

# BALMORAL SCHOOL

## (Auckland)

### ANNUAL REPORT

## FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1219

**Principal:** Malcolm Milner

**School Address:** 19 Brixton Road, Balmoral, Auckland 1024

**School Postal Address:** 19 Brixton Road, Balmoral, Auckland 1024

**School Phone:** 09 638 7960

**School Email:** [office@balmoral.school.nz](mailto:office@balmoral.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Kyle MacDonald	Presiding Member	Elected	Jun-25
Malcolm Milner	Principal	ex Officio	-
Louis McLennan	Parent Rep	Co Opt	Dec-22
Sarah Johnstone-Smith	Parent Rep	Elected	Jun-25
Sarah Jack	Parent Rep	Elected	Jun-25
Erica Hodgson	Parent Rep	Elected	Jun-25
Chris Reid	Parent Rep	Elected	Jun-25
Dan Allen	Staff Rep	Elected	Jun-25

**Accountant / Service Provider:** Liz Oorthuis

# BALMORAL SCHOOL

Annual Report - For the year ended 31 December 2022

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# Balmoral 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.

Kyle MacDonald  
Full Name of Presiding Member

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Signature of Presiding Member

17 August 2023  
Date:

Malcolm Milner  
Full Name of Principal

DocuSigned by:  
  
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Signature of Principal

17 August 2023  
Date:

# Balmoral School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	7,125,729	6,590,165	6,508,142
Locally Raised Funds	3	537,768	556,531	619,245
Interest Income		105,479	60,000	54,563
<b>Total Revenue</b>		<b>7,768,976</b>	<b>7,206,696</b>	<b>7,181,950</b>
<b>Expenses</b>				
Locally Raised Funds	3	203,786	289,685	169,754
Learning Resources	4	4,498,037	4,598,293	4,377,378
Administration	5	410,761	385,566	385,869
Finance		3,536	-	2,699
Property	6	2,536,043	2,083,166	1,876,062
Loss on Disposal of Property, Plant and Equipment		9,614	-	9,336
		<b>7,661,777</b>	<b>7,356,710</b>	<b>6,821,098</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>107,199</b>	<b>(150,014)</b>	<b>360,852</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>107,199</b>	<b>(150,014)</b>	<b>360,852</b>

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

# Balmoral School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		9,005,463	9,005,463	8,940,313
Total comprehensive revenue and expense for the year		107,199	(150,014)	360,852
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	645
Paid Capital Contribution to Ministry of Education Lead Project 201289 - New School Build Project		(120,712)	-	(129,427)
Accrued Capital Contribution to Ministry Lead Project 201289	12	(142,891)	-	(166,920)
<b>Equity at 31 December</b>		8,849,059	8,855,449	9,005,463
Accumulated comprehensive revenue and expense		8,849,059	8,855,449	9,005,463
Reserves		-	-	-
<b>Equity at 31 December</b>		8,849,059	8,855,449	9,005,463

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.

# Balmoral School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	233,850	393,747	342,238
Accounts Receivable	8	386,241	343,776	337,982
GST Receivable		41,761	33,300	35,927
Prepayments		26,828	25,000	67,248
Inventories	9	1,792	6,000	6,160
Investments	10	4,400,000	2,930,000	4,700,000
		<u>5,090,472</u>	<u>3,731,823</u>	<u>5,489,555</u>
<b>Current Liabilities</b>				
Accounts Payable	12	584,060	519,571	574,072
Revenue Received in Advance	13	6,957	13,000	17,602
Provision for Cyclical Maintenance	14	75,516	80,000	79,706
Finance Lease Liability	15	21,524	18,200	18,204
Funds held for Capital Works Projects	16	4,240	-	-
		<u>692,297</u>	<u>630,771</u>	<u>689,584</u>
<b>Working Capital Surplus/(Deficit)</b>		4,398,175	3,101,052	4,799,971
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	4,573,338	5,822,697	4,272,698
		<u>4,573,338</u>	<u>5,822,697</u>	<u>4,272,698</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	94,968	50,000	48,926
Finance Lease Liability	15	27,486	18,300	18,279
		<u>122,454</u>	<u>68,300</u>	<u>67,205</u>
<b>Net Assets</b>		<u>8,849,059</u>	<u>8,855,449</u>	<u>9,005,463</u>
<b>Equity</b>		<u>8,849,059</u>	<u>8,855,449</u>	<u>9,005,463</u>

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

# Balmoral School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,550,765	1,341,145	1,501,091
Locally Raised Funds		525,779	522,915	567,572
International Students		13,896	26,043	16,544
Goods and Services Tax (net)		(5,835)	2,625	(13,019)
Payments to Employees		(1,023,283)	(1,013,246)	(998,522)
Payments to Suppliers		(701,588)	(862,313)	(704,594)
Interest Paid		(3,536)	-	(2,699)
Interest Received		80,277	61,938	66,205
Net cash from/(to) Operating Activities		436,475	79,107	432,578
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(561,386)	(1,772,615)	(343,103)
Proceeds from Sale of Investments		300,000	1,770,000	-
Net cash from/(to) Investing Activities		(261,386)	(2,615)	(343,103)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	645
Finance Lease Payments		(18,204)	(24,983)	(5,979)
Funds Administered on Behalf of Third Parties		22,359	-	-
Contribution to New School Build Project		(287,632)	-	(129,427)
Ministry Lead Project 201289				
Net cash from/(to) Financing Activities		(283,477)	(24,983)	(134,761)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(108,388)</b>	<b>51,509</b>	<b>(45,286)</b>
Cash and cash equivalents at the beginning of the year	7	342,238	342,238	387,524
<b>Cash and cash equivalents at the end of the year</b>	7	<b>233,850</b>	<b>393,747</b>	<b>342,238</b>

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.

# Balmoral School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

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

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

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

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

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

###### **Critical Judgements in applying accounting policies**

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



**Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

**Recognition of grants**

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

**c) Revenue Recognition****Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

**Other Grants where conditions exist**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) 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) 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.

**j) 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	10–50 years
Board Owned Buildings	10–50 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**k) Intangible Assets****Software costs**

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

**l) 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.

**m) 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.

**n) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students 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.

**o) 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.

**p) Provision for Cyclical Maintenance**

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

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

The schools carries out painting maintenance of the whole school over a 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.

**q) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

**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**

	<b>2022</b> <b>Actual</b> \$	<b>2022</b> <b>Budget</b> <b>(Unaudited)</b> \$	<b>2021</b> <b>Actual</b> \$
Government Grants - Ministry of Education	1,570,322	1,326,065	1,465,285
Teachers' Salaries Grants	3,658,707	3,694,100	3,554,385
Use of Land and Buildings Grants	1,896,700	1,570,000	1,488,472
	<u>7,125,729</u>	<u>6,590,165</u>	<u>6,508,142</u>

**3. Locally Raised Funds**

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

	<b>2022</b> <b>Actual</b> \$	<b>2022</b> <b>Budget</b> <b>(Unaudited)</b> \$	<b>2021</b> <b>Actual</b> \$
<b>Revenue</b>			
Donations & Bequests	294,826	265,858	300,455
Fees for Extra Curricular Activities	171,672	217,630	217,346
Trading	50,787	47,000	48,149
Fundraising & Community Grants	769	3,000	-
Other Revenue	12,775	10,000	10,664
International Student Fees	6,939	13,043	42,631
	<u>537,768</u>	<u>556,531</u>	<u>619,245</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	167,815	248,980	136,673
Trading	34,493	35,000	29,610
Fundraising and Community Grant Costs	769	3,000	-
International Student - Other Expenses	709	2,705	3,471
	<u>203,786</u>	<u>289,685</u>	<u>169,754</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>333,982</u>	<u>266,846</u>	<u>449,491</u>

During the year the School hosted 2 International students (2021:3)

**4. Learning Resource**

	<b>2022</b> <b>Actual</b> \$	<b>2022</b> <b>Budget</b> <b>(Unaudited)</b> \$	<b>2021</b> <b>Actual</b> \$
Curricular	62,369	97,350	65,916
Information and Communication Technology	35,024	46,700	31,554
Library Resources	1,525	2,500	2,135
Employee Benefits - Salaries	4,120,707	4,200,143	4,012,745
Staff Development	12,506	31,600	21,913
Depreciation	265,906	220,000	243,115
	<u>4,498,037</u>	<u>4,598,293</u>	<u>4,377,378</u>

**5. Administration**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Audit Fee	9,230	8,960	8,960
Board Fees	3,970	5,000	4,385
Board Expenses	15,297	18,800	10,325
Communication	5,189	4,850	3,513
Consumables	14,195	25,200	12,456
Other	44,478	46,350	40,627
Employee Benefits - Salaries	299,953	255,906	286,942
Insurance	18,449	20,500	18,661
	<u>410,761</u>	<u>385,566</u>	<u>385,869</u>

**6. Property**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Caretaking and Cleaning Consumables	33,919	35,500	25,768
Cyclical Maintenance Provision	41,852	20,000	(49,458)
Grounds	124,125	39,050	62,421
Heat, Light and Water	78,119	60,000	53,871
Repairs and Maintenance	78,565	61,500	39,658
Use of Land and Buildings	1,896,700	1,570,000	1,488,472
Security	23,736	16,650	15,226
Employee Benefits - Salaries	259,027	280,466	240,104
	<u>2,536,043</u>	<u>2,083,166</u>	<u>1,876,062</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**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Cash On Hand	300	300	300
Bank Accounts	233,550	393,447	341,938
	<u>233,850</u>	<u>393,747</u>	<u>342,238</u>

Cash and cash equivalents for Statement of Cash Flows

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

Of the \$233,850 Cash and Cash Equivalents, \$4,240 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

**8. Accounts Receivable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	967	777	7,029
Receivables from the Ministry of Education	-	-	20,241
Interest Receivable	42,139	23,000	16,938
Teacher Salaries Grant Receivable	343,135	320,000	293,774
	<u>386,241</u>	<u>343,777</u>	<u>337,982</u>
Receivables from Exchange Transactions	43,106	23,777	23,967
Receivables from Non-Exchange Transactions	343,135	320,000	314,015
	<u>386,241</u>	<u>343,777</u>	<u>337,982</u>

**9. Inventories**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Stationery	1,792	6,000	6,160
	<u>1,792</u>	<u>6,000</u>	<u>6,160</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	4,400,000	2,930,000	4,700,000
	<u>4,400,000</u>	<u>2,930,000</u>	<u>4,700,000</u>
Total Investments			

**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2022</b>	\$	\$	\$	\$	\$	\$
Buildings	3,745,484	272,127	-	-	(140,019)	<b>3,877,592</b>
Furniture and Equipment	329,216	210,365	(774)	-	(67,343)	<b>471,465</b>
Information and Communication Technology	95,488	49,742	(3,173)	-	(29,324)	<b>112,733</b>
Motor Vehicles	-	19,000	-	-	(3,167)	<b>15,833</b>
Leased Assets	31,306	14,531	-	-	(17,538)	<b>28,298</b>
Library Resources	71,204	10,424	(5,696)	-	(8,515)	<b>67,417</b>
<b>Balance at 31 December 2022</b>	<b>4,272,698</b>	<b>576,189</b>	<b>(9,643)</b>	<b>-</b>	<b>(265,906)</b>	<b>4,573,338</b>

The net carrying value of equipment held under a finance lease is \$28,298 (2021: \$31,306)

*Restrictions*

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
	\$	\$	\$	\$	\$	\$
Buildings	4,980,918	(1,103,326)	<b>3,877,592</b>	4,708,791	(963,307)	<b>3,745,484</b>
Furniture and Equipment	1,440,026	(968,561)	<b>471,465</b>	1,298,052	(968,836)	<b>329,216</b>
Information and CommunicationTechnology	251,765	(139,031)	<b>112,734</b>	284,579	(189,091)	<b>95,488</b>
Motor Vehicles	19,000	(3,167)	<b>15,833</b>	-	-	-
Textbooks	29,182	(29,182)	-	29,182	(29,182)	-
Leased Assets	48,330	(20,032)	<b>28,298</b>	52,953	(21,647)	<b>31,306</b>
Library Resources	159,484	(92,068)	<b>67,416</b>	161,588	(90,384)	<b>71,204</b>
<b>Balance at 31 December</b>	<b>6,928,705</b>	<b>(2,355,367)</b>	<b>4,573,338</b>	<b>6,535,145</b>	<b>(2,262,447)</b>	<b>4,272,698</b>

**12. Accounts Payable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Creditors	33,834	40,000	49,805
Accruals	22,099	84,571	19,170
Accrual for Capital Contribution to New School Build Project	142,891	-	166,920
Employee Entitlements - Salaries	353,122	360,000	304,962
Employee Entitlements - Leave Accrual	32,114	35,000	33,215
	<u>584,060</u>	<u>519,571</u>	<u>574,072</u>
Payables for Exchange Transactions	584,060	519,571	574,072
	<u>584,060</u>	<u>519,571</u>	<u>574,072</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Grants in Advance - Ministry of Education	-	-	2,122
International Student Fees in Advance	6,957	13,000	-
Other revenue in Advance	-	-	15,480
	<u>6,957</u>	<u>13,000</u>	<u>17,602</u>

**14. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	128,632	128,632	178,090
Increase to the Provision During the Year	41,852	1,368	(49,458)
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>170,484</u>	<u>130,000</u>	<u>128,632</u>
Cyclical Maintenance - Current	75,516	80,000	79,706
Cyclical Maintenance - Non current	94,968	50,000	48,926
	<u>170,484</u>	<u>130,000</u>	<u>128,632</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.



**15. Finance Lease Liability**

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	25,006	18,200	20,602
Later than One Year and no Later than Five Years	29,451	18,300	19,896
Later than Five Years	-	-	-
Future Finance Charges	(5,447)	-	(4,015)
	<u>49,010</u>	<u>36,500</u>	<u>36,483</u>
<b>Represented by</b>			
Finance lease liability - Current	21,524	18,200	18,204
Finance lease liability - Non current	27,486	18,300	18,279
	<u>49,010</u>	<u>36,500</u>	<u>36,483</u>

**16. Funds Held for Capital Works Projects**

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

<b>2022</b>	<b>Opening</b>	<b>Receipts</b>	<b>Payments</b>	<b>Board</b>	<b>Closing</b>
	<b>Balances</b>	<b>from MoE</b>		<b>Contributions</b>	<b>Balances</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Re Roofing 5 YR Plan Project 219493	(20,241)	18,060	-	2,181	-
Electrical Replacement 5 YR Plan	2,122	-	(3,677)	1,555	-
Admin, Resource, Retaining Work 219491	-	19,875	(15,635)	-	4,240
Totals	<u>(18,119)</u>	<u>37,935</u>	<u>(19,312)</u>	<u>3,736</u>	<u>4,240</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	4,240
Funds Receivable from the Ministry of Education	-

<b>2021</b>	<b>Opening</b>	<b>Receipts</b>	<b>Payments</b>	<b>Board</b>	<b>Closing</b>
	<b>Balances</b>	<b>from MoE</b>		<b>Contributions</b>	<b>Balances</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Re Roofing 5 YR Plan Project 219493	-	27,298	(47,539)	-	(20,241)
Electrical Replacement 5 YR Plan	-	70,160	(68,038)	-	2,122
Totals	<u>-</u>	<u>97,458</u>	<u>(115,577)</u>	<u>-</u>	<u>(18,119)</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	2,122
Funds Receivable from the Ministry of Education	(20,241)

## 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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,970	4,385
 <i>Leadership Team</i>		
Remuneration	600,042	597,654
Full-time equivalent members	4.70	4.70
Total key management personnel remuneration	604,012	602,039

There are seven 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

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	170-180	160-170
Benefits and Other Emoluments	20-30	20-30

### 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	6.00	5.00
110-120	2.00	1.00
	8.00	6.00

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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

## 20. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

## 21. Commitments

### (a) Capital Commitments

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

(a) \$61,582 remaining on a contract for \$87,975 for two shade canopies to be installed over terrace steps outside Tech Block and Primary Block. A deposit of \$26,392 was paid in July 2021; and

(b) \$19,048 to be paid to Tiger Turf (NZ) for replacement of Cricket Wicket on Nets. Work to commence March 2023; and

(c) \$52,455 to be paid to Ag and Turf to finish installing lateral drains on the school field. Work to recommence Jan 2023.

(Capital commitments at 31 December 2021: \$284,502)

### (b) Operating Commitments

As at 31 December 2022 the board has not entered into any contracts.

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	233,850	393,747	342,238
Receivables	386,241	343,777	337,982
Investments - Term Deposits	4,400,000	2,930,000	4,700,000
Total Financial assets measured at amortised cost	<u>5,020,091</u>	<u>3,667,524</u>	<u>5,380,220</u>

### Financial liabilities measured at amortised cost

Payables	584,060	519,571	574,072
Finance Leases	49,010	36,500	36,483
Total Financial Liabilities Measured at Amortised Cost	<u>633,070</u>	<u>556,071</u>	<u>610,555</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.

**RSM Hayes Audit**

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## Independent Auditor's Report

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

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

#### Opinion

We have audited the financial statements of the School on pages 2 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 17 August 2023. This is the date at which our opinion is expressed.

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

#### Basis of opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

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

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

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

### Independence

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

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



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

Date: 27/1/2023

School name: Balmoral School

School number: 1219

### NAG2A (b)(i) Areas of strength

#### National Standard subjects: Reading

Discussion:

##### Points to celebrate

- Māori students continue to achieve highly, in 2022 outperforming every other group
- Despite the disruptions of the last few years, the data remains steady for most year groups

#### National Standard subjects: Writing

Discussion:

##### Points to celebrate:

- Overall the percentage of children achieving in the at or above bands remains comparable to previous years.
- The Year 2 cohort have made significant gains on their end of Year 1 data. The Year 2 writing programme has focused very much on children writing their own books, has this been a factor?

#### National Standard subjects: Mathematics

Discussion:

##### Points to celebrate:

- The proportion of students in the 'at/above' band for the majority of cohorts is good.
- The overall percentage of children achieving at/above across the school is good and has increased since 2021.
- The proportion of students achieving at/above in Years 3, 4, 5 and 6 is higher than the figure for these cohorts in 2021. There has been significant progress in Yr3, 6.
- Yr5 2021 was a concern but have made progress this year
- Year 3 students have made significant progress since 2021.

### NAG2A (b)(i) Areas for improvement

#### National Standard subjects: Reading

##### *Points of Concern*

##### Points to consider

- Even understanding many of the factors that contribute to the data for our Pasifika children, having only 38% achieve either at or above expected level is not acceptable. We can only control what happens within the school setting, so it is essential that we continue high levels of funding to the Learning Support area, as a number of Pasifika children are target children, and that we continue to develop our cultural responsiveness work, through both Small Village, Loud Voice and ongoing discussions around the work of leaders in this field such as Russell Bishop.



- Although not shown because the low numbers of Pasifika children in each of the Year groups, the Primary in particular, makes individual data too identifiable, an analysis across the year groups shows that only 26% Pasifika children in the Primary school achieve at or above expectation. In the Intermediate this rises to 46%, and broken down more, 70% of Pasifika children in Year 7 achieve at or above expectations. A separate report analyses this in more detail.

### National Standard subjects: Writing

#### Discussion:

#### Points to consider:

- There are significant drops in both Year 4 and Year 8 on their previous years' data – 17 and 14 percentage points respectively.
- Although the Year 6 data did not drop as much (3 percentage points), their overall data remains low, with only 54% of children achieving at or above expectation.
- As in previous years, and nationally, our writing data overall is lower than our reading data.

### National Standard subjects: Mathematics

#### Discussion:

#### Points to consider:

- Significant decrease in the proportion of children at/above in Yr2 compared to this cohort's end of Yr1 data. This has been a common pattern but over the last 2 years has become a more significant difference. This coincides with the introduction of DMIC to Balmoral School.
- Need to also note the difference in what children need to be able to achieve to be working comfortably within the level rather than 'at.'

### NAG2A (b)(ii) Basis for identifying areas for improvement

#### Discussion:

- As a Board we are not happy about the gap in achievement between our Pasifika students and our NZ Europeans and Māori
- Professional Development for teachers on effective teaching strategies for students in building relationships, play literacy and mathematics will be implemented.
- Support from our Kahui Ako will also be sought.

### NAG2A (b)(iii) Planned actions for lifting achievement

#### Discussion:

Our board considered and discussed student progress and achievement data from previous years. The board also reviewed the areas for improvement from the analysis of variance and the school-level National Standards data from the current year. From the trends and patterns of the data, we have identified our board

needs to focus on improving student progress and achievement in the OTJ for mathematics, reading and writing. To achieve this, we have developed the following annual aims and targets, including planned actions to achieve these.

### Annual Aim 2023 Reading

Improve the rate of progress for all students deemed at risk of not achieving at the level of OTJ based on NZC for **reading**.

Targets 2023

1.1	Year Two	Level 2 NZC	80%
1.2	Year Four	Level 2 NZC	85%
1.3	Year Six	Level 2 NZC	80%
1.4	Year Eight	Level 2 NZC	80%

### Annual Aim 2023 Writing

Improve the rate of progress for all students deemed at risk of not achieving at the level using OTJ for **writing**.

Targets 2023

2.1	Year Two	Level 1	80%
2.2	Year Four	Level 2	80%
2.3	Year Six	Level 3	70%
2.4	Year Eight	Level 4	80%

### Annual Aim 2023 Mathematics

Improve the rate of progress for all students deemed at risk of not achieving at the level of OTJ based on NZC for **Mathematics**.

Targets 2023

3.1	Year Two	Level 1	80%
3.2	Year Four	Level 2	85%
3.3	Year Six	Level 3	85%
3.4	Year Eight	Level 3	85%

## NAG2A (b) (iv) Progress Statement

Discussion:

### Targets 2022 EOY 2022

Improve the rate of progress for all students deemed at risk of not achieving at the Term 4 OTJ Curriculum Level for **reading**.

1.1	Year Two Level 2 NZC	80%	Not Achieved 77%
1.2	Year Four Level 2 NZC	80%	Achieved 81%
1.3	Year Six Level 3 NZC	80%	Not Achieved 63%
1.4	Year Eight Level 4 NZC	80%	Not Achieved 75%

Improve the rate of progress for all students deemed at risk of not achieving at the Term 4 OTJ Curriculum Level for **writing**

2.1	Year Two	Level 1	80%	Achieved 93%
2.2	Year Four	Level 2	80%	Not Achieved 57%
2.3	Year Six	Level 3	80%	Not Achieved 54%
2.4	Year Eight	Level 4	80%	Not Achieved 55%

Improve the rate of progress for all students deemed at risk of not achieving at the Term 4 OTJ Curriculum Level for **mathematics**.

3.1	Year Two	Level 1	80%	Not Achieved 68%
3.4	Year Four	Level 2	80%	Not Achieved 79%
3.6	Year Six	Level 3	80%	Not Achieved 72%
3.8	Year Eight	Level 4	80%	Not Achieved 72%

## **Principal Report**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$11,337 (excluding GST). The funding was spent on extra equipment for a large variety of sports, on coaching seminars, release time for two sports coordinator and staffing of one sports Administrator.

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

<b>Reporting on the principles of being a Good Employer</b>	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><b><u>Wellbeing</u></b></p> <p>Our board is responsible for the health and safety of all staff. We aim to create a safe physical and emotional environment, and a positive, inclusive culture to support effective teaching and learning. Our school monitors the health of workers as part of its primary duty of care.</p> <p>Staff wellbeing regularly planned for, monitored and reported Health and Safety</p> <p>Balmoral School is committed to ensuring the safety and wellbeing, as far as is reasonably practicable, of students, employees, and visitors both at school and when away from the school on school business. The board is responsible for this policy, and delegates its implementation to the principal. The school reports on aspects of its health and safety compliance throughout the year.</p> <p>Policy and Procedures are followed and compliance reported to the Board</p> <p>The Health and Safety committee meet regularly and is a part of all school meeting agendas</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Yes – refer school dos and EEO Board review process</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”</p> <ul style="list-style-type: none"> <li>- Review goes to the Board annually</li> <li>- Follow Legislation, Policy, MoE guidelines and NZSTA support and advice</li> <li>- Following the EEO policy and procedure</li> <li>- Follow NZSTA and School Policy employment procedures</li> </ul>



Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO)</b>	<b>YES NO</b>
<b>Programme/Policy</b>	
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?	yes
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? yes	