



Kingslea School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	518
Principal:	Tina Lomax
School Address:	Runners Road, Rolleston, Christchurch
School Postal Address:	PO Box 68, Rolleston, 7643
School Phone:	021 725 017
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KINGSLEA SCHOOL

Annual Report - For the year ended 31 December 2022

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Kingslea School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Barry Newcombe

Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:

Tina Lomax

Full Name of Principal



Signature of Principal

31 May 2023

Date:

Kingslea School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Alan Direen	Presiding Member	Co-opted	Dec 2022
Tina Lomax	Principal	ex Officio	
Shane Whitfield	Ministerial Representative	Appointed	Oct 2022
Dr Angus Macfarlane	Parent Representative	Co-opted	Mar 2023
Colleen Bardsley	Parent Representative	Co-opted	Feb 2026
Jackie Freeman	Staff Representative	Elected	Sep 2022
Peter Whitcombe	Oranga Tamariki Representative	Appointed	Mar 2022
Dr Barry Newcombe	Ministerial Representative	Appointed	Feb 2023
Christine McKenna	Oranga Tamariki Representative	Appointed	Dec 2024
Parani Wiki	Oranga Tamariki Representative	Appointed	June 2025
Tracy Spiers	Staff Representative	Elected	Sep 2026
Ngaire Button	Ministerial Representative	Appointed	Dec 2025

Kingslea School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	6,932,420	6,875,785	6,703,222
Locally Raised Funds	3	71,769	29,500	25,162
Interest Income		30,047	9,000	9,115
Gain on Sale of Property, Plant and Equipment		-	-	17
		<u>7,034,236</u>	<u>6,914,285</u>	<u>6,737,516</u>
Expenses				
Locally Raised Funds	3	349	-	-
Learning Resources	4	5,961,732	5,912,629	5,839,503
Administration	5	665,390	651,960	559,177
Finance		8,107	6,300	4,443
Property	6	270,267	243,600	233,180
Loss on Disposal of Property, Plant and Equipment		13,398	-	-
		<u>6,919,243</u>	<u>6,814,489</u>	<u>6,636,303</u>
Net Surplus / (Deficit) for the year		114,993	99,796	101,213
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>114,993</u>	<u>99,796</u>	<u>101,213</u>

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

Kingslea School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,842,586	1,842,586	1,741,373
Total comprehensive revenue and expense for the year		114,993	99,796	101,213
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	-
Contribution to Ministry Project		-	(17,219)	-
Equity at 31 December		1,959,454	1,925,163	1,842,586
Accumulated comprehensive revenue and expense		1,959,454	1,925,163	1,842,586
Equity at 31 December		1,959,454	1,925,163	1,842,586

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.

Kingslea School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	143,492	457,796	321,525
Accounts Receivable	8	724,739	471,600	471,600
GST Receivable		26,156	22,796	22,796
Prepayments		29,990	19,962	19,962
Investments	9	1,033,278	1,013,176	1,013,176
		<u>1,957,655</u>	<u>1,985,330</u>	<u>1,849,059</u>
Current Liabilities				
Accounts Payable	11	473,213	445,168	445,168
Revenue Received in Advance	12	2,000	10,939	10,939
Finance Lease Liability	13	82,007	90,266	90,266
Funds held for Capital Works Projects	14	-	56,765	56,765
		<u>557,220</u>	<u>603,138</u>	<u>603,138</u>
Working Capital Surplus/(Deficit)		1,400,435	1,382,192	1,245,921
Non-current Assets				
Property, Plant and Equipment	10	623,208	587,748	717,748
		<u>623,208</u>	<u>587,748</u>	<u>717,748</u>
Non-current Liabilities				
Finance Lease Liability	13	64,189	44,777	121,083
		<u>64,189</u>	<u>44,777</u>	<u>121,083</u>
Net Assets		<u>1,959,454</u>	<u>1,925,163</u>	<u>1,842,586</u>
Equity		<u>1,959,454</u>	<u>1,925,163</u>	<u>1,842,586</u>

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

Kingslea School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,316,832	2,526,085	2,215,580
Locally Raised Funds		67,950	29,500	36,223
Goods and Services Tax (net)		(3,360)	-	(1,421)
Payments to Employees		(1,333,328)	(1,246,400)	(1,144,889)
Payments to Suppliers		(976,670)	(988,389)	(807,741)
Interest Received		22,718	9,000	8,251
Net cash from/(to) Operating Activities		94,142	329,796	306,003
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	17
Purchase of Property Plant & Equipment (and Intangibles)		(107,803)	(100,000)	(106,059)
Purchase of Investments		(20,102)	-	(207,255)
Net cash (to)/from Investing Activities		(127,905)	(100,000)	(313,297)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	-
Contribution to Ministry Project		-	(17,219)	-
Finance Lease Payments		(89,380)	(76,306)	(105,841)
Funds Administered on Behalf of Third Parties		(56,765)	-	56,332
Net cash (to)/from Financing Activities		(144,270)	(93,525)	(49,509)
Net (decrease)/increase in cash and cash equivalents		(178,033)	136,271	(56,803)
Cash and cash equivalents at the beginning of the year	7	321,525	321,525	378,328
Cash and cash equivalents at the end of the year	7	143,492	457,796	321,525

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.

Kingslea School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

Kingslea 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.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19b.

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 programmes 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. Investments

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

1.9. 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 Statement of Comprehensive Revenue and Expense 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:

Furniture and equipment	5–15 years
Information and communication technology	3–5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease

1.10. 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.11. 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.

1.12. 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.13. 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 are recorded as revenue as the obligations are fulfilled and the fees 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.

1.14. 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.

1.15. 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.

1.16. 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the Resource Teachers of Learning & Behaviour programme), all income and expenditure related to the provision of the service is 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.

1.17. 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.

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.

1.18. 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 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 investments' 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 the Statement of Comprehensive Revenue and Expense 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 the Statement of Comprehensive Revenue and Expense.

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 the Statement of Comprehensive Revenue and Expense.

1.19. 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.

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,080,508	2,080,770	1,865,622
Teachers' Salaries Grants	4,440,664	4,250,000	4,342,087
Use of Land and Buildings Grants	208,202	190,000	181,449
Other Government Grants	203,046	355,015	314,064
	<u>6,932,420</u>	<u>6,875,785</u>	<u>6,703,222</u>

The School has opted in to the donations scheme for this year. Total amount received was \$20,250 (2021: \$19,200).

3. Locally Raised Funds

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

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Fundraising & Community Grants	49,458	20,000	19,040
Other Revenue	22,311	9,500	6,122
	<u>71,769</u>	<u>29,500</u>	<u>25,162</u>
Expenses			
Fundraising & Community Grant Costs	349	-	-
	<u>349</u>	<u>-</u>	<u>-</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>71,420</u>	<u>29,500</u>	<u>25,162</u>

4. Learning Resources

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	404,093	428,029	356,143
Equipment Repairs	5,750	10,000	10,207
Information and Communication Technology	27,717	46,500	36,156
Employee Benefits - Salaries	5,248,252	5,148,100	5,177,393
Depreciation	227,113	230,000	229,429
Staff Development	48,807	50,000	30,175
	<u>5,961,732</u>	<u>5,912,629</u>	<u>5,839,503</u>

5. Administration

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,405	6,400	6,217
Board Fees	10,200	8,580	9,600
Board Expenses	6,440	15,000	4,831
Communication	18,766	23,500	20,753
Consumables	41,034	30,000	30,462
Legal Fees	14,408	20,000	21,000
Other	312,597	267,980	187,827
Employee Benefits - Salaries	232,333	258,000	258,545
Insurance	11,185	10,000	8,652
Service Providers, Contractors and Consultancy	12,022	12,500	11,290
	<u>665,390</u>	<u>651,960</u>	<u>559,177</u>

6. Property

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Caretaking and Cleaning Consumables	1,219	2,000	1,036
Consultancy and Contract Services	26,039	21,500	22,146
Heat, Light and Water	9,358	10,500	9,765
Rates	3,724	3,600	1,820
Repairs and Maintenance	21,725	16,000	16,964
Use of Land and Buildings	208,202	190,000	181,449
	<u>270,267</u>	<u>243,600</u>	<u>233,180</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

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Bank Accounts	143,492	457,796	321,525
Cash and Cash Equivalents for Statement of Cash Flows	<u>143,492</u>	<u>457,796</u>	<u>321,525</u>

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

Of the \$143,492 Cash and Cash Equivalents, \$2,000 of unspent grant funding is held by the School. This funding is subject to restrictions 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

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Receivables	-	10,418	10,418
Receivables from the Ministry of Education	28,124	10,210	10,210
Interest Receivable	9,895	2,566	2,566
Banking Staffing Underuse	314,103	90,300	90,300
Teacher Salaries Grant Receivable	<u>372,617</u>	<u>358,106</u>	<u>358,106</u>
	<u>724,739</u>	<u>471,600</u>	<u>471,600</u>
Receivables from Exchange Transactions	9,895	12,984	12,984
Receivables from Non-Exchange Transactions	<u>714,844</u>	<u>458,616</u>	<u>458,616</u>
	<u>724,739</u>	<u>471,600</u>	<u>471,600</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	1,033,278	1,013,176	1,013,176
Total Investments	<u>1,033,278</u>	<u>1,013,176</u>	<u>1,013,176</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Furniture and Equipment	368,674	69,811	(6,628)	-	(64,589)	367,268
Information and Communication Technology	132,477	46,094	(7,119)	-	(64,052)	107,400
Motor Vehicles	4,497	-	-	-	(1,398)	3,099
Leased Assets	212,100	30,415	-	-	(97,074)	145,441
Balance at 31 December 2022	<u>717,748</u>	<u>146,320</u>	<u>(13,747)</u>	<u>-</u>	<u>(227,113)</u>	<u>623,208</u>

The net carrying value of equipment held under a finance lease is \$143,860(2021: \$178,007)

The net carrying value of motor vehicles held under a finance lease is \$1,581 (2021: \$34,093)

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.

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	748,322	(381,054)	367,268	710,867	(342,193)	368,674
Information and Communication Technology	493,725	(386,325)	107,400	530,045	(397,568)	132,477
Motor Vehicles	23,110	(20,011)	3,099	23,111	(18,614)	4,497
Leased Assets	308,154	(162,713)	145,441	308,723	(96,623)	212,100
Balance at 31 December	1,573,311	(950,103)	623,208	1,572,746	(854,998)	717,748

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	25,906	36,364	36,364
Accruals	6,404	3,108	3,108
Employee Entitlements - Salaries	416,117	393,269	393,269
Employee Entitlements - Leave Accrual	24,786	12,427	12,427
	473,213	445,168	445,168
Payables for Exchange Transactions	473,213	445,168	445,168
	473,213	445,168	445,168

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	2,000	2,000	2,000
Other Revenue in Advance	-	8,939	8,939
	2,000	10,939	10,939

13. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	88,134	96,981	96,981
Later than One Year and no Later than Five Years	70,015	53,758	130,064
Future Finance Charges	(11,953)	(15,696)	(15,696)
	146,196	135,043	211,349
Represented by:			
Finance lease liability - Current	82,007	90,266	90,266
Finance lease liability - Non current	64,189	44,777	121,083
	146,196	135,043	211,349

14. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Arahina Upgrade - project 220664	56,765	44,743	(101,508)	-	-
Totals	56,765	44,743	(101,508)	-	-

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Master key replacement - project 223186	433	-	(433)	-	-
Arahina Upgrade - project 220664	-	218,500	(161,735)	-	56,765
Totals	433	218,500	(162,168)	-	56,765

Represented by:

Funds Held on Behalf of the Ministry of Education

56,765

15. 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.

16. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	10,200	9,600
<i>Leadership Team</i>		
Remuneration	1,039,540	1,004,646
Full-time equivalent members	8.00	8.00
Total key management personnel remuneration	1,049,740	1,014,246

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	190-200
Benefits and Other Emoluments	5 - 10	0 - 5
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	2022 FTE Number	2021 FTE Number
100 - 110	5.00	7.00
110 - 120	1.00	3.00
120 - 130	3.00	1.00
130 - 140	1.00	-
	<u>10.00</u>	<u>11.00</u>

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

17. 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 number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	\$ 25,000	\$ -
Number of People	1	-

18. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

Additional funding wash up payment

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

Contingent Liability - cyclical maintenance

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other liabilities on the School site. The school is part of the Christchurch Schools Rebuild Programme which will result in the School's buildings either being repaired or rebuilt in the future. At present time there is significant uncertainty over how the programme will affect 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 be required to maintain any buildings that are not replaced.

19. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into any contract agreements for capital works.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$56,765)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts.

(a) Non-cancellable document storage service charge;

	2022 Actual	2021 Actual
No later than One Year	\$ 1,999	\$ 19,999
Later than One Year and No Later than Five Years	7,997	7,997
Later than Five Years	1,333	1,990
	<u>11,329</u>	<u>29,986</u>

The total lease payments incurred during the period were \$1,999 (2021: \$19,999).

20. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	143,492	457,796	321,525
Receivables	724,739	471,600	471,600
Investments - Term Deposits	1,033,278	1,013,176	1,013,176
Total Financial assets measured at amortised cost	<u>1,901,509</u>	<u>1,942,572</u>	<u>1,806,301</u>

Financial liabilities measured at amortised cost

Payables	473,213	445,168	445,168
Finance Leases	146,196	135,043	211,349
Total Financial liabilities measured at amortised Cost	<u>619,409</u>	<u>580,211</u>	<u>656,517</u>

21. Events After Balance Date

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

22. 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 KINGSLEA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Kingslea School (the School). The Auditor-General has appointed me, Mike Hoshek, using the staff and resources of Deloitte 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 3 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989¹.

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 comprises the information included on pages 3 to 20, but does not include the financial statements, and our auditor's report thereon.²

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.³

A handwritten signature in blue ink, appearing to read "M. Hoshek".

Mike Hoshek
Deloitte Limited
On behalf of the Auditor-General
Christchurch, New Zealand



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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>At Kingslea School:</p> <ul style="list-style-type: none"> • we provide appropriate induction and professional guidance • workplace harassment or bullying is not tolerated • staff may request leave as required • staff may request access to professional development and mentoring, as required, to increase competency and confidence and reduce stress • staff may apply for flexible working arrangements to be considered • we recognise stress in the workplace as a hazard, work to manage it, and encourage staff to speak up if they need support • we have guidelines for the use of social media to protect staff and students • we understand the increased risk from working alone. <p>To support staff wellbeing and safety, we ensure that:</p> <ul style="list-style-type: none"> • staff are made aware of our emergency, disaster, and crisis management and healthcare procedures • if a staff member is a subject of a concern or complaint, they are informed about the concerns and complaints process and are offered appropriate support • if a staff member is involved in a confrontation (physical or verbal), they are offered support appropriate to the situation, which may include an incident debriefing.

	<p>Staff are encouraged to report any health or wellbeing concerns to the principal and senior management. Counselling may be available through an Employee Assistance Programme (EAP) or a general practitioner (GP) can help to organise a counselling service.</p> <p>We encourage staff to support each other. Staff with concerns about the mental health of a colleague can raise this with the principal or an appropriate staff member. If a staff member becomes aware that a colleague is at risk of self-harm or suicide, they should consult with the principal or an appropriate staff member. In the case of the imminent threat of suicide, we ensure the person's immediate safety and ring 111.</p> <p>If a staff member has an accident, injury, or illness at work, we follow the procedures in Managing Injuries and Illness and Recording and Reporting Accidents, Injuries, and Illness. Our health and safety committee and elected health and safety representative are responsible for promoting the interests of staff who have suffered illness or injury at work, including support for returning to work.</p> <p>Support for returning to work</p> <p>Support and rehabilitation is an important part of our safety management system. Kingslea School understands that staff who have been on leave may require support to return to the workplace. We follow Ministry guidance to offer support to staff. This includes:</p> <ul style="list-style-type: none"> • addressing relevant workplace hazards (including psychosocial) • agreeing to an effective return to work plan • working with all parties as appropriate.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be "good employers", that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. <p>To achieve this, the board:</p>

	<ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the principal • Undertakes annual staff surveys • Reviews our policy annually as a result of the survey feedback • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias.
How do you practise impartial selection of suitably qualified persons for appointment?	<p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.</p> <p>In making an appointment, the committee considers:</p> <ul style="list-style-type: none"> • who is the best person for the position according to all criteria • EEO principles • the candidate's eligibility for appointment. <p>The appointment committee or delegated person completes the referee and background checks.</p> <p>The appointment committee selects a candidate and seeks board approval, if required for the position. No candidate is appointed without being interviewed.</p> <p>If there are doubts or if the applicants are not of suitable standard, the committee may decide not to appoint any of the applicants and to re-advertise the position.</p> <p>The appointment committee contacts the successful candidate and provides a written letter of appointment which includes specific details such as the starting date, salary, etc., and requests written acceptance of the job offer. The appointment should not be announced until formal acceptance has been received.</p> <p>For fixed-term appointments, the letter of appointment must state the dates of the fixed-term, the reasons for the</p>

	<p>position being fixed-term, and the way in which the appointment will end.</p> <p>The principal reports the selection to the board, organises the written employment agreement, and ensures that the required documentation is completed and filed in the employee file.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Under the Education and Training Act 2020, a primary objective of the Kingslea School board is giving effect to te Tiriti o Waitangi. We do this by:</p> <ul style="list-style-type: none"> • working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori • providing opportunities for kaimahi to appreciate the importance of te Tiriti o Waitangi and te reo Māori. • Kaupapa Māori and Te o Māori curriculum teams • Provide opportunities to visit and learn the local history of each area • Celebrate significant dates for Māori • Assist in the development of a cultural narrative for each campus <p>Kingslea School aims to work in partnership with our local Māori community and kaimahi Māori actively seek their guidance to help us better meet the needs of our kaimahi Māori. We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and support our Kaimahi Māori.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>To encourage and recognise individual professional growth, leadership and contribution, Kingslea School uses the Professional Growth cycle for regular feedback and annual reviews.</p> <p>Encourage participation and support kaimahi to join in Communities of Learning Kāhui Ako</p> <p>Offer annual within school leadership opportunities to kaimahi</p>
<p>How are you recognising the employment requirements of women?</p>	<p>72% of our permanent teaching staff are women, all of our senior leadership team and administration team are also women. We actively support opportunities for our wahine kaimahi to attend cultural, school and significant family</p>

	events for their own tamariki and whanau. Job sharing and part time work opportunities are considered. Pay equity is in place.
How are you recognising the employment requirements of persons with disabilities?	<p>Kingslea school will provide the systems and support to create an environment where people with disabilities can succeed.</p> <p>Provide specific tips and strategies about managing people with disabilities</p> <p>Staff to receive training on disability inclusion and awareness</p> <p>Ensure physical environment meets the needs of the staff with disabilities</p> <p>Recognise that not all disabilities are physical.</p> <p>Ensure mental health support is available to all staff</p>

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?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		NO Awaiting the information from staff EEO Survey to determine what training is required.
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	

Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?		NO Awaiting the information from staff EEO Survey to determine our priorities and objectives 2023



Kingslea School

End of Year AOV evaluation for 2022

Target 1: Increase our numbers of ākonga achieving their Literacy and Numeracy Core Credits

Differentiated learning is a strength at Kingslea School. Ākonga achievement is used to plan programmes that take into account individual learning needs and strengths. Ākonga achievement data is analysed and evaluated regularly on each campus and at Senior Leadership Team meetings. We want to prepare our older ākonga for employment, with the necessary skills and attributes to do so. The achievement of qualifications is therefore a priority.

Outcomes:

Number of ākonga that achieved all of the core 10 Literacy and / or the core 10 Numeracy Credits

	2018	2019	2020	2021	2022
Literacy Core Credits include: 26625 Actively participate in spoken interactions 26624 Read texts with understanding 26622 Write to communicate ideas for a purpose and audience	12	23	31	32	24

Numeracy Core Credits include: 26623 Use number to solve problems 26626 Interpret statistical information for a purpose 26627 Use measurement to solve problems	12	22	25	20	22
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Reasons for the variance:

In 2022, 24 ākonga (33% Māori and 4% Pacific ākonga) achieved the core NCEA Level one Literacy credits compared to 32 ākonga in 2021. 22 ākonga (23% Māori and 5% Pacific ākonga) achieved the core NCEA Level one Numeracy credits compared to 20 ākonga in 2021.

Thirteen of these ākonga (100% Māori and 0% Pacific ākonga) achieved both their Literacy and Numeracy core credits. Two ākonga (50% Māori/ 50% Māori-Samoan) achieved NCEA Level 2 and one ākonga passed the NCEA Level 2 English Reading external exam. In 2021 however, 20 ākonga achieved both of their core credits in Numeracy and Literacy and three ākonga achieved NCEA Level two.

The variance between the 2021 and 2022 AoV data can be explained by the following:

- Most of these ākonga are young offenders who have either been remanded or sentenced to a Youth Justice residence by the Youth Court or District Court. Their length of stay can vary from a couple of days to a couple of years. The average stay in youth justice is 43 days. Many have multiple admissions over a number of years. Most of our ākonga do not complete a full school year at Kingslea School.
- Our mid year data was tracking well but in the second half of the year many of our ākonga were not at the curriculum level to achieve the core ten literacy and core ten numeracy credits.

Evaluation: Next steps

In 2022 we were involved in the NCEA Numeracy and Literacy Pilot to build teacher capability in understanding the Numeracy and Literacy Progressions up to Level 5. During staff meetings and the NCEA Accord Days we discussed the proposed changes to NCEA and the effect these would have on our ākonga.

As a result we have applied to NZQA for Consent to Assess in the National Certificate of Foundation Skills. This will enable our ākonga who are not operating at the curriculum level required to achieve the core literacy and core numeracy credits with another pathway to achieving a qualification. The changes to NCEA will impact our ākonga ability to achieve NCEA in the future. The National Certificate of Foundation Skills may therefore become the qualification pathway of the future for our ākonga. They will also have the option of obtaining a Vocational Pathways Award as well.

In 2023 we will continue with our target of increasing the number of ākonga achieving their Literacy and Numeracy core credits.

Target 2: Attitude and Effort

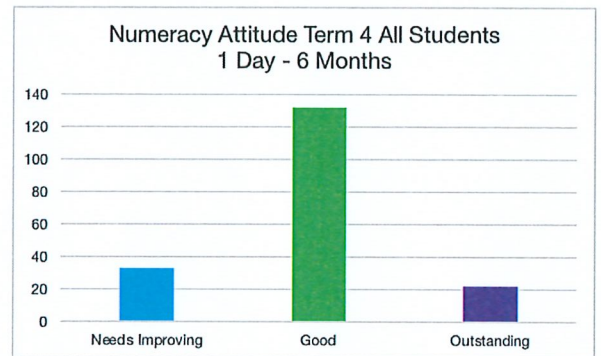
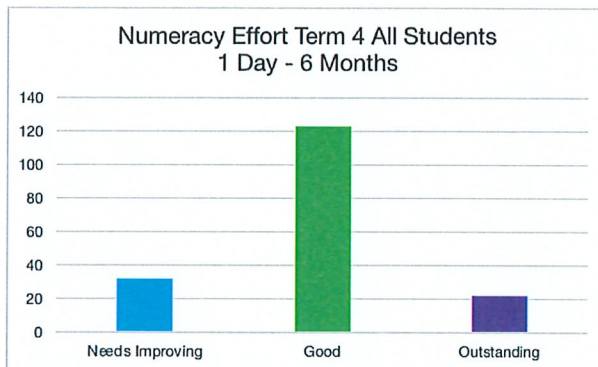
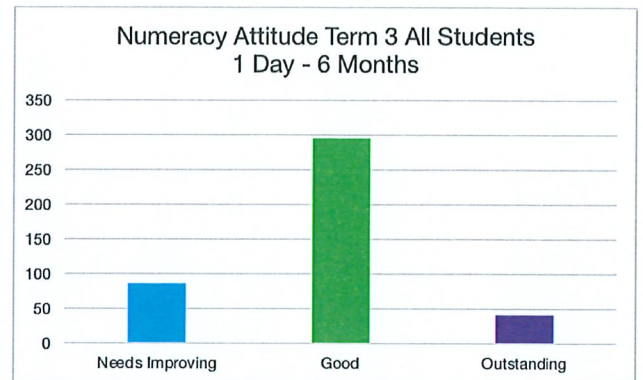
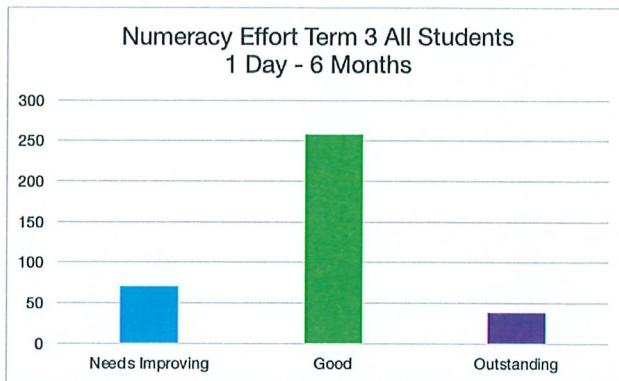
In 2022 we identified the need to focus on ākonga attitude and effort towards their learning programmes in both Care and Protection and Youth Justice. Both attitude and effort has been identified as key attributes employers are looking for in their work force.

Kingslea School is often the last opportunity for our ākonga to engage in education. We want our ākonga to have a positive experience, encouraging them to *rediscover the magic of learning* while they are enrolled with us. Teachers used Overall Teacher Judgement (OTJ) and ākonga voice to collate data through our Individual Learning Profiles (ILP's).

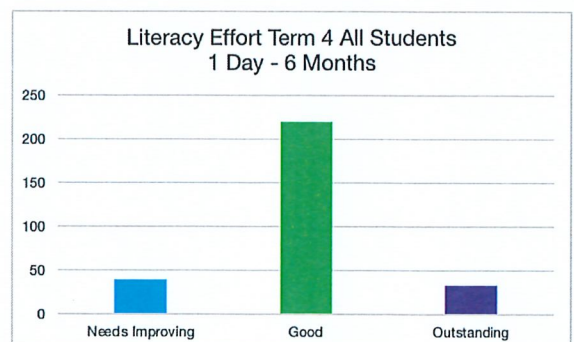
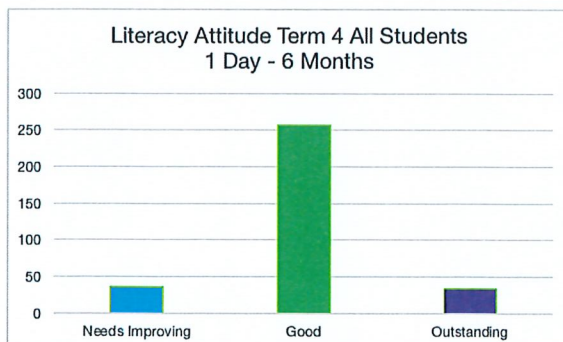
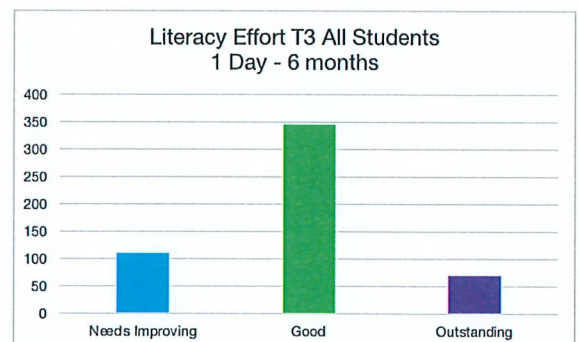
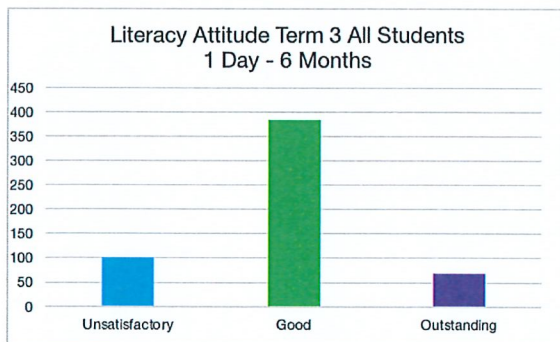
Outcomes:

The tables show an indication of the data we were able to gather on effort and attitude for our ākonga over one term in 2022.

Numeracy Data



Literacy Data



Reason for the variance:

Ākonga admissions can vary from a couple of days to a couple of years. For example, the average stay in youth justice is 43 days with many multiple admissions over a number of years. The average stay in Care and Protection residences is six months. Most of our ākonga do not complete a full school year at Kingslea School. With a 600% churn of ākonga and inconsistency of data collection by teaching staff the data wasn't of any value to our ākonga.

Evaluation and next steps:

With a 600% churn of ākonga and inconsistency of data collection by teaching staff the data wasn't of any value to our ākonga achievement. As a result we have decided to abandon gathering data on Effort and Attitude during 2023.

In 2023 we will collect entry and exit assessment data in Reading (Running records and Probe) and Mathematics (GLoSS and the Secondary Strategy Assessment) for our ākonga in Care and Protection residences and Community Campuses. We abandoned this target a few years ago as we had to collect this data manually. We are hoping that we will be able to collect more accurate data by using our new Student Management System, Kamar, in 2023.



Kingslea School

Kiwi Sport 2022

KiwiSport is a Government funding initiative to support students' participation in organised sport. During 2022, Kingslea School received total KiwiSport funding of \$4,872.92 for school 518 and \$773.48 for school 650 (excluding GST). The funding was spent on gymnastic sessions and Physical Education coaching sessions.