

SWANSON SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1521

Principal: Leandro Piantelli

School Address: 703 Swanson Road, Swanson, Auckland 0612

School Postal Address: PO Box 95177, Swanson, Auckland 0612

School Phone: 09 831 0001

School Email: office@swanson.school.nz

Accountant / Service Provider:
Canterbury Education Services Society Limited
Unit 10, 18 Moselle Ave, Auckland 0610

SWANSON SCHOOL

Annual Report - For the year ended 31 December 2022

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Swanson School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Callum Marsh	Presiding Member	Elected	Sep 2025
Piantelli Leandro	Principal ex Officio	Appointed	Current
Solomon Puka	Parent Representative	Elected	Sep 2025
Charleene Baker	Parent Representative	Elected	Sep 2025
Tracey Maule	Parent Representative	Elected	Sep 2025
Tia Hita	Parent Representative	Elected	Sep 2025
Tom Hooker	Staff Representative	Elected	Sep 2025
Raj Maharjan	Parent Representative	Elected	Sep 2022
Spencer Woolrich	Staff Representative	Elected	Sep 2022
Meagan Gaitau	Parent Representative	Elected	Sep 2022

Swanson 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.

Callum Marsh

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

02 June 2023

Date:

Leandro Piantelli

Full Name of Principal

DocuSigned by:

9832D11405AB4D7...

Signature of Principal

31 May 2023

Date:

Swanson School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 (Restated) Actual \$
Revenue				
Government Grants	2	8,584,510	7,924,400	7,918,616
Locally Raised Funds	3	211,147	40,700	102,272
Interest Income		30,471	5,500	7,890
Total Revenue		8,826,128	7,970,600	8,028,778
Expenses				
Locally Raised Funds	3	40,003	28,750	23,695
Learning Resources	4	7,001,060	6,418,966	6,464,337
Administration	5	435,724	409,423	386,749
Finance		6,592	5,150	5,236
Property	6	1,034,034	1,130,218	897,999
Loss on Disposal of Property, Plant and Equipment		1,401	-	1,915
		8,518,814	7,992,507	7,779,931
Net Surplus / (Deficit) for the year		307,314	(21,907)	248,847
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		307,314	(21,907)	248,847

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

Swanson 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		1,746,051	1,667,485	1,448,435
Total comprehensive revenue and expense for the year		307,314	(21,907)	248,847
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		13,502	-	19,500
Contribution - Capital Equipment Grant		-	-	29,269
Equity at 31 December		2,066,867	1,645,578	1,746,051
Accumulated comprehensive revenue and expense		2,066,867	1,645,578	1,746,051
Equity at 31 December		2,066,867	1,645,578	1,746,051

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.

Swanson 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	616,129	624,880	599,441
Accounts Receivable	8	589,721	495,467	544,764
GST Receivable		1,311	38,558	38,558
Prepayments		-	3,912	3,912
Inventories	9	2,490	2,181	2,181
Investments	10	1,403,592	1,001,008	1,001,008
Funds Receivable for Capital Works Projects	16	78,958	-	-
		2,692,201	2,166,006	2,189,864
Current Liabilities				
Accounts Payable	12	618,065	535,974	535,975
Revenue Received in Advance	13	-	21,196	21,196
Provision for Cyclical Maintenance	14	7,500	9,167	9,167
Finance Lease Liability	15	31,901	29,519	29,519
Funds held for Capital Works Projects	16	97,461	104,234	104,234
Funds for Resource Teachers of Learning & Behaviour services	17	381,595	318,412	295,666
		1,136,522	1,018,502	995,757
Working Capital Surplus/(Deficit)		1,555,679	1,147,504	1,194,107
Non-current Assets				
Property, Plant and Equipment	11	689,324	666,212	720,082
		689,324	666,212	720,082
Non-current Liabilities				
Provision for Cyclical Maintenance	14	137,035	123,008	123,008
Finance Lease Liability	15	41,102	45,130	45,129
		178,137	168,138	168,137
Net Assets		2,066,867	1,645,578	1,746,051
Equity		2,066,867	1,645,578	1,746,051

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

Swanson 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		1,871,695	1,944,941	1,236,766
Locally Raised Funds		193,275	129,446	169,549
Goods and Services Tax (net)		37,247	(44,442)	(44,442)
Payments to Employees		(883,230)	(767,581)	(604,739)
Payments to Suppliers		(682,195)	(871,523)	(408,597)
Interest Paid		(6,592)	(5,150)	(5,236)
Interest Received		23,518	4,776	7,166
Net cash from/(to) Operating Activities		553,718	390,467	350,467
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(114,350)	(181,124)	(157,451)
Purchase of Investments		(402,584)	(546,303)	(546,303)
Net cash from/(to) Investing Activities		(516,934)	(727,427)	(703,754)
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,502	-	19,500
Finance Lease Payments		(33,794)	(25,325)	(25,326)
Funds Administered on Behalf of Third Parties		196	363,167	402,305
Net cash from/(to) Financing Activities		(20,096)	337,842	396,479
Net increase/(decrease) in cash and cash equivalents		16,688	882	43,192
Cash and cash equivalents at the beginning of the year	7	599,441	623,998	556,249
Cash and cash equivalents at the end of the year	7	616,129	624,880	599,441

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.

Swanson School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Swanson 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 11.

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. Future operating lease commitments are disclosed in note 21b.

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:

Building improvements	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) 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.

l) 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.

m) 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.

n) Funds held for Capital works

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

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

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLb programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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 9 to 22 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, 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.

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 (Restated) Actual \$
Government Grants - Ministry of Education	1,854,920	1,736,514	1,647,782
Teachers' Salaries Grants	5,976,331	5,342,543	5,615,279
Use of Land and Buildings Grants	753,259	845,343	616,452
Other Government Grants	-	-	39,103
	<u>8,584,510</u>	<u>7,924,400</u>	<u>7,918,616</u>

The school has opted in to the donations scheme for this year. Total amount received was \$83,250.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 (Restated) Actual \$
Revenue			
Donations & Bequests	137,080	5,000	3,365
Fees for Extra Curricular Activities	10,382	9,750	7,161
Trading	5,112	6,750	6,528
Fundraising & Community Grants	56,260	19,200	85,160
Other Revenue	2,313	-	58
	<u>211,147</u>	<u>40,700</u>	<u>102,272</u>
Expenses			
Extra Curricular Activities Costs	22,649	24,250	15,610
Trading	2,760	1,000	2,409
Fundraising and Community Grant Costs	14,594	3,500	5,676
	<u>40,003</u>	<u>28,750</u>	<u>23,695</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>171,144</u>	<u>11,950</u>	<u>78,577</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 (Restated) Actual \$
Curricular	209,836	321,899	282,998
Equipment Repairs	707	-	60
Information and Communication Technology	956	2,000	35
Library Resources	570	1,200	725
Employee Benefits - Salaries	6,530,633	5,823,167	5,976,591
Staff Development	82,502	137,100	53,090
Depreciation	175,856	133,600	150,838
	<u>7,001,060</u>	<u>6,418,966</u>	<u>6,464,337</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 (Restated) Actual \$
Audit Fee	8,330	10,360	7,630
Board Fees	2,065	2,800	1,885
Board Expenses	13,287	10,999	9,641
Communication	37,881	47,350	34,481
Consumables	34,666	35,250	36,363
Other	57,656	56,450	48,178
Employee Benefits - Salaries	253,653	217,700	220,686
Insurance	5,086	5,478	5,250
Service Providers, Contractors and Consultancy	23,100	23,036	22,635
	435,724	409,423	386,749

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 (Restated) Actual \$
Caretaking and Cleaning Consumables	78,246	68,250	64,993
Cyclical Maintenance Provision	21,535	10,000	16,693
Grounds	13,476	18,500	19,007
Heat, Light and Water	30,708	38,000	33,955
Rates	484	125	99
Repairs and Maintenance	49,997	57,500	59,398
Use of Land and Buildings	753,259	845,343	616,452
Security	4,596	7,500	7,016
Employee Benefits - Salaries	81,733	85,000	80,386
	1,034,034	1,130,218	897,999

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	616,129	624,880	599,441
Cash and cash equivalents for Statement of Cash Flows	616,129	624,880	599,441

Of the \$616,129 Cash and Cash Equivalents, \$97,461 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 \$616,129 Cash and Cash Equivalents, \$381,595 is held by the Group on behalf of the RTLB Service. See note 17 for details of how the funding received for the service has been spent in the year.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	29,198	-	32,522
Interest Receivable	9,564	2,611	2,611
Banking Staffing Underuse	-	-	16,775
Teacher Salaries Grant Receivable	550,959	492,856	492,856
	589,721	495,467	544,764
Receivables from Exchange Transactions	38,762	2,611	35,133
Receivables from Non-Exchange Transactions	550,959	492,856	509,631
	589,721	495,467	544,764

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	491	981	981
School Uniforms	1,999	1,200	1,200
	2,490	2,181	2,181

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,403,592	1,001,008	1,001,008
Total Investments	1,403,592	1,001,008	1,001,008

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	69,302	-	-	-	(3,826)	65,476
Furniture and Equipment	440,326	47,186	(201)	-	(81,345)	405,965
Information and Communication Technology	115,886	35,647	(409)	-	(46,462)	104,662
Motor Vehicles	-	26,230	-	-	(4,809)	21,421
Leased Assets	73,765	32,152	-	-	(36,252)	69,664
Library Resources	20,803	5,287	(791)	-	(3,162)	22,136
Balance at 31 December 2022	720,082	146,502	(1,401)	-	(175,856)	689,324

The net carrying value of equipment held under a finance lease is \$69,664 (2021: \$73,765)

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	153,036	(87,560)	65,476	153,036	(83,734)	69,302
Furniture and Equipment	967,482	(561,517)	405,965	957,388	(517,062)	440,326
Information and Communication Technology	424,204	(319,542)	104,662	407,834	(291,948)	115,886
Motor Vehicles	26,230	(4,809)	21,421	-	-	-
Leased Assets	134,057	(64,393)	69,664	122,521	(48,756)	73,765
Library Resources	56,593	(34,457)	22,136	53,334	(32,531)	20,803
Balance at 31 December	1,761,602	(1,072,278)	689,324	1,694,113	(974,031)	720,082

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	27,135	9,826	9,826
Accruals	7,530	7,309	7,310
Banking Staffing Overuse	12,910	-	-
Employee Entitlements - Salaries	550,959	492,856	492,856
Employee Entitlements - Leave Accrual	19,531	25,983	25,983
	618,065	535,974	535,975
Payables for Exchange Transactions	618,065	535,974	535,975
	618,065	535,974	535,975

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	-	21,196	21,196
	-	21,196	21,196

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	132,175	132,175	115,482
Increase to the Provision During the Year	21,527	-	16,693
Use of the Provision During the Year	(9,167)	-	-
Provision at the End of the Year	<u>144,535</u>	<u>132,175</u>	<u>132,175</u>
Cyclical Maintenance - Current	7,500	9,167	9,167
Cyclical Maintenance - Non current	137,035	123,008	123,008
	<u>144,535</u>	<u>132,175</u>	<u>132,175</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	37,079	34,960	34,960
Later than One Year and no Later than Five Years	45,012	50,756	50,756
Future Finance Charges	(9,088)	(11,068)	(11,068)
	<u>73,003</u>	<u>74,648</u>	<u>74,648</u>
Represented by			
Finance lease liability - Current	31,901	29,519	29,519
Finance lease liability - Non current	41,102	45,129	45,129
	<u>73,003</u>	<u>74,648</u>	<u>74,648</u>

16. 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	Receipts	Payments	Board	Closing
	Balances	from MoE		Contributions	Balances
	\$	\$	\$	\$	\$
Hall Roofing	2,067	-	(2,067)	-	-
Hall Refurbishment	102,167	26,152	(207,277)	-	(78,958)
Communication System	-	46,139	(11,210)	-	34,929
1, 12 & 15: Roof Works	-	62,532	-	-	62,532
Totals	<u>104,234</u>	<u>134,823</u>	<u>(220,554)</u>	<u>-</u>	<u>18,503</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	97,461
Funds Receivable from the Ministry of Education	78,958

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Hall Roofing		37,398	-	(35,330)	-	2,067
Hall Refurbishment		22,081	254,642	(174,556)	-	102,167
Totals		59,479	254,642	(209,886)	-	104,234

Represented by:

Funds Held on Behalf of the Ministry of Education	104,234
Funds Receivable from the Ministry of Education	-

17. Funds for Resources Teachers of Learning and Behaviour Services (RTLb)

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Learning and Behaviour to its cluster of schools.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds held at beginning of the year	295,666	295,666	-
Funds received from previous cluster	-	-	223,319
<i>Revenue</i>			
Teachers' Salary Grant	3,331,496	3,069,336	3,097,160
Administration Grant	123,138	141,609	115,882
Learning Support Funding	225,608	259,317	214,752
Travel Grant	135,937	156,295	138,720
Other Revenue	15,858	25,777	20,648
	3,832,037	3,652,334	3,587,162
Total funds available	4,127,703	3,948,000	3,810,481
<i>Expenses</i>			
Employee Benefit - Salaries	3,378,787	3,134,330	3,138,552
Administration	212,605	248,158	137,716
Learning Support	94,707	186,100	208,429
Travel	36,059	61,000	29,768
Other Expenses	-	-	360
	3,722,158	3,629,588	3,514,825
Purchase of Assets	23,950	-	-
Funds Held at Year End	381,595	318,412	295,666

Following a review by the Ministry, the accounting policy from 2022 is to reflect the RTLb activities on a group basis in the Statement of Comprehensive Revenue and Expense, as opposed to recording the funds held only in the Statement of Financial Position. The 2021 comparatives have been restated in line with this policy.

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.

Solomon Puka was a BOT member during 2022. Julia Puka, Solomon's wife is the Deputy Principal of the school. Julia's employments is under the Teachers Collective.

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 \$
Board Members Remuneration	2,065	1,885
Leadership Team Remuneration	638,160	529,969
Full-time equivalent members	5	4
Total key management personnel remuneration	640,225	531,854

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 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	180-190	180-190
Benefits and Other Emoluments	5-6	5-6
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	8.00	5.00
110 - 120	0.00	0.00
120 - 130	1.00	0.00
	9.00	5.00

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 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.

21. Commitments

(a) Capital Commitments

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

(a) \$375,382 contract for Hall Interior Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry of Education up to \$393,152. \$317,494 has been received of which \$396,453 has been spent on the project to balance date. This project has been approved by the Ministry of Education. The board will also contribute to this project for \$3,301.

(Capital commitments at 31 December 2021: \$80,045)

(b) Operating Commitments

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

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	616,129	624,880	599,441
Receivables	589,721	495,467	544,764
Investments - Term Deposits	1,403,592	1,001,008	1,001,008
Total Financial assets measured at amortised cost	2,609,442	2,121,355	2,145,213

Financial liabilities measured at amortised cost

Payables	618,065	535,974	535,975
Finance Leases	73,003	74,649	74,648
Total Financial Liabilities Measured at Amortised Cost	691,068	610,623	610,623

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.

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Swanson School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Swanson School. The Auditor-General has appointed me, Wayne Tukiri, 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 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 2 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 Swanson School.

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

School Name:	Swanson School	School Number:	1521
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Strategic Goals:	1. Excel by providing meaningful learning experiences 2. Engage with our students, our whānau and our community 3. Empower our people to believe in themselves and others
Key initiatives for achieving strategic goals:	a. Develop a localised curriculum b. Integrate Te Reo and Tikanga in all areas of learning c. Develop a community engagement plan d. Develop and implement a holistic tracking system to identify support systems required to improve learning throughout the curriculum

Analysis of Variance 2022						
Goal	Initiatives	Actions	Intended Outcomes	Actual outcomes	Variance	Where to next?
Excel Engage Empower	1. Develop a localised curriculum (implementation will come at a later Strat plan)	<ul style="list-style-type: none"> Analyse feedback from whānau hui Engage facilitator to support progress Iterative process to design LC Present draft LC at whānau hui and staff Present reviewed vision at whānau hui and staff Finalise vision and LC design ready for implementation in 2023 	<ul style="list-style-type: none"> We have a local curriculum that is representative of our whānau's aspirations and relevant to our community We have a new Māori centric vision LC and Vision ready for implementation in 2023 	<ul style="list-style-type: none"> The process of developing our LC was extremely successful. Both whānau and staff were part of the process and feedback from the hui was very positive Our new vision is finalised and is now more Māori centric and aligned with our focus on hauora The Mahi Tahi team is taking steps to provide PD and implement the vision and LC in 2023 	<ul style="list-style-type: none"> We achieved our goals so far and are ready to implement next year., which will be our priority in 2023 	<ul style="list-style-type: none"> LC and vision implementation PD for staff This will be one of our priorities in 2023

	<p>2. Integrate Te Reo and Tikanga in all areas of learning</p>	<ul style="list-style-type: none"> • Develop a Tikanga/Te Reo PD Programme • Develop and communicate a programme of cultural events and activities 	<ul style="list-style-type: none"> • Teachers integrate Te Reo and Tikanga in their daily programmes • Increased attendance to events and activities 	<ul style="list-style-type: none"> • Teachers participated of PD as planned • MAC facilitator engaged with Mahi Tahī team to guide strategic planning • Increased tikanga and Te Reo Māori in classrooms, although still mainly surface • Principal and Mahi Tahī team participated of MAC initiative • We held a very successful Whānau hui with over 200 whānau attending • Engaged whānau in school activities like outdoor class, pou carving and other activities. 	<ul style="list-style-type: none"> • Teachers are starting to be confident using Te Reo themselves • We couldn't deliver as much PD as we would have liked • We didn't have as many events as for the most part of the year people were still reticent to participate of large gatherings 	<ul style="list-style-type: none"> • Re-focus PD on staff exploring culture, unconscious bias, the Tiriti o Waitangi and implications for classroom practice • All staff enrolled to one of the Te Wananga o Aotearoa • Goal to achieve level 4(b) instructional Te Reo in all rooms
	<p>3. Develop and implement a holistic tracking system to identify support systems required to improve learning throughout the curriculum</p>	<ul style="list-style-type: none"> • Research: what are the barriers that hinder children's learning? • Design a holistic tracking system • Provide PD for teachers • Implement and monitor teacher's use of the system 	<ul style="list-style-type: none"> • We understand the barriers to learning • We have an effective and easy to use tracking system • Teachers use the system effectively 	<ul style="list-style-type: none"> • We finally had a chance to use Learning Journals to track learning • LJs were sent home 4 times this year to report to parents • Teams complemented LJs with testing that met their needs • Team Leaders formed a working group to find ways to best use the journals in class • Te Manawa implemented successfully 	<ul style="list-style-type: none"> • Outcome as expected • Progress halted by lockdown • Teams are now using the systems • Early days of implementation • Some issues still to be resolved like consistency of use across the school, how we use the data to inform teaching 	<ul style="list-style-type: none"> • Maintain a focus on implementation and use of Te Manawa • Assess progress and link it with well-being, learning, achievement and attendance outcomes • Keep working to ensure LJs are used for the right purpose

School

Swanson School

KIWISPORT NOTE

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Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$6,602.00 (excluding GST). The funding was spent on sports uniforms and buses to sports events for the whole school. We went slightly over budget this year as the cost of buses has increased dramatically due to rising inflation and fuel costs.

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	
How have you met your obligations to provide good and safe working conditions?	<p>We provide good and safe working conditions by:</p> <ul style="list-style-type: none"> • Complying with Health and Safety Regulations: We strictly adhere to all relevant health and safety regulations and standards to ensure a safe working environment. This includes regularly reviewing and updating our policies and procedures to maintain compliance. • Risk Assessments and Mitigation: We conduct thorough risk assessments to identify potential hazards and risks in the workplace. We implement appropriate measures to mitigate risks and ensure the safety of employees. • Training and Education: We provide health and safety training to all employees, ensuring they have the necessary knowledge and skills to maintain a safe work environment. This includes training on emergency procedures, proper use of equipment, and general safety protocols. • Regular Inspections and Maintenance: We conduct routine inspections of the workplace to identify and address any potential safety issues or hazards promptly. Regular maintenance of equipment and facilities is also carried out to ensure their proper functioning and safety. • Employee Involvement and Reporting: We encourage employees to actively participate in maintaining a safe working environment. We establish channels for reporting safety concerns or incidents, and we investigate and address such reports promptly. • Ergonomic Considerations: We assess and provide ergonomic solutions to optimize the work environment and prevent work-related injuries or strain. This may include ergonomic furniture, equipment, and adjustments tailored to individual needs. • Continuous Improvement: We foster a culture of continuous improvement by regularly reviewing our health and safety practices, seeking employee feedback, and implementing necessary improvements based on lessons learned and best practices
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • We guarantee equal opportunities for job seekers and employees to pursue their desired employment and showcase their complete capabilities. • We establish a flexible work environment that promotes productivity and efficiency. • We prioritize selecting the most suitable individual or team for each role. • We eliminate obstacles to enable all employees to achieve their utmost performance. • We unlock the full potential of New Zealand's diverse population. • We appreciate individuals, honouring their skills, backgrounds, and talent

<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>We practice impartial selection of suitably qualified persons for appointment through the following process:</p> <ol style="list-style-type: none"> 1. We establish clear and objective job descriptions based on the skills, experience, and qualifications necessary for each position. This helps us create a standard framework for evaluating candidates. 2. Secondly, we use blind screening to remove any identifying information that could lead to bias during the initial review of applications. This ensures that candidates are assessed solely based on their qualifications and merits. 3. Thirdly, we have a diverse panel of interviewers to help to minimize the potential impact of personal biases and ensures a fair evaluation of candidates during the interview stage. 4. We keep detailed records and documentation of the selection process, including the criteria used for evaluation and the rationale behind each decision. This promotes transparency and allows for objective review and audits if needed.
<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? 	<ul style="list-style-type: none"> •We acknowledge and recognize the aims and aspirations of Māori by actively engaging with Māori communities and incorporating their perspectives, values, and cultural practices into our decision-making processes and initiatives. •We strive to understand and respect the employment requirements of Māori by creating opportunities that align with their needs and aspirations. This includes promoting equitable access to education and employment pathways, supporting initiatives that enhance Māori representation and leadership within the school, and collaborating with Māori stakeholders to develop culturally responsive programs and services. •One of our goals is to foster greater involvement of Māori in the school by creating inclusive environments, providing culturally relevant resources, and promoting Māori language and culture throughout our local curriculum
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>We have taken several steps to enhance the abilities of individual employees:</i></p> <ul style="list-style-type: none"> •PLD: We offer various PLD options to improve employees' skills and knowledge in their respective roles. •Performance Feedback and Coaching: We provide regular performance feedback to employees through a Professional Growth Cycle system, highlighting their strengths and areas for improvement. Coaching and mentoring programs are in place to offer personalized guidance and support for professional growth. •Learning Opportunities: We encourage continuous learning and provide opportunities for employees to expand their knowledge. This helps them stay updated with industry trends and advancements. •Skill Utilization: We strive to align employees' skills with their roles by identifying their strengths and assigning tasks that allow them to leverage their abilities effectively. •Recognition: We recognize employees' achievements and exceptional performance. This motivates them to excel and enhances their sense of fulfilment and job satisfaction.

	<ul style="list-style-type: none"> • Supportive Work Environment: We foster a supportive work environment that encourages collaboration, knowledge sharing, and teamwork. This allows employees to learn from each other and grow collectively.
How are you recognising the employment requirements of women?	<p>Some of the steps we have taken to promote gender equality and create an inclusive work environment include:</p> <ul style="list-style-type: none"> • Equal Opportunity Policies: We have policies and guidelines that promote equal opportunities for women in all aspects of employment, including recruitment, hiring, promotions, and career development. • Work-Life Balance: We provide flexible work arrangements, such as flexible hours, remote work options, and parental leave policies, to support the work-life balance needs of women. This helps them manage their professional and personal responsibilities effectively. • Diversity and Inclusion Initiatives: We actively promote a diverse and inclusive workplace culture that values and respects the contributions of women. • Health and Safety: We prioritize the health and safety of women employees by ensuring a safe working environment, addressing any specific concerns related to their well-being, and providing necessary resources for their physical and mental well-being.
How are you recognising the employment requirements of persons with disabilities?	<p>We recognize the employment requirements of persons with disabilities by implementing various measures to create an inclusive and accessible work environment:</p> <ul style="list-style-type: none"> • Accessibility: We ensure that the workplace is accessible for persons with disabilities. This may include physical modifications, assistive technologies, or flexible work arrangements tailored to individual needs. • Inclusive Recruitment and Hiring: We ensure that our recruitment and hiring processes are inclusive and accessible to persons with disabilities. • Awareness and Sensitization: We conduct awareness and sensitization programs to educate employees about disability-related issues, foster a supportive work environment, and promote a culture of inclusion and understanding. • Career Development Opportunities: We provide equal opportunities for career development and advancement for persons with disabilities. • Consultation and Collaboration: We actively seek input from persons with disabilities to understand their unique needs and preferences. This helps us make informed decisions and implement policies and practices that address their specific employment requirements.

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?	x	

Has this policy or programme been made available to staff?	x	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	x	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	x	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	x	
Does your EEO programme/policy set priorities and objectives?	x	