

Rosehill School

Annual Report for the year ended 31 December 2022

Ministry Number:	1472
Principal:	Gillian Hedley
School Address:	48-52 Rosehill Drive, Papakura
School Postal Address:	48-52 Rosehill Drive, Papakura, 2113
School Phone:	09-2984569
School Email:	principal@rosehill.school.nz
Service Provider:	Edtech Financial Services Ltd

ROSEHILL SCHOOL

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Mark Walsdorf	Presiding Member	Re-elected	2025
Gill Hedley	Principal		
Manpreet Dhaliwal	Deputy Presiding Member	Elected	2025
Mere Baker	Parent Rep	Elected	2025
Nane Lockington	Parent Rep	Elected	2025
Ian Webb	Parent Rep	Elected	2025
Kerrie Brunt	Staff Rep	Elected	2022
Tracey Gidman	Staff Rep	Elected	2025
Rachel Keating	BOT Secretary		

ROSEHILL SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Rosehill School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Mark Walsdorf

Full Name of Presiding Member

Gillian P. Hedley

Full Name of Principal

Signature of Presiding Member

Signature of Principal

8/6/23

Date:

8.6.23

Date:

Rosehill School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	14,317,579	11,127,559	13,473,950
Locally Raised Funds	3	30,614	13,000	48,425
Interest Income		78,073	10,500	21,108
Total Revenue		14,426,266	11,151,059	13,543,483
Expenses				
Locally Raised Funds	3	20,810	18,000	7,839
Learning Resources	4	11,840,620	10,071,235	11,337,637
Administration	5	596,614	274,794	344,634
Finance		5,824	11,500	5,559
Property	6	731,244	802,732	645,740
Loss on Disposal of Property, Plant and Equipment		162	-	44,909
		13,195,274	11,178,261	12,386,318
Net Surplus / (Deficit) for the year		1,230,992	(27,202)	1,157,165
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,230,992	(27,202)	1,157,165

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



Rosehill School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		<u>5,172,643</u>	<u>5,422,905</u>	<u>4,015,478</u>
Total comprehensive revenue and expense for the year		1,230,992	(27,202)	1,157,165
Contributions from the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		<u>6,403,635</u>	<u>5,395,703</u>	<u>5,172,643</u>
Accumulated comprehensive revenue and expense		6,403,635	5,395,703	5,172,643
Reserves		-	-	-
Equity at 31 December		<u>6,403,635</u>	<u>5,395,703</u>	<u>5,172,643</u>

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.



Rosehill School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	792,211	52,364	435,821
Accounts Receivable	8	752,386	489,382	923,664
GST Receivable		53,184	69,021	69,020
Prepayments		11,966	19,676	19,676
Investments	9	3,520,156	2,950,000	2,972,999
Funds Receivable for Capital Works Projects	15	525,642	-	334,593
		<u>5,655,545</u>	<u>3,580,443</u>	<u>4,755,773</u>
Current Liabilities				
Accounts Payable	11	974,840	643,508	860,476
Revenue Received in Advance	12	2,400	-	11,127
Provision for Cyclical Maintenance	13	49,184	42,349	17,444
Finance Lease Liability	14	28,759	38,685	38,685
Funds held for Capital Works Projects	15	8,163	-	253,878
		<u>1,063,346</u>	<u>724,542</u>	<u>1,181,610</u>
Working Capital Surplus/(Deficit)		4,592,199	2,855,901	3,574,163
Non-current Assets				
Property, Plant and Equipment	10	1,894,124	2,630,272	1,713,855
		<u>1,894,124</u>	<u>2,630,272</u>	<u>1,713,855</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	55,167	52,892	77,797
Finance Lease Liability	14	27,521	37,578	37,578
		<u>82,688</u>	<u>90,470</u>	<u>115,375</u>
Net Assets		<u><u>6,403,635</u></u>	<u><u>5,395,703</u></u>	<u><u>5,172,643</u></u>
Equity		<u><u>6,403,635</u></u>	<u><u>5,395,703</u></u>	<u><u>5,172,643</u></u>

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



Rosehill School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		7,207,778	7,436,197	6,780,621
Locally Raised Funds		30,614	148,000	173,312
Goods and Services Tax (net)		15,841	(84,021)	(85,630)
Payments to Employees		(27,038)	(388,293)	(254,959)
Payments to Suppliers		(5,564,038)	(5,311,229)	(5,285,708)
Interest Paid		(5,824)	(11,500)	(5,559)
Interest Received		58,595	8,651	19,663
Net cash from/(to) Operating Activities		1,715,928	1,797,805	1,341,740
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(162)	-	(44,909)
Purchase of Property Plant & Equipment (and Intangibles)		(336,762)	(979,834)	(64,344)
Purchase of Investments		(547,158)	(990,000)	(1,014,766)
Net cash from/(to) Investing Activities		(884,082)	(1,969,834)	(1,124,019)
Cash flows from Financing Activities				
Finance Lease Payments		(38,691)	(37,866)	(23,177)
Funds Administered on Behalf of Third Parties		(436,764)	(11,344)	(8,735)
Net cash from/(to) Financing Activities		(475,455)	(49,210)	(31,912)
Net increase/(decrease) in cash and cash equivalents		356,391	(221,239)	185,809
Cash and cash equivalents at the beginning of the year	7	435,821	273,603	250,012
Cash and cash equivalents at the end of the year	7	792,211	52,364	435,821

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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



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 20b.

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 in respect. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

2) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1) 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.

3) 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.

4) Accounts Receivable

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



g) Investments

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

h) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Board Owned Buildings	40 years
Furniture and equipment	5-15 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.



j) 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.

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

l) Revenue Received in Advance

Revenue received in advance relates to grants and other revenue received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

n) Funds held for Capital works

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

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

o) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services Received In-kind

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



2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	7,409,112	5,793,368	6,990,712
Teachers' Salaries Grants	6,421,553	4,800,000	6,081,229
Use of Land and Buildings Grants	459,998	519,191	397,321
Other Government Grants	26,916	15,000	4,688
	<u>14,317,579</u>	<u>11,127,559</u>	<u>13,473,950</u>

The school has opted in to the donations scheme for this year. Total amount received was \$43,650.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	9,950	-	1,080
Fees for Extra Curricular Activities	500	6,000	1,026
Fundraising & Community Grants	20,164	7,000	46,319
	<u>30,614</u>	<u>13,000</u>	<u>48,425</u>
Expenses			
Extra Curricular Activities Costs	20,505	15,000	6,528
Fundraising and Community Grant Costs	305	3,000	1,311
	<u>20,810</u>	<u>18,000</u>	<u>7,839</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>9,804</u>	<u>(5,000)</u>	<u>40,586</u>

I. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	103,192	113,135	124,888
Information and Communication Technology	68,224	77,000	75,249
Library Resources	2,436	4,000	1,790
Employee Benefits - Salaries	6,379,183	4,951,000	6,098,689
Staff Development	26,066	65,200	161,260
Resource/attached teacher costs	5,086,319	4,680,900	4,645,835
Depreciation	175,200	180,000	229,926
	<u>11,840,620</u>	<u>10,071,235</u>	<u>11,337,637</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,065	6,944	6,449
Board Fees	9,310	11,000	7,350
Board Expenses	12,152	14,100	9,101
Communication	14,177	15,250	13,295
Consumables	-	2,500	162
Other	370,995	23,500	94,075
Employee Benefits - Salaries	160,187	181,500	198,137
Insurance	16,443	14,000	8,604
Service Providers, Contractors and Consultancy	7,285	6,000	7,461
	<u>596,614</u>	<u>274,794</u>	<u>344,634</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	26,321	22,000	17,280
Consultancy and Contract Services	62,280	52,000	47,839
Cyclical Maintenance Provision	9,110	15,000	9,809
Grounds	2,299	3,000	494
Heat, Light and Water	38,023	39,910	33,709
Repairs and Maintenance	75,018	85,631	88,873
Use of Land and Buildings	459,998	519,191	397,321
Security	9,290	18,000	12,699
Employee Benefits - Salaries	48,905	48,000	37,716
	<u>731,244</u>	<u>802,732</u>	<u>645,740</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	792,211	52,364	435,821
Cash and cash equivalents for Statement of Cash Flows	<u>792,211</u>	<u>52,364</u>	<u>435,821</u>

Of the \$792,211 Cash and Cash Equivalents, \$8,163 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Interest Receivable	27,827	8,349	8,349
Banking Staffing Underuse	204,334	-	316,159
Teacher Salaries Grant Receivable	520,225	481,033	599,156
	<u>752,386</u>	<u>489,382</u>	<u>923,664</u>
Receivables from Exchange Transactions	27,827	8,349	8,349
Receivables from Non-Exchange Transactions	724,559	481,033	915,315
	<u>752,386</u>	<u>489,382</u>	<u>923,664</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	3,520,156	2,950,000	2,972,999
Total Investments	<u>3,520,156</u>	<u>2,950,000</u>	<u>2,972,999</u>



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	873,657	10,985	(1,145)	-	(28,097)	855,400
Furniture and Equipment	654,483	169,482	-	-	(76,758)	747,207
Information and Communication Technology	25,930	53,057	(28,097)	-	(12,914)	37,976
Motor Vehicles	92,435	132,174	-	-	(30,344)	194,265
Leased Assets	54,280	19,530	(823)	-	(25,415)	47,572
Library Resources	13,070	468	(162)	-	(1,672)	11,704
Balance at 31 December 2022	1,713,855	385,696	(30,227)	-	(175,200)	1,894,124

The net carrying value of equipment held under a finance lease is \$47,572 (2021: \$54,280).

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,128,535	(273,135)	855,400	1,118,696	(245,039)	873,657
Furniture and Equipment	1,461,591	(714,384)	747,207	1,292,109	(637,626)	654,483
Information and Communication Te-	315,686	(277,710)	37,976	290,727	(264,797)	25,930
Motor Vehicles	535,315	(341,050)	194,265	403,141	(310,706)	92,435
Leased Assets	211,952	(164,380)	47,572	193,245	(138,965)	54,280
Library Resources	40,432	(28,728)	11,704	40,465	(27,395)	13,070
Balance at 31 December	3,693,511	(1,799,387)	1,894,124	3,338,383	(1,624,528)	1,713,855

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	138,468	93,526	89,926
Accruals	13,686	6,742	6,742
Employee Entitlements - Salaries	757,250	481,033	701,601
Employee Entitlements - Leave Accrual	65,436	62,207	62,207
	974,840	643,508	860,476
Payables for Exchange Transactions	974,840	643,508	860,476
	974,840	643,508	860,476

The carrying value of payables approximates their fair value.



12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	11,127
Other revenue in Advance	2,400	-	-
	<u>2,400</u>	<u>-</u>	<u>11,127</u>

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	95,241	95,241	85,432
Increase to the Provision During the Year	9,110	15,000	9,809
Use of the Provision During the Year	-	(15,000)	-
Provision at the End of the Year	<u>104,351</u>	<u>95,241</u>	<u>95,241</u>
Cyclical Maintenance - Current	49,184	42,349	17,444
Cyclical Maintenance - Non current	55,167	52,892	77,797
	<u>104,351</u>	<u>95,241</u>	<u>95,241</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	32,250	38,685	38,685
Later than One Year and no Later than Five Years	27,206	37,578	37,578
Future Finance Charges	(3,176)	-	-
	<u>56,280</u>	<u>76,263</u>	<u>76,263</u>
Represented by			
Finance lease liability - Current	28,759	38,685	38,685
Finance lease liability - Non current	27,521	37,578	37,578
	<u>56,280</u>	<u>76,263</u>	<u>76,263</u>



15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Access Control	-	-	(7,350)	-	(7,350)
Acoustic Panels	-	-	(31,215)	-	(31,215)
Block 9 5YA Works	-	-	(8,435)	-	(8,435)
Block 9 Weathertightness	-	-	(5,240)	-	(5,240)
Main Block/Admin Roof	(41,292)	9,210	(2,449)	-	(34,531)
Playground	245,715	93,000	(342,414)	-	(3,699)
Pool Refurbishment	(203,335)	205,357	(254,633)	-	(252,611)
Canopy	(89,966)	-	(92,595)	-	(182,561)
Lawrence Block Lighting	8,163	-	-	-	8,163
Totals	(80,715)	307,567	(744,331)	-	(517,479)

Represented by:

Funds Held on Behalf of the Ministry of Education	8,163
Funds Receivable from the Ministry of Education	(525,642)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Main Block/Admin Roof	(41,292)	-	-	-	(41,292)
New Classroom Block	11,344	-	-	(11,344)	-
Playground	(7,650)	349,735	(96,370)	-	245,715
Pool Refurbishment	(34,382)	250,000	(418,953)	-	(203,335)
Canopy	-	-	(89,966)	-	(89,966)
Lawrence Block Lighting	-	8,163	-	-	8,163
Totals	(71,980)	607,898	(605,289)	(11,344)	(80,715)

Represented by:

Funds Held on Behalf of the Ministry of Education	253,878
Funds Receivable from the Ministry of Education	(334,593)

16. 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.



17. Remuneration

Key management personnel compensation

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

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i> Remuneration	9,310	7,350
<i>Leadership Team</i> Remuneration	969,044	931,494
Full-time equivalent members	8	8
Total key management personnel remuneration	978,354	938,844

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

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration	2022	2021
\$000	FTE Number	FTE Number
120 - 130	2	0
110 - 120	2	2
100 - 110	8	6
	12	8

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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



19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

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

TAPEC Wash-up Funding

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

20. Commitments

a) Capital Commitments

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

Capital commitments at 31 December 2021: nil)

b) Operating Commitments

As at 31 December 2022 the Board has not entered into new contracts.

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	792,211	52,364	435,821
Receivables	752,386	489,382	923,664
Investments - Term Deposits	3,520,156	2,950,000	2,972,999
Total Financial assets measured at amortised cost	5,064,753	3,491,746	4,332,484

Financial liabilities measured at amortised cost

Payables	974,840	643,508	860,476
Finance Leases	56,280	76,263	76,263
Total Financial Liabilities Measured at Amortised Cost	1,031,120	719,771	936,739



22. Events After Balance Date

Subsequent Events – Extreme Weather Events

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

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





INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ROSEHILL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Rosehill School (the School). The Auditor-General has appointed me, Matt Laing, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18 that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 8 June 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

Deloitte.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

Deloitte.

- 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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information including List of Board of Trustees, Statement of Responsibility, Analysis of Variance Report and KiwiSport Report, but does not include the financial statements, and our auditor's report thereon.

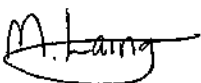
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

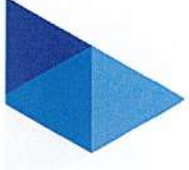
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Matt Laing
Partner
for Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand

Analysis of Variance Reporting



School Name:	Rosehill School	School Number: 1472
Strategic Aim:	<p>To raise literacy achievement levels of ākongā.</p> <p>As a specialist school, we have spent time researching and trialing literacy assessments with the aim of more accurately establishing the literacy levels of our learners who are at the very early stages of literacy development and for those who work within levels 1 and 2 of the NZC for extended time.</p> <p>As a result of this work we introduced the ABLES assessment. From these assessment results we became aware we needed a literacy programme that was designed specifically for these learners. After researching we settled on the 4 Block literacy programme and the related training package provided by Jane Farrall. All teachers participated in this and support to implement is ongoing. One block of the 4 Blocks focuses on letters and sounds. A survey of staff found that this was an area where teachers did not feel knowledgeable/confident.</p>	
Annual Aim:	<p>To ensure teachers can teach letters and sounds to ākongā at emergent level effectively so that all of our ākongā make appropriate progress in literacy.</p> <p>To provide quality literacy teaching to non- conventional and emergent learners.</p> <p>To ensure more conventional literacy learners have quality, balanced literacy programmes and make consistent progress.</p> <p>All ākongā achieve success in literacy and can apply literacy learning in everyday situations.</p>	
Target:	<p>Target learners at ABLES level C will make progress in letter and sound identification.</p> <p>Teachers will learn more about teaching emergent literacy</p> <p>Teachers will use additional assessments alongside ABLES to inform decision making around next steps for target learners.</p> <p>Target Action Plan- raising reading achievement levels for non-conventional ākongā (see additional TAG plan).</p>	
Baseline Data:	<p>Pre-data – Letter/sound assessments were completed in term 2.</p> <p>Post-data - Letter/sound assessments were completed in term 4.</p>	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Literacy Team shared Jane Farrall's PLD on Emergent Literacy - "Working with Letters and Sounds" Literacy team discussed Planning using the 4 block literacy model with all learning leaders. Shared at staff meeting Literacy Learning Leaders worked with target teachers and target students to support assessment and next steps The Literacy Team regularly reviewed and monitored target students 	<ul style="list-style-type: none"> Teachers developed greater confidence with teaching letters and sounds to emergent learners. Some evidence of more targeted planning using the 4 block literacy model Teachers of target students received some targeted support from Literacy Learning Leaders however a mid-year resignation ended more in-depth support. New strategies were implemented across some target classrooms – alternative pencils, alphabet flip charts Emergent Literacy PLD reflected in PLP goals Pre/post data gathered on target Emergent students. Students made some progress 	<ul style="list-style-type: none"> All teachers engaged with the PLD that was provided and developed their knowledge. ABLES data and Letter identification assessments was used to measure effectiveness in target students. Teacher confidence in planning for and teaching emergent literacy learners increased as evidenced by the teacher confidence survey data. 	<ul style="list-style-type: none"> Teachers are more aware of the tools available to support them with developing an emergent literacy programme for their learners. Teacher confidence in planning and teaching letters and sounds has an impact on learner outcomes. Adopting new approaches takes time and focused support. Teachers have extended the range of assessments used and were able to see small progress steps as a result. Targeted support from an expert teacher can support teacher development.

Planning for next year:

Staff changes have impacted the quality and consistency of support for teachers of target students as well as the monitoring and progress of the target students. In 2023 we will continue to focus on raising literacy achievement for our emergent learners. When teachers had consistent, expert support, aimed at the specific needs of their learners the progress of student accelerated.

We will provide on-going professional development across the school that consolidates and extends teacher knowledge of emergent and conventional literacy learning. We will focus on one aspect of the 4 Blocks model each term and provide targeted support on planning for teaching the 4 Blocks.

Post data shows significant gains for target students in the identification of letter names and sounds. At the commencement of the plan all target students were at the early stage of ABLES level C. At the end of year 2 were commencing Level D, 3 were in the middle of Level C and one was at the early stage of Level C. The progress of 2 students was above what was anticipated at the start of the plan.



ROSEHILL SCHOOL

Creating Inspiring Pathways for Real Life Success

He waihanga ara whakahihiri, kia angitu ai

March 17th 2023

Kiwisport Funding Report 2022

In 2022 the school received total Kiwisport funding of \$5,921.45 (GST exclusive). This funding was spent on a range of initiatives across the school. We have engaged with the Movewell program to increase physical activity across the school. This required a great deal of setting up for each classroom, with equipment storage trollies, large and small balls, cones and markers as well as hoops.

At our base school we focused on introducing some new sports, including Badminton and table tennis. We purchased rackets and paddles plus shuttles and balls, plus nets for our tables and court area. Both of these initiatives have been a huge hit with our students. As a result of the interest particularly in badminton, the school hired a court at the local badminton hall and gave student opportunities for practicing their new skills on professional sized (and lit) courts including some coaching sessions.

As a school we have been participating in several programs that have been supported by Kiwisports funding, including regular gymnastics sessions for multiple classes at the Pulman Recreation Centre and Jump-Jam which is happening at our base school, plus several satellite classes.

Lastly with our newly renovated pool, we have used some funding on equipment like flutter boards, diving toys and similar pool equipment in order to encourage great movement in the pool as well as to support essential swimming skills.

Gill Hedley
Principal

48-52 Rosehill Drive, Papakura 2113. Ph: 298 4569

Email: office@rosehill.school.nz www.rosehill.school.nz

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>Hauora is a school value and included in our strategic plan. Leadership team discuss staff hauora weekly. Action plans to support individual or groups are developed as needed and reviewed weekly.</i></p> <p><i>LT take time to connect with and talk to staff</i></p> <p><i>All staff have access to RAISE, and free vaccinations.</i></p> <p><i>Staff surveys are conducted annually. NZCER survey and school hauora survey results are discussed and used for future planning.</i></p> <p><i>Staff events are organised at least termly,</i></p> <p><i>Staff who are unwell or bereaved etc are contacted sent care packs etc,</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>The school follows its Personnel Policy D4, Appointments Policy D4.1, and Discretionary leave policy D4.2</i></p> <p><i>In consultation with staff, Rosehill School has developed a Kawa. This outlines how staff should behave and interact with each other. It is shared as part of the staff induction process and staff are encouraged to raise issues related to it if they arise.</i></p> <p><i>The school has Anti-Bullying policy and has trained a range of staff to be able to hear staff issues and guide them on appropriate next steps.</i></p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>The school follows its Personnel Policy D4, Appointments Policy D4.1. All appointments are made by a team of 2 for EAs and 3 for all other positions.</i></p> <p><i>Job descriptions are written or reviewed for each advertised position. Tracking sheet ensure all applicant go through the same process.</i></p> <p><i>Rosehill has a large, ethnically diverse staff and covering a wide age range. The majority of our workforce is female. We successfully employ staff</i></p>

	<i>with disabilities. We employ beginning teachers and teacher trained overseas.</i>
<p>How are you recognising,</p> <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? 	<p><i>We actively recruit for staff who are Maori or have expertise in Te Reo. We provide training for all staff on the Treaty of Waitangi and its implications.</i></p> <p><i>We have recently employed a Kaiarahi e te reo and have other staff receiving financial recognition for promoting Te Reo.</i></p> <p><i>We form very valuing relationships with whanau, and are part of the Maori Achievement Collaborative.</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>We provide within school promotions such as learning leader roles, unit holder positions and TUT positions (Temporary Untrained Teachers).</i></p> <p><i>We have extensive training and professional development programmes and opportunities.</i></p> <p><i>We keep a register to ensure equitable access to PD.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>The majority of our staff are female. Leadership positions and positions of responsibility are held by women proportionally.</i></p> <p><i>We support those returning from maternity leave and those with school aged children. A large percentage of our staff are mothers of young or school age. We consider this when setting PD out of school hours. All meetings finish by 4.15.</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>We have a disability friendly environment, all our students have disabilities. Staff with disabilities are provided with appropriate adaptations and asked if they have suggestions on how we can improve things for them.</i></p>

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?		No
Has this policy or programme been made available to staff?		No

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?		No
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		No
Does your EEO programme/policy set priorities and objectives?	Yes	