

MERIVALE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:

1825

Principal:

Tom Paekau

School Address:

25 Kesteven Ave, Tauranga

School Postal Address:

as above

School Phone:

07-578-6900

School Email:

admin@merivale.school.nz

Members of the Board

Position	Name	Term Expired
Principal	ex Officio Tom Paekau	
Chair Person	Appointed Kellie Kioa	Jun-25
Parent Rep	elected Tiria Maunder	Jun-25
Parent Rep	elected Maria Anderson	Jun-25
Parent Rep	elected Bryan Papalii	Jun-25
Staff Rep	elected Darren Kiwi	Jun-25

Accountant / Service Provider:

Davidson Dickson Ltd

MERIVALE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Merivale School

Statement of Responsibility

For the year ended 31 December 2023

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

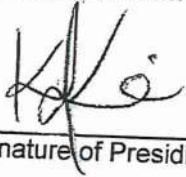
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Kellie Kioa

Full Name of Presiding Member



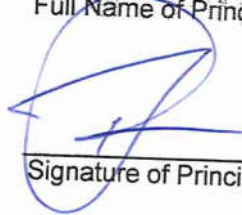
Signature of Presiding Member

23 May 24

Date:

Tom Paekau

Full Name of Principal



Signature of Principal

23 May 24

Date:

Merivale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,840,987	2,452,921	2,467,591
Locally Raised Funds	3	70,713	5,000	136,323
Interest		6,592	350	1,389
Total Revenue		2,918,292	2,458,271	2,605,303
Expense				
Locally Raised Funds	3	24,309	-	22,332
Learning Resources	4	1,910,901	1,761,212	1,809,309
Administration	5	390,559	175,980	344,919
Interest		717	900	1,609
Property	6	569,495	511,230	434,309
Other Expense	7	4,668	3,500	5,363
Total Expense		2,900,649	2,452,822	2,617,841
Net Surplus / (Deficit) for the year		17,643	5,449	(12,538)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		17,643	5,449	(12,538)

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

Merivale School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,146,574	1,146,574	1,139,612
Total comprehensive revenue and expense for the year		17,643	5,449	(12,538)
Contributions from / (Distributions to) the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	19,500
Equity at 31 December		1,164,217	1,152,023	1,146,574
Accumulated comprehensive revenue and expense		1,164,217	1,152,023	1,146,574
Equity at 31 December		1,164,217	1,152,023	1,146,574

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.

Merivale School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	165,923	117,834	89,248
Accounts Receivable	9	116,897	105,000	113,124
GST Receivable		9,332	-	239
Prepayments		19,824	7,500	16,029
Inventories	10	22,395	15,000	19,690
Funds Receivable for Capital Works Projects	16	27,055	-	3,323
		<u>361,426</u>	<u>245,334</u>	<u>241,653</u>
Current Liabilities				
Accounts Payable	12	156,832	140,557	159,341
Revenue Received in Advance	13	35,900	-	5,663
Provision for Cyclical Maintenance	14	101,238	23,830	23,830
Finance Lease Liability	15	3,298	10,000	10,003
Funds held for Capital Works Projects	16	5,562	-	6,863
		<u>302,830</u>	<u>174,387</u>	<u>205,700</u>
Working Capital Surplus/(Deficit)		58,596	70,947	35,953
Non-current Assets				
Property, Plant and Equipment	11	1,169,916	1,172,097	1,202,097
		<u>1,169,916</u>	<u>1,172,097</u>	<u>1,202,097</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	62,670	88,521	88,521
Finance Lease Liability	15	1,625	2,500	2,955
		<u>64,295</u>	<u>91,021</u>	<u>91,476</u>
Net Assets		<u>1,164,217</u>	<u>1,152,023</u>	<u>1,146,574</u>
Equity		<u>1,164,217</u>	<u>1,152,023</u>	<u>1,146,574</u>

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

Merivale School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,033,905	863,432	900,216
Locally Raised Funds		79,301	5,000	140,935
Goods and Services Tax (net)		(9,093)	-	12,144
Payments to Employees		(628,377)	(504,883)	(606,690)
Payments to Suppliers		(328,674)	(244,193)	(340,637)
Interest Paid		(717)	(900)	(1,609)
Interest Received		6,589	350	1,389
Net cash from/(to) Operating Activities		152,934	118,806	105,748
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,250
Purchase of Property Plant & Equipment (and Intangibles)		(46,063)	(142,206)	(108,599)
Net cash from/(to) Investing Activities		(46,063)	(142,206)	(106,349)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,500
Finance Lease Payments		(5,163)	(9,500)	(37,524)
Funds Administered on Behalf of Third Parties		(25,033)	-	2,236
Net cash from/(to) Financing Activities		(30,196)	(9,500)	(15,788)
Net increase/(decrease) in cash and cash equivalents		76,675	(32,900)	(16,389)
Cash and cash equivalents at the beginning of the year	8	89,248	150,734	105,637
Cash and cash equivalents at the end of the year	8	165,923	117,834	89,248

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Merivale School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

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) 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.

e) 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.

f) 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.

g) 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.

h) 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.

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	18-40 years
Furniture and equipment	5-15 years
Information and communication technology	5 years
Textbooks	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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.

l) 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 earned.

m) Funds held for Capital works

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

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

n) 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 RTL 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.

o) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) 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, 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.

q) Borrowings

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

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,232,524	852,372	1,054,052
Teachers' Salaries Grants	1,241,363	1,241,363	1,156,371
Use of Land and Buildings Grants	359,186	359,186	252,247
Other Government Grants	7,914	-	4,921
	<u>2,840,987</u>	<u>2,452,921</u>	<u>2,467,591</u>

The school has opted in to the donations scheme for this year. Total amount received was \$28,974.

The school is part of the lunches in school programme funded by the Ministry. \$172,133 has been included in operational grants to cover this cost.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	16,503	3,000	14,065
Fees for Extra Curricular Activities	149	1,500	-
Trading	20,261	-	20,387
Fundraising & Community Grants	24,274	-	5,246
Other Revenue	9,526	500	96,625
	<u>70,713</u>	<u>5,000</u>	<u>136,323</u>
Expenses			
Extra Curricular Activities Costs	39	-	-
Trading	23,770	-	22,332
Fundraising and Community Grant Costs	500	-	-
	<u>24,309</u>	<u>-</u>	<u>22,332</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>46,404</u>	<u>5,000</u>	<u>113,991</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	82,492	66,706	90,057
Information and Communication Technology	9,952	9,000	7,700
Employee Benefits - Salaries	1,726,429	1,588,456	1,610,434
Staff Development	16,656	17,050	31,021
Depreciation	75,372	80,000	70,097
	<u>1,910,901</u>	<u>1,761,212</u>	<u>1,809,309</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	7,012	6,500	7,669
Board Fees	3,268	3,000	3,125
Board Expenses	7,772	11,650	13,043
Communication	6,852	6,500	6,839
Consumables	18,322	13,300	9,082
Operating Lease	2,039	1,440	1,375
Legal Fees	-	-	-
Other	10,638	10,450	11,137
Employee Benefits - Salaries	96,736	97,140	95,214
Insurance	14,265	18,000	16,635
Lunches in schools programme	215,655	-	172,133
Service Providers, Contractors and Consultancy	8,000	8,000	8,667
	390,559	175,980	344,919

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	9,506	8,500	9,496
Consultancy and Contract Services	34,239	30,000	30,368
Cyclical Maintenance Provision	51,557	10,000	40,212
Grounds	3,921	5,000	4,438
Heat, Light and Water	14,819	17,779	13,497
Rates	14,158	12,500	12,657
Repairs and Maintenance	27,732	16,115	20,686
Use of Land and Buildings	359,186	359,186	252,247
Security	3,570	4,000	3,918
Employee Benefits - Salaries	50,807	48,150	46,790
	569,495	511,230	434,309

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

7. Other Expenses

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Transport	4,668	3,500	5,363
	<u>4,668</u>	<u>3,500</u>	<u>5,363</u>

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
ASB 02 Account	85	-	83
ASB Main Account	164,193	117,834	87,554
ASB Saver	182	-	178
ASB Saver 50	1,213	-	1,183
Petty Cash	250	-	250
Cash and cash equivalents for Statement of Cash Flows	<u>165,923</u>	<u>117,834</u>	<u>89,248</u>

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

Of the \$165,923, Cash and Cash Equivalents, \$5,562 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.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	517	5,000	2,813
Receivables from the Ministry of Education	14,270	-	18,622
Teacher Salaries Grant Receivable	102,107	100,000	91,689
	<u>116,897</u>	<u>105,000</u>	<u>113,124</u>
Receivables from Exchange Transactions	520	5,000	2,813
Receivables from Non-Exchange Transactions	116,377	100,000	110,311
	<u>116,897</u>	<u>105,000</u>	<u>113,124</u>

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	-	-	625
School Uniforms	22,395	15,000	19,065
	<u>22,395</u>	<u>15,000</u>	<u>19,690</u>

11. Property, Plant and Equipment

	Opening Balance	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	683,687	-	-	-	(28,272)	655,415
Furniture and Equipment	497,504	28,689	-	-	(36,310)	489,883
Information and Communication Technology	8,459	12,946	-	-	(4,526)	16,879
Leased Assets	7,828	1,556	-	-	(5,687)	3,697
Library Resources	4,619	-	-	-	(577)	4,042
Balance at 31 December 2023	1,202,097	43,191	-	-	(75,372)	1,169,916

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,138,865	(483,450)	655,415	1,138,865	(455,178)	683,687
Furniture and Equipment	1,001,623	(511,740)	489,883	972,934	(475,430)	497,504
Information and Communication Technology	431,192	(414,313)	16,879	418,246	(409,787)	8,459
Vehicles	5,000	(5,000)	-	5,000	(5,000)	-
Leased Assets	64,774	(61,077)	3,697	67,646	(59,818)	7,828
Library Resources	43,483	(39,441)	4,042	43,483	(38,864)	4,619
Balance at 31 December	2,684,937	(1,515,021)	1,169,916	2,646,174	(1,444,077)	1,202,097

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	19,782	23,057	17,323
Accruals	5,012	5,000	5,457
Banking Staffing Overuse	3,083	-	19,173
Employee Entitlements - Salaries	125,895	110,000	114,507
Employee Entitlements - Leave Accrual	3,060	2,500	2,881
	156,832	140,557	159,341
Payables for Exchange Transactions	156,832	140,557	159,341
	156,832	140,557	159,341

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	23,943	-	-
Other revenue in Advance	11,957	-	5,663
	35,900	-	5,663

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	112,351	112,351	72,139
Increase to the Provision During the Year	51,557	10,000	40,212
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	163,908	122,351	112,351
Cyclical Maintenance - Current	101,238	23,830	23,830
Cyclical Maintenance - Non current	62,670	88,521	88,521
	163,908	112,351	112,351

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 quoted work price schedule.

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	4,916	-	11,620
Later than One Year and no Later than Five Years	2,755	-	3,861
Future Finance Charges	(2,748)	-	(2,523)
	4,923	-	12,958
Represented by			
Finance lease liability - Current	3,298	-	10,003
Finance lease liability - Non current	1,625	-	2,955
	4,923	-	12,958

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 8.

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SiP Turf and camera		2,245	-	(1,300)	-	945
Heating, toilets, project 231633		-	-	(20,628)	-	(20,628)
Roofing project 231634		-	-	(3,105)	-	(3,105)
Learning support project		1,148	-	-	-	1,148
Fencing		(3,323)	-	-	-	(3,323)
Roofing		3,470	-	-	-	3,470
Totals		3,541	-	(25,033)	-	(21,493)

Represented by:

Funds Held on Behalf of the Ministry of Education	5,562
Funds Receivable from the Ministry of Education	27,055

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Fencing and Drainage	<i>ongoing</i>	(3,323)	-	-	-	(3,323)
Roofing		3,470	-	-	-	3,470
SiP Turf and camera	<i>ongoing</i>	2,447	-	(202)	-	2,245
Learning support Property STRG 92TS)	<i>ongoing</i>	(1,291)	26,447	(24,008)	-	1,448
		-	3,059	(3,059)	-	-
Totals		1,304	29,506	(27,269)	-	3,541

Represented by:

Funds Held on Behalf of the Ministry of Education	6,863
Funds Receivable from the Ministry of Education	3,323

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 Board members, Principal, Deputy Principals and Heads of Departments.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,268	3,125
<i>Leadership Team</i> Remuneration	384,155	364,431
Full-time equivalent members	3	3
Total key management personnel remuneration	387,423	367,556

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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	150-160	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	2.00
110 - 120	2.00	0.00
	5.00	2.00

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

The Ministry's 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board had not entered into any contract agreements for capital works.

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	165,923	117,834	89,248
Receivables	116,897	105,000	113,124
Total Financial assets measured at amortised cost	<u>282,820</u>	<u>222,834</u>	<u>202,372</u>

Financial liabilities measured at amortised cost

Payables	156,832	140,557	159,341
Finance Leases	4,923	12,500	12,958
Total Financial Liabilities Measured at Amortised Cost	<u>161,755</u>	<u>153,057</u>	<u>172,299</u>

23. Events After Balance Date

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

24. Comparatives

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

Independent Auditor's Report

To the Readers of Merivale School's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Merivale School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 24 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report, being the Analysis of Variance, School Charter 2024, Annual Report 2023, Employer Responsibility 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 the School.



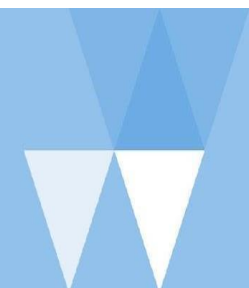
Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Analysis of Variance Reporting



School Name:	Merivale School	School Number:	1825
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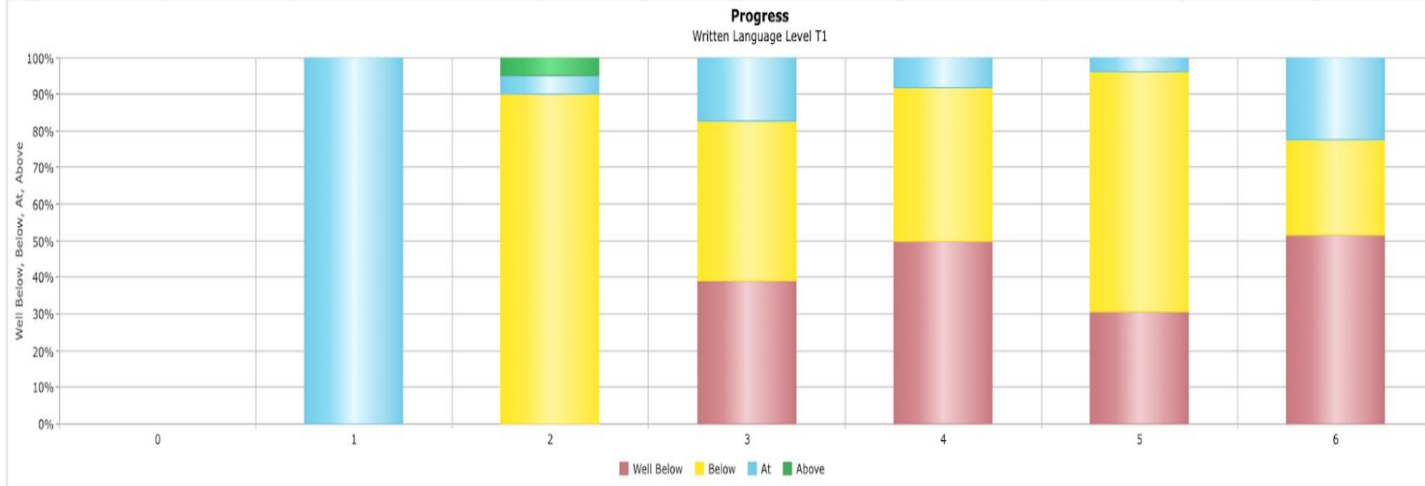
Strategic Aim:	Improve outcomes for all students in literacy particularly Māori, Pasifika and children with Special Needs
Annual Aim:	Raise student achievement in writing
Target:	<p>At least 80% of Well Below, Below and insecure At students will achieve at least 18 months accelerated progress. All target students will be tracked on data walls and be a focus of teacher inquiries.</p> <p>100% of students who are securely At or Above will achieve at least one year's progress.</p>
Baseline Data:	<p>Writing Comparative Data Term 1-4 2023</p> <p>Writing Term 1, 2, 4 2024</p> <p>Comparison data.</p>



Tātaritanga raraunga

Written Language Level T12023 Heather Langley Whole School

4045	L1b	L1p	L1a	L2b	L2p	L2a	L3b	L3p	L3a	L4b	L4p	L4a	Well Below	Below	At	Above	Total
Y0																	0
Y1	100% (23)														100% (23)		23
Y2	90% (18)	5% (1)			5% (1)									90% (18)	5% (1)	5% (1)	20
Y3	39% (9)	43% (10)	17% (4)										39% (9)	43% (10)	17% (4)		23
Y4	17% (4)	33% (8)	25% (6)	17% (4)		8% (2)							50% (12)	42% (10)	8% (2)		24
Y5	4% (1)	8% (2)	19% (5)	42% (11)	23% (6)	4% (1)							31% (8)	65% (17)	4% (1)		26
Y6		6% (2)	19% (6)	16% (5)	10% (3)	13% (4)	13% (4)	23% (7)					52% (16)	26% (8)	23% (7)		31
Totals	37.4% 55	15.6% 23	14.3% 21	13.6% 20	6.8% 10	4.8% 7	2.7% 4	4.8% 7					30.6% 45	42.9% 63	25.9% 38	0.7% 1	147



Tātaritanga raraunga

Merivale School

Written Language Level T22023 Heather Langley Whole School 2023

4046	pre level writing	L1b	L1p	L1a	L2b	L2p	L2a	L3b	L3p	L3a	L4b	L4p	L4a	Well Below	Below	At	Above	Total
Y0																		0
Y1		95% (19)	5% (1)												95% (19)		5% (1)	20
Y2	5% (1)	67% (14)	29% (6)												71% (15)	29% (6)		21
Y3		24% (5)	38% (8)	24% (5)	14% (3)									24% (5)	62% (13)	14% (3)		21
Y4	9% (2)	13% (3)	30% (7)	22% (5)	22% (5)	4% (1)								74% (17)	22% (5)	4% (1)		23
Y5		5% (1)		19% (4)	52% (11)	24% (5)								76% (16)	24% (5)			21
Y6			6% (2)	16% (5)	23% (7)	10% (3)	13% (4)	13% (4)	19% (6)					68% (21)	13% (4)	19% (6)		31
Totals	2.2% 3	30.7% 42	17.5% 24	13.9% 19	19% 26	6.6% 9	2.9% 4	2.9% 4	4.4% 6					43.1% 59	44.5% 61	11.7% 16	0.7% 1	137

Written Language Level T42023 Heather Langley Whole School 2023

4048	pre level writing	L1b	L1p	L1a	L2b	L2p	L2a	L3b	L3p	L3a	L4b	L4p	L4a	Well Below	Below	At	Above	Total
Y0	40% (4)	50% (5)	10% (1)													50% (5)	10% (1)	10
Y1	4% (1)	65% (15)	30% (7)													96% (22)		23
Y2	4% (1)	42% (10)	46% (11)	4% (1)	4% (1)										88% (21)	4% (1)	4% (1)	24
Y3		9% (2)	35% (8)	17% (4)	39% (9)									9% (2)	52% (12)	39% (9)		23
Y4	8% (2)	13% (3)	21% (5)	33% (8)	13% (3)	8% (2)		4% (1)						67% (16)	13% (3)	8% (2)	4% (1)	24
Y5				13% (3)	22% (5)	22% (5)	30% (7)	13% (3)						35% (8)	52% (12)	13% (3)		23
Y6				3% (1)	15% (5)	21% (7)	9% (3)	9% (3)	18% (6)	12% (4)	6% (2)		6% (2)	48% (16)	9% (3)	30% (10)	12% (4)	33
Totals	5% 8	21.9% 35	20% 32	10.6% 17	14.4% 23	8.8% 14	6.3% 10	4.4% 7	3.8% 6	2.5% 4	1.3% 2		1.3% 2	26.3% 42	31.9% 51	32.5% 52	4.4% 7	160

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>A whole school focus on 'growth mindset' approaches to learning continued to display an increase in students' persistence when writing.</p> <p>Schoolwide, students were encouraged to take risks by sharing ideas with peers which, in turn, resulted in the development of student confidence and cooperation</p> <p>Mixed ability grouping for writing also impacted on student learning by providing all students with the opportunity to participate in engaging and challenging learning experiences where ideas were discussed through rich language.</p> <p>Teachers use of challenging multi step problems exposed students to written language of higher order thinking. These types of rich tasks offered opportunities for all learners to attempt problems as they allowed for different approaches and different representations.</p>	<p>The majority of students made accelerated progress that was less than expected from students over two terms.</p> <p>Writing levels and OTJs were used to track progress of students.</p>	<p>Student and teacher voice, obtained before and after assessment highlighted positive changes in attitude, confidence, motivation, and engagement.</p> <p>Positive impacts on student motivation, engagement and student agency are attributed to best practice being embedded into the existing school culture which functions under the umbrella of a Positive Behaviour for Learning School-Wide framework and Assessment for Learning.</p> <p>All classrooms inquired into practices with the purpose of increasing motivation and achievement in all curriculum areas across the school with a particular focus on writing.</p> <p>Writing expectations and group norms sat within the school PB4L mnemonic 'the VALE Way'.</p> <p>Budget \$8500.</p> <p>Expenditure \$8500.</p>	<p>We have realised an increase in budget has positively affected results. This will continue in 2024.</p> <p>We have identified that learning assessment takes priority with a focus on localised curriculum as well. Next year we will collaborate with Merivale community members, staff and BOT to further strengthen this initiative to support writing schoolwide. This could involve the spending of extra funds in order to meet this. Next year's budget will include this cost.</p>

Tātaritanga raraunga

Planning for next year:

The BOT will review the journey to improve on Writing as a strategic target schoolwide.

- Continue to introduce ways parents can help at home. Many supporting elements like cards, games list of ICT applications, Maori Dictionary and maths manipulatives etc are placed in a kete for the parents to take home.
- Continue with Data Walls to track progress. Photos of students are placed on a board identifying their progress and achievement. At meetings, teachers will collaboratively analyse the progress of students, reviewing the programmes and practices in class and supporting each other with ideas and feedback from previous years.
- We will moderate with a wider range of schools so we can ensure that our O.T.J's are accurate. We will also discuss assessment and the teaching of writing with our peers from other schools.
- We will explore implementing a school wide spelling programme to ensure a consistent quality regimen from NE to Year 6.
- As part of the C.O.L we will appoint an in-school teacher to work with staff on culturally responsive practice
- Use learning progressions in “student friendly” language so pupils can easily identify what they can do and their next learning steps. This will help them develop student agency, assessment literacy. Literature is consistent that this should motivate and engage the learners.
- Continue to use Sunshine online in the Junior School and Google Classroom in Senior Class to support and enhance writing programmes.

Merivale School

**Principal and Chairperson's Annual
Report**

Year Ending 31 December 2023

MERIVALE SCHOOL ANNUAL REPORT 2023

Merivale School Board of Trustees 2023

Kellie Kioa (Chairperson)
Darren Kiwi (Staff Representative)
Tiria Maunder
Maria Anderson
Bryan Papalii
Jan Honey (Secretary)
Tom Paekau (Principal)

Roll

We began the school year with 158 pupils and ended with 199 pupils.

In 2023 our roll was split into 9 classes:

RUMAKI

Awanui – Year 4 – 6

Awaiti – Year 1 - 3

MAINSTREAM

Room 1 – NE/Year 1

Room 2 – Year 1 - 2

Room 3 - Year 2 -3

Room 4 – Year 2 - 3

Room 7 – Year 4

Room 5 - Year 5-6

Room 8 – Year 6

The school was granted 10.8 total FTTE for the 2023 year. This was amended to accommodate for increased roll size and Beginning Teacher status to 12.31. The school operation and budget for 2023 was set accordingly to meet the teaching and learning needs of the school.

Personnel

Merivale School Teaching staff worked as a dedicated and committed team in 2023.

Full Time Teaching Staff – Tania Urwin, Losaria Harimate-McGruer, Bonnie Hebenton, Emma Henshaw, Melissa Hope, Shirralee Hohaia, Paora McGruer, Eva Gibson, Owen Hohaia,

Study Leave - Darren Kiwi.

Part Time Teaching Staff - Elaine Cullen, Lesa Hall, Mike Gullick

The support staff supported the school in its operation. All support staff involved themselves willingly and generously in the school's operation and activities in the community.

Support Staff – Jan Honey, Karen Thompson, Richard Williams, Bryan Papalii, Sarge Williams, Helena Fredericks, Toni Taylor, Sereana Naqarase, Bex Stephen, Tre Mathews, Jess Richardson, Elaine Fountain, .

The Principal

In 2023 the Principal took sabbatical leave in Term 3 with the Deputy Principal/SENCO moving into the Acting Principal position.

He was involved with professional development opportunities provided by the BOT including Ministry of Education Initiatives. The Principal also relinquished his role on the national group Te Akatea as an executive member.

The Principal had full involvement as a member of the Peninsular Cluster Principals Association for 2021 and as a member for the Peninsular Kahui Ako.

Property

The physical aspect of the school continued to be presented as smart, tidy and well equipped. There are maintenance plans currently in place to address roofing, plumbing and painting.

Finance

Financial reports represent a slight deficit in 2023.

Te Tiriti o Waitangi

Merivale School offers instruction in both Te Reo and English through our rumaki classes and auraki classes

Our localised curriculum is reflective of :

- relations with hapu and iwi
- an amalgamation of NZC and Te Marautanga
- informed practice led by external facilitation

Curriculum

Professional development for teachers continued to be a focus in 2023 to support school wide learning targets and curriculum developments. Specific emphasis was placed on developing our localised curriculum.

Staff professional development was delivered in the following:

Localised Curriculum
Literacy Assessment
Writing
Cultural Responsiveness

The school maintained its ongoing commitment towards learning intervention and at risk learners by funding out of its operational grant programmes. It also invested heavily in special needs areas as identified through need and the employment of our SENCO.

Targets for numeracy and literacy will continue in 2024.
Achievement information gathered at the school in literacy and numeracy in 2023 achieved satisfactory results. We will work towards better results in 2024.

BOT Achievements

The BOT collectively work as a team and is committed to working to the best interests of its students. The trustees have a range of skills and knowledge to carry out their respective roles. The school met the Ministry of Educations requirements for planning and reporting. I am confident that the board can manage the school in the interests of the students, community and the Crown.

Community Issues

The community supported and participated in all school events.

Consultation engaged the entire community in planning for the future and catering for students and community needs.

The school continued to promote supporting learning from within the home and strengthening the home and school partnership.

The Future

The school will continue to offer quality education in 2024 and strive to raise the profile of Merivale School. The schools charter identifies ongoing focus in Literacy, Numeracy, ICT and Formative Assessment.

Kellie Kioa
CHAIRPERSON

Tom Paekau
PRINCIPAL



Merivale School

• dream • innovate • achieve

KIWISPORT 2023

Kiwisport is a Government funding initiative to support students participation in organised sport.

In 2023, Merivale School Board of Trustees spent the Kiwisport Funding of \$2669 on subsidizing sports fees and transportation to sports events.



Merivale School

Next review: Term 2 2024

Employer Responsibility Policy

Merivale School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
 - **performance management** and **professional development** (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - **salary units** and **classroom release time**.

- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board may delegate the recruitment and appointment process to the principal and senior management, and may be represented in appointment committees. For the specific make up of appointment committees according to positions, see **Appointment Committee**. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

Legislation

- Public Service Act 2020
- Human Rights Act 1993
- Education and Training Act 2020
- Privacy Act 2020
- Children's Act 2014
- Health and Safety at Work Act 2015
- Employment Relations Act 2000
- Employment Relations Amendment Act 2018

Release history: Term 3 2023, Term 3 2022, Term 3 2020, Term 3 2019

IN THIS SECTION

Appointment Procedure