board has no operating commitments (2022: Nil)

20. Financial Instruments

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	1,000,846	1,003,274	963,361
Receivables	310,330	330,200	322,860
Investments - Term Deposits	154,021	-	-
Total financial assets measured at amortised cost	<u>1,465,197</u>	<u>1,333,474</u>	<u>1,286,221</u>
Financial liabilities measured at amortised cost			
Payables	449,133	406,000	400,215
Finance Leases	62,811	16,700	9,141
Total financial liabilities measured at amortised cost	<u>511,944</u>	<u>422,700</u>	<u>409,356</u>

21. Events After Balance Date

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

22. 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 2023

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 17, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 4 June 2024. 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.

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, statement of variance, compliance with good employer requirements 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.

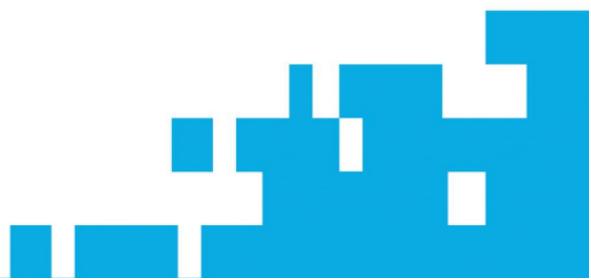
Independence

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.

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping horizontal stroke extending to the right.

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





2023 Annual Plan Variance Report

NCEA Level 2	Target (%)	Jun	Aug*	Sep	Nov*		2023
Class 11 (Year 12) students gaining Level 2	83	83	83	83	83	<input checked="" type="checkbox"/>	97%
Class 11 Māori students gaining Level 2	67	67	67	67	67	<input checked="" type="checkbox"/>	67%
Class 11 Pasifika students gaining Level 2	100	100	100	100	100	<input checked="" type="checkbox"/>	100%
NCEA Level 3	Target (%)	Jun	Aug*	Sep	Nov*		2023
Class 12 (Year 13) students gaining Level 3	91	82	82	82	82	<input checked="" type="checkbox"/>	100%
Class 12 Māori students gaining Level 3	100	100	100	100	100	<input checked="" type="checkbox"/>	100%
Class 12 Pasifika students attaining Level 3	100	100	100	100	100	<input checked="" type="checkbox"/>	100%
University Entrance	Target (%)	Jun	Aug*	Sep	Nov*		2023
Class 12 students gaining UE	82	80	70	70	76	<input checked="" type="checkbox"/>	95%
Class 12 Māori students gaining UE	100	100	100	100	100	<input checked="" type="checkbox"/>	100%
Class 12 Pasifika students attaining UE	50	50	50	50	50	<input checked="" type="checkbox"/>	100%
Endorsements	Target (%)	Jun	Aug*	Sep	Nov*		2023
Class 11 students gaining NCEA Level 2 endorsement	39	33	33	33	33	<input checked="" type="checkbox"/>	39%
Class 12 students gaining NCEA Level 3 endorsement	59	50	45	45	50	<input checked="" type="checkbox"/>	64%

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 them 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

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 using culturally responsive (localised) curriculum throughout the school. Development of main lesson and culturally responsive curriculum content throughout the school	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"> ● Learners develop knowledge and skills through learning within real world contexts and are enabled to understand the relevance of the subject to their lives. ● Learners are enabled to develop clearly defined learning goals. ● Learners have input into contexts and can make choices about how they demonstrate their understanding. 		Achievement expectations have been attached to main lessons throughout the lower school. They will be used to support literacy and numeracy in classes 4-7, this year. The high school curriculum was completed in November 2023, high school teachers have been working online with the Steiner high school teachers in NZ to establish assessment criteria and provide feedback to the fellowship for consideration.
High School course selections enable authentic futures.	Ensure students are in courses relevant to their planned career pathway.		Individual meetings were carried out last year and at the beginning of 2024 with all Class 10, 11 & 12 students to confirm course selections for this year.
Establish a student feedback system whereby student voice data is gathered about every course.	Engagement will be tracked through student survey and observation data.		Class 6-12 survey results for formative assessment and kahui whetu were analysed and shared with staff and students. Lower School: Teachers are keeping records (Class 1 & 2), and providing students self-assessment sheets (Class 3-7)

Differentiation	Expected Outcomes	<input checked="" type="checkbox"/> <input checked="" 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"/>	<p>Differentiated learning programmes for students have come out of the collaborative staff meetings.</p> <p>Shared moderation of e-AsTtle writing, PAT's, common assessment tasks and internal assessments is common practice throughout the school.</p>
<p>Curriculum documentation reflects a commitment to differentiating learning for all students.</p>	<p>Unit planning includes a differentiated approach.</p> <p>Formative practices are used to differentiate lessons and the needs of learners.</p>	<input checked="" type="checkbox"/>	<p>Consistency of planning templates and documentation is being seen in high school curriculum departments.</p> <p>SENCO regularly updates HS & LS Individual Education Plan (IEP) and strategies for students as the context of their learning changes.</p>
<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.</p> <p>Learners report agency in their learning.</p> <p>Formative assessment is used to inform class discussions.</p>	<input checked="" type="checkbox"/>	<p>A formative assessment survey was completed by C5-12 students. Findings were shared with staff, to assist with purposeful strategies to support learning and engagement.</p>
<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"/>	<p>Coaching leadership workshops were carried out during lower school staff meetings last year as a way of improving conversations and promoting leadership in the school.</p>

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
Staff and students are consulted on what contributes to their well-being and how it could be further supported.	Factors impacting well-being are clearly identified. <ul style="list-style-type: none"> ● Ānahera (the Angels) ● “What are wellbeing needs?” What is our staff perception of this question? 		Co-constructed recommendations that were identified in 2022 were carried out again as a result of the discussions from last year: <ul style="list-style-type: none"> o sports in the gymnasium during breaks o special character workshops for staff o school paying for play tickets for staff & families o Release days for LS staff to write reports o Whole school weekly staff meetings o End of year lunch for staff offsite
PLD for staff on restorative practices and how to maintain classroom routines and expectations. Clearly communicate pastoral processes to support teachers maintaining positive learning environments.	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. Observations of lessons show implementation of routines and expectations. Pastoral processes are clearly communicated and visible to staff.		Pastoral processes: PLD sessions were carried out last year in staff meetings covering scenarios of pastoral incidents, how to address it and how to follow up afterwards. Pastoral steps are being followed and monitored and logged onto the Edge
High School students learn practical steps to manage their time during hui ako lessons.	Students will be able to discuss their time management strategies and how this links to their well-being with their kaiako and/or Melanie.		Overview of subjects as well as an individual class resource pack was developed and distributed throughout the high school Kaiako utilised 2-3 lessons each term to provide students with meaningful activities Next steps for this year, the activities can provide a base for kaiako mentoring and high school interviews.

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

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 checked="" type="checkbox"/>	Analysis of Variance
Staff will continue to develop culturally responsive pedagogy through professional learning.	Staff will be equipped to embed culturally responsive pedagogy into their teaching and learning practice. This will be evident in teacher practice in the classroom. Students will feel that their language, culture and identity is valued and integrated within the course content and each classroom. Teachers will be empowered to share their knowledge of culturally responsive pedagogy.	<input checked="" type="checkbox"/>	Staff meetings focused on culturally responsive pedagogy. 4 staff took up the opportunity to carry out an online te reo course, 4 additional colleagues have signed on for this year. Additional material has been created for teachers to support the use of te reo in the classroom.
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"/>	New meeting format has enabled opportunities of collaborative conversations, special character PLD & book studies to be carried out. Feedback from staff has been positive. Student voice is being organised through students council

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>		<p>Purposeful mentoring conversations with every student in C10-12 was carried out with our Horizon co-ordinator to assist with their individual learning programs.</p> <p>Pastoral conversations and mentoring was regularly carried out with kaiako throughout high school.</p>
Student achievement will be closely tracked.	<p>Increase in student engagement. Ongoing high school mentoring conversations with kaiako 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>		<p>Student achievement was monitored and discussed at the high school qualification (HSQC) meetings. Strategies to support students' next steps are communicated with parents and staff as soon as issues arise.</p>
Endorsement group identified and tracked.	<p>Improved level of endorsements.</p>		<p>Endorsement cohort were identified and supported throughout the year</p>
UE pathways tracking, explicit tracking of students' courses.	<p>Improved UE Achievement rates. Increase in conversations with students in Class 8, 9 and 10 and about Pathways and subject courses.</p>		<p>HSQC have overseen tracking of Class 11 & 12 students. The Horizon coordinator followed up with all students and informed parents of students' progress throughout the year.</p>
Each student is supported with course selection and school/career pathways.	<p>Students will be in a meaningful course which will enable them to pursue their pathway within and out of school.</p>		<p>All senior students were supported with 1:1 guidance regarding course selection and future pathways. Student course selections are shared with parents and issues are worked through pragmatically</p>

Whānau and Community Engagement:

Actions	Expected Outcomes	<input checked="" 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"/>	School wide events are communicated weekly through the flyer and specific notifications to parents and students are communicated via EDGE. Co-curricular, class events, school events and student achievements are celebrated and highlighted in our weekly flyer that is uploaded to our website.
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"/>	Same as above
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"/>	Whanau hui have taken place in term 2, 3 & 4. Purposeful dialogue and conversations have come out of each meeting that has provided initiatives to follow up
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"/>	Whānau contributed to the strategic consultations that were carried out last year that helped to form our 2024-2026 strategic plan.



Kiwi Sport 2023

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023, the school received a total Kiwisport funding of \$6,550.91 (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.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Following our school policies (A primary objective of the Michael Park School board is to) ensures that (the school) Michael Park is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 (s.127) and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1)
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be "good employers", that is: <ul style="list-style-type: none"> ● to maintain, and comply with the school's Equal Employment Opportunities policy, and ● to include in the annual report a summary of the year's compliance.
How do you practise impartial selection of suitably qualified persons for appointment?	Candidates are evaluated according to their experience, the needs of our students and school, the job description, the strengths they bring and referee reports (in alignment with our EEO Policy)
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	This will be considered when interviewing a candidate for a position within our school. Regular discussions with staff and encouragement to further develop their own knowledge or seek PLD opportunities to upskill themselves to be the best version of themselves that they can be. This approach will then benefit the ākonga in their classroom.
How have you enhanced the abilities of individual employees?	We have allocated operation funding to support teachers PLD opportunities and encourage them to be proactive and seek out these opportunities to strengthen areas of weakness or further develop areas of strength
How are you recognising the employment requirements of women?	We are primarily a staff of women: <ul style="list-style-type: none"> ● Maternity Leave provisions ● Sick leave provision for dependents ● Personal amenities for women ● Allowing dependents to come to work when needed ● Respecting cultural boundaries
How are you recognising the employment requirements of persons with disabilities?	In 2023 we did not have any staff with physical disabilities however we have: <ul style="list-style-type: none"> ● disabled toilets ● wheel-chair access to every area of the school ● ability to allow a disabled car park space if needed

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?		No

Completed by: Desmond Pemerika, Principal, Michael Park School.