

NELSON PARK SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



School Directory

Ministry Number: 2620
Principal: Pip Simmonds
School Address: 54 Kennedy Road, Napier
School Postal Address: 54 Kennedy Road, Napier 4110
School Phone: 06 835 6078
School Email: admin@nelsonpark.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kim Wallace	Presiding Member	Elected Feb 2020	Sept 2025
Pip Simmonds	Principal ex Officio	App Oct 2019	
Vinka Donkin	Member	Elected May 2019	Sept 2022
Louisa Gannaway	Member	Elected May 2019	Sept 2022
Stuart McLauchlan	Member	Elected May 2019	Sept 2025
Belinda Hanlon	Member of Staff	Elected June 2019	Sept 2022
Sarah Hasselman	Member of Staff	Nominated	Sept 2025
Kate Graham	Member	Nominated	Sept 2025
Venita Simcox	Member	Nominated	Sept 2025
Maree McLean	Member	Nominated	Sept 2025

Accountant / Service Provider: Eclipse Solutions 4 Schools Ltd



NELSON PARK SCHOOL

Annual Report - For the year ended 31 December 2022

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Nelson Park School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Kim Wallace

Full Name of Presiding Member

Pio Sinnemads

Full Name of Principal

K. Wallace

Signature of Presiding Member

P. Sinnemads

Signature of Principal

26 May 2023

Date:

26 May 2023

Date:

Nelson Park 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	3,292,045	3,161,490	3,223,454
Locally Raised Funds	3	71,353	63,164	73,199
Interest Income		3,963	400	611
Other Revenue		720	720	689
Total Revenue		3,368,081	3,225,774	3,297,953
Expenses				
Locally Raised Funds	3	35,232	19,300	23,025
Learning Resources	4	2,472,843	2,491,535	2,481,482
Administration	5	157,339	121,316	127,054
Finance		2,144	2,690	3,013
Property	6	635,520	584,346	571,844
Other Expenses	7	1,767	1,767	1,767
Loss on Disposal of Property, Plant and Equipment		2,622	-	1,333
		3,307,467	3,220,954	3,209,518
Net Surplus / (Deficit) for the Year		60,614	4,820	88,435
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		60,614	4,820	88,435

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

Nelson Park 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		712,206	695,000	618,281
Total Comprehensive Revenue and Expense for the Year		60,614	4,820	88,435
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	5,490
Equity at 31 December		772,820	699,820	712,206
Accumulated Comprehensive Revenue and Expense		772,820	699,820	712,206
Reserves		-	-	-
Equity at 31 December		772,820	699,820	712,206

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.

Nelson Park School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	576,658	150,000	703,486
Accounts Receivable	9	162,818	160,000	164,755
GST Receivable		14,851	9,684	16,415
Prepayments		5,093	3,000	3,886
Inventories	10	5,284	1,200	6,717
Investments	11	-	200,000	-
Funds Receivable for Capital Works Projects	18	101,309	-	61,774
		866,013	523,884	957,033
Current Liabilities				
Accounts Payable	14	201,867	200,000	313,346
Revenue Received in Advance	15	30,202	1,000	32,390
Provision for Cyclical Maintenance	16	30,973	-	41,106
Finance Lease Liability	17	26,406	22,000	22,081
Funds Held for Capital Works Projects	18	265,539	-	262,042
		554,987	223,000	670,965
Working Capital Surplus/(Deficit)		311,026	300,884	286,068
Non-current Assets				
Property, Plant and Equipment	12	519,522	450,000	441,863
Intangible Assets	13	609	-	2,375
Work in Progress	13	-	-	14,025
		520,131	450,000	458,263
Non-current Liabilities				
Provision for Cyclical Maintenance	16	35,064	35,064	16,109
Finance Lease Liability	17	23,273	16,000	16,016
		58,337	51,064	32,125
Net Assets		772,820	699,820	712,206
Equity		772,820	699,820	712,206

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

Nelson Park 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		871,528	835,009	848,304
Locally Raised Funds		69,109	69,384	92,595
Goods and Services Tax (net)		1,564	537	(5,935)
Payments to Employees		(464,559)	(478,318)	(467,590)
Payments to Suppliers		(430,341)	(284,055)	(340,704)
Interest Paid		(2,144)	(2,690)	(3,013)
Interest Received		3,530	400	569
Net Cash from/(to) Operating Activities		48,687	140,267	124,226
Cash Flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(108,261)	(74,267)	(76,511)
Net Cash from/(to) Investing Activities		(108,261)	(74,267)	(76,511)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,490
Finance Lease Payments		(15,096)	(5,000)	(12,688)
Funds Administered on Behalf of Third Parties		(52,158)	-	133,630
Net Cash from/(to) Financing Activities		(67,254)	(5,000)	126,432
Net increase/(decrease) in cash and cash equivalents		(126,828)	61,000	174,147
Cash and Cash Equivalents at the Beginning of the Year	8	703,486	89,000	529,339
Cash and Cash Equivalents at the End of the Year	8	576,658	150,000	703,486

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.

Nelson Park School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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 12.

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 17.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the 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.

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) Inventories

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

h) 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.

i) 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:

Land & Building Improvements	10–50 years
Furniture & Equipment	0–50 years
Information & Communication Technology	3–5 years
Leased Assets Held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

k) 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.

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

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

l) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants 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.

o) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School 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.

p) 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 schools 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.

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	888,049	788,021	844,625
Teachers' Salaries Grants	1,977,684	1,977,835	1,977,835
Use of Land and Buildings Grants	426,312	394,634	394,634
Other Government Grants	-	1,000	6,360
	<u>3,292,045</u>	<u>3,161,490</u>	<u>3,223,454</u>

The school has opted in to the donations scheme for this year. Total amount received was \$60,300.

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	11,120	30,000	28,464
Fees for Extra Curricular Activities	3,958	4,000	4,265
Trading	19,150	12,000	13,815
Fundraising & Community Grants	32,351	14,064	23,139
Other Revenue	4,774	3,100	3,516
	<u>71,353</u>	<u>63,164</u>	<u>73,199</u>
Expenses			
Extra Curricular Activities Costs	4,596	7,300	4,401
Trading	28,409	12,000	18,624
Fundraising and Community Grant Costs	2,227	-	-
	<u>35,232</u>	<u>19,300</u>	<u>23,025</u>
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	<u>36,121</u>	<u>43,864</u>	<u>50,174</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	55,472	55,700	47,971
Equipment Repairs	2,881	3,000	1,297
Information and Communication Technology	16,148	18,000	17,214
Library Resources	1,541	2,000	1,170
Employee Benefits - Salaries	2,298,649	2,334,335	2,335,525
Staff Development	17,578	13,500	9,988
Depreciation	80,574	65,000	68,317
	<u>2,472,843</u>	<u>2,491,535</u>	<u>2,481,482</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,552	5,552	5,390
Board Fees	2,870	4,050	2,580
Board Expenses	10,315	6,000	9,025
Communication	3,606	3,700	3,332
Consumables	18,999	8,100	13,956
Other	17,075	11,832	10,468
Employee Benefits - Salaries	84,795	67,738	68,466
Insurance	3,771	4,000	3,817
Service Providers, Contractors and Consultancy	10,356	10,344	10,020
	<u>157,339</u>	<u>121,316</u>	<u>127,054</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	11,072	15,000	13,764
Consultancy and Contract Services	45,973	38,000	35,457
Cyclical Maintenance Provision	19,822	20,612	21,318
Grounds	466	-	-
Heat, Light and Water	20,884	24,000	20,734
Rates	960	1,020	996
Repairs and Maintenance	38,334	30,000	30,902
Use of Land and Buildings	426,312	394,634	394,634
Security	11,862	7,000	6,235
Employee Benefits - Salaries	59,835	54,080	47,804
	<u>635,520</u>	<u>584,346</u>	<u>571,844</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. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Amortisation of Intangible Assets	1,767	1,767	1,767
	<u>1,767</u>	<u>1,767</u>	<u>1,767</u>

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	576,658	150,000	703,486
Cash and cash equivalents for Statement of Cash Flows	<u>576,658</u>	<u>150,000</u>	<u>703,486</u>

Of the \$576,658 Cash and Cash Equivalents, \$265,359 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.

Of the \$576,658 Cash and Cash Equivalents, \$30,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	5,968	-	5,192
Receivables from the Ministry of Education	4,629	-	-
Interest Receivable	488	-	55
Teacher Salaries Grant Receivable	151,733	160,000	159,508
	<u>162,818</u>	<u>160,000</u>	<u>164,755</u>
Receivables from Exchange Transactions	6,456	-	5,247
Receivables from Non-Exchange Transactions	156,362	160,000	159,508
	<u>162,818</u>	<u>160,000</u>	<u>164,755</u>

10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	2,406	200	1,047
School Uniforms	2,878	1,000	5,670
	<u>5,284</u>	<u>1,200</u>	<u>6,717</u>

11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	-	200,000	-
Total Investments	<u>-</u>	<u>200,000</u>	<u>-</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land & Building Improvements	199,824	6,178	-	-	(6,782)	199,220
Furniture & Equipment	147,179	108,415	(1,441)	-	(35,562)	218,591
Information & Communication Technology	14,381	11,983	-	-	(11,204)	15,160
Leased Assets	36,383	34,278	-	-	(22,562)	48,099
Library Resources	44,096	-	(1,180)	-	(4,464)	38,452
Balance at 31 December 2022	441,863	160,854	(2,621)	-	(80,574)	519,522

The net carrying value of furniture and equipment held under a finance lease is \$48,099 (2021: \$36,383)

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
	\$	\$	\$	\$	\$	\$
Land & Building Improvements	344,902	(145,682)	199,220	338,724	(138,900)	199,824
Furniture & Equipment	705,425	(486,834)	218,591	616,620	(469,441)	147,179
Information & Communication Technology	154,165	(139,005)	15,160	174,934	(160,553)	14,381
Leased Assets	85,375	(37,276)	48,099	83,455	(47,072)	36,383
Library Resources	116,797	(78,345)	38,452	119,122	(75,026)	44,096
Balance at 31 December	1,406,664	(887,142)	519,522	1,332,855	(890,992)	441,863

13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2021	7,068	-	7,068
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021 / 1 January 2022	7,068	-	7,068
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022	7,068	-	7,068
Accumulated Amortisation and impairment losses			
Balance at 1 January 2021	2,926	-	2,926
Amortisation expense	1,767	-	1,767
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021 / 1 January 2022	4,693	-	4,693
Amortisation expense	1,766	-	1,766
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022	6,459	-	6,459
Carrying amounts			
At 1 January 2021	4,142	-	4,142
At 31 December 2021 / 1 January 2022	2,375	-	2,375
At 31 December 2022	609	-	609

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2021: \$nil)

14. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	38,689	35,000	143,539
Accruals	3,704	5,000	3,594
Employee Entitlements - Salaries	151,733	160,000	159,508
Employee Entitlements - Leave Accrual	7,741	-	6,705
	<u>201,867</u>	<u>200,000</u>	<u>313,346</u>
Payables for Exchange Transactions	201,867	200,000	313,346
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>201,867</u>	<u>200,000</u>	<u>313,346</u>

The carrying value of payables approximates their fair value.



15. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	30,202	1,000	32,390
	30,202	1,000	32,390

16. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	57,215	57,215	169,397
Increase to the Provision During the Year	19,822	20,612	21,318
Use of the Provision During the Year	(11,000)	(42,763)	(133,500)
Other Adjustments	-	-	-
Provision at the End of the Year	66,037	35,064	57,215
Cyclical Maintenance - Current	30,973	-	41,106
Cyclical Maintenance - Non current	35,064	35,064	16,109
	66,037	35,064	57,215

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan / Property consultant review / Painting quotes.

17. 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	26,406	22,000	22,081
Later than One Year and no Later than Five Years	29,066	21,000	18,764
Future Finance Charges	(5,793)	(5,000)	(2,748)
	49,679	38,000	38,097
Represented by			
Finance Lease Liability - Current	26,406	22,000	22,081
Finance Lease Liability - Non current	23,273	16,000	16,016
	49,679	38,000	38,097

18. 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 8.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Blocks A, C, D & F Roofing - 209312	(15,333)	-	(10,362)	-	(25,695)
Block A ILE Upgrade - 211156	2,595	-	-	-	2,595
Block A Rooms 5,6 & 7 - 226000	1,052	-	(20,290)	-	(19,238)
Courts Project - 224647	(26,272)	-	-	-	(26,272)
Fairhaven Vehicle and Pedestrian Access - 215835	197,407	-	(194,964)	-	2,443
Stormwater Drainage System Remedial Work - 209315	20,547	-	(6,127)	-	14,420
C New Doors Window Onto Deck - 219520	38,641	-	(51,616)	-	(12,975)
Fairhaven Unit Bathroom - 224727	(12,498)	-	(4,631)	-	(17,129)
Block A Accessible Bathroom - 224757	(2,852)	250,000	(3,767)	-	243,381
A Library Storm Damage - 226931	1,800	-	-	-	1,800
Block D Replacement Internal Gutter - 229969	(4,819)	5,719	-	-	900
Totals	200,268	255,719	(291,757)	-	164,230

Represented by:

Funds Held on Behalf of the Ministry of Education	265,539
Funds Receivable from the Ministry of Education	(101,309)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Blocks A, C, D & F Roofing - 209312	(14,393)	-	(940)	-	(15,333)
Block A ILE Upgrade - 211156	2,480	-	115	-	2,595
Block A Rooms 5,6 & 7 - 226000	(292)	67,500	(66,156)	-	1,052
Courts Project - 224647	81,250	-	(107,522)	-	(26,272)
Fairhaven Vehicle and Pedestrian Access - 215835	3,687	200,000	(6,280)	-	197,407
Stormwater Drainage System Remedial Work - 209315	20,547	-	-	-	20,547
C New Doors Window Onto Deck - 219520	-	122,828	(84,187)	-	38,641
Fairhaven Unit Bathroom - 224727	-	-	(12,498)	-	(12,498)
Block A Accessible Bathroom - 224757	-	-	(2,852)	-	(2,852)
A Library Storm Damage - 226931	-	8,930	(7,130)	-	1,800
Block D Replacement Internal Gutter - 229969	-	-	(4,819)	-	(4,819)
Insurance Claim Boiling Water Unit - 233675	-	2,787	(2,787)	-	-
Totals	93,279	402,045	(295,056)	-	200,268

Represented by:

Funds Held on Behalf of the Ministry of Education	262,042
Funds Receivable from the Ministry of Education	(61,774)

19. 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.

20. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	2,870	2,580
<i>Leadership Team</i> Remuneration Full-time equivalent members	338,665 3.00	353,418 3.00
Total key management personnel remuneration	341,535	355,998

There are 6 members of the Board excluding the Principal. The Board had held 8 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 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3.00	4.00
	3.00	4.00

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

21. 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 Actual	2021 Actual
Total	\$0.00	\$0.00
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: \$4,300).

There is a contingent asset for the possible repayment from the Ministry of Education for under spending the School's banking staffing entitlement during 2022. The Ministry has yet to decide how much it will pay to the School. We cannot reliably measure the cash repayment, but the amount we have underspent as at 31 December is approximately \$7,980. We will record the amount we receive as revenue in the 2023 financial year.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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.

23. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) \$35,066 contract for Site: Stormwater Drainage System Remedial Work as agent for the Ministry of Education. This project is fully funded by the Ministry and \$28,859 has been received of which \$14,439 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (b) \$205,903 contract for AMS Combined: A:ILE Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$185,312 has been received of which \$182,718 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$323,778 contract for F, Site: Special Needs Modifications and Vehicle Pedestrian Access upgraded as agent for the Ministry of Education. This project is partially funded by the Ministry and \$224,275 has been received of which \$221,832 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (d) \$157,385 contract for SIP/5YA - C: New Doors/Windows Openings Onto New Deck/Verandah as agent for the Ministry of Education. This project is fully funded by the Ministry and \$122,828 has been received of which \$135,803 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (e) \$232,930 contract for SIP - Site: New Playcourt as agent for the Ministry of Education. This project is partially funded by the Ministry and \$102,000 has been received of which \$128,272 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (f) \$201,158 contract for SIP-A: Create Openings Between Three Southern Classrooms as agent for the Ministry of Education. This project is partially funded by the Ministry and \$67,500 has been received of which \$86,738 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (g) \$5,719 contract for Block D Replacement of Internal Gutter as agent for the Ministry of Education. This project is fully funded by the Ministry and \$5,719 has been received of which \$4,819 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (h) \$238,642 contract for A,C,D,F Roofing Replacement Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$214,419 has been received of which \$240,114 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (i) \$573,901 contract for A,F: Accessible Bathrooms, Ceiling Hoist and Laundry Area Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$250,000 has been received of which \$23,748 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (j) \$8,930 contract for A: Library Storm Damage Reinstatement Work as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,930 has been received of which \$7,130 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$464,547)

(b) Operating Commitments

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

24. 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	576,658	150,000	703,486
Receivables	162,818	160,000	164,755
Investments - Term Deposits	-	200,000	-
Total Financial Assets Measured at Amortised Cost	<u>739,476</u>	<u>510,000</u>	<u>868,241</u>

Financial Liabilities Measured at Amortised Cost

Payables	201,867	200,000	313,346
Finance Leases	49,679	38,000	38,097
Total Financial Liabilities Measured at Amortised Cost	<u>251,546</u>	<u>238,000</u>	<u>351,443</u>

25. Events After Balance Date

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 Hawkes Bay/Tairāwhiti regions 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.

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

26. 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 *NELSON PARK SCHOOL'S* FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 26 May 2023. This is the date at which our opinion is expressed.

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Statement of Compliance with Employment Policy statement included as appendices, 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.

David Fraser

David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Nelson Park School

Kiwisport Report

For the year ended 31 December 2022

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$5,947 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2022

The Nelson Park School Board of Trustees:

- 1 Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- 2 Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- 3 Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- 4 Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- 5 Meets all EEO requirements.

Analysis of Variance Reporting



School Name:	Nelson Park School	School Number:	2620
Strategic Aim:	To develop a curriculum that is responsive to the cultures, needs, interests and aspirations of all ako.		
Annual Aim:	To develop a curriculum that is responsive to the cultures, needs, interests and aspirations of all ako.		
Target:	To accelerate the progress of 73 students in writing during 2021, all of whom are working below the expected level.		
Baseline Data:	<p>In February 2021 95/394 students (24%) were working below the expected level in writing. 20.9% of Maori students are not achieving at the expected level and 28.1% of males students are not achieving at the expected level.</p> <p>Year 1 students Stage 1 71%/10% Stage 2 10%/12% Stage 3 6%/26% Stage 4 2%/6% Stage 5 6%/10% Stage 6 4%/14% Stage 7 -/22%</p> <p>Year 2 students Stage 1 31%/7% Stage 2 19%/10% Stage 3 13%/14% Stage 4 7%/14% Stage 5 13%/10% Stage 6 13%/12% Stage 7 3%/37%</p> <p>End of Year Data</p>		

Year 3 Students - initial data at February 2022 Stage 1-19% Stage 2-16% Stage 3-24% Stage 4-17% Stage 5-10% Stage 6-9%
Stage 7 < -5%

Year 4 Students - initial data at February 2022 Stage 1-3% Stage 2-5% Stage 3-25% Stage 4-38% Stage 5-12% Stage 6-10%
Stage 7 < -7%

Year 3 Students - data at November 2022 Stage 1-1.6% Stage 2-3.2% Stage 3-0% Stage 4-1.6% Stage 5-3.2% Stage 6-14.7%
Stage 7 < -75.1%

Year 4 Students - data at November 2022 Stage 1-0% Stage 2-0% Stage 3-0% Stage 4-0% Stage 5-1.5% Stage 6-7.8% Stage 7 <-
90.3%

If they don't know the letter sounds/vowel teams/diphthongs they can't read. My team have reflected on this data and can see their next teaching steps of strengthening the students ability to blend the letter sounds together.

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>
<p>Regular and consistent tracking using class data sheets.</p> <p>Review data to identify current barriers and success.</p> <p>Continued with Structured Literacy PD with outside providers and investment in resources.</p> <p>Targeted teacher aide support.</p> <p>Team sharing of successes.</p> <p>Modified progressions to better align with the explicit knowledge needing to be taught.</p> <p>Consistent and regular use of learning progressions in writing and reading.</p> <p>Stronger focus on handwriting, specific skills targeted and modeled.</p> <p>Consistent use of assessment tools.</p> <p>Learning Through Play/Science/and the Arts as a motivator.</p>	<p>At the end of the year 76% of our students are working at and above the expected level in reading. This is an increase from the previous year of 2%.</p> <p>We have 30% of students working above the expected level, which is an increase of 15%.</p> <p>25% of Maori students are working below the expected curriculum level at the end of 2022. 20.9% were working below the expected level in November 2021.</p> <p>25.1% of male students are working towards the expected level compared to 29.6% last year.</p> <p>Over 77.1% of females are working at or above the expected level.</p>	<p>During 2022 we have had 42 students move to our school and 14 of these students are included in the group working towards the expected curriculum level.</p> <p>We have 32 students qualifying for agency support.</p> <p>We have recognised that our vulnerable students needed particular support during 2022 to get traction with their learning.</p> <p>As a result of growing teacher knowledge and the use of a more specialised assessment tool we are able to identify more specific student needs which has meant students who would have previously been seen as working at have had gaps in their literacy knowledge identified which means they are considered to be working towards the expected level.</p> <p>Term 1 and 2 were severely affected by teacher illness as our teaching staff and the normal teaching programme was adapted to suit. Students also had prolonged absences due to covid isolation and illness.</p>	<p>We will be looking carefully at the new progress outcomes from the curriculum refresh to see if these better align with our structured literacy approach.</p> <p>Continue with the structured literacy approach as the anecdotal evidence has shown that it is an effective teaching pedagogy and this will continue to have an impact on student achievement.</p> <p>Continue to support teachers with targeted PLD for Structured Literacy, moving the focus towards writing. Utilise the Resource teachers for Literacy to support new teachers on staff and to implement teacher self-assessment processes to ensure the fidelity of the approach.</p> <p>2023, Year 6 students have been identified as needing targeted interventions with spelling, writing and handwriting.</p> <p>Continue to provide resources across the school levels.</p> <p>Develop a consistent school wide data record, showing specific literacy knowledge i.e enter LLLL results in to e-tap, making students progress more visible.</p>

