

ROSEHILL SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1472

Principal: Gillian Hedley

School Address: 48-52 Rosehill Drive, Papakura

School Postal Address: 48-52 Rosehill Drive, Papakura, 2113

School Phone: 09-2984869

School Email: principal@rosehill.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Gill Hedley	Principal	Principal	31 August 2025
Mark Walsdorf	Presiding Member	Elected	31 August 2025
Manpreet Dhaliwal	Deputy Presiding Member	Elected	31 August 2025
Mere Baker	Parent Representative	Elected	31 August 2025
Ian Webb	Parent Representative	Elected	31 August 2025
Nane Lockington	Parent Representative	Elected	31 August 2025
Tracey Gidman	Staff trustee	Elected	31 August 2025
Rachel Keating	BOT Secretary		

Accountant / Service Provider:

Edtech Financial Services Ltd

ROSEHILL SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	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 - 24	Notes to the Financial Statements
25	Independent Auditor's Report
	Other Information

Rosehill School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Mark Walsdorf
Full Name of Presiding Member

Signature of Presiding Member

31/5/24
Date:

Paul Taylor
Full Name of Principal

Signature of Principal

31/05/24
Date:

Rosehill School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	16,002,282	12,322,700	14,317,579
Locally Raised Funds	3	73,801	4,000	30,614
Interest		232,081	24,000	78,073
Total Revenue		16,308,164	12,350,700	14,426,266
Expense				
Locally Raised Funds	3	10,483	-	20,810
Earning Resources	4	13,310,468	11,415,075	11,620,052
Administration	5	1,168,349	409,300	817,182
Interest		4,968	10,000	5,824
Property	6	811,686	663,841	731,244
Loss on Disposal of Property, Plant and Equipment		1,058	-	162
Total Expense		15,307,012	12,498,216	13,195,274
Net Surplus / (Deficit) for the year		1,001,152	(147,516)	1,230,992
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,001,152	(147,516)	1,230,992

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		6,403,635	7,782,143	5,172,643
Total comprehensive revenue and expense for the year		1,001,152	(147,516)	1,230,992
Equity at 31 December		7,404,787	7,634,627	6,403,635
Accumulated comprehensive revenue and expense Reserves		7,404,787 -	7,634,627 -	6,403,635 -
Equity at 31 December		7,404,787	7,634,627	6,403,635

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,582,009	1,451,522	792,211
Accounts Receivable	8	971,866	752,386	752,386
GST Receivable		18,031	10,200	53,185
Prepayments		25,685	15,821	11,965
Investments	9	3,677,921	3,520,156	3,520,156
Funds Receivable for Capital Works Projects	15	608,095	299,097	525,642
		6,883,607	6,049,182	5,655,545
Current Liabilities				
Accounts Payable	11	1,228,464	974,840	974,840
Revenue Received in Advance	12	68,279	-	2,400
Provision for Cyclical Maintenance	13	53,889	28,000	49,184
Finance Lease Liability	14	36,396	18,714	28,759
Funds held for Capital Works Projects	15	77,866	-	8,163
		1,464,894	1,021,554	1,063,346
Working Capital Surplus/(Deficit)		5,418,713	5,027,628	4,592,199
Non-current Assets				
Property, Plant and Equipment	10	2,067,494	2,698,474	1,894,124
		2,067,494	2,698,474	1,894,124
Non-current Liabilities				
Provision for Cyclical Maintenance	13	67,084	89,049	55,167
Finance Lease Liability	14	14,336	2,426	27,521
		81,420	91,475	82,688
Net Assets		7,404,787	7,634,627	6,403,635
Equity		7,404,787	7,634,627	6,403,635

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		8,059,819	7,222,658	7,207,778
Locally Raised Funds		(19,104)	1,600	30,614
Goods and Services Tax (net)		35,154	42,985	15,841
Payments to Employees		(251,431)	(498,000)	(27,038)
Payments to Suppliers		(6,617,486)	(5,307,174)	(5,564,039)
Interest Paid		(4,968)	(10,000)	(5,824)
Interest Received		208,680	24,000	58,595
Net cash from/(to) Operating Activities		1,410,664	1,476,069	1,715,927
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(1,058)	(341,050)	(162)
Purchase of Property Plant & Equipment (and Intangibles)		(423,425)	(870,902)	(336,762)
Purchase of Investments		(157,765)	-	(547,158)
Net cash from/(to) Investing Activities		(582,248)	(1,211,952)	(884,082)
Cash flows from Financing Activities				
Finance Lease Payments		(25,868)	176,812	(38,691)
Funds Administered on Behalf of Other Parties		(12,750)	218,382	(436,764)
Net cash from/(to) Financing Activities		(38,618)	395,194	(475,455)
Net increase/(decrease) in cash and cash equivalents		789,798	659,311	356,390
Cash and cash equivalents at the beginning of the year	7	792,211	792,211	435,821
Cash and cash equivalents at the end of the year	7	1,582,009	1,451,522	792,211

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.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

Teacher 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.

d) 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.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

e) 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.

f) 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 material.

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.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

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

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.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

i) 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.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

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

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

l) Revenue Received in Advance

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

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

m) 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 Comprehensive Revenue and Expense.

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

n) 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.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

o) 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.

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) Services Received In-kind

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



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	8,287,190	5,829,150	7,409,112
Teachers' Salaries Grants	7,145,231	6,081,229	6,421,553
Use of Land and Buildings Grants	516,099	397,321	459,998
Other Government Grants	53,762	15,000	26,916
	<u>16,002,282</u>	<u>12,322,700</u>	<u>14,317,579</u>

The school has opted in to the donations scheme for this year. Total amount received was \$47,469.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
Revenue	\$	\$	\$
Donations & Bequests	3,400	-	9,950
Fees for Extra Curricular Activities	400	-	500
Fundraising & Community Grants	70,001	4,000	20,164
	<u>73,801</u>	<u>4,000</u>	<u>30,614</u>
Expense			
Extra Curricular Activities Costs	10,483	-	20,505
Fundraising and Community Grant Costs	-	-	305
	<u>10,483</u>	<u>-</u>	<u>20,810</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>63,318</u>	<u>4,000</u>	<u>9,804</u>



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	131,573	132,315	103,192
Information and Communication Technology	50,644	75,000	68,224
Library Resources	(621)	3,000	2,436
Employee Benefits - Salaries	6,908,463	6,230,229	6,158,615
Staff Development	78,299	62,500	26,066
Resource/attached teacher costs	5,871,735	4,716,381	5,086,319
Depreciation	270,375	195,650	175,200
	13,310,468	11,415,075	11,620,052

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	14,096	7,200	6,065
Board Fees	10,832	11,000	9,310
Board Expenses	50,971	13,100	12,152
Communication	35,601	17,000	14,177
Consumables	168	-	-
Other	420,648	33,500	370,995
Employee Benefits - Salaries	614,108	309,000	380,755
Insurance	12,851	12,000	16,443
Service Providers, Contractors and Consultancy	9,074	6,500	7,285
	1,168,349	409,300	817,182



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	15,687	22,000	26,321
Consultancy and Contract Services	63,549	50,000	62,280
Cyclical Maintenance	16,622	15,000	9,110
Grounds	-	-	2,299
Heat, Light and Water	41,860	35,317	38,023
Repairs and Maintenance	87,970	86,203	75,018
Use of Land and Buildings	516,099	397,321	459,998
Security	10,658	18,000	9,290
Employee Benefits - Salaries	59,241	40,000	48,905
	<u>811,686</u>	<u>663,841</u>	<u>731,244</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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	1,582,009	1,451,522	792,211
Cash and cash equivalents for Statement of Cash Flows	<u>1,582,009</u>	<u>1,451,522</u>	<u>792,211</u>

Of the \$1,582,009 Cash and Cash Equivalents, \$77,766 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 2024 on Crown owned school buildings.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	90,505	-	-
Receivables from the Ministry of Education	71,651	-	-
Interest Receivable	51,228	27,827	27,827
Banking Staffing Underuse	120,544	204,334	204,334
Teacher Salaries Grant Receivables	637,938	520,225	520,225
	<u>971,866</u>	<u>752,386</u>	<u>752,386</u>
Receivables from Exchange Transactions	141,733	27,827	27,827
Receivables from Non-Exchange Transactions	830,133	724,559	724,559
	<u>971,866</u>	<u>752,386</u>	<u>752,386</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	3,677,921	3,520,156	3,520,156
	<u>3,677,921</u>	<u>3,520,156</u>	<u>3,520,156</u>



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	855,400	58,889	-	-	(29,124)	885,165
Furniture and Equipment	747,207	118,691	(938)	-	(97,673)	767,287
Information and Communication Technology	37,976	77,790	-	-	(23,902)	91,864
Motor Vehicles	194,265	166,243	-	-	(81,504)	279,004
Leased Assets	47,572	20,320	-	-	(36,303)	31,589
Library Resources	11,704	2,872	(122)	-	(1,869)	12,585
Balance at 31 December 2023	1,894,124	444,805	(1,060)	-	(270,375)	2,067,494

The net carrying value of furniture and equipment held under a finance lease is \$31,589 (2022: \$47,572).

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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,187,425	(302,260)	885,165	1,128,535	(273,135)	855,400
Furniture and Equipment	1,579,345	(812,058)	767,287	1,461,591	(714,384)	747,207
Information and Communication Technology	393,477	(301,613)	91,864	315,686	(277,710)	37,976
Motor Vehicles	701,559	(422,555)	279,004	535,315	(341,050)	194,265
Leased Assets	232,272	(200,683)	31,589	211,952	(164,380)	47,572
Library Resources	43,182	(30,597)	12,585	40,432	(28,728)	11,704
Balance at 31 December	4,137,260	(2,069,766)	2,067,494	3,693,511	(1,799,387)	1,894,124



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	91,322	138,468	138,468
Accruals	11,593	13,686	13,686
Employee Entitlements - Salaries	1,039,539	757,250	757,250
Employee Entitlements - Leave Accrual	86,010	65,436	65,436
	<u>1,228,464</u>	<u>974,840</u>	<u>974,840</u>
Payables for Exchange Transactions	1,228,464	974,840	974,840
	<u>1,228,464</u>	<u>974,840</u>	<u>974,840</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	68,279	-	-
Other revenue in Advance	-	-	2,400
	<u>68,279</u>	<u>-</u>	<u>2,400</u>

13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	104,351	104,351	95,241
Increase to the Provision During the Year	16,622	15,000	9,110
Other Adjustments	-	-	-
Provision at the End of the Year	<u>120,973</u>	<u>119,351</u>	<u>104,351</u>
Cyclical Maintenance - Current	53,889	28,000	49,184
Cyclical Maintenance - Non current	67,084	89,049	55,167
	<u>120,973</u>	<u>117,049</u>	<u>104,351</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

14. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	39,160	18,714	32,250
Later than One Year and no Later than Five Years	15,319	2,426	27,206
Future Finance Charges	(3,747)	-	(3,176)
	<u>50,732</u>	<u>21,140</u>	<u>56,280</u>
Represented by			
Finance lease liability - Current	36,396	18,714	28,759
Finance lease liability - Non current	<u>14,336</u>	<u>2,426</u>	<u>27,521</u>
	<u>50,732</u>	<u>21,140</u>	<u>56,280</u>



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Access Control	(7,350)	242,100	(266,374)	-	(31,624)
Acoustic Panels	(31,215)	-	(1,800)	-	(33,015)
Block 9 5YA Works	(8,435)	-	(7,940)	-	(16,375)
Block 9 Weathertightness	(5,240)	163,766	(88,823)	-	69,703
Main Block/Admin Roof	(34,531)	-	-	-	(34,531)
Playground	(3,699)	-	(21,861)	-	(25,560)
Pool Refurbishment	(252,611)	-	(31,818)	-	(284,429)
Canopy	(182,561)	-	-	-	(182,561)
Lawrence Block Lighting	8,163	-	-	-	8,163
Totals	(517,479)	405,866	(418,616)	-	(530,229)

Represented by:

Funds Held on Behalf of the Ministry of Education	77,866
Funds Receivable from the Ministry of Education	(608,095)

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)



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

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.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	10,832	9,310
Leadership Team Remuneration	1,126,649	969,044
Full-time equivalent members	9	8
Total key management personnel remuneration	1,137,481	978,354

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board does not have any Finance and Property committees that meet monthly and quarterly respectively. As well as preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
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 \$000	2023 FTE Number	2022 FTE Number
130 - 140	1.00	0.00
120 - 130	3.00	2.00
110 - 120	5.00	2.00
100 - 110	22.00	8.00
	31.00	12.00

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



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

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:

	2023 Actual	2022 Actual
Total	\$10,000	-
Number of People	1	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash-up Amounts

The Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed.

The Ministry is in the process of determining wash-up payments or receipts. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has entered into no contract agreements for capital works.

(b) Operating Commitments

As at 31 December 2023, the Board had not entered into any contracts.



Rosehill School

Notes to the Financial Statements

For the year ended 31 December 2023

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,582,009	1,451,522	792,211
Receivables	971,866	752,386	752,386
Investments - Term Deposits	3,677,921	3,520,156	3,520,156
Total financial assets measured at amortised cost	<u>6,231,796</u>	<u>5,724,064</u>	<u>5,064,753</u>

Financial liabilities measured at amortised cost

Payables	1,228,464	974,840	974,840
Finance Leases	50,732	21,140	56,280
Total financial liabilities measured at amortised cost	<u>1,279,196</u>	<u>995,980</u>	<u>1,031,120</u>

22. Events After Balance Date

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

23. 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 ROSEHILL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 24, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023 and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Basis 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.

Deloitte.

- 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 including List of Board of Trustees, Statement of Responsibility, Statement of Variance, Evaluation of the school's students progress and achievement, How the school has given effect to Te Tiriti o Waitangi, KiwiSport Report and Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

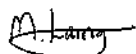
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Matt Laing

Partner

for Deloitte Limited

On behalf of the Auditor-General

Hamilton, New Zealand

Statement of Variance Reporting

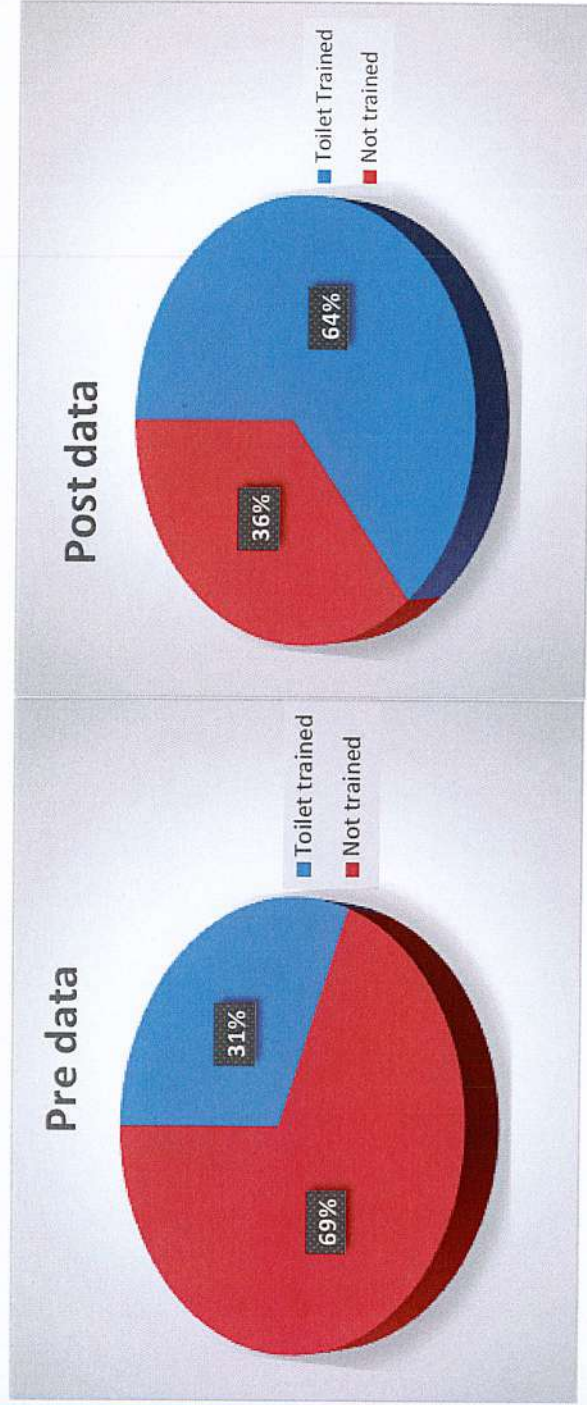


School Name:	Rosehill School	School Number: 1472
Strategic Aim:	<p>Strategic goal 3.3: Grow student Health</p> <p>Strategic Goal 1.1: Grow teaching capacity: teaching Great C's (graduate profile) area capable.</p> <p>As a specialist school, we consulted with the school community, staff, and therapists to establish their priorities for learning and as a result developed our Great C's.</p> <p>Through this process, toileting skills were identified as a priority area, the one that would have significant impact on access to learning and community opportunities and growing ākonga health and independence. If toileting skills are developed early, this will have a significant impact on accessing future learning opportunities.</p>	
Annual Aim:	<ul style="list-style-type: none"> Utilizing data, establish a target group, develop a screening tool and fully assess their current skills, work with therapists to develop individualized toileting programmes. To identify the skills, resources, assessments and equipment required to accelerate the development of toileting skills and increase staff confidence and skill in implementing toileting programmes. To introduce an individualized toileting programme for each target ākonga, ensuring they developed skills towards becoming an independent toilet user. These skills included knowing when they needed to use the toilet, communicating this to adults, getting to the toilet, manipulating clothing, using the toilet to eliminate, and wiping, dressing and washing hands. For identified ākonga to experience success in developing and improving their toileting skills in everyday situations and environments. To strengthening staff's knowledge and understanding of all the steps involved for developing and improving progress in toileting skills and apply this to individual āonga. All identified ākonga to experience success in developing and improving their toileting skills in everyday situations and environments. 	
Target:	<p>For all target learners will make progress in toileting skills as identified in their individualized toileting plan and incorporated in their daily learning programme.</p> <p>Of the 16 students assessed 11 were identified as wearing nappies and requiring a toileting programme. These 11 students became the target group.</p> <p>For teachers, whanau & therapists to work collaboratively and to confidently make informed decisions when setting next steps for the target learners.</p>	

Baseline Data:

11 of 16 students are wearing nappies

Target group of 11 students to be assessed and toilet trained



Post data shows improved development and skills in toileting areas such as toileting awareness, requesting to use the toilet, sitting on the toilet, dressing, and undressing, appropriate use of toilet paper and hygiene and independence.

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"> Developed target students' PLP goals in consultation with whanau Screening toll developed Occupational Therapists assessed all akonga Needs analysis completed Equipment ordered OT shared plans with staff Shared progress at staff meeting Reviewed progress of students and factors that have contributed to this progress. PT to complete plan on continence development 	<ul style="list-style-type: none"> Staff developed greater skills and confidence in supporting akonga in their toilet training Staff developed greater skills and confidence in including toileting into the daily programme Staff received targeted support from therapists New strategies were implemented across the target classrooms Improvement of toileting skills reflected in PLP goals Students progressed faster than anticipated 	<ul style="list-style-type: none"> Making toileting a priority Therapy team supporting staff, ākonga and whanau. Screening tool used to inform the next steps Screening tool measured effectiveness of the programme Agreed shared goals between whanau, staff Appropriate equipment supplied and used Inclusion of toileting in the classroom programme Ongoing and frequent communication with whanau Upskilling staff Strategic focus of toileting Ongoing support to staff given Frequent meetings with leadership team, therapists, staff 	<ul style="list-style-type: none"> Plan to continue the toileting focus in 2024 Meet with OT/PT team. Start the program in Term 1 of 2024. Introduce the programme into more classrooms Introducing the program to new staff, ākonga and whanau. Get extremal form continence experts to develop our understanding of how to manage very complex, health based toileting issues
<p>Planning for next year:</p> <p>Establish the new target group of ākonga</p> <p>Ensure assessments, data collection, programme supports, and effective strategies are available for the new target group</p> <p>Engage therapists to ensure this programme is a priority, assessments are carried out early in the year, assistive equipment is available if needed, and staff are trained.</p> <p>Gather and analyse baseline data and monitor progress across the year.</p> <p>Further develop processes for engaging whanau.</p> <p>Gather and analyse data on the 2023 target group following the summer break</p> <p>Feedback and sharing of successes with whanau, Principal, staff and Board of Trustees.</p> <p>Develop understanding around supporting complex, health based toileting issues</p>			



March 19th 2024

Kiwisport Funding Report 2023

In 2023 the school total KiwiSport funding of \$6129.15 (GST exclusive). This funding was spent on a range of initiatives across the school. We have set up an active playground initiative involving a range of physical activities, all supported with boxes of equipment based on the theme of the day such as small and large Balls, beanbags and throwables, racquets and bats, building and constructing.

As a school we have been engaging with outside sporting organisations such as; Special Olympics, Weights program at local gym, basketball, netball, soccer, athletics. We have ensured that these students have access to the gear they required to participate in these activities (balls, nets, hurdles, hoop sets) as well as to practice their skills back at school.

Over the year we have been participating in several programs that have been supported by KiwiSport's funding, including multiple classes attending regular gymnastics sessions at the Pulman Recreation centre. Our students also participate in jump jam, both at Base school as well as in multiple of our satellite classrooms.

Lastly, we have upgraded some of the swimming pool equipment that has been worn down or broken (flutter boards, diving objects, floating net for games). All these resources have encouraged our akonga to engage in movement within the pool and have supported their essential swimming skills.

Gill Hedley
Principal

Giving effect to Te Tiriti o Waitangi

Ko te ahurei o te tamati arahia ō tātou mahi.

Let the uniqueness of the child guide our work.

The Rosehill School Board of trustees support the school to ensure;

- neurodiversity is considered from a cultural perspective and the understanding that Taonga Takiwātanga is a mana-enhancing term, which regards people with autism as gifted, or taonga.
- time is taken to get to know every ākonga, their whanau, their whakapapa, and their aspirations
- our school's vision and personalised learning plans prioritise individualised learning experiences that occur in authentic places and contexts relevant to each student's journey
- offer multiple and varied opportunities for whanau to engage with the school and when required provide bespoke opportunities to engage
- whānau are actively involved in goal setting processes to enhance educational outcomes for ākonga
- when planning learning experiences, integrate Mātauranga Māori, New Zealand histories, and meaningful connections to place.
- ensure ākonga learn about their whakapapa through pepeha
- provide opportunities to learn Te Reo and Kapa haka, enhanced by our kaiwhina Māori and Kaiarahi I te reo
- staff are provided with opportunities to develop understandings of te ao Māori and cultural competency
- to utilise the support provided by the Maori Achievement Collaborative

Reporting on the principles of being a Good Employer

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Health and safety committee responsive to issues if raised</i> <i>Health and safety reviews both planned and responsive, managing risks</i> <i>Systems encourage worker participation</i> <i>Clear EOTC processes</i> <i>Clear responsive system for responding to injuries and illness</i> <i>Staff training</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Clear policy, procedures and processes for employing staff</i> <i>Transparent processes for allocation of salary units</i> <i>Regular review of support staff responsibilities against collective agreement</i> <i>Clearly actioned school Kawa</i> <i>Professional Growth cycles for all staff</i>
How are you recognising, – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service?	<i>When we advertise, we state that having a knowledge or Te Reo or tikanga would be an advantage.</i> <i>Provide opportunities for staff with an interest in Te Reo to develop and share skills.</i> <i>Created a Kaiarahi e Te Reo position</i>
How have you enhanced the abilities of individual employees?	<i>We offer extensive professional development opportunities to all staff.</i> <i>We provide growth coaching and mentoring for staff.</i>
How are you recognising the employment requirements of women?	<i>Ensuring meetings finish at a reasonable time and there are not too many of them</i> <i>Ensuring support staff can work the hours that work for their family's needs.</i> <i>Negotiating gradual returns to work programmes for mothers returning from parental leave.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Creating a fully accessible environment</i> <i>Considering disabilities when placing staff.</i> <i>Purchasing a sound field for staff meetings</i>

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?	Draft	
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?		no
Does your EEO programme/policy set priorities and objectives?		no