



## **ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**School Directory**

<b>Ministry Number:</b>	2912
<b>Principal:</b>	David Nott
<b>School Address:</b>	79 Hutcheson Street, Blenheim 7201
<b>School Phone:</b>	03 578 9040
<b>School Email:</b>	<a href="mailto:admin@mayfield.school.nz">admin@mayfield.school.nz</a>

# MAYFIELD SCHOOL (BLENHEIM)

Annual Financial Statements - For the year ended 31 December 2023

## Index

Page	Statement
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Members of the Board
<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 17</a>	Notes to the Financial Statements
	Independent Auditor's Report

# Mayfield School (Blenheim)

## Statement of Responsibility

For the year ended 31 December 2023

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

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

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


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

Mania Blasco Perez.  
Full Name of Presiding Member

  
Signature of Presiding Member

3/7/24  
Date:

David Nott  
Full Name of Principal

  
Signature of Principal

3/7/24  
Date:

# **Mayfield School (Blenheim)**

## **Members of the Board**

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Marieta Blasco-Perez	Presiding Member	Elected	Sep 2025
David Nott	Principal	ex Officio	
Natasha Tucker	Parent Representative	Elected	Sep 2025
Danielle Rowe	Parent Representative	Elected	Sep 2025
Aimee Moore	Parent Representative	Elected	Sep 2025
Vanessa Carver	Staff Representative	Elected	Sep 2025
Jess Thin	Parent Representative	Elected	Sep 2025
Robyn Anderson	Staff Representative	Elected	Dec 2023

# Mayfield School (Blenheim)

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,553,517	1,286,177	1,391,036
Locally Raised Funds	3	25,209	12,450	22,021
Interest		19,758	1,000	4,495
<b>Total Revenue</b>		<b>1,598,484</b>	<b>1,299,627</b>	<b>1,417,552</b>
<b>Expenses</b>				
Locally Raised Funds	3	33,723	14,800	17,930
Learning Resources	4	954,379	899,127	896,530
Administration	5	201,673	182,213	203,147
Interest		432	400	338
Property	6	319,619	294,100	207,807
Loss on Disposal of Property, Plant and Equipment		382	-	256
<b>Total Expense</b>		<b>1,510,208</b>	<b>1,390,640</b>	<b>1,326,008</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>88,276</b>	<b>(91,013)</b>	<b>91,544</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>88,276</b>	<b>(91,013)</b>	<b>91,544</b>

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

# Mayfield School (Blenheim)

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		535,684	535,684	444,140
Total comprehensive revenue and expense for the year		88,276	(91,013)	91,544
Contributions from the Ministry of Education				
Contribution - Te Mana Tuhono		5,661	-	-
<b>Equity at 31 December</b>		629,621	444,671	535,684
Accumulated comprehensive revenue and expense		629,621	444,671	535,684
<b>Equity at 31 December</b>		629,621	444,671	535,684

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.

# Mayfield School (Blenheim)

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	529,969	539,290	596,303
Accounts Receivable	8	56,851	55,062	55,062
GST Receivable		4,286	6,442	6,442
Prepayments		4,086	7,847	7,847
Inventories	9	3,457	3,395	3,395
Investments	10	161,995	-	-
		760,644	612,036	669,049
<b>Current Liabilities</b>				
Accounts Payable	12	82,694	86,633	86,633
Revenue Received in Advance	13	2,411	537	537
Provision for Cyclical Maintenance	14	-	-	-
Finance Lease Liability	15	2,852	1,673	1,673
Funds held for Capital Works Projects	16	142,759	148,159	148,159
		230,716	237,002	237,002
<b>Working Capital Surplus</b>		529,928	375,034	432,047
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	104,423	83,637	103,637
		104,423	83,637	103,637
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	-	14,000	-
Finance Lease Liability	15	4,730	-	-
		4,730	14,000	-
<b>Net Assets</b>		629,621	444,671	535,684
<b>Equity</b>		629,621	444,671	535,684

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

# Mayfield School (Blenheim)

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		433,134	346,346	351,447
Locally Raised Funds		25,210	12,450	22,021
Goods and Services Tax (net)		2,156	-	33,835
Payments to Employees		(230,738)	(211,676)	(214,585)
Payments to Suppliers		(135,187)	(204,733)	(194,030)
Interest Paid		(432)	(400)	-
Interest Received		19,653	1,000	4,317
Net cash from/(to) Operating Activities		113,796	(57,013)	3,005
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(11,637)	-	(18,995)
Purchase of Investments		(161,995)	-	-
Net cash (to) Investing Activities		(173,632)	-	(18,995)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(1,098)	-	(1,533)
Funds Administered on Behalf of Other Parties		(5,400)	-	(106,118)
Net cash from/(to) Financing Activities		(6,498)	-	(107,651)
<b>Net (decrease) in cash and cash equivalents</b>		<b>(66,334)</b>	<b>(57,013)</b>	<b>(123,641)</b>
Cash and cash equivalents at the beginning of the year	7	596,303	596,303	719,944
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>529,969</b>	<b>539,290</b>	<b>596,303</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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



# Mayfield School (Blenheim)

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Mayfield School (Blenheim) (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.

##### 1.2. Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure 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 whole 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.

### **1.3. 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 to which they relate. 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 to which they relate. 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 recognised as revenue as the conditions are fulfilled.

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **1.4. Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### 1.5. 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.

### 1.6. 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.

### 1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

### 1.8. Inventories

Inventories are consumable items held for sale and comprised of stationery, canteen 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.

### 1.9. Investments

Bank term deposits are initially measured at the amount invested. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

### 1.10. 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	50 years
Furniture and equipment	10–75 years
Information and communication technology	5–15 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



### **1.11. 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

### **1.12. 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.

### **1.13. 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, 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.

### **1.14. Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

### **1.15. 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 Comprehensive Revenue and Expense.

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

### **1.16. Funds held for Capital Works**

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

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



### **1.17. 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 Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. 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.

### **1.19. 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

### **1.20. 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.

### **1.21. Budget Figures**

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

### **1.22. 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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	434,073	339,670	351,997
Teachers' Salaries Grants	734,310	724,507	701,352
Use of Land and Buildings Grants	252,863	222,000	223,347
Healthy Lunches Grant	132,271	-	114,340
	<u>1,553,517</u>	<u>1,286,177</u>	<u>1,391,036</u>

The School has opted in to the donations scheme for this year. Total amount received was \$17,107 (2022: \$18,000).

## 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	1,484	-	9,506
Trading	4,860	5,300	5,699
Fundraising & Community Grants	8,017	-	-
Other Revenue	10,848	7,150	6,816
	<u>25,209</u>	<u>12,450</u>	<u>22,021</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	24,561	9,500	11,339
Trading	8,824	5,300	6,591
Fundraising & Community Grant Costs	338	-	-
	<u>33,723</u>	<u>14,800</u>	<u>17,930</u>
<i>(Deficit)/Surplus for the year Locally raised funds</i>	<u>(8,514)</u>	<u>(2,350)</u>	<u>4,091</u>

## 4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	28,420	10,970	33,322
Equipment Repairs	1,751	200	-
Information and Communication Technology	1,912	250	1,326
Library Resources	-	200	36
Employee Benefits - Salaries	893,657	859,507	827,927
Staff Development	3,575	8,000	12,378
Depreciation	25,064	20,000	21,541
	<u>954,379</u>	<u>899,127</u>	<u>896,530</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,312	5,929	5,156
Board Fees	3,430	2,780	2,120
Board Expenses	-	700	1,865
Communication	1,353	1,100	1,215
Consumables	6,665	8,200	9,364
Operating Lease	-	2,500	-
Healthy Lunches Expenses	132,271	114,340	114,340
Other	11,443	6,090	15,884
Employee Benefits - Salaries	36,733	36,000	49,326
Insurance	1,474	1,150	1,050
Service Providers, Contractors and Consultancy	2,992	3,424	2,827
	<u>201,673</u>	<u>182,213</u>	<u>203,147</u>



## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,479	5,500	6,810
Cyclical Maintenance	-	14,000	-
Adjustment to the Provision- Other Adjustments	-	-	(76,081)
Grounds	5,765	4,500	7,129
Heat, Light and Water	10,888	10,400	10,511
Rates	617	600	602
Repairs and Maintenance	7,548	2,500	4,494
Use of Land and Buildings	252,863	222,000	223,347
Security	446	600	597
Employee Benefits - Salaries	36,013	34,000	30,398
	<u>319,619</u>	<u>294,100</u>	<u>207,807</u>

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

## 7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	529,969	383,293	440,306
Short-term Bank Deposits	-	155,997	155,997
Cash and Cash Equivalents for Statement of Cash Flows	<u>529,969</u>	<u>539,290</u>	<u>596,303</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$529,969 Cash and Cash Equivalents, \$141,619 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$529,969 Cash and Cash Equivalents, \$1,873 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables from the Ministry of Education	5,002	-	-
Interest Receivable	336	231	231
Banking Staffing Underuse	-	6,676	6,676
Teacher Salaries Grant Receivable	51,513	48,155	48,155
	<u>56,851</u>	<u>55,062</u>	<u>55,062</u>
Receivables from Exchange Transactions	336	231	231
Receivables from Non-Exchange Transactions	56,515	54,831	54,831
	<u>56,851</u>	<u>55,062</u>	<u>55,062</u>

## 9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	3,457	3,395	3,395
	<u>3,457</u>	<u>3,395</u>	<u>3,395</u>

## 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	161,995	-	-
<b>Total Investments</b>	<b>161,995</b>	<b>-</b>	<b>-</b>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Building Improvements	58,827	-	-	-	(12,404)	<b>46,423</b>
Furniture and Equipment	24,942	-	-	-	(3,850)	<b>21,092</b>
Information and Communication Technology	11,945	17,298	-	-	(5,143)	<b>24,100</b>
Leased Assets	1,866	8,934	-	-	(2,958)	<b>7,842</b>
Library Resources	6,057	-	(382)	-	(709)	<b>4,966</b>
<b>Balance at 31 December 2023</b>	<b>103,637</b>	<b>26,232</b>	<b>(382)</b>	<b>-</b>	<b>(25,064)</b>	<b>104,423</b>

The net carrying value of furniture and equipment held under a finance lease is \$7,842 (2022: \$1,866)

### Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	287,849	(241,426)	<b>46,423</b>	287,848	(229,021)	<b>58,827</b>
Furniture and Equipment	125,594	(104,502)	<b>21,092</b>	125,593	(100,651)	<b>24,942</b>
Information and Communication Technology	136,438	(112,338)	<b>24,100</b>	119,140	(107,195)	<b>11,945</b>
Leased Assets	8,934	(1,092)	<b>7,842</b>	8,592	(6,726)	<b>1,866</b>
Library Resources	36,787	(31,821)	<b>4,966</b>	39,263	(33,206)	<b>6,057</b>
<b>Balance at 31 December</b>	<b>595,602</b>	<b>(491,179)</b>	<b>104,423</b>	<b>580,436</b>	<b>(476,799)</b>	<b>103,637</b>

## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	12,757	22,314	22,314
Accruals	11,053	7,589	7,589
Employee Entitlements - Salaries	55,314	52,461	52,461
Employee Entitlements - Leave Accrual	3,570	4,269	4,269
	<b>82,694</b>	<b>86,633</b>	<b>86,633</b>
Payables for Exchange Transactions	82,694	86,633	86,633
	<b>82,694</b>	<b>86,633</b>	<b>86,633</b>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	1,873	-	-
Other Revenue in Advance	538	537	537
	<b>2,411</b>	<b>537</b>	<b>537</b>



#### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	-	-	76,081
Increase to the Provision During the Year	-	14,000	-
Other Adjustments	-	-	(76,081)
Provision at the End of the Year	-	14,000	-
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	-	14,000	-
	-	14,000	-

Mayfield School (Blenheim) is undergoing full redevelopment which has resulted in the School's buildings being rebuilt. At the present time there is uncertainty over how the programme will affect the maintenance requirements of the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the School will be required to maintain any buildings.

#### 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	3,407	1,738	1,738
Later than One Year and no Later than Five Years	5,090	-	-
Future Finance Charges	(915)	(65)	(65)
	7,582	1,673	1,673
Finance lease liability - Current	2,852	1,673	1,673
Finance lease liability - Non-current	4,730	-	-
	7,582	1,673	1,673

#### Represented by:

#### 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.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Modernisation project #211700	148,159	-	(17,020)	-	131,139
SIP Playground Matting #226967	-	-	11,620	-	11,620
Totals	148,159	-	(5,400)	-	142,759

#### Represented by:

Funds Held on Behalf of the Ministry of Education 142,759  
Funds Receivable from the Ministry of Education -

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Modernisation project #211700	21,926	250,000	(123,767)	-	148,159
SIP Playground Matting #226967	(50,530)	48,740	1,790	-	-
Totals	(28,604)	298,740	(121,977)	-	148,159

#### Represented by:

Funds Held on Behalf of the Ministry of Education 148,159  
Funds Receivable from the Ministry of Education -



## 17. 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.

## 18. Remuneration

### *Key management personnel compensation*

Key management personnel of the School include all trustees of the Board, Principal, Deputy and Assistant Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,430	2,120
<i>Leadership Team</i>		
Remuneration	251,053	238,755
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	254,483	240,875

There are 6 members of the Board excluding the Principal. The Board held 11 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal*

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0

### *Other Employees*

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 -110	3.00	1.00
	3.00	1.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual \$	2022 Actual \$
Total	-	-
Number of People	-	-

## 20. Contingencies

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



### Holidays Act Compliance – schools payroll

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

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

### Cyclical Maintenance

The School Board has an obligation to the Ministry of Education to maintain in good order and repair at all times the land and buildings and other facilities on the School site. The Ministry has undertaken significant capital works through a Modernisation Project across the School. Until such time as there is more information available on the completion of the project and the future timing of the maintenance obligations, the school cannot make a reliable estimate of the future maintenance requirements of its buildings. As a result, the School has reversed the cyclical maintenance provision in 2022.

### Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

## 21. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$589,713 (2022:\$147,019) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Modernisation project #211700	2,990,849	2,401,136	589,713
<b>Total</b>	<b>2,990,849</b>	<b>2,401,136</b>	<b>589,713</b>

### (b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	529,969	539,290	596,303
Receivables	56,851	55,062	55,062
Investments - Term Deposits	161,995	-	-
Total Financial assets measured at amortised cost	748,815	594,352	651,365

### Financial liabilities measured at amortised cost

Payables	82,694	86,633	86,633
Finance Leases	7,582	1,673	1,673
Total Financial liabilities measured at amortised Cost	90,276	88,306	88,306

## 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.

## INDEPENDENT AUDITOR'S REPORT

### To the readers of Mayfield School (Blenheim)'s financial statements for the year ended 31 December 2023

The Auditor-General is the auditor of Mayfield School (Blenheim) (the School). The Auditor-General has appointed me, Michael Lee, using the staff and resources of Crowe New Zealand Audit Partnership, 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 5 to 21, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 03 July 2024. This is the date at which our opinion is expressed.

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

### Basis for our opinion

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

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

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

### Emphasis of matter – Reversal of the provision for cyclical maintenance

Without modifying our opinion, we draw attention to the line item "Reversal of cyclical maintenance" in the Property and Provision for Cyclical Maintenance Note on page 18. The School reversed the provision for cyclical maintenance because there is significant uncertainty about how the Capital Works Modernisation

Project will affect the school and the property maintenance its obliged to carry out. We consider the disclosures to be adequate.

### **Responsibilities of the Board for the financial statements**

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information obtained at the date of our report are the Statement of variance, Evaluation of the school's students' progress and achievement, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of compliance with employment policy, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Michael Lee  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Nelson, New Zealand



We build inclusive capacity through partnering with learners, families, and schools. We do this by providing short-term educational programmes unique to the needs of learners.	<b>School Name:</b>	Salisbury School	<b>School Number:</b>	525
	<b>Strategic Aim:</b>	<p><b><i>Vision: Transformative success leading to greater possibilities in life and living beyond Salisbury for ākonga &amp; whānau.</i></b></p> <p><b>Goal 1 – Well-developed relationships &amp; sustainable educational pathways</b> Salisbury School delivers national &amp; regional educational initiatives that make an enduring difference.</p> <p><b>Goal 2 – To broaden &amp; innovate whole campus practices &amp; programmes</b> Our programmes &amp; pathways ensure the success of every learner.</p> <p><b>Goal 3 – Redevelopment of our campus &amp; facilities</b> Salisbury's culturally rich &amp; inclusive environment enables &amp; empowers diverse learners.</p>		
	<b>Annual Aims:</b>	<p>Initiative 1.1: RSS capacity building Initiative 1.2: Regional Pilot Project Initiative 2.1: Development of localised curriculum Initiative 2.2: Implementation of PB4L Initiative 2.3: Enhance our wellbeing suite of programmes Initiative 3.1: Site redevelopment Project Initiative 3.2: Advancing our Enviroschool Map</p>		
	<b>Targets:</b>	<ul style="list-style-type: none"> <li>• RSS-Only enrolments will show consistent increase and throughput across 2023.</li> <li>• RSS key stakeholders (referrers) will be reached and relationships of reciprocity evident.</li> <li>• A transition tool to measure student outcomes beyond Salisbury will be developed.</li> <li>• Te Tumu will celebrate outcomes of student success.</li> <li>• Student achievement data will highlight strong success for all students across the campus.</li> <li>• Assessment and planning tools to support our new local curriculum will be developed.</li> <li>• PB4L SW Tier One will be achieved and embedded.</li> <li>• Wellbeing @ Work will be explored and given definition to drive action planning.</li> <li>• Detailed design for the school rebuild will be complete with cultural narrative informing design. Demo and decant will be complete.</li> <li>• Our new EnviroHub will be designed.</li> <li>• Three targeted enviro initiatives will be implemented.</li> </ul>		
	<b>Progress &amp; Achievement Targets:</b>	<ul style="list-style-type: none"> <li>• 85% of student Individual Plan targets will be achieved for each student across the school year.</li> <li>• 85% of Maths targets will be achieved by students across the school year.</li> <li>• 85% of English targets will be achieved by students across the school year.</li> </ul>		

	<b>Baseline Data:</b>	<p>At the end of 2022 our student cohort was working between Levels 1 -3 NZC, with the average being NZC2.</p> <p>The 2022 student cohort presented with a end of year median reading age of 9.6 years.</p> <p>On average Salisbury students were at least 3-4 years below their chronological peers in literacy and numeracy.</p> <p>Wellbeing and individualised goals are given priority on application, with enrolment at Salisbury viewed as a time limited intervention in which to progress and achieve these.</p> <p>Targets are established to ensure a high level of achievement with priority targeted individualised goals, and achievement of all students within personalised literacy and numeracy targets.</p>
--	-----------------------	--





<ul style="list-style-type: none"> <li>• <b>Initiative 1.2: Regional Pilot Project</b></li> </ul>	<p>the school with robust and objective data aligned to our vision.</p> <p>We have now concluded a highly successful 2-year pilot project based on implementing a Managed Moves initiative in our region (hosted at Salisbury), working in collaboration with MoE, RTLB, and our local Principal's Association.</p> <p>Outcomes for students and home schools have been positive. We await now the external analysis of data and evaluation of the project.</p>	<p>All targeted goals in this area are achieved.</p>	<p>Pending a favourable external evaluation report on the pilot, the Salisbury Board intend to develop a Business Case to consider a pathway for Te Tumu to remain available in our region.</p>
<p><b>Goal 2 – To broaden &amp; innovate whole campus practices &amp; programmes</b></p> <ul style="list-style-type: none"> <li>• <b>Initiative 2.1: Development of localised curriculum</b></li> </ul>	<p>The ongoing development of our localised curriculum has interfaced this year with the refresh of the NZC and work to ensure that Te Mātaiaho is well captured in our design.</p> <p>PLD work has continued this year with Cognition Education, bringing the completion of our bespoke Learner Capability Scale as one of our key outcomes. This evidence-based scale will greatly enhance</p>	<p>All targeted goals in this area are achieved.</p>	<p>Our localised curriculum will continue to refine as we embed the curriculum refresh milestones. A planned cycle of review will support reflection-on-practice for our Learner Capability Scale. Integration of key pedagogies is a key focus over the next 2-year period enabling curriculum design to be implemented with consistency and fidelity.</p>

	<p>planning, assessment, and reporting for our unique cohort. This scale links tightly with the new TESA (Teaching Expertise Scaffold and Analytic) tool that the school has developed familiarity with, benefiting teacher reflection and inclusive learning design. Working to ensure to have a one-campus curriculum, spanning residential and our Day School, has been a successful goal well attained this year.</p>		
<ul style="list-style-type: none"> <li><b>Initiative 2.2: Implementation of PB4L</b></li> </ul>	<p>Our 2023 goal was to complete our Tier One training in PB4L. This was achieved and the 'behaviour expectations' developed as part of this work, and well embedded now into the school. As our school cohort grew this year, our deep understanding of who the 'Salisbury Student' is also deepened. The interlacing of trauma for our students, amidst a complex learning profile has predominated. This has ultimately led us away from PB4L and towards CPS (Collaborative and proactive Strategies) which is considered a better fit for our tier three, short term, students.</p>	<p>The goal in this area was to complete our Tier One training. This was achieved. Remaining with PB4L as a school-wide system to enhance positive behaviour is however shifting across to CPS.</p>	<p>Planned strategic work to on build on our CPS is integrated into our new strategic plan. 'Behaviour expectations' from our Tier One PB4L will remain in place.</p>
<ul style="list-style-type: none"> <li><b>Initiative 2.3: Enhance our wellbeing suite of programmes</b></li> </ul>	<p>Focused work this year has centred on developing a Wellbeing @ Work definition with staff. This</p>	<p>Targeted goals were met in this area.</p>	<p>Our new strategic plan includes the development of a Hauora</p>

	<p>has led into pre-work for the design of a new 2-year wellbeing plan. Work with students and staff has focused on surfacing the school values and developing a shared common understanding of these in practice. Student wellbeing has been enhanced through a range of initiatives brought into the 2023 programme (art therapy, music therapy, yoga, Empowerment Trust, Fossil Creek, RDA). Wellbeing surveys returned reassurance of benefits being integrated.</p>		<p>Toolkit for ākonga. This will work to combine many of the initiatives we now currently have in place, utilising these in a planned and coordinated manner to further achieve targeted and personalised student goals.</p> <p>Staff Wellbeing is further given focus in our 2024-2025 Strategic Plan with the design of a 2-year plan surfacing targeted initiatives to enhance the school's Wellbeing @ Work definition.</p>
<p><b>Goal 3 – Redevelopment of our campus &amp; facilities</b></p> <ul style="list-style-type: none"> <li><b>Initiative 3.1: Site Redevelopment Project</b></li> <li><b>Initiative 3.2: Advancing our Enviroschool Map</b></li> </ul>	<p>Significant milestones have been reached this year, however not to the planned point of demo and decant. Detailed design is currently nearing completion, and our project moves to shovel ready early in 2024.</p> <p>Relationships with iwi and our cultural narrative have advanced well across the year. Ideas for our Enviro Hub have been visioned with differing design options being given consideration.</p>	<p>Targeted goals in these two areas were not all met due to delays with master planning and design. The complexities of a multi-site build, additional needed resourcing to support the project due to increased build costs, and the level of coordination needed here have also impacted. We have been unable to progress with the design of our Enviro Hub until the exact location is determined on the</p>	<p>Continued site redevelopment work will span into 2024.</p> <p>Our enviroschool focus and initiatives remain forefront in the school's new strategic plan, working to bring this core focus to be linked further into our campus curriculum.</p>

<p><b>Student Progress and Achievement:</b></p> <ul style="list-style-type: none"> <li>• <b>85% of student Individual Plan targets will be achieved for each student across the school year.</b></li> <li>• <b>85% of Maths targets will be achieved by students across the school year.</b></li> <li>• <b>85% of English targets will be achieved by students across the school year.</b></li> </ul>	<p>Detailed design in this area is pending a confirmed location on our site. A range of enviro-focused initiatives have successfully been achieved across the school setting.</p> <p>94% of all students achieved their IP targets across the year.</p> <p>92% of all students achieved their Maths targets across the year.</p> <p>98% of all students achieved their English targets across the year.</p>	<p>site. This work will now move across to 2024.</p> <p>Targeted goals were all met in this area.</p>	<p>Student Progress and Achievement Targets will be established in similar focus areas to 2024 as these remain areas of recognised priority need for our student population. Our cohort will be joined by new students in 2024.</p>
<p><b>Planning for next year:</b></p> <p>The school's new strategic plan gives focus on:</p> <p><b>Goal One: We will nurture a vibrant hauora-centred culture.</b> Initiative 1.1 - Explore, engage, and embed professional learning and development to grow hauora for all ākonga. Initiative 1.2 Explore, engage, and embed a hauora plan to bring to life the school's 'Wellbeing @ Work' aspiration.</p> <p><b>Goal Two: Our pathways and programmes prepare and empower ākonga for their future.</b> Initiative 2.1 - Implement the refreshed NZ Curriculum – Te Mātaiaho. Initiative 2.2 - Signature practices and tools enhance the Salisbury Curriculum. Initiative 2.3 - Strengthen the alignment of the Salisbury curriculum with our Enviroschool action. Initiative 2.4 - Conduct research to investigate post-Salisbury success outcomes for ākonga.</p>			

**Goal 3: Our people give effect to Te Tiriti o Waitangi.**

Initiative 3.1 - Bicultural places, spaces and practices will be enhanced.

Areas of noted variance from 2023 are captured within these plans, with our site redevelopment project moving towards completion of its shovel ready phase.

Goals bring to life and build on the aspirations of our community and the vision of the school.

## Evaluation of Student Progress and Achievement

Aggregated student data shows steady progress and achievement for students who enrolled at Salisbury at the **start** of 2023 and remained until the **end** of 2023.

Data presented is for students at Level One and above. Three ORS students are working at emergent stages for literacy and numeracy.

	Average Reading Age	Average Spelling Age	NZC English Average	NZC Maths Average
Term 1 – All Students	8.1 years	8.7 years	1.6	1.6
Term 2 – All Students	9.3 years	9.2 years	2.0	1.9
Term 3 – All Students	9.6 years	9.2 years	2.0	2.0
Term 4 – All Students	10 years	9.6 years	2.0	2.0
Please note that whilst NZC averages remain at 2.0 across the later part of the year, students made significant gains within this broad level, with most moving from the lower range of Level 2 to the top end of Level 2 across the terms, with some areas of Level 3 being accessed by select students.				
Term 1 – ORS Students	6.0	6.7	1	1
Term 2 – ORS Students	6.7	6.9	1	1
Term 3 – ORS Students	6.8	7.1	1	1
Term 4 – ORS Students	6.8	7.1	1	1
As noted above, notable shifts within the NZC Level 1 achievement objectives were made for ORS students in 2023, with some Level 2 learning being accessed later in Term 4.				
Term 1 – Priority Learners	8.6	9.3	1.7	1.7
Term 2 – Priority Learners	10.1	10	2.3	2.2
Term 3 – Priority Learners	10.6	10	2.3	2.3
Term 4 – Priority Learners	11	10.4	2.3	2.3

Data below shows progress for students who enrolled at Salisbury **mid-year** in 2023.

	<b>Average Reading Age</b>	<b>Average Spelling Age</b>	<b>NZC English Average</b>	<b>NZC Maths Average</b>
Term 3 – All Students	6.8	8.1	1.7	1.3
Term 4 – All Students	7.8	9.6	1.7	1.7
Term 3 – ORS Students	5.5	6.1	1.0	1.0
Term 4 – ORS Students	8.0	7.6	1.0	1.0
Term 3 – Priority Learners	6.6	8.1	1.5	1.0
Term 4 – Priority Learners	8.0	10.3	1.5	1.5

**Student Targets results for 2023 were as follows:**

**Target One: 85% of student Individual Plan (IP) targets will be achieved for each student across the school year.**

Results:

- 94% of all students achieved their IP targets across the year.
- 95% of ORS students achieved their IP targets across the year.
- 92% of Priority Learners achieved their IP targets across the year.

**Target Two: 85% of Maths targets will be achieved for each student across the school year.**

Results:

- 92% of all students achieved their Maths targets across the year.
- 100% of ORS students achieved their Maths targets across the year.
- 100% of Priority Learners achieved their Maths targets across the year.

**Target Two: 85% of English targets will be achieved for each student across the school year.**

Results:

- 98% of all students achieved their English targets across the year.
- 100% of ORS students achieved their English targets across the year.
- 97% of Priority Learners achieved their English targets across the year.

Staff and students are to be congratulated on outstanding results for the year with all three targets being well achieved.





## **Report on how the school has given effect to Te Tiriti o Waitangi**

Salisbury School, situated in Richmond on land leased by Rangitane, has demonstrated its commitment to enacting Te Tiriti o Waitangi throughout the academic year of 2023 in multiple and diverse ways. Embracing the principles of partnership, participation, and protection embedded within the Treaty, our school has implemented various initiatives aimed at enacting the treaty's spirit and fostering inclusivity within our educational framework.

### **Partnership in Redevelopment:**

As part of our commitment to partnership, Salisbury School embarked on a large Ministry of Education Capital Works Redevelopment Project in 2019. This work has been forefront of activity across 2023, moving the project towards a shovel-ready stage. Central to this endeavour has been the collaboration with our local iwi to develop a cultural narrative that underpins the design of the school's facilities. Working hand in hand with iwi representatives, the school has been working towards incorporating elements of local iwi culture, history, and values into the architectural design, landscaping, and artwork for our new campus. This collaborative approach has deepened relationships between the school and iwi while the emerging designs are rich in detail which will foster deeper connection for all, especially for our Māori students and whānau.

### **Curriculum Enhancement with a Focus on Student Identity and Wellbeing:**

In alignment with the principle of participation, Salisbury School has been undertaking a redevelopment of its localised curriculum and, in 2023, specific work was undertaken on our curriculum framework placing special emphasis on student identity and wellbeing. Working closely with iwi resources, particularly Nga Kawatau me ngā Tumanakotanga o Te Taihū (The Aspirations and Expectations of Te Taihū), the school integrated culturally relevant content and perspectives into its curriculum across all subject areas. By incorporating Māori language, history, and traditions further into teaching and learning activities, we aim to empower students to connect with their cultural heritage and develop a strong sense of identity and belonging – all particularly important for the specialist residential nature of our school and students.

### **Protection through Equitable Education:**

In its commitment to protection, Salisbury School continues to prioritise ensuring equitable access to teaching and learning for all students, ensuring this is also forefront within transition plans and pathways back to home schools for our specialist residential students. By enhancing our curriculum to reflect the diverse identities and experiences of our student cohort, our school creates a learning environment that celebrates cultural diversity and promotes inclusivity. Additionally, the school established support networks and pastoral care initiatives tailored to the needs of our Māori students,

furthering student holistic development and fostering a sense of safety and wellbeing. In 2023 we also recommenced weekly inclusion visits to a nearby school so that Māori students could be connected to Kapa Haka at a bigger setting.

Salisbury School's commitment to upholding and enacting Te Tiriti o Waitangi in 2023 has therefore extended beyond mere acknowledgement to meaningful action, as evidenced by its redevelopment project and curriculum enhancement initiatives. Through collaborative partnerships with local iwi, the school integrated cultural narratives into its physical environment and curriculum, fostering a deeper appreciation for Māori culture and heritage among students and staff alike. By prioritising student identity and wellbeing and working closely with iwi resources, Salisbury School remains committed to enacting Te Tiriti o Waitangi and promoting the principles of unity, respect, and reciprocity in its educational endeavours.

**Ellie Salcin-Watts**  
**Principal**

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.**

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations, Salisbury School takes a number of steps, including:</p> <ul style="list-style-type: none"> <li>• Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.</li> <li>• Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.</li> <li>• Providing appropriate personal protective equipment (PPE) when necessary.</li> <li>• Maintaining equipment and machinery to ensure they are safe to use.</li> <li>• Ensuring that the workplace is clean and well-maintained.</li> <li>• Encouraging employees to report any hazards or safety concerns they encounter.</li> <li>• Investing in a robust health and safety programme for reporting, auditing, and risk mitigation.</li> </ul>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Salisbury School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>We have an EEO policy that emphasises Salisbury School's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardized assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made.</p>

	<p>This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Māori,</li> <li>- The employment requirements of Māori, and</li> <li>- Greater involvement of Māori in the Education service?</li> </ul>	<p>We struggle to increase diversity in our workforce due to the very few candidates we have to select from, because of a low number of applications as we are specialist residential school. This makes it challenging for the diversity in our workforce to reflect our student population.</p> <p>Given our small numbers, we adopt a personalised approach to both staff and students to review and identify needs and aspirations.</p> <p>We develop policies and programs that reflect Māori aspirations and needs. We incorporate Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support. We work closely within our Kahui Ako to build culturally responsive programmes.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, provision of EAP, and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other</p>

	and at times provide access to wellness programmes, and offering flexible scheduling.  We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.
How are you recognising the employment requirements of persons with disabilities?	Our specialist campus caters well for the accessibility and additional needs support of those with disabilities.

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?		✓
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ The Principal	
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?		✓

Our EEO Policy along with all our school policies is currently being transferred to School Docs and is being reviewed and updated as part of this process.

M. Sorby

Presiding Member, Salisbury School

# **SALISBURY SCHOOL KIWISPORT**

**2023**

Students participated in organised sport. In 2023 the school received Kiwisport funding of \$411.52 (2022 \$400.44). The funding was spent on swimming lessons, sports equipment, and towards providing The Pike Experience Program for all year levels.