

Michael Park School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

For the year ended 31 December 2024

Name	Position	How position Gained	Term Expired/Expires
Desmond Pemerika	Principal	Appointed	
Natasha Newton	Presiding Chair	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
Ben Edward	Student Rep	Elected	2024
Amberley Doo	Student Rep	Elected	2025
Sam Marsh	RSST Rep		2025
Aliona Valyashko	Staff Rep	Elected	2024
Sanjay Theodore	Parent Rep	Co opted	2025



Michael Park School

Annual Financial Statements - For the year ended 31 December 2024

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Michael Park School
Statement of Responsibility
For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.


The School's 2024 financial statements are authorised for issue by the Board.

Marcus Bird
Full Name of Presiding Member


Signature of Presiding Member

03 June 2025
Date:

Desmond Pemerika
Full Name of Principal


Signature of Principal

03 June 2025
Date:



Michael Park School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	3,832,193	3,905,653	4,001,180
Locally Raised Funds	3	868,465	777,986	738,382
Use of Proprietor's Land and Buildings		1,800,000	828,000	1,800,000
Interest		45,157	22,000	32,556
Kindergarten	4	891,461	-	808,074
Total Revenue		7,437,276	5,533,639	7,380,192
Expense				
Locally Raised Funds	3	185,593	87,540	136,282
Kindergarten	4	892,566	-	854,582
Learning Resources	5	3,586,938	3,810,150	3,752,521
Administration	6	550,080	514,812	505,840
Interest		5,608	3,200	3,081
Property	7	2,080,200	1,104,457	2,074,858
Loss on Disposal of Property, Plant and Equipment		1,334	-	218
Total Expense		7,302,319	5,520,159	7,327,382
Net Surplus / (Deficit) for the year		134,957	13,480	52,810
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		134,957	13,480	52,810

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,322,144	1,322,144	1,195,942
Total comprehensive revenue and expense for the year		134,957	13,480	52,810
Contribution - Furniture and Equipment Grant		57,520	-	73,392
Equity at 31 December		1,514,621	1,335,624	1,322,144
Accumulated comprehensive revenue and expense		1,514,621	1,335,624	1,322,144
Equity at 31 December		1,514,621	1,335,624	1,322,144

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	937,086	1,127,749	1,000,846
Accounts Receivable	9	372,249	331,000	310,330
Prepayments		17,464	32,000	30,177
Investments	10	358,406	154,021	154,021
		<u>1,685,205</u>	<u>1,644,770</u>	<u>1,495,374</u>
Current Liabilities				
GST Payable		12,520	35,000	35,303
Accounts Payable	12	454,654	507,000	449,133
Revenue Received in Advance	13	88,334	85,000	82,837
Finance Lease Liability	14	16,453	30,000	15,074
		<u>571,961</u>	<u>657,000</u>	<u>582,347</u>
Working Capital Surplus/(Deficit)		1,113,244	987,770	913,027
Non-current Assets				
Property, Plant and Equipment	11	441,213	397,854	456,854
		<u>441,213</u>	<u>397,854</u>	<u>456,854</u>
Non-current Liabilities				
Finance Lease Liability	14	39,836	50,000	47,737
		<u>39,836</u>	<u>50,000</u>	<u>47,737</u>
Net Assets		<u><u>1,514,621</u></u>	<u><u>1,335,624</u></u>	<u><u>1,322,144</u></u>
Equity		<u><u>1,514,621</u></u>	<u><u>1,335,624</u></u>	<u><u>1,322,144</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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,025,524	968,339	1,029,994
Locally Raised Funds		764,938	751,089	777,308
Kindergarten		891,461	891,461	808,074
International Students		87,995	65,100	35,466
Goods and Services Tax (net)		(22,783)	(303)	14,415
Payments to Employees		(1,836,741)	(1,816,750)	(1,692,712)
Payments to Suppliers		(784,776)	(677,243)	(656,342)
Interest Paid		(5,608)	(3,200)	(3,081)
Interest Received		36,540	21,599	32,049
Net cash from/(to) Operating Activities		156,550	200,092	345,171
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(1,334)	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(55,941)	(56,000)	(175,371)
Purchase of Investments		(204,385)	-	(154,021)
Net cash from/(to) Investing Activities		(261,660)	(56,000)	(329,392)
Cash flows from Financing Activities				
Furniture and Equipment Grant		57,520	-	73,392
Finance Lease Payments		(16,170)	(17,189)	(51,686)
Net cash from/(to) Financing Activities		41,350	(17,189)	21,706
Net increase/(decrease) in cash and cash equivalents		(63,760)	126,903	37,485
Cash and cash equivalents at the beginning of the year	8	1,000,846	1,000,846	963,361
Cash and cash equivalents at the end of the year	8	937,086	1,127,749	1,000,846

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 2024

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 statements have been prepared for the period 1 January 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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 2024

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 2024

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 are 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	2-20 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value



Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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, 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 the 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 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 2024

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 the 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 2024

2. Government Grants

Government Grants - Ministry of Education
Teachers' Salaries Grants
Other Government Grants

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
1,054,604	995,611	1,025,378
2,770,399	2,902,042	2,971,186
7,190	8,000	4,616
3,832,193	3,905,653	4,001,180

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
International Student Fees

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
227,513	235,258	223,341
598,067	517,128	500,235
-	-	13
-	500	-
42,885	25,100	14,793
868,465	777,986	738,382

Expense

Extra Curricular Activities Costs
International Student - Other Expenses

169,985	87,540	136,003
15,608	-	279
185,593	87,540	136,282

Surplus / (Deficit) for the year Locally Raised Funds

682,872	690,446	602,100
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4. Kindergarten Revenue and Expense

Revenue

Proprietors Contribution

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
891,461	-	808,074
891,461	-	808,074

Expense

Property
Employee Benefits Salaries
Administration

25,721	-	32,943
861,854	-	813,138
4,991	-	8,501
892,566	-	854,582

Surplus / (Deficit) for the year Kindergarten

(1,105)	-	(46,508)
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Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

5. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	169,969	187,996	163,983
Information and Communication Technology	34,942	39,800	37,944
Employee Benefits - Salaries	3,252,882	3,422,766	3,427,884
Staff Development	39,139	26,380	41,864
Depreciation	81,230	120,000	68,320
Other Learning Resources	8,776	13,208	12,526
	<u>3,586,938</u>	<u>3,810,150</u>	<u>3,752,521</u>

6. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	14,560	12,500	10,140
Board Fees and Expenses	27,785	30,150	42,674
Operating Leases	12,550	34,200	31,754
Legal Fees	6,700	2,000	2,000
Other Administration Expenses	37,120	31,350	22,972
Employee Benefits - Salaries	438,370	390,216	383,690
Insurance	4,355	4,460	4,570
Service Providers, Contractors and Consultancy	8,640	9,936	8,040
	<u>550,080</u>	<u>514,812</u>	<u>505,840</u>

7. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Heat, Light and Water	60,229	60,600	59,457
Repairs and Maintenance	58,973	38,500	42,393
Use of Land and Buildings	1,800,000	828,000	1,800,000
Employee Benefits - Salaries	57,400	72,319	69,872
Other Property Expenses	103,598	105,038	103,136
	<u>2,080,200</u>	<u>1,104,457</u>	<u>2,074,858</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.



Michael Park School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2024

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	937,086	1,127,749	1,000,846
Cash and cash equivalents for Statement of Cash Flows	937,086	1,127,749	1,000,846

Of the \$937,086 Cash and Cash Equivalents, \$88,334 of Revenue Received in Advance is held by the School, as disclosed in note 13.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	107,069	50,000	49,770
Interest Receivable	9,216	1,000	599
Teacher Salaries Grant Receivable	255,964	280,000	259,961
	372,249	331,000	310,330
Receivables from Exchange Transactions	116,285	51,000	50,369
Receivables from Non-Exchange Transactions	255,964	280,000	259,961
	372,249	331,000	310,330

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	358,406	154,021	154,021
Total Investments	358,406	154,021	154,021



Michael Park School
Notes to the Financial Statements (cont'd)
For the year ended 31 December 2024

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building improvements - Proprietor	48,349	-	-	-	(5,786)	42,563
Furniture and Equipment	265,976	37,335	-	-	(39,195)	264,116
Information and Communication Technology	38,464	13,289	-	-	(12,646)	39,107
Leased Assets	63,757	9,648	-	-	(17,900)	55,505
Library Resources	40,308	6,649	(1,332)	-	(5,703)	39,922
	456,854	66,921	(1,332)	-	(81,230)	441,213

The net carrying value of furniture and equipment held under a finance lease is \$55,505 (2023: \$63,757)

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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building improvements - Proprietor	57,861	(15,298)	42,563	57,861	(9,512)	48,349
Furniture and Equipment	1,177,517	(913,401)	264,116	1,170,393	(904,417)	265,976
Information and Communication Technology	516,908	(477,801)	39,107	507,825	(469,361)	38,464
Leased Assets	159,990	(104,485)	55,505	150,342	(86,585)	63,757
Library Resources	197,380	(157,458)	39,922	197,258	(156,950)	40,308
	2,109,656	(1,668,443)	441,213	2,083,679	(1,626,825)	456,854

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	47,978	48,000	41,200
Accruals	9,707	12,000	10,333
Banking Staffing Overuse	-	15,000	14,002
Employee Entitlements - Salaries	320,774	350,000	310,877
Employee Entitlements - Leave Accrual	76,195	82,000	72,721
	454,654	507,000	449,133
Payables for Exchange Transactions	454,654	507,000	449,133
	454,654	507,000	449,133

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 2024

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	36,270
International Student Fees in Advance	45,110	40,000	-
Other Revenue in Advance	43,224	45,000	46,567
	<u>88,334</u>	<u>85,000</u>	<u>82,837</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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	20,917	34,000	20,164
Later than One Year and no Later than Five Years	51,038	61,000	56,034
Future Finance Charges	(15,666)	(15,000)	(13,387)
	<u>56,289</u>	<u>80,000</u>	<u>62,811</u>
Represented by			
Finance lease liability - Current	16,453	30,000	15,074
Finance lease liability - Non current	39,836	50,000	47,737
	<u>56,289</u>	<u>80,000</u>	<u>62,811</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 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'.

During the year the school made a donation of \$2,200 to Aliona Valaushko. She is a trustee of Auckland Science/Technology. Rudolf Steiner Schools Trust is a related party to Michael Park School(MPS) and the Michael Park Kindergarten. During the year all related party transactions took place in normal course of the business at arms length between Rudolf Steiner Trust and Micheal Park School and Michael Park Kindergarten.

The following transactions occurred with related parties:

Share of RSST expenses to MPS \$397,566 (2023:\$335,380) and Salaries paid to MPS \$891,461 (2023:\$788,385)



Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

16. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
Board Members Remuneration	4,450	4,800
Leadership Team Remuneration	521,681	627,423
Full-time equivalent members	4	5
Total key management personnel remuneration	526,131	632,223

There are 9 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 (3 members) and Property (2 members) committees 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	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	2024 FTE Number	2023 FTE Number
100-110	9.00	12.00
110-120	2.00	2.00
120-130	2.00	2.00
	13.00	16.00

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:

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-



Michael Park School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024. (Contingent liabilities and assets at 31 December 2023: 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

19. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board has entered into no contract agreements for capital works. (2023: Nil)

(b) Operating Commitments

As at 31 December 2024, the Board has no operating commitments. (2023: Nil)

20. Financial Instruments

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	937,086	1,127,749	1,000,846
Receivables	372,249	331,000	310,330
Investments - Term Deposits	358,406	154,021	154,021
Total financial assets measured at amortised cost	1,667,741	1,612,770	1,465,197
Financial liabilities measured at amortised cost			
Payables	454,654	507,000	449,133
Finance Leases	56,289	80,000	62,811
Total financial liabilities measured at amortised cost	510,943	587,000	511,944

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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Michael Park School (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 02 to 17, that comprise the *statement of financial position as at 31 December 2024, 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 2024*; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 03 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 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 is responsible for the other information. The other information comprises the information included on pages 1, 22 to 33, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.

Cameron Town

**Cameron Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand**

Kiwi Sport 2024

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2024, the school received a total Kiwisport funding of \$6,549.00 (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 2024.

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?	A primary objective of the Michael Park School board is to ensure that the school 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 2024 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 staff's own 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?	Yes	
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?	Yes	

Completed by: Desmond Pemerika, Principal, Michael Park School 20/03/2025.

2024 Annual Plan Variance Report

NCEA Level 2	Target (%)	September	November	 	2024
Class 11/year 12 cohort attaining Level 2	90	84%	84%		89%
NCEA Level 3	Target (%)	September	November	 	2024
All class 12/year 13 cohort attaining Level 3	91	86%	81%		86%
Class 12 Māori students attaining Level 3	100	100%	100%		100%
Class 12 Pasifika students attaining Level 3	100	100%	50%		100%
University Entrance	Target (%)	September	November	 	2024
Class 12 cohort attaining UE	87	76%	57%		76%
Class 12 Māori students attaining UE	100	100%	50%		67%
Class 12 Pasifika students attaining UE	100	50%	0%		67%
Endorsements	Target (%)	September	November	 	2024
Class 11 students gaining Level 2 endorsement	50	53%	47%		89%
Class 12 students gaining Level 3 endorsement	50	33%	47%		45%

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 Māori 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

Supporting student achievement remains our focus. 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
Actions			
<p>Strengthen authentic learning from Class 1 through to Class 12 using culturally responsive (localised) curriculum throughout the school.</p> <p>Development of main lesson and culturally responsive curriculum content throughout the school</p>	<p>Curriculum documentation reflects the following characteristics of authentic learning and culturally responsive material:</p> <ul style="list-style-type: none"> describes active student engagement in exploration and inquiry demonstrates that learning is centred on authentic, relevant, real-world tasks that are of interest to students values and integrates student language, culture and identity within the course content and in each classroom demonstrates that learning is closely connected to the world beyond the classroom 		<p>Purposeful work was carried out developing our High School curriculum. Teachers are referencing to our special character in the resources they have created. There continues to be a collaborative approach working alongside high school teachers from other Steiner schools in NZ.</p> <p>Student reflections at high school assemblies have seen a lift in the quality of what is being communicated and shown to their peers and teachers. Student feedback has been prominent to assist with the development of content moving forward.</p>
Differentiation			
<p>Teachers will collaborate to interpret 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 to inform their planning, meet the needs of each learner and identify students with learning needs.</p>		<p>Lower School & High School staff have appreciated the information provided by our SENCO who has worked in collaboration with parents and external agencies.</p>

Curriculum documentation reflects a commitment to differentiating learning for all students.	Unit planning includes a differentiated approach. Formative practices are used to differentiate lessons and the needs of learners.		Main lesson and subject planning templates have a section that identifies students who require differentiation with brief statements of support strategies to assist staff with their teaching and learning approach.
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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"> Ngā Ānāhera (the Angels) “What are wellbeing needs?” What is our staff perception of this question? Consultation provides actions for the school. Solutions are co-constructed with staff and enacted.		A student wellbeing survey was conducted among the middle and high school classes that identified recommendations to support student well-being. A staff wellbeing survey was not carried out.
High School students learn practical steps to manage their time during hui ako lessons.	<ul style="list-style-type: none"> Students will be able to discuss their time management strategies and how this links to their well-being with their kaiako and/or Melanie. 		Our Horizon coordinator met regularly with C10-12 students throughout the year to assist with their learning program and time management. Life Skills and Hauora themes have been integrated into specific main lessons for each cohort. Feedback from staff and students have been positive and have identified that standalone Huaroa main lessons are set for C8-C10 next year.

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 Māori and Pacific learners/disabled learners and those with learning support needs.

Priority 5: Meaningfully incorporate te reo Māori and tikanga Māori 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 mind set, and achievement of these students. For 2024 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		Analysis of Variance
Staff will continue to develop culturally responsive pedagogy through professional learning.	<ul style="list-style-type: none"> 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. <p>Teachers will be empowered to share their knowledge of culturally responsive pedagogy.</p>		C5-12 student voice survey was carried out in August. Themes were shared with staff. An online survey was sent to all parents & staff throughout the school as part of a combined survey for all Steiner schools throughout the country in August. The responses were shared at a whanau hui and at a faculty meeting.
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 during their professional learning conversation sessions to develop our kete of teaching strategies.		Faculty meetings during the term had a scheduled agenda twice a term of professional conversations where a cross section of the staff is grouped together to share the progress of their professional learning goal this year.

Student Engagement and Success:

Actions	Expected Outcomes		Analysis of Variance
Mentoring of Class 10 – 12 students will occur.	Improved submission rates. Achievement of high school students attains the school targets set.		Achievement data was updated throughout the year and drilled down to determine the next steps forward to support each student as well as providing a wider picture of academic tracking for each cohort.
Student achievement will be closely tracked.	Improved achievement rates and increase in student engagement. 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.		Students were aware of their achievement results; next steps were discussed with their Kaiako and the Horizon coordinator. HSQC oversaw the trends to determine purposeful actions were implemented to support students' progress.
Endorsement group identified and tracked.	Improved level of endorsements.		Achievement data throughout the year identified that the Level 3 cohort were not on track to attain the endorsement target. HSQC worked with teachers to implement purposeful actions to support students' progress. Unfortunately, the strategies were not successful.
UE pathways tracking, explicit tracking of students' courses.	Improved UE Achievement rates. Increase in conversations with students in Class 8, 9 and 10 and about Pathways and subject courses.		Achievement data throughout the year identified that the Level 3 cohort were not on track to attain the endorsement target. HSQC worked with teachers to implement purposeful actions to support students' progress. Unfortunately, the strategies were not successful.
Each student 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.		Meetings with the Horizon coordinator were carried with C10 & C11 students to support their elective options for 2025. This was reenforced with similar conversations by their kaitiaki.

Whānau and Community Engagement:

Actions	Expected Outcomes		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.		Termly class meetings throughout the kindergarten and school was carried out last year.
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. Identify success stories and create video clips to upload to our website.		The Friday flyer is our most reliable medium to communicate what is happening throughout our school, as well as highlighting events that are coming towards us. The kindergarten Panui has the same initiative of informing whānau of what is happening within the kindergartens and Rose Cottage.
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.		Advisory whanau hui is held each term. Follow up of actions points from previous meetings are shared and tabled. Minutes and action points sent out to whanau after each meeting.
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.		An online survey was sent to all parents throughout the school as part of a combined survey for all Steiner schools throughout the country in August. The responses were shared at a whanau hui.

Summary of 2024 NCEA, SCHOLARSHIP and UNIVERSITY ENTRANCE results for Michael Park School

2024 Level 3 NCEA attainment results

Year	NCEA L3 (%)	Nationally (%)
2024	86	68
2023	100	68
2022	84	68
2021	94	70
2020	90	72

2024 Level 3 University Entrance results

Year	UE (%)	Nationally (%)
2024	79	49
2023	96	48
2022	68	50
2021	88	51
2020	86	53

2024 Level 3 NCEA endorsement results

Year	Endorsed with Excellence or Merit (%)	Nationally (%)
2024	45	40
2023	64	40
2022	52	41
2021	81	44
2020	70	42

2024 Level 2 NCEA attainment results

Year	NCEA L2 (%)	Nationally (%)
2024	89	73
2023	97	73
2022	94	74
2021	90	77
2020	95	80

2024 Level 2 NCEA endorsement results

Year	Endorsed with Excellence or Merit (%)	Nationally (%)
2024	89	40
2023	38	39
2022	54	41
2021	57	45
2020	69	43

EXTERNAL SCHOLARSHIP RECIPIENTS			
2024	Leon Kment	• German, top scholar in New Zealand	
	Ben Edward	• Chemistry	
		• English	
2023	Bibi Miller	• English	
2022	Isla Keast	• Sculpture	
	Olivia Mckenna	• Painting	
2021	Mirabel Fraser-Eccleston	• Painting	
2020	Misaki Kameyama	• Japanese, outstanding scholar	
		• Chemistry, outstanding scholar	
		• Painting	
	Sadie Alexander	• Painting	
2019	Tian Zhuohong	• Calculus	
2017	Kalvin Fountain-Best	• English	

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 Māori and Pacific learners/disabled learners and those with learning support needs.

Priority 5: Meaningfully incorporate te reo Māori and tikanga Māori 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 mind set, and achievement of these students. For 2024 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		Analysis of Variance
Staff will continue to develop culturally responsive pedagogy through professional learning.	<ul style="list-style-type: none"> 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. <p>Teachers will be empowered to share their knowledge of culturally responsive pedagogy.</p>		C5-12 student voice survey was carried out in August. Themes were shared with staff. An online survey was sent to all parents & staff throughout the school as part of a combined survey for all Steiner schools throughout the country in August. The responses were shared at a whanau hui and at a faculty meeting.
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 during their professional learning conversation sessions to develop our kete of teaching strategies.		Faculty meetings during the term had a scheduled agenda twice a term of professional conversations where a cross section of the staff is grouped together to share the progress of their professional learning goal this year.