

WESTERN HEIGHTS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1567

Principal: Ash Maindonald

School Address: 124-126 Sturges Road, Henderson, Auckland

School Postal Address: 124-126 Sturges Road, Henderson, Auckland

School Phone: 09 836 1213

School Email: admin@westernheights.school.nz

Accountant / Service Provider:



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Christchurch
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WESTERN HEIGHTS SCHOOL

Annual Report - For the year ended 31 December 2022

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Western Heights School

Member of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Nicola Yelash	Presiding Member	Elected	Sep 2025
Ash Maindonald	Principal ex Officio	Appointed	Current
Michelle Pauling	Parent Representative	Elected	Sep 2025
Sarah Layton	Parent Representative	Elected	Sep 2025
Talia Scott	Parent Representative	Elected	Sep 2025
Lole Tipi	Parent Representative	Selected	Sep 2025
Aaron McGeal	Staff Representative	Elected	Sep 2025
Tom Wu	Parent Representative	Elected	Sep 2022

Western Heights 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.

Nicola Yelash

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

07 June 2023

Date:

Ash Maindonald

Full Name of Principal

DocuSigned by:

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Signature of Principal

05 June 2023

Date:

Western Heights 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	5,985,704	5,724,197	5,678,094
Locally Raised Funds	3	141,766	97,600	85,042
Interest Income		12,653	2,500	4,023
Total Revenue		6,140,123	5,824,297	5,767,159
Expenses				
Locally Raised Funds	3	48,960	70,000	36,824
Learning Resources	4	4,387,711	3,802,786	3,979,263
Administration	5	380,599	356,838	336,773
Finance		10,536	8,980	9,921
Property	6	1,291,250	1,516,183	1,233,193
Loss on Disposal of Property, Plant and Equipment		22,194	-	5,760
		6,141,250	5,754,787	5,601,734
Net Surplus / (Deficit) for the year		(1,127)	69,510	165,425
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(1,127)	69,510	165,425

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

Western Heights 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		1,934,204	1,934,203	1,768,779
Total comprehensive revenue and expense for the year		(1,127)	69,510	165,425
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		14,189	-	-
Equity at 31 December		1,947,266	2,003,713	1,934,204
Accumulated comprehensive revenue and expense		1,947,266	2,003,713	1,934,204
Equity at 31 December		1,947,266	2,003,713	1,934,204

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.

Western Heights School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	277,905	322,143	229,633
Accounts Receivable	8	273,494	274,039	274,039
GST Receivable		-	26,246	26,246
Prepayments		26,120	2,440	2,440
Investments	9	526,257	685,378	610,378
Funds Receivable for Capital Works Projects	17	25,558	4,250	4,250
		1,129,334	1,314,496	1,146,986
Current Liabilities				
GST Payable		3,076	-	-
Accounts Payable	11	393,027	327,691	327,690
Borrowings	12	13,212	12,206	12,206
Revenue Received in Advance	13	-	17,155	17,155
Provision for Cyclical Maintenance	14	93,162	87,004	87,004
Finance Lease Liability	15	34,605	57,168	57,168
Funds held in Trust	16	-	13,424	13,424
Funds held for Capital Works Projects	17	198,681	84,409	84,409
		735,763	599,057	599,056
Working Capital Surplus/(Deficit)		393,571	715,439	547,930
Non-current Assets				
Property, Plant and Equipment	10	1,633,340	1,412,151	1,510,151
		1,633,340	1,412,151	1,510,151
Non-current Liabilities				
Borrowings	12	10,619	23,832	23,832
Provision for Cyclical Maintenance	14	42,903	40,982	40,982
Finance Lease Liability	15	26,122	59,063	59,063
		79,644	123,877	123,877
Net Assets		1,947,266	2,003,713	1,934,204
Equity		1,947,266	2,003,713	1,934,204

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

Western Heights 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		1,557,939	1,504,287	1,456,788
Locally Raised Funds		124,136	114,317	101,759
International Students		913	-	-
Goods and Services Tax (net)		29,322	2,037	2,037
Payments to Employees		(720,616)	(463,560)	(551,695)
Payments to Suppliers		(720,356)	(729,149)	(593,506)
Interest Paid		(10,536)	(8,980)	(9,921)
Interest Received		9,690	1,339	2,862
Net cash from/(to) Operating Activities		270,492	420,291	408,324
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(342,097)	(70,000)	(154,215)
Purchase of Investments		-	(685,378)	(610,378)
Proceeds from Sale of Investments		84,121	-	-
Net cash from/(to) Investing Activities		(257,976)	(755,378)	(764,593)
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,189	-	-
Finance Lease Payments		(57,301)	(33,577)	(33,581)
Repayment of Loans		(12,207)	(11,277)	(11,277)
Funds Administered on Behalf of Third Parties		91,076	(138,824)	(165,374)
Net cash from/(to) Financing Activities		35,757	(183,678)	(210,232)
Net increase/(decrease) in cash and cash equivalents		48,273	(518,765)	(566,501)
Cash and cash equivalents at the beginning of the year	7	229,633	840,908	796,131
Cash and cash equivalents at the end of the year	7	277,905	322,143	229,633

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.

Western Heights School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Western Heights 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 14.

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 15.

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) Investments

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

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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.

j) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

k) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

l) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

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 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 schools carries out painting maintenance of the whole school over a 7 to 12 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.

o) 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, borrowings, finance lease liability, and painting contract 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) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,566,302	1,405,711	1,461,057
Teachers' Salaries Grants	3,418,984	3,065,804	3,292,838
Use of Land and Buildings Grants	1,000,418	1,252,682	924,199
	5,985,704	5,724,197	5,678,094

The school has opted in to the donations scheme for this year. Total amount received was \$102,300.

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	43,201	63,000	20,036
Fees for Extra Curricular Activities	11,113	8,100	10,806
Trading	10,013	10,000	7,317
Fundraising & Community Grants	76,526	16,500	46,883
International Student Fees	913	-	-
	141,766	97,600	85,042
Expenses			
Extra Curricular Activities Costs	30,739	60,500	29,525
Fundraising and Community Grant Costs	18,221	9,500	7,299
	48,960	70,000	36,824
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	92,806	27,600	48,218

During the year the School hosted 1 International students (2021:0)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	226,050	241,482	167,476
Equipment Repairs	10,263	10,000	7,323
Library Resources	1,015	1,000	1,026
Employee Benefits - Salaries	3,917,191	3,319,304	3,607,939
Staff Development	37,852	63,000	16,201
Depreciation	195,340	168,000	179,298
	4,387,711	3,802,786	3,979,263

During the year ended 31 December 2022 the Principal travelled to Rarotonga at a cost of \$2,094 for the purpose of attending the Study Tour Reflection for professional learning for the school. The travel was funded from the school operational funding.

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,450	9,717	8,550
Board Fees	3,954	4,200	4,119
Board Expenses	1,905	4,500	50
Communication	9,958	21,300	10,571
Consumables	56,109	57,500	45,132
Operating Lease	1,772	2,200	1,853
Other	63,591	64,775	59,197
Employee Benefits - Salaries	204,424	164,500	178,041
Insurance	9,476	9,146	8,562
Service Providers, Contractors and Consultancy	20,960	19,000	20,698
	380,599	356,838	336,773

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	122,306	102,300	106,941
Cyclical Maintenance Provision	8,079	8,701	27,178
Grounds	26,252	25,000	48,367
Heat, Light and Water	40,293	30,750	28,202
Rates	201	250	202
Repairs and Maintenance	24,852	17,000	24,926
Use of Land and Buildings	1,000,418	1,252,682	924,199
Security	11,518	7,000	9,779
Employee Benefits - Salaries	57,331	72,500	63,399
	1,291,250	1,516,183	1,233,193

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	277,905	322,143	229,633
Cash and cash equivalents for Statement of Cash Flows	277,905	322,143	229,633

Of the \$277,905 Cash and Cash Equivalents, \$198,681 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	438	438
Interest Receivable	4,142	1,179	1,179
Teacher Salaries Grant Receivable	269,352	272,422	272,422
	<u>273,494</u>	<u>274,039</u>	<u>274,039</u>
Receivables from Exchange Transactions	4,142	1,617	1,617
Receivables from Non-Exchange Transactions	269,352	272,422	272,422
	<u>273,494</u>	<u>274,039</u>	<u>274,039</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	526,257	685,378	610,378
	<u>526,257</u>	<u>685,378</u>	<u>610,378</u>
Total Investments	<u>526,257</u>	<u>685,378</u>	<u>610,378</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	979,847	-	-	-	(36,782)	943,065
Furniture and Equipment	278,127	309,497	(13,508)	-	(46,345)	527,771
Information and Communication Technology	106,849	33,477	(166)	-	(51,709)	88,451
Leased Assets	106,778	1,797	-	-	(57,256)	51,319
Library Resources	38,550	7,486	(20,056)	-	(3,248)	22,734
Balance at 31 December 2022	<u>1,510,151</u>	<u>352,257</u>	<u>(33,730)</u>	<u>-</u>	<u>(195,340)</u>	<u>1,633,340</u>

The net carrying value of furniture and equipment held under a finance lease is \$51,319 (2021: \$106,778)

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	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,471,273	(528,208)	943,065	1,471,273	(491,426)	979,847
Furniture and Equipment	907,477	(379,706)	527,771	917,803	(639,676)	278,127
Information and Communication Technology	342,575	(254,124)	88,451	521,727	(414,878)	106,849
Leased Assets	183,217	(131,898)	51,319	209,477	(102,699)	106,778
Library Resources	38,382	(15,648)	22,734	64,399	(25,849)	38,550
Balance at 31 December	2,942,924	(1,309,584)	1,633,340	3,184,679	(1,674,528)	1,510,151

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	56,754	27,944	27,943
Accruals	8,450	8,200	8,200
Banking Staffing Overuse	13,360	-	-
Employee Entitlements - Salaries	269,352	272,422	272,422
Employee Entitlements - Leave Accrual	45,111	19,125	19,125
	393,027	327,691	327,690
Payables for Exchange Transactions	393,027	327,691	327,690
	393,027	327,691	327,690

The carrying value of payables approximates their fair value.

12. Borrowings

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loans due in one year	13,212	12,206	12,206
Loans due after one year	10,619	23,832	23,832
	23,831	36,038	36,038

The school has borrowings at 31 December 2022 of \$23,831 (31 December 2021 \$36,038). This loan is from the Energy Efficiency and Conservation Authority for the purpose of LED Lighting. The loan is unsecured, interest is 8.00% per annum and the loan is payable with interest in equal instalments of \$3,682.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other Revenue in Advance	-	17,155	17,155
	<u>-</u>	<u>17,155</u>	<u>17,155</u>

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	127,986	127,986	100,808
Increase to the Provision During the Year	8,079	8,701	27,178
Provision at the End of the Year	<u>136,065</u>	<u>136,687</u>	<u>127,986</u>
Cyclical Maintenance - Current	93,162	87,004	87,004
Cyclical Maintenance - Non current	42,903	40,982	40,982
	<u>136,065</u>	<u>127,986</u>	<u>127,986</u>

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..

15. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	38,342	65,143	65,143
Later than One Year and no Later than Five Years	27,548	64,006	64,006
Future Finance Charges	(5,163)	(12,918)	(12,918)
	<u>60,727</u>	<u>116,231</u>	<u>116,231</u>
Represented by			
Finance lease liability - Current	34,605	57,168	57,168
Finance lease liability - Non current	26,122	59,063	59,063
	<u>60,727</u>	<u>116,231</u>	<u>116,231</u>

16. Funds held in Trust

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	-	13,424	13,424
	<u>-</u>	<u>13,424</u>	<u>13,424</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

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

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Middle School Upgrade 2	<i>in progress</i>	(4,250)	-	-	-	(4,250)
Canopy over Courts	<i>in progress</i>	59,673	-	(79,792)	-	(20,119)
Concrete Steps	<i>in progress</i>	24,736	-	(25,925)	-	(1,189)
Pupil Toilets Modernisation	<i>in progress</i>	-	40,500	(36,337)	-	4,163
DQLS to Room 11	<i>in progress</i>	-	44,100	(43,090)	-	1,010
DQLS to Room 30	<i>in progress</i>	-	42,831	(27,790)	-	15,041
Replace Pinboard add Acoustic	<i>in progress</i>	-	44,100	(38,698)	-	5,402
DQLS to Rms 14,15,19	<i>in progress</i>	-	173,065	-	-	173,065
Totals		80,159	344,596	(251,632)	-	173,123

Represented by:

Funds Held on Behalf of the Ministry of Education	198,681
Funds Receivable from the Ministry of Education	25,558

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Middle School Upgrade 2	<i>in progress</i>	32,750	-	(37,000)	-	(4,250)
Canopy over Courts	<i>in progress</i>	203,593	-	(143,920)	-	59,673
Concrete Steps	<i>in progress</i>	-	26,546	(1,810)	-	24,736
Middle School Upgrade 1	<i>completed</i>	13,037	-	(13,037)	-	-
Resource Rm Modernisation	<i>completed</i>	1,316	-	(1,316)	-	-
Flooring Replacement	<i>completed</i>	(9,714)	9,714	-	-	-
Portacom Office for LSC	<i>completed</i>	(8,227)	8,227	-	-	-
Flooring and Pinboard	<i>completed</i>	-	41,408	(41,408)	-	-
Totals		232,755	85,895	(238,491)	-	80,159

Represented by:

Funds Held on Behalf of the Ministry of Education	84,409
Funds Receivable from the Ministry of Education	4,250

18. 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.

Adele Nummy is the Deputy Principal of the school. Lauren Nummy, Adele's daughter, is employed as a Teacher. Lauren is paid according to the Primary Teachers' Collective Agreement.

19. 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	3,954	4,119
<i>Leadership Team</i> Remuneration Full-time equivalent members	388,856 3	379,549 3
Total key management personnel remuneration	392,810	383,668

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance Committee and Property Committee that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair 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	160-170	160-170
Benefits and Other Emoluments	4-5	5-7
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	7.00	6.00
	7.00	6.00

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

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 and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

21. Commitments

(a) Capital Commitments

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

(a) \$300,931 contract for Canopy over Courts as agent for the Ministry of Education. This project is fully funded by the Ministry of Education. \$270,838 has been received of which \$290,957 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$300,931)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

The total lease payments incurred during the period were \$nil (2021: \$nil)

22. 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	277,905	322,143	229,633
Receivables	273,494	274,039	274,039
Investments - Term Deposits	526,257	685,378	610,378
Total Financial assets measured at amortised cost	<u>1,077,656</u>	<u>1,281,560</u>	<u>1,114,050</u>

Financial liabilities measured at amortised cost

Payables	393,027	327,691	327,690
Borrowings - Loans	23,831	36,038	36,038
Finance Leases	60,727	116,231	116,231
Total Financial Liabilities Measured at Amortised Cost	<u>477,585</u>	<u>479,960</u>	<u>479,959</u>

23. Events After Balance Date

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

24. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

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Independent Auditor's Report

To the readers of Western Heights School (Auckland)'s Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Western Heights School (Auckland) (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 7 June 2023. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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



Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

Other than the audit, we have no relationship with or interests in Western Heights School (Auckland).

A handwritten signature in blue ink that reads 'Colin Henderson'.

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

Statement of Variance - 2022 Targets Western Heights School - 1567:

Strategic Aims:

- For our learners and leaders to develop the Key Traits of Self- Confidence, Self-Control, Empathy, Grit and a Service Mindset.
- For our learners to demonstrate critical and creative thinking, high levels of ownership, innovation and engagement in their learning.
- To implement PR1ME Maths as our maths curriculum for our whole school.
- To implement a Play-Based Approach to early learning in our Junior School.
- For every learner to achieve a minimum of one year's progress for one year's learning.

Annual Targets:

Year 1 to 6 Reading -

- For each child to achieve a minimum of one year's progress for one year's learning.
- To track student achievement using Seesaw, Linc-Ed and our At Risk Register.
- To track starting points for achievement; ascertain specific learning needs; identify appropriate learning support interventions; ascertain the outcomes of said interventions - each term

Year 1 to 6 Writing -

- For each child to achieve a minimum of one year's progress for one year's learning.
- To track student achievement using Seesaw, Linc-Ed and our At Risk Register.
- To track starting points for achievement; ascertain specific learning needs; identify appropriate learning support interventions; ascertain the outcomes of said interventions - each term

Year 1 to 6 Maths -

- For each child to achieve a minimum of one year's progress for one year's learning.
- To track student achievement using Seesaw, Linc-Ed and our At Risk Register.
- To track starting points for achievement; ascertain specific learning needs; identify appropriate learning support interventions; ascertain the outcomes of said interventions - each term

We are focusing on The Five Key Traits in parallel with the Five Key Competencies and our Five Pōhatu Tūmu – Foundation Values Stones.

The five Key Traits

Empathy
Service Mindset
Grit
Self-Control
Self Confidence

Aligned to the Five Key Competencies

Thinking
Relating to Others
Understanding
Managing Self
Participating

Aligned to our Five Pōhatu Tūmu

Manaakitanga
Whanaungatanga
Whakapono
Whakamana
Turangawaewae

How We Apply and Develop the Key Traits

Growth Mindset
The Learning Pit
GRIT in the Pit
Pay It Forward
Bucket Filling
Love to Learn to Lead
Fail Forward - FAIL = First Attempt in Learning

The Future

Global competence for our learners when they leave WHS

Our collective contribution to local sustainability

Academic achievement evidenced by appropriate assessment, also by application of knowledge and skills in real-life situations

Entrepreneurial skill and achievement evidenced by real-world learning, and outcomes

Effective engagement in community programs, campaigns and civic involvement

Experience of a learning relationship with individuals from an older generation

Contributions to the school as a thriving micro-community with positive, caring relationships as the norm

Good mental health indicated by interactions and surveys

Strong learner agency – evidenced by learners' initiation and leadership of aspects of learning

Physical fitness habits and evidenced application of knowledge and understanding to personal health.

Child Responsive Practice:

CRP requires of us the understanding that each child is a story - that incorporates their culture, language, name but is also so much more than that. CRP is understood to be “culturally supported, learner-centred context, whereby the strengths students bring to school are identified, nurtured, and utilised to promote student achievement” Richards, Brown, & Forde, 2006.

2022 Results:

We decided not to formally assess students at the end of 2021 because they had spent the bulk of the year in lock-down and our goal was to get children to return and to love being at school again.

We initially had 250 children return for several weeks.

After much effort we progressed to 50 per cent attendance, and by the end of the school year we had achieved 75 per cent attendance.

The majority of that 75% figure had only attended for a period of three weeks by the end of the year.

Our target then changed to getting our children back to school and feeling safe and loving learning.

On that basis, the principal released the following statement to our school community, with the approval of the Board of Trustees.

From the Principal

We are not providing our usual end-of-year report for 2022 due to Auckland having spent much of this year in Lockdown. Being in Lockdown made it impossible to do our usual assessments, and with the slow return to school attendance and normality, our usual practices just were not possible.

When you see the goal dials on Hero, you will notice that the learning goals are the same as they were for the mid-year report. When you see the Progress Chart (graph), you will notice a 'flatline.' This indicates that there has been no formal testing and keeps reporting the same for all students this end of the year.

Please be assured that our children are better prepared than most. For example, we have feedback evidence from all the Intermediate schools we contribute to that our children have the highest levels of self-management and self-motivation skills. They are focused, cooperative, caring and, creative, independent learners.

We know our children are resilient and strongly grounded in being independent learners. These skills will kick back in quickly, and with our exceptional teaching and learning support team, we are certain our children will do well next year and catch up fast. The world has faced this challenge, so our children face what children worldwide face. The difference is that we prepare our children better than most to be caring, contributing citizens and cope with change and challenges.

In 2023, it is our plan to ensure that mid-year data will show accurate information for Reading, Writing and Maths, and we will return to our standard and effective system of reporting student learning, progress and achievement.

Conclusion:

Because we did not test students at the end of the year, we are unable to ascertain whether children made a year of progress for a year of learning.

Considering they did not have a year of learning, it is unlikely most children made a year of progress.

School

Western Heights School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$9982.61 (excluding GST). The funding was spent on employing a Physical Education & Movement Facilitator in a cluster with Henderson North Primary, Henderson School and Holy Cross School.

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

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Valuing staff and their individual and diverse needs. As an example, we have a Support Staff person who works for OSCAR after school hours on site. She needed a chair on wheels so we provided this for her even though this fell outside our hours of her employment.</p> <p>Any accident is recorded, investigated and addressed. An example is a small step that is legally compliant but led to a visiting teacher twisting her ankle. We have water blasted the step and contracted a \$700 yellow paint strip to warn of the step's presence.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Everyone starts on an equal footing – there is no discrimination. Our policy is to employ the best person for the position and then to support them in every way possible to be their best self and provide their best outcome.</p> <p>We give every applicant an opportunity to show us their skills, qualities and strengths by putting them in an employment situation and allowing them to demonstrate how they would then meet the requirements of the role.</p> <p>This is fair and equitable as it removes discrimination – positive or negative bias – from the employment process. Instead of basing decisions on CVs and interviews, we give every short-listed applicant the opportunity to demonstrate their qualities, strengths, attributes and skills in action.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>A broad appointments panel. Seeing short-listed applicants in action. Cooperatively arrived at questions that get to the heart of the matter – the relationship-building ability of the applicant. At the end of any appointment interview, all the appointment panel members write their initial thoughts down with no discussion. This ensures they are not influenced by the thoughts, opinions and values of others. Principal waits until the last to give their opinion, and feedback.</p> <p>We contact referees but this is only part of the total process.</p>

<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Our school places great emphasis on Te Ao Māori, Te Reo me Tikanga Māori.</p> <p>These are embedded in every aspect of our philosophy, values, beliefs, principles and practices.</p> <p>We arrived at a Vision that is based in Tikanga and Kawa. This was arrived at via extensive community consultation, including kanohi te kanohi as we know this is the methodology that is most effective for our Māori community.</p> <p>Our Vision encapsulates the two most important considerations for Māori when considering guiding principles and practices – He Tangata, the People; Te Whenua, the Land.</p> <p>We are involved with and consult with our local iwi – Te Kawerau a Maki – and take on board their advice and guidance in these matters.</p> <p>Our Staff Representative on our Board of Trustees is an Across Schools Leader for our Kahui Ako and provides training and guidance on Culturally Responsive Practice. He and a colleague have provided regular full staff training sessions on CRP.</p> <p>This approach ensures every staff member who identifies as Māori feels safe, supported, heard, valued, understood and culturally affirmed.</p> <p>We have a focus on Te Reo Māori at every Monday Morning Communication Meeting – for all teaching staff.</p> <p>Our Charter, Strategic Plan and Annual Plan are all designed around our five Pōhatu Tūmu – Foundation Stone Values. These are:</p> <p>Whanaungatanga – living and learning as a family Whakamana - being a leader, taking responsibility Whakpono - honesty and integrity - word and deed Manaakitanga - care and respect for people and land Turangawaewae - our standing place, home number 2</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Comprehensive support and development opportunities. Every staff member is encouraged to explore and extend their strengths and also to identify areas for growth and development. Comprehensive in-house professional learning opportunities are provided for all staff. Teams are given Professional Development budgets and as a team decide on priorities. In some cases the whole team will undertake collective PD and in some cases an</p>

	individual will go off site to receive PD and then come back and share with their team. By removing the principal from the equation there is no room for favouritism or frippery. Teams democratically decide based on their needs and the needs of their children.
How are you recognising the employment requirements of women?	<p>Through consultation. We have open channels for discussion and sharing of ideas. We have a 'discretion' policy where if an employee asks for a matter to be raised in confidence, that is respected by management and colleagues and is addressed appropriately but in confidence.</p> <p>An example of this is Board of Trustees Employee Meetings. On the Monday morning of a Board Meeting week all staff meet with the Staff Representative. If they have any concerns and/or issues and/or ideas they wish raised with the Board they do so at that meeting, or in private with the Staff Rep. Those matters raised are then shared with the principal to determine whether they are Governance or Management issues. If the former, they are taken to the Board. If the latter, they are addressed by the Principal and Leadership team. At all times, the source of those matters raised is kept confidential.</p>
How are you recognising the employment requirements of persons with disabilities?	Through consultation, conscious thought and planning. We hold regular community hui where parents and staff reflect on the organisation, culture, values and approach of the school. We consult with our community when new property projects are planned to ensure accessibility and engagement issues and challenges are addressed.

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?	√	
Has this policy or programme been made available to staff?	√	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		Not yet
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	√	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	√	
Does your EEO programme/policy set priorities and objectives?	*√	

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- commitment to equal opportunities in all aspects of employment, including recruitment, training, promotion, conditions of service, and career development
- commitment to selecting the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- commitment to recognising the value of diversity in staffing (ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- commitment to ensuring that employment and personnel practices are fair and free of any bias.