

# CHELSEA SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1244

**Principal:** Christina-Anne Wakeman

**School Address:** 2-6 Onetaunga Road, Chatswood, Auckland 0620

**School Postal Address:** 2-6 Onetaunga Road, Chatswood, Auckland 0620

**School Phone:** 09 418 0082

**School Email:** office @chelsea.school.nz

#### Members of the Board:

| Name                   | Position              | How Position Gained | Term Expired/ Expires     |
|------------------------|-----------------------|---------------------|---------------------------|
| Anita Hedges           | Presiding Member      | Elected             | July 2023 - Resigned      |
| Paul Wynyard           | Principal ex Officio  | Appointed           | September 2025            |
| Simon Keepa            | Parent Representative | Elected             | September 2025            |
| Katie Le Vert          | Parent Representative | Elected             | September 2025            |
| Martin Ma              | Parent Representative | Elected             | November 2023             |
| Akshay Trivedi         | Parent Representative | Elected             | November 2023             |
| Kira White             | Parent Representative | Elected             | November 2026             |
| Tom Beguely            | Parent Representative | Elected             | November 2026             |
| Rebecca Hedges         | Staff Representative  | Elected             | September 2025            |
| Amanda Douglas         | Acting Principal      | Appointed           | Replaced by new Principal |
| Christina-Anne Wakeman | Principal ex Officio  | Appointed           | Started 28 January 2024   |

#### Accountant / Service Provider:

Edtech Financial Services Ltd

# Chelsea School

## Statement of Responsibility

For the year ended 31 December 2023

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

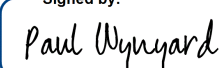
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Paul Wynyard

Full Name of Presiding Member

Signed by:  
  
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Signature of Presiding Member

02 September 2024

Date:

Chrissy Wakeman

Full Name of Principal

Signed by:  
  
8F4870780A024D3...

Signature of Principal

02 September 2024

Date:

# Chelsea School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

|   | Notes | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |       |                      |                                     |                      |
| Government Grants   | 2     | 3,626,748            | 3,037,450                           | 3,475,905            |
| Locally Raised Funds  | 3     | 469,895              | 236,150                             | 167,780              |
| Interest  |       | 11,913               | 870                                 | 1,704                |
| <b>Total Revenue</b>  |       | <b>4,108,556</b>     | <b>3,274,470</b>                    | <b>3,645,389</b>     |
| <b>Expense</b>  |       |                      |                                     |                      |
| Locally Raised Funds  | 3     | 97,475               | 52,630                              | 54,958               |
| Learning Resources  | 4     | 2,543,714            | 2,030,919                           | 2,526,702            |
| Administration  | 5     | 240,983              | 230,702                             | 300,390              |
| Interest  |       | 2,284                | 3,000                               | 2,318                |
| Property  | 6     | 978,129              | 957,770                             | 868,646              |
| Loss on Disposal of Property, Plant and Equipment           |       | -                    | -                                   | 11,160               |
| <b>Total Expense</b>  |       | <b>3,862,585</b>     | <b>3,275,021</b>                    | <b>3,764,174</b>     |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | <b>245,971</b>       | <b>(551)</b>                        | <b>(118,785)</b>     |
| Other Comprehensive Revenue and Expense                     |       | -                    | -                                   | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <b>245,971</b>       | <b>(551)</b>                        | <b>(118,785)</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.

# Chelsea School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

|  | Notes | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>                           |       | 422,154              | 428,399                             | 540,939              |
| Total comprehensive revenue and expense for the year |       | 245,971              | (551)                               | (118,785)            |
| Contribution - Furniture and Equipment Grant         |       | 65,522               | -                                   | 5,695                |
| <b>Equity at 31 December</b>                         |       | 733,647              | 427,848                             | 427,849              |
| Accumulated comprehensive revenue and expense        |       | 733,647              | 427,848                             | 427,849              |
| <b>Equity at 31 December</b>                         |       | 733,647              | 427,848                             | 427,849              |

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.

# Chelsea School

## Statement of Financial Position

As at 31 December 2023

|   | Notes | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Current Assets</b>                       |       |                      |                                     |                      |
| Cash and Cash Equivalents                   | 7     | 378,073              | 222,089                             | 222,089              |
| Accounts Receivable                         | 8     | 212,175              | 196,306                             | 196,306              |
| GST Receivable                              |       | 15,920               | 10,168                              | 10,169               |
| Prepayments                                 |       | 3,679                | 7,735                               | 7,734                |
| Inventories                                 |       | 1,550                | 1,550                               | 1,550                |
| Funds Receivable for Capital Works Projects | 15    | 13,586               | -                                   | 1,986                |
|   |       | 624,983              | 437,848                             | 439,834              |
| <b>Current Liabilities</b>                  |       |                      |                                     |                      |
| Accounts Payable                            | 11    | 218,072              | 218,503                             | 218,502              |
| Revenue Received in Advance                 | 12    | 29,065               | 42,003                              | 42,003               |
| Finance Lease Liability                     | 14    | 17,562               | 24,821                              | 24,821               |
| Funds held for Capital Works Projects       | 16    | 88,607               | 32,184                              | 34,170               |
|   |       | 353,306              | 317,511                             | 319,496              |
| <b>Working Capital Surplus/(Deficit)</b>    |       | 271,677              | 120,337                             | 120,338              |
| <b>Non-current Assets</b>                   |       |                      |                                     |                      |
| Capital Works in Progress                   | 9     | 98,602               | -                                   | -                    |
| Property, Plant and Equipment               | 10    | 432,952              | 368,715                             | 368,715              |
|   |       | 531,554              | 368,715                             | 368,715              |
| <b>Non-current Liabilities</b>              |       |                      |                                     |                      |
| Provision for Cyclical Maintenance          | 13    | 49,755               | 44,077                              | 44,077               |
| Finance Lease Liability                     | 14    | 19,829               | 17,127                              | 17,127               |
|   |       | 69,584               | 61,204                              | 61,204               |
| <b>Net Assets</b>                           |       | 733,647              | 427,848                             | 427,849              |
| <b>Equity</b>                               |       | 733,647              | 427,848                             | 427,849              |

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

# Chelsea School

## Statement of Cash Flows

For the year ended 31 December 2023

|   | Note     | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| <b>Cash flows from Operating Activities</b>                 |          |                      |                                     |                      |
| Government Grants   |          | 816,757              | 762,338                             | 765,461              |
| Locally Raised Funds  |          | 432,447              | 171,150                             | 156,403              |
| International Students                                      |          | 32,807               | 65,000                              | 34,939               |
| Goods and Services Tax (net)                                |          | (5,751)              | -                                   | (1,853)              |
| Payments to Employees                                       |          | (534,755)            | (494,186)                           | (586,812)            |
| Payments to Suppliers                                       |          | (434,796)            | (394,477)                           | (334,214)            |
| Interest Paid   |          | (2,284)              | (3,000)                             | (2,318)              |
| Interest Received   |          | 11,793               | 870                                 | 1,554                |
| Net cash from/(to) Operating Activities                     |          | 316,218              | 107,695                             | 33,160               |
| <b>Cash flows from Investing Activities</b>                 |          |                      |                                     |                      |
| Purchase of Property Plant & Equipment (and Intangibles)    |          | (136,734)            | (269,614)                           | (75,605)             |
| Purchase of Capital Works in Progress                       |          | (98,602)             | -                                   | -                    |
| Net cash from/(to) Investing Activities                     |          | (235,336)            | (269,614)                           | (75,605)             |
| <b>Cash flows from Financing Activities</b>                 |          |                      |                                     |                      |
| Furniture and Equipment Grant                               |          | 59,827               | (5,695)                             | -                    |
| Finance Lease Payments                                      |          | (27,563)             | 167,614                             | (23,687)             |
| Funds Administered on Behalf of Other Parties               |          | 42,838               | -                                   | 67,104               |
| Net cash from/(to) Financing Activities                     |          | 75,102               | 161,919                             | 43,417               |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |          | <b>155,984</b>       | <b>-</b>                            | <b>972</b>           |
| Cash and cash equivalents at the beginning of the year      | 7        | 222,089              | 222,089                             | 221,117              |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>7</b> | <b>378,073</b>       | <b>222,089</b>                      | <b>222,089</b>       |

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

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

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### ***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 13.

#### ***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 14. Future operating lease commitments are disclosed in note 20.

#### ***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.



# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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.

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

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

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

##### **Other Grants where conditions exist**

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

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

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

##### **Interest Revenue**

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

#### d) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

#### e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **g) Inventories**

Inventories are consumable items held for sale and are comprised of school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### **h) 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

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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

**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           |
| Furniture and equipment                  | 5 - 10 years            |
| Information and communication technology | 2 - 5 years             |
| Textbooks                                | 4 years                 |
| Leased assets held under a Finance Lease | Term of Lease           |
| Library resources                        | 12.5% Diminishing value |

**i) Impairment of Property, Plant, and Equipment**

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 held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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 surplus or deficit.

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

**j) Accounts Payable**

Accounts payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **k) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **l) Revenue Received in Advance**

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

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

#### **m) Funds Held for Capital Works**

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

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

#### **n) 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 School 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.

# **Chelsea School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2023**

#### **o) 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, 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.

#### **p) 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.

#### **q) Budget Figures**

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

#### **r) 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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 2. Government Grants

|   | 2023<br>Actual   | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual   |
|---|------------------|-------------------------------|------------------|
|   | \$               | \$                            | \$               |
| Government Grants - Ministry of Education | 545,686          | 530,258                       | 493,971          |
| Teachers' Salaries Grants                 | 2,030,699        | 1,526,419                     | 2,015,948        |
| Use of Land and Buildings Grants          | 755,246          | 748,693                       | 672,429          |
| Other Government Grants                   | 295,117          | 232,080                       | 293,557          |
|   | <b>3,626,748</b> | <b>3,037,450</b>              | <b>3,475,905</b> |

#### 3. Locally Raised Funds

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

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
| <b>Revenue</b>  | \$             | \$                            | \$             |
| Donations & Bequests  | 125,262        | 105,000                       | 103,785        |
| Fees for Extra Curricular Activities                        | 96,371         | 65,550                        | 52,292         |
| Trading   | 7,859          | -                             | 5,498          |
| Fundraising & Community Grants                              | 9,264          | 500                           | 5,612          |
| Other Revenue   | 173,999        | 100                           | 89             |
| International Student Fees                                  | 57,140         | 65,000                        | 504            |
|   | <b>469,895</b> | <b>236,150</b>                | <b>167,780</b> |
| <b>Expense</b>  |                |                               |                |
| Extra Curricular Activities Costs                           | 71,916         | 47,050                        | 44,930         |
| Trading   | 5,479          | -                             | 5,838          |
| Fundraising and Community Grant Costs                       | 10,533         | 3,000                         | 4,028          |
| International Student - Other Expenses                      | 9,547          | 2,580                         | 162            |
|   | <b>97,475</b>  | <b>52,630</b>                 | <b>54,958</b>  |
| <i>Surplus/ (Deficit) for the year Locally Raised Funds</i> | <b>372,420</b> | <b>183,520</b>                | <b>112,822</b> |

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 4. Learning Resources

|  | 2023<br>Actual   | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual   |
|--|------------------|-------------------------------|------------------|
|  | \$               | \$                            | \$               |
| Curricular                               | 43,239           | 53,000                        | 21,304           |
| Equipment Repairs                        | 1,187            | 2,000                         | 391              |
| Information and Communication Technology | 2,736            | 4,000                         | 2,886            |
| Library Resources                        | 548              | 1,500                         | 1,079            |
| Employee Benefits - Salaries             | 2,376,685        | 1,845,919                     | 2,385,877        |
| Staff Development                        | 23,816           | 22,500                        | 16,491           |
| Depreciation                             | 95,503           | 102,000                       | 98,674           |
|  | <u>2,543,714</u> | <u>2,030,919</u>              | <u>2,526,702</u> |

#### 5. Administration

|  | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| Audit Fees                                     | 6,526          | 7,720                         | 9,154          |
| Board Fees                                     | 2,285          | 3,680                         | 2,450          |
| Board Expenses                                 | 20,785         | 17,600                        | 13,946         |
| Communication                                  | 4,432          | 4,500                         | 3,701          |
| Consumables                                    | 40,556         | 34,000                        | 37,469         |
| Other  | 34,534         | 35,100                        | 32,768         |
| Employee Benefits - Salaries                   | 119,722        | 114,686                       | 186,285        |
| Insurance                                      | 3,726          | 5,000                         | 6,714          |
| Service Providers, Contractors and Consultancy | 8,417          | 8,416                         | 7,903          |
|  | <u>240,983</u> | <u>230,702</u>                | <u>300,390</u> |

#### 6. Property

|                                     | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|-------------------------------------|----------------|-------------------------------|----------------|
|                                     | \$             | \$                            | \$             |
| Caretaking and Cleaning Consumables | 24,756         | 18,500                        | 22,325         |
| Consultancy and Contract Services   | 48,446         | 45,000                        | 45,345         |
| Cyclical Maintenance                | 5,678          | 19,177                        | 19,177         |
| Grounds                             | 20,508         | 14,600                        | 13,764         |
| Heat, Light and Water               | 25,205         | 20,000                        | 14,236         |
| Rates                               | 349            | 1,300                         | 1,129          |
| Repairs and Maintenance             | 17,159         | 16,500                        | 12,708         |
| Use of Land and Buildings           | 755,246        | 748,693                       | 672,429        |
| Security                            | 14,989         | 14,000                        | 17,301         |
| Employee Benefits - Salaries        | 65,793         | 60,000                        | 50,232         |
|                                     | <u>978,129</u> | <u>957,770</u>                | <u>868,646</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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 7. Cash and Cash Equivalents

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Bank Accounts   | 378,073        | 222,089                       | 222,089        |
| Cash and cash equivalents for Statement of Cash Flows | <u>378,073</u> | <u>222,089</u>                | <u>222,089</u> |

Of the \$378,073 Cash and Cash Equivalents, \$88,607 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$378,073 Cash and Cash Equivalents, \$8,696 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. See note 13.

#### 8. Accounts Receivable

|  | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| Receivables                                | 7,280          | 15,577                        | 15,577         |
| Receivables from the Ministry of Education | 177,788        | 180,558                       | 180,558        |
| Interest Receivable                        | 291            | 171                           | 171            |
| Banking Staffing Underuse                  | 26,816         | -                             | -              |
|  | <u>212,175</u> | <u>196,306</u>                | <u>196,306</u> |
| Receivables from Exchange Transactions     | 7,571          | 15,748                        | 15,748         |
| Receivables from Non-Exchange Transactions | 204,604        | 180,558                       | 180,558        |
|  | <u>212,175</u> | <u>196,306</u>                | <u>196,306</u> |

#### 9. Capital Works in Progress

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Work in Progress - Swimming Pool Renovation | 97,512         | -                             | -              |
| Work in Progress - Hall                     | 1,090          | -                             | -              |
|   | <u>98,602</u>  | <u>-</u>                      | <u>-</u>       |



# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 10. Property, Plant and Equipment

|   | Opening<br>Balance (NBV) | Additions      | Disposals      | Impairment | Depreciation    | Total (NBV)    |
|---|--------------------------|----------------|----------------|------------|-----------------|----------------|
|   | \$                       | \$             | \$             | \$         | \$              | \$             |
| <b>2023</b>                                 |                          |                |                |            |                 |                |
| Building Improvements                       | 27,888                   | 96,181         | -              | -          | (8,160)         | <b>115,909</b> |
| Furniture and Equipment                     | 276,043                  | 23,289         | -              | -          | (44,934)        | <b>254,398</b> |
| Information and Communication<br>Technology | 13,999                   | 8,461          | -              | -          | (11,798)        | <b>10,662</b>  |
| Textbooks                                   | -                        | 10,403         | (2,857)        | -          | (1,475)         | <b>6,071</b>   |
| Leased Assets                               | 41,140                   | 23,006         | -              | -          | (27,773)        | <b>36,373</b>  |
| Library Resources                           | 9,645                    | 1,272          | (15)           | -          | (1,363)         | <b>9,539</b>   |
| <b>Balance at 31 December 2023</b>          | <b>368,715</b>           | <b>162,612</b> | <b>(2,872)</b> | <b>-</b>   | <b>(95,503)</b> | <b>432,952</b> |

The net carrying value of equipment held under a finance lease is \$36,373 (2022: \$41,140).

#### 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.

|   | 2023                 | 2023                        | 2023              | 2022                 | 2022                        | 2022              |
|---|----------------------|-----------------------------|-------------------|----------------------|-----------------------------|-------------------|
|   | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value |
|   | \$                   | \$                          | \$                | \$                   | \$                          | \$                |
| Building Improvements                       | 746,366              | (630,457)                   | <b>115,909</b>    | 650,185              | (622,297)                   | <b>27,888</b>     |
| Furniture and Equipment                     | 661,467              | (407,069)                   | <b>254,398</b>    | 638,178              | (362,135)                   | <b>276,043</b>    |
| Information and Communication<br>Technology | 211,026              | (200,364)                   | <b>10,662</b>     | 202,565              | (188,566)                   | <b>13,999</b>     |
| Textbooks                                   | 31,407               | (25,336)                    | <b>6,071</b>      | 23,860               | (23,860)                    | <b>-</b>          |
| Leased Assets                               | 190,620              | (154,247)                   | <b>36,373</b>     | 167,614              | (126,474)                   | <b>41,140</b>     |
| Library Resources                           | 60,269               | (50,730)                    | <b>9,539</b>      | 59,012               | (49,367)                    | <b>9,645</b>      |
| <b>Balance at 31 December</b>               | <b>1,901,155</b>     | <b>(1,468,203)</b>          | <b>432,952</b>    | <b>1,741,414</b>     | <b>(1,372,699)</b>          | <b>368,715</b>    |

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 11. Accounts Payable

|                                       | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
|                                       | \$             | \$                            | \$             |
| Creditors                             | 17,631         | 14,808                        | 14,808         |
| Accruals                              | 11,047         | 11,048                        | 11,047         |
| Employee Entitlements - Salaries      | 179,223        | 183,777                       | 183,777        |
| Employee Entitlements - Leave Accrual | 10,171         | 8,870                         | 8,870          |
|                                       | <u>218,072</u> | <u>218,503</u>                | <u>218,502</u> |
| Payables for Exchange Transactions    | 218,072        | 218,503                       | 218,502        |
|                                       | <u>218,072</u> | <u>218,503</u>                | <u>218,502</u> |

The carrying value of payables approximates their fair value.

#### 12. Revenue Received in Advance

|                                       | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
|                                       | \$             | \$                            | \$             |
| International Student Fees in Advance | 10,102         | 34,435                        | 34,435         |
| Grants in Advance - Other             | 8,696          | -                             | -              |
| Other revenue in Advance              | 10,267         | 7,568                         | 7,568          |
|                                       | <u>29,065</u>  | <u>42,003</u>                 | <u>42,003</u>  |

#### 13. Provision for Cyclical Maintenance

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Provision at the Start of the Year        | 44,077         | 44,077                        | 24,900         |
| Increase to the Provision During the Year | 5,678          | 19,177                        | 19,177         |
| Provision at the End of the Year          | <u>49,755</u>  | <u>63,254</u>                 | <u>44,077</u>  |
| Cyclical Maintenance - Non current        | 49,755         | 44,077                        | 44,077         |
|   | <u>49,755</u>  | <u>44,077</u>                 | <u>44,077</u>  |

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 14. Finance Lease Liability

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

|  | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| No Later than One Year                           | 19,771         |                               | 29,949         |
| Later than One Year and no Later than Five Years | 20,949         |                               | 18,383         |
| Future Finance Charges                           | (3,329)        |                               | (6,384)        |
|  | <u>37,391</u>  | <u>-</u>                      | <u>41,948</u>  |
| <b>Represented by</b>                            |                |                               |                |
| Finance lease liability - Current                | 17,562         | 24,821                        | 24,821         |
| Finance lease liability - Non current            | <u>19,829</u>  | <u>17,127</u>                 | <u>17,127</u>  |
|  | <u>37,391</u>  | <u>41,948</u>                 | <u>41,948</u>  |

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

#### 15. Funds Held for Capital Works Projects

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

| 2023  | Opening<br>Balances | Receipts<br>from MOE | Payments         | Board<br>Contributions | Closing<br>Balances |
|---|---------------------|----------------------|------------------|------------------------|---------------------|
|   | \$                  | \$                   | \$               | \$                     | \$                  |
| MOE Project 214066 - AMS Combined             | 3,814               | -                    | -                | -                      | 3,814               |
| MOE Project - SIPs                            | 30,356              | -                    | -                | -                      | 30,356              |
| MOE Project - Hall Refurbishment              | (1,986)             | -                    | (11,600)         | -                      | (13,586)            |
| MOE Project - Playground and Platform Project | -                   | 230,818              | (208,206)        | (22,612)               | -                   |
| MOE Project - Jan Storm Damage                | -                   | 74,851               | (20,414)         | -                      | 54,437              |
| Totals  | <u>32,184</u>       | <u>305,669</u>       | <u>(240,220)</u> | <u>(22,612)</u>        | <u>75,021</u>       |

#### Represented by:

|   |          |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | 88,607   |
| Funds Receivable from the Ministry of Education   | (13,586) |

| 2022                              | Opening<br>Balances | Receipts<br>from MOE | Payments        | Board<br>Contributions | Closing<br>Balances |
|-----------------------------------|---------------------|----------------------|-----------------|------------------------|---------------------|
|                                   | \$                  | \$                   | \$              | \$                     | \$                  |
| MOE Project 214066 - AMS Combined | (74,815)            | 92,926               | (14,297)        | -                      | 3,814               |
| MOE Project - SIPs                | 30,356              | -                    | -               | -                      | 30,356              |
| MOE Project - Hall Refurbishment  | 9,539               | -                    | (11,525)        | -                      | (1,986)             |
| Totals                            | <u>(34,920)</u>     | <u>92,926</u>        | <u>(25,822)</u> | <u>-</u>               | <u>32,184</u>       |

#### Represented by:

|   |         |
|---|---------|
| Funds Held on Behalf of the Ministry of Education | 34,170  |
| Funds Receivable from the Ministry of Education   | (1,986) |

# **Chelsea School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2023**

#### **16. 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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

17. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

|   | 2023<br>Actual<br>\$ | 2022<br>Actual<br>\$ |
|---|----------------------|----------------------|
| Board Members<br>Remuneration               | 2,285                | 2,450                |
| Leadership Team<br>Remuneration             | 230,533              | 365,543              |
| Full-time equivalent members                | 2                    | 3                    |
| Total key management personnel remuneration | 232,818              | 367,993              |

There are 8 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 memebrs) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

|  | 2023<br>Actual<br>\$000 | 2022<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 150 - 160               | 140 - 150               |
| Benefits and Other Emoluments                    | 0 - 5                   | 4 - 5                   |
| Termination Benefits                             | -                       | -                       |

Other Employees

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

| Remuneration<br>\$000 | 2023<br>FTE Number | 2022<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | 4.00               | 4.00               |
| 110 - 120             | 3.00               | 1.00               |
|                       | 7.00               | 5.00               |

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

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 18. Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

#### 19. Contingencies

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

##### Holidays Act Compliance – Schools Payroll

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

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

##### Pay Equity Settlement Wash-up Amounts

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

#### 20. Commitments

##### **(a) Capital Commitments**

At 31 December 2023, the Board had capital commitments of \$51,740 (2022: nil) as a result of the work in progress for swimming pool renovations.

##### **(b) Operating Commitments**

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

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 21. Financial Instruments

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

##### Financial assets measured at amortised cost

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Cash and Cash Equivalents                         | 378,073        | 222,089                       | 222,089        |
| Receivables                                       | 212,175        | 196,306                       | 196,306        |
| Total financial assets measured at amortised cost | 590,248        | 418,395                       | 418,395        |

##### Financial liabilities measured at amortised cost

|  |         |         |         |
|--|---------|---------|---------|
| Payables   | 218,072 | 218,503 | 218,502 |
| Finance Leases   | 37,391  | 41,948  | 41,948  |
| Total financial liabilities measured at amortised cost | 255,463 | 260,451 | 260,450 |

#### 22. Events After Balance Date

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



# Chelsea Primary School

## Statement of Variance

### Progress against strategic goals, 2023

| Strategic Goal  | Planned Actions   |
|---|---|
| 1.<br><b>Curriculum/Turangawaewae<br/>(Consolidating)</b>   | Sharing the turangawaewae statement with our learners and whānau.                               |
|   | Growing learner knowledge of the events that have shaped our place through conceptual learning. |
|   | Exploring our turangawaewae through hikoi, and community events.                                |
| <b><u>Summary of Actions Taken</u></b><br><p>Our Tūrangawaewae statement has been shared with whānau in our newsletter and we have received a lot of positive feedback from this. The Tūrangawaewae statement has also been shared with our learners and there has been discussion about the need to capture this information in a way that is more accessible for our younger tamariki. We have a parent contact in media who could help us digitise this information and we have begun planning how to capture this as a video. Earlier this year, a group of our teachers attended a Tūrangawaewae Information session hosted by Birkdale Intermediate, where we gained valuable insight into our local rohe and some incredible background of our community and the amazing people within it. We connected with Te Purapura Pai, the local marae at Birkenhead College. This marae and the kaumatua that are connected to it hold a lot of the area's history and are an excellent resource for us to draw on as well.</p> <p>In Term 3 we held a parent information evening for whānau interested in learning about our Tūrangawaewae and the history of the local area. I had engaged with Stan and Brian Potter to come and share but neither was available so I shared what we have learnt so far. Whilst the turnout wasn't great, those who were there had some very positive feedback.</p> |   |



"Kia ora, Thank you for the opportunity to hear about our local area's histories at the recent Tūrangawaewae evening. It was evident how much thought, research and planning had gone into creating the presentation. Mr Cropp effortlessly (well except for the occasional tech glitch!) weaved us through 1,000 years of Aotearoa history in an insightful hour to get us to where Chelsea school and its surrounds are today. Even though I have lived in New Zealand my whole life, I was surprised by how much I learned ... and how much there is still to find out."

"I was most privileged to attend the Tūrangawaewae evening - to learn about the histories of the local area and to deepen my connection with this beautiful part of Tamariki Makarau. Here we learnt about both the early Maori inhabitants of Auckland and the North Shore, especially the tribe (iwi) who had their pa and village just across from Chelsea school at Kendal Bay / Kauri Point and also the early European inhabitants of the local area. I was most fascinated to learn these histories as I believe connection to the land where I live starts with loving and caring for the land, but also must be based on who and what has gone before us. Thank you for sharing this hard-earned knowledge with us as you are sharing it with our tamariki, this deep and rich cultural history has made me even more proud of this local area of Chatswood and of Chelsea School!"

The Tūrangawaewae statement is complete with the understanding that it will always be in 'draft' as we learn more about the history and uncover more about the local rohe. Now it is all about sharing it and making it accessible to everyone in our school community.

### Next steps

- We need to plan more opportunities for our Tūrangawaewae statement to be shared
- We are planning to hold future information evenings as the presentation I created can be reshared
- This can also be used as part of our induction for new staff
- I have contacted one of our parents around support us to capture our Tūrangawaewae using a digital platform which can be shared on our school website. He is willing to do this and has a drone that can capture aerial footage as well
- Create a video of our Tūrangawaewae so that it can be shared digitally. This will be on our website as well

## 2. Assessment for Learning (Consolidating)

Appoint WSL to lead AfL.

Create a PLD delivery plan for the year alongside an external facilitator.

|  |   |
|--|---|
|  | Revise and Refine aspects of the AfL Rubric.  |
|  | Impact coaching/observation/ checklists with each teacher (PGC) to plot on the AfL rubric next steps. |
|  | Finalise and share the AfL Playbook (videos, LI/SC banks, key readings)                               |
|  | Report to the Board on AfL development & progress (shift), including learner voice.                   |
|  | Workshopping sessions (HERO)  |

### **Summary of Actions Taken**

Sarah Blaney was appointed as Within School Lead for Assessment for Learning at the beginning of Term 1. Sarah worked alongside Jan Hill to finalise the AfL playbook and, along with Sven, talked about how we could deliver AfL coaching throughout the year to the team. Key team leaders have been selected to work closely with Sarah in terms 2-3 to help deliver individual observations and team feedback.

The AfL and observation template have been changed to align with the wording in the Playbook and allow teachers to work on certain parts of the rubric per observation.

All leaders have now completed professional learning - Impact Coaching. This is the tool/approach that will be used as part of our Professional Growth Cycle. Our observation cycles in term two will be focused on teacher AfL practices and the next steps, based on the AfL rubric.

Term 2 - All teaching staff were included in setting their own AfL goals from the rubric, gathering evidence against these goals and then having a cycle of observations and feedback against these goals. From this, next steps were identified and will be worked on within term 3.

Where teachers set new goals, observations for this to be observed by someone with strong practice in this area have been put into place and will continue into Term 3.

The Playbook was shared with teams at team meetings, and the chance for feedback and feedforward was given.

Term 3 - Hero workshopping as a whole staff took place with different teachers sharing knowledge and strategies to implement. Some student voice was gathered and AfL practices were reported to the board.

Term 4 - PGC goals to be made while keeping AfL goals in mind. Key staff members are having 1:1 workshops with Sarah to grow their understanding of AfL in the classroom. More student voice will be gathered and aligned will help to drive next steps.

### Next Steps:

- Workshopping for new staff coming in on AfL as part of their induction and continued support from WSL.
- Lining up different areas of the school with AfL - ESOL and structured literacy in particular.
- Aligning Hero goals to banks of resources previously gathered and ensuring SL goals are in line with AfL practice on Hero.
- Continuation of teachers working on individual goals based on the rubric and observations
- Continued workshopping with teachers needing further support on a 1:1 basis.

3.

### Inclusion for Learning (Consolidating)

Finalise and share the Inclusion for Learning playbook with staff.

Create a plan to deliver key UDL concepts and documents to staff.

Add a UDL lens to lesson planning and Conceptual planning frameworks.

Create a site that identifies useful digital tools to assist with meeting all areas of understand, know, do in accessing all curriculums.

Survey staff PD needs regarding digital tool use and provide PD sessions to familiarise.

### Summary of actions taken

Work has been carried out by the UDL development team on the Inclusion for Learning Playbook. There has been considerable work done by this year's team and a couple of years preceding this, to create documents that unpack what UDL in action looks like at Chelsea, the creation of a CPS UDL Teacher implementation rubric, and a CPS UDL tools Progression. A survey was carried out with staff in August that gathered an overall perspective of how comfortable teachers were with the concept of UDL and ways they already approach this with multiple ways for learners to engage with learning, multiple ways of having information presented to them and the multiple ways in which they could action or express their learning. It was evident that many were comfortable with the concept of

UDL and their willingness to further their knowledge and skills of learning how to use digital tools as an example to assist all learners was high. A UDL lens has been added to our Conceptual Planning Framework, and there is a sample lesson planning template to support teachers if they wish. A UDL site has been created and will continue to be added to with tools to support teachers.

It has been agreed that more work is needed to gather voices from learners, staff and the community for a definition of what Inclusion for Learning means in our Chelsea context.

Plans for sharing with the wider staff have been delayed. Week 8 of term 4 is assigned for a UDL staff meeting to refresh teacher focus on UDL, to gather teacher voices for a CPS Inclusion for Learning definition and to introduce the UDL site and its documents.

### **Next Steps:**

- Use whanaungatanga day to gather whānau voice on what Inclusion for Learning is to them
- Gather student voice on what Inclusion for Learning is to them
- Conceptual planning to include a UDL lens for the removal of barriers
- Consider the ongoing need for IFL development team.
- Teachers to review and set next steps on the CPS UDL Teacher implementation rubric
- Teachers to use the CPS UDL tools Progression with their syndicate level
- Induction of new staff
- An ongoing focus for such a team could be;
  - Create and refine the Inclusion for Learning definition in light of all stakeholder input
  - Create an 'Inclusion Checklist'
  - Workshops to be offered for teachers to upskill on the use of digital tools
  - Create a celebration of UDL in action display to be added to throughout the year
  - Maintain the UDL site
  - Research into adopting the RTLB Google Drive assessment for digital skills and tool for all learners

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| <b>4.</b><br><b>Structured Literacy</b><br><b>(Learning &amp; Exploring)</b> | All staff to attend 'The Code' ToD in January.   |
|  | Appoint WSL to lead the implementation of Structured Literacy.   |
|  | WSL to create an implementation plan for 2023.   |
|  | Purchase resources to support the implementation of LLLL.  |
|  | Form a SL Development Team.  |
|  | Year 1 and 2 teachers to assess learners using appropriate SL assessments to begin teaching Reading, handwriting and Spelling through the Scope and Sequence provided by LLLL. |
|  | Year 3-6 teachers to assess priority learners using appropriate SL assessment to begin intervention programmes in Reading.   |
|  | Year 3-6 teacher will assess and implement The Code Spelling program. Handwriting will form part of this.  |
|  | WSL to provide ongoing and tailored PD across the school. Other PD opportunities will also be made available.  |
|  | Plan parent education opportunities.   |
|  | Investigate tracking opportunities with Hero.  |

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|  | WSL to track teacher confidence and growth through observations and coaching.            |
|  | WSL to collect teacher voice and respond to feedback.                                    |
|  | WSL to collect achievement data to measure impact of SL on Reading and Writing outcomes. |
|  | WSL to create a resourcing plan for 2024, to be included in the budget for 2024.         |

### Summary of actions taken

All staff attended 'The Code' ToD in January. Spelling was assessed and 'The Code' was implemented in all Year 3-6 classes. In years 1 and 2, and with some year 3 learners, teachers spent time watching LLLL webinars and investigating aspects of Structured Literacy and then assessed learners using appropriate SL assessments to begin teaching Reading, handwriting and Spelling through the Scope and Sequence provided by LLLL in Term 2. Work was done with The SL Development team to align the scope and sequence and Reading expectations so that Hero could be updated and reflect this shift. Assessment tracking for Reading, Spelling and Phonological Awareness was also added to Hero. This will make transitioning easier and the need for some beginning-of-the-year assessment will be reduced. Teacher voice has been collected throughout the year with a wonderings doc (to collect all questions and concerns) as well as 2 reflection doc. These have helped to highlight needs or concerns and will be used to plan the way forward for the 2024 PLD. Data has been tracked and a final analysis done at the end of 2023. We ran parent information sessions for the Junior classes and have incorporated them as part of our NE transition meetings run by Rebecca Hedges.

Funding applications for PLD were done and awarded for 2024. Resource budgeting for 2024 was also completed.

### Next Steps:

- Whole school PLD with a Consultant from Liz Kane Literacy. This will provide a framework for the teaching of Reading and Spelling in particular. (Learning Assistants to be included in all)
- Literacy expectations to be included in the school Playbook
- Reading to be extended to all middle and senior school classes for those who are still on the Scope and Sequence.

- Restructure Intervention/Support to align with Structured Literacy.
- Investigating assessments that align with Structured Literacy and Hero- (Dibels), as well as a tool to help with comparative data to measure the effectiveness of our programmes
- Develop links, connections and strategies with AFL and ESOL
- Purchase of more resources, particularly LLLL Readers
- Continue Parent Information sessions for NE parents termly. Run a session for parents of older learners and ways to support learning at home for all interested.
- Continue working with a SL Development Team

## 5. Te Tiriti o Waitangi (Researching)

ToD at the start of 2023 with a focus on what it means to give effect to Te Tiriti o Waitangi.

Investigate the ways in which we currently give effect to Te Tiriti o Waitangi

Use information gathered to create next steps and strengthen the ways in which we give effect to Te Tiriti o Waitangi.

Create a shared understanding about how we give effect to Te Tiriti o Waitangi and how this is taught through the Aotearoa NZ Histories Curriculum.

### Summary of actions taken

This year our Te Tiriti PD was facilitated by Sven. All staff were required to attend as the kaupapa was around how we get everyone on board the waka and very much have a shared understanding about what honouring Te Tiriti means

to us as a school. The PD was enlightening and, at times, challenging, but our staff showed they are really committed to making this a priority.

One of the key themes from this mahi has been really thinking about the following prompt: If someone walked into your learning/working space how would they know they were in Aotearoa New Zealand? What would they see, hear and feel? Every staff member has come up with their own personal goal in relation to this PD that they want to achieve by our next session. We have our third Te Tiriti o Waitangi session booked for the end of the term.

We were really blown away by the openness, honesty and vulnerability shown by all our staff when examining what can be a touchy subject for many New Zealanders. There has been respectful challenge when analysing our own personal bias', prejudices and preconceived ideas about Te Tiriti. Our next step is to really align our beliefs to create a shared understanding about the following:

If someone walked into Chelsea Primary School, how would they know they were in Aotearoa New Zealand? What would they see, hear and feel?

Work has also been done around how we teach Te Tiriti o Waitangi in a way that is devoid of bias and prejudice and promotes critical thinking. Much of this was covered in our ToD around how we engage our learners with the ANZHC. A real emphasis has been on the weight of responsibility that sits with our teachers to ensure they are giving multiple perspectives.

In term 3 we held a Whānau hui where we invited Whānau in to connect with them. We also shared some of the mahi we have been doing around Te Tiriti and got some excellent feedback from them about what they currently see, hear and feel at Chelsea that tells them they are in Aotearoa New Zealand and what they would like to see, hear and feel. They said they love the kapa haka groups and spoke about how proud their tamariki are to be part of either ropu. They also love the way their kids come home and share with them what they have learnt and how Māori language and culture are so normal here at Chelsea. They feel we are very inclusive when it comes to Māori culture and that the Pōwhiri ceremonies have really strengthened that at our school. Most of all, they said they just love how there is a real sense of Whānau and community here at Chelsea.

In terms of what they would like to see, hear and feel, they said they would love to see more visuals around the place promoting Te Reo and broached the idea of consulting mana whenua around getting a pou carved for our school, which would be amazing. Our Whānau would love to also approach iwi about gifting us a Māori name so that we are a dual-named school. Dave Tapene had a contact he was going to consult with about the process.

The third part of our Te Tiriti PD will take place at our upcoming TOD on 20th November. The focus of this PD will be what we collectively believe honouring Te Tiriti looks like, sounds like, and feels like at Chelsea.



**Next Steps:**

- Create a checklist that will ensure a shared understanding of giving effect to Te Tiriti o Waitangi is reflected in the planning and delivery of all learning but specifically Aotearoa New Zealand Histories
- At the end of 2024, gather feedback from Whānau to measure shift in practice around Te Tiriti
- Continue to provide learning for our staff in this space. We have barely scratched the surface, and through our PD sessions it became very obvious that there is a real need for more development in this area across our staff
- With Sven leaving it would be good to have someone step up and keep the momentum going

**6.  
Te Reo Māori & Tikanga  
Māori  
(Learning & Exploring)**

Complete our Chelsea Te Reo and Tikanga progressions on Hero.

Provide regular PD for all staff to upskill in Te Reo Māori.

Create a partnership with local marae and implement a school-wide marae visit schedule.

**Summary of actions taken**

To develop our teachers' knowledge and skill around both Te Reo and Tikanga Māori we also took our whole staff to Te Tawa Moana Marae where one of our parents, David Tapene who manages the marae hosted us. It was an incredible learning experience for all of our staff, some of whom had not been on a marae before. He and his team welcomed us with a traditional Pōwhiri and also spent a lot of time talking to us about the tikanga behind Pōwhiri protocol, marae protocol, the history of the marae and the significance of the amazing carvings and artwork. The feedback from staff was that they found it incredibly valuable to their kete of knowledge of Te Ao and Mātauranga Māori.

Te Wiki o Te Reo Māori was last term and we invited Whānau along to an assembly where both our kapa haka groups performed. Kapa Haka has really gone from strength to strength this year with around 120 of our learners in either the junior (40) or senior (80) kapa haka ropu. We were so proud at the Matariki festival earlier this year where both groups did us so proud. We also worked out that we had taken almost a third of the school down to Birkdale Primary, such was the size of our groups. This says so much about how we really do value Māori culture here at Chelsea.

Something that came up at our Whānau hui was the need for more emphasis from our teachers on pronunciation. We have started to respond to this by having quick little mini-lessons on Te Reo pronunciation at the beginning of our staff meetings. We have also adopted a fantastic karakia which we say at the start of each meeting.

Karakia

Manaakitia mai mātou

I tenei hui

Kei whakaaro mātou

Mo te kaupapa

O ā tātou Tamariki

Bless us

At this gathering

Our thoughts are

For the rights

Of our children

Prior to work starting on our new building on 24th October we had a site blessing which was carried out by our kaumatua Stan Conrad. Many of our teachers were in attendance as was one of our Whānau, Daniel Harrison. It was new learning for us, and Stan was amazing at talking us through the tikanga that sits behind a blessing. We plan to have another one for the opening of the new build.

I have contacted Papa Hone Matthews about hosting us for a marae visit at Te Purapura Pai marae at Birkenhead College, and he said he was more than happy to do so. I am going to get back to him about a date in Term 4 2024. We have completed a draft set of Te Reo and Tikanga progressions for our staff to use. These were created based on the work that Janine and I did last year when releasing collaborative hubs when teaching learners at a range of levels. These were shared staff-wide and the Te Reo Māori development team got feedback on these from their teams. These progressions have now been transferred into Hero and are ready for teachers to start using.

### **Next Steps:**

- Support our teachers in using the Te Reo/Tikanga progressions

- Continue to provide regular PD for our teachers to increase their confidence with Te Reo/Tikanga Māori
- Engage with Dave Tapene who said he may be able to support with Te Reo lessons for our staff and community
- Follow up with Papa Hone Matthews and confirm a date for the marae visit
- Plan for when the Te Reo/Tikanga progressions go live on Hero for parents to see

## Target 1

**Strategic Goal**  
To design a responsive, engaging local curriculum that ensures success for all learners.

**NELPS**  
2, 3, 4 & 6

**Annual Goal**  
To increase the progress and achievement of Māori learners in all writing.

**Annual Target**  
By the end of the year, the writing achievement of our Māori learners will be comparable to the achievement of 'all learners' at Chelsea School.

**Baseline Data for Year 1 - 6**

| Writing                   | Towards    | Within     | Above      | Totals |
|---------------------------|------------|------------|------------|--------|
| All Year 1 - 6 Learners   | 93<br>23%  | 278<br>68% | 36<br>9%   | 407    |
| Māori Year 1 - 6 Learners | 6<br>31.5% | 11<br>58%  | 2<br>10.5% | 19     |

Disparity between Māori and All Learner Achievement: Writing: 8.5%

**Māori Learners Data Analysis**

- Our overall school data shows a disparity between All Learners and Māori Learners in writing with 31.5% towards expectation
- This is comparable to our Year 4 - 6 Māori Learners targets in 2022 who were 32% towards which indicates very little shift with this group of target learners
- One of our Māori Learners who is towards has a specific learning disability. In saying that however, **5 of the 6 towards learners do not have a specific learning disability.**
- Interesting to note, that one of our Māori Learners is also ESOL
- All of the Māori Learners who are towards expectation have tracked as towards in writing for at least 2 years in a row, meaning whilst there has been progress it has not been accelerated enough to move them to within
- It should be noted that of our 19 Māori learners, 8 were tracking towards at mid year but were able to make accelerated progress in order to shift to within by the end of the year
- We have not hit our target goal of 80% within or above for Māori learners in writing and overall literacy achievement is an ongoing area of concern for our Māori students

**Improvement Plan**

| Who      | Planned Action  | T1 | T2 | T3 | T4 |
|----------|---|----|----|----|----|
| Teachers | Teachers identify target learners within their classrooms |    |    |    |    |
| Teams    | Identify target learners within teams                     |    |    |    |    |

|                          |  |  |  |  |  |
|--------------------------|--|--|--|--|--|
| Teachers                 | Build partnerships with learners and whanau - Whanaungatanga<br>(Gather soft data around individuals - relating to cultural and family connections)  |  |  |  |  |
| Teachers                 | Identify the strengths, weaknesses and interests, learning styles of each individual.  |  |  |  |  |
| SLT/Team Leaders         | Support teachers to connect with whanau in authentic ways - hui, hangi, kapa haka, powhiri   |  |  |  |  |
| Teachers / SLT / SENCO   | Identify barriers and seek the support of people, resources or programmes to ensure learning needs are met and accelerated   |  |  |  |  |
| Teachers                 | Develop the use of Tātaiako cultural competencies to develop teacher capabilities when building positive relationships and engagement with Māori learners<br>Ako, Whanaungatanga, Tangata whenuatanga, Manaakitanga, Wānanga |  |  |  |  |
| SLT                      | Gather some voice from our Māori learners about how they like to learn best  |  |  |  |  |
| SLT                      | Share back to staff ways in which we identified Māori students learn maths best including a refresher around Tātaiako cultural competencies  |  |  |  |  |
| Teachers/<br>Teams       | Regularly discuss Māori learners at team meetings  |  |  |  |  |
| Teachers<br>Teams<br>SLT | Track progress data 2x per term as part of TFS team discussions (teachers)<br>Track progress by Team Leaders and SLT to inform planning for needs  |  |  |  |  |

## Target 2

|  |  |   |
|--|--|---|
| <b>Strategic Goal</b><br>To design a responsive, engaging local curriculum that ensures success for all learners.<br><br><b>NELPS</b><br>2, 3, 4 & 6 | <b>Annual Goal</b><br>To accelerate learners in Year 4 who are achieving 'towards' expectation in Literacy (Reading & Writing) and Maths | <b>Annual Target</b><br>By the end of 2023, 80% of Year 4 Learners will be working within or above expectation in Reading, Writing and Maths. |
|--|--|---|

| Reading                             | Towards      | Within       | Above        | Totals |
|-------------------------------------|--------------|--------------|--------------|--------|
| All Year 1 - 6 Learners<br>EOY 2022 | 88<br>25%    | 160<br>46%   | 101<br>29%   | 349    |
| All Year 1 - 6 Learners<br>EOY 2023 | 116<br>28.5% | 195<br>47.9% | 101<br>23.6% | 407    |
| Year 4 Learners<br>EOY 2022 (at Y3) | 24<br>37%    | 29<br>45%    | 12<br>18%    | 65     |
| Year 4<br>Learners EOY 2023         | 26<br>39.4%  | 32<br>48.5%  | 8<br>12.1%   | 66     |
| Writing                             | Towards      | Within       | Above        | Totals |
| All Year 1 - 6 Learners<br>EOY 2022 | 79<br>22.6%  | 206<br>59%   | 64<br>18.4%  | 349    |
| All Year 1 - 6 Learners<br>EOY 2023 | 93<br>23%    | 278<br>68%   | 36<br>9%     | 407    |

|   |                           |                            |                           |               |
|---|---------------------------|----------------------------|---------------------------|---------------|
| <b>Year 4<br/>Learners EOY 2022</b>         | <b>30</b><br><b>46%</b>   | <b>30</b><br><b>46%</b>    | <b>5</b><br><b>8%</b>     | <b>65</b>     |
| <b>Year 4<br/>Learners EOY 2023</b>         | <b>21</b><br><b>31.8%</b> | <b>39</b><br><b>59.1%</b>  | <b>6</b><br><b>9.1%</b>   | <b>66</b>     |
| <b>Maths</b>                                | <b>Towards</b>            | <b>Within</b>              | <b>Above</b>              | <b>Totals</b> |
| <b>All Year 1 - 6 Learners<br/>EOY 2022</b> | <b>72</b><br><b>20.6%</b> | <b>194</b><br><b>55.6%</b> | <b>83</b><br><b>23.8%</b> | <b>349</b>    |
| <b>All Year 1 - 6 Learners<br/>EOY 2023</b> | <b>65</b><br><b>16%</b>   | <b>296</b><br><b>73%</b>   | <b>46</b><br><b>11%</b>   | <b>407</b>    |
| <b>Year 4<br/>Learners EOY 2022</b>         | <b>30</b><br><b>46.2%</b> | <b>18</b><br><b>27.6%</b>  | <b>17</b><br><b>26.2%</b> | <b>65</b>     |
| <b>Year 4<br/>Learners EOY 2023</b>         | <b>7</b><br><b>10.6%</b>  | <b>42</b><br><b>63.6%</b>  | <b>17</b><br><b>25.8</b>  | <b>66</b>     |

## Improvement Plan

| Who                                      | Planned Action   | T1 | T2 | T3 | T4 |
|--|--|----|----|----|----|
| Rito Teachers                            | Target learners identified and assessments/anecdotal evidence analysed to prioritise next steps.   |    |    |    |    |
| Rito Teachers, learner and their whānau. | Build partnerships with whānau so that everyone understands specific goals and what can be done by each to support progress and achievement. E.g. Letters home; information in newsletters; meetings |    |    |    |    |
| Rito Teachers                            | Access further support through ESOL if there are specific knowledge gaps or ESOL needs.  |    |    |    |    |

|               |  |  |  |  |  |
|---------------|--|--|--|--|--|
| Rito Team     | Inquire (collaborative team inquiry) to address assumptions to problem solve and identify barriers to achievement. Address gaps in PCK and access support or PD to develop this.   |  |  |  |  |
| Rito Teachers | Regularly track progress and make decisions about where to next.   |  |  |  |  |
| Rito Teachers | Regularly discuss goals with learners and feedback and gather learner voices about their progress. Ensure that learners are able to talk about what it is they are working on and how they will know if they've achieved specific goals. |  |  |  |  |
| Rito Teachers | Gather voices about learner feelings about learning, (this may be subject-specific eg. maths) and to respond to challenges and think carefully about topics that engage these learners.  |  |  |  |  |
| Rito Teachers | Build PCK and become confident in gap analysis in Writing. Further developing knowledge of Writing levels and key elements at each level will help with NRR.   |  |  |  |  |
| Rito Teachers | Prioritise rich literacy teaching and learning to develop joyfully literate learners. Shared book choices, reading to, careful consideration of writing experiences, storying and oral language.   |  |  |  |  |
| Rito Teachers | Prioritise rich math teaching and learning to develop joyful math learners.  |  |  |  |  |
| Rito Teachers | Build PCK and become confident in Maths teaching and learning. Further developing knowledge of Maths levels and key elements at each level will help with NRR.   |  |  |  |  |

### **Analysis of data for Year 4 Learners**

- In reading we have not come close to reaching our goal of 80% within or towards, finishing the year at 39.4% towards
- The disparity in reading between our Year 4 cohort and the rest of the school is 8.5%
- Writing showed better progress towards narrowing the gap with 31.8% finishing 2023 towards a big improvement from the 46% towards only a year ago
- The disparity in writing between our Year 4 cohort and the rest of the school is 8.8%
- Maths however was the one subject area where the goal was not only reached but surpassed with 10.6% of learners finishing the year towards. This is incredible when comparing that to 46.2% of the same cohort finishing 2022 at towards in maths
- There is no disparity in maths between our Year 4 cohort and the rest of the school with our Year 4 cohort at only 10.6% towards compared to 16% towards across the whole school



- There is no significant gender disparity noted, however, there is a significant number of ESOL learners who are towards across the different subjects with 14 ESOL learners towards in reading, 10 in writing and 4 in maths
- The high percentage of ESOL representation in the towards group of learners does reflect the need for greater support across our school but particularly with this cohort
- A huge amount of intervention is still needed for this cohort who are travelling through to the senior school with 23/60 starting Māhuri below expectation



Chelsea Primary School  
*Growing Great Learners*



## **Kiwi Sport Funding, 2023**

Throughout 2023 we employed a Sports Coordinator in a part-time position. The Sports Coordinators delegated responsibilities centred around the three points below:

- Promotion of sports
- Administration of teams - organising placements, managers, coaches etc.
- The organisation of teams and events

The overall goal associated with this position is to increase school-wide student participation and enjoyment in sport.

Even throughout an interrupted year, our learners were exposed to a large variety of sports experiences. We engaged with North Harbour Sport to offer a number of promotion days.

Kiwi Sport funding was also used to fund Flippa Ball training sessions, as the cost of hiring pool space in the winter months is a barrier to participation.



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

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? | <ol style="list-style-type: none"> <li>1. Health and Safety Policies: We have comprehensive health and safety policies that outline the school's commitment to providing a safe working environment for staff members. We ensure that these policies are reviewed as part of our annual review policy and updated as necessary.</li> <li>2. Risk Assessments: We conduct regular risk assessments of the school premises to identify potential hazards and take appropriate measures to eliminate or minimise those risks. This includes addressing issues such as slippery floors, faulty equipment, or potential hazards in classrooms or playgrounds.</li> <li>3. Training and Education: We provide staff members with appropriate training and education on health and safety practices. This includes training on emergency procedures, first aid, and how to handle hazardous substances.</li> <li>4. Safe Facilities: We maintain the school facilities to ensure they meet safety standards. This involves regular inspections, maintenance, and repairs of buildings, equipment, and infrastructure. We address any identified safety concerns promptly.</li> <li>5. Safety Equipment: We ensure that necessary safety equipment is available and accessible to staff members as required. This may</li> </ol> |



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|  | <p>include items such as fire extinguishers, first aid kits, safety goggles, and protective clothing.</p> <ol style="list-style-type: none"> <li>6. Communication and Reporting: We have established effective communication channels for staff members to report any safety concerns or incidents. We encourage an open and transparent reporting culture where staff members feel comfortable raising safety issues.</li> <li>7. Emergency Preparedness: We have developed and regularly review emergency response plans, including procedures for evacuation, lockdown, and other potential scenarios in consultation with Harrison Tew. We conduct drills and exercises to familiarise staff members with these procedures.</li> <li>8. Well-being Support: We foster a positive and supportive work environment that prioritises staff well-being. We provide resources and support systems, such as EAP to address any work-related stress or challenges.</li> <li>9. Compliance with Regulations: We ensure compliance with all relevant health and safety laws, regulations, and guidelines applicable to the school's operations. We stay informed about any updates or changes in legislation and make necessary adjustments to maintain compliance.</li> <li>10. Continuous Improvement: We regularly assess and review the effectiveness of your health and safety practices. We seek feedback from staff members and make necessary improvements to ensure</li> </ol> |
|--|--|



Chelsea Primary School

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|  | a continually safe and healthy working environment.   |
| <p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p> | <ul style="list-style-type: none"> <li>• The Board appoints the principal as the EEO officer</li> <li>• We show commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</li> <li>• We select the person most suited to the position in terms of skills, experience, qualifications, and aptitude</li> <li>• We recognise 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</li> <li>• We ensure that employment and personnel practices are fair and free of any bias.</li> </ul>                    |
| <p>How do you practise impartial selection of suitably qualified persons for appointment?</p>                        | <p>Our school is committed to ensuring the impartial selection of suitably qualified individuals for appointment. We believe that fairness and equal opportunities are essential in building a diverse and inclusive educational environment. To achieve this, we have implemented a rigorous and transparent selection process that focuses solely on the qualifications, skills, and experience relevant to the position being filled. The process we follow is:</p> <ol style="list-style-type: none"> <li>1. we establish clear and objective criteria for each position, outlining the necessary qualifications and competencies required. These criteria are based on the job description, professional standards,</li> </ol> |



Chelsea Primary School

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|  | <p>and legal requirements, ensuring that all applicants are evaluated on an equal footing.</p> <ol style="list-style-type: none"> <li>2. we ensure that the selection process is conducted by a diverse and unbiased panel of evaluators. These evaluators receive training on the importance of impartiality and the avoidance of any form of discrimination or bias. They are instructed to assess applicants solely on their merit and their ability to meet the established criteria.</li> <li>3. we maintain a standardized evaluation process that includes multiple stages, such as application screening, interviews, and reference checks. Each stage is designed to gather comprehensive information about the candidates' qualifications, experience, and potential fit within our school community.</li> <li>4. To enhance transparency, we communicate the selection process to all applicants, providing clear timelines, expectations, and feedback mechanisms. Applicants are informed about the various stages, the evaluation criteria, and the weightage given to each criterion. Furthermore, we strive to provide timely and constructive feedback to unsuccessful candidates, enabling them to understand areas for improvement and encouraging their continued professional growth.</li> <li>5. we actively promote equal opportunity and diversity in our recruitment efforts. We proactively seek a wide pool of applicants from different backgrounds, ensuring that our candidate pool reflects the</li> </ol> |
|--|---|



Chelsea Primary School

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|---|--|
|   | <p>diversity of our student body and the broader community. We advertise positions through various channels, both internally and externally, and actively engage with underrepresented groups to encourage their participation.</p> <p>6. we regularly review and assess our selection processes to identify any potential biases and areas for improvement. We remain open to feedback from applicants and the wider school community, welcoming suggestions that contribute to enhancing the fairness and effectiveness of our selection procedures.</p>   |
| <p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul> | <p>Orini Combined School is committed to recognising and honouring the aims and aspirations of Maori, as well as addressing the employment requirements and promoting greater involvement of Maori in the education service. We understand the importance of acknowledging the unique cultural identity, language, and heritage of Maori, and we strive to create an inclusive and culturally responsive environment that reflects these principles.</p> <p>To recognise the aims and aspirations of Maori, we actively engage with Maori communities, educators, and leaders to understand their perspectives, aspirations, and priorities. We respect and value the principles of Te Tiriti o Waitangi (Treaty of Waitangi) and work towards incorporating its principles into our policies, practices, and decision-making processes. This includes embracing the concept of partnership, participation, and protection as we collaborate with Maori stakeholders to ensure the educational experiences and</p> |



Chelsea Primary School

Growing Great Learners



outcomes of Maori students are strengthened.

Regarding the employment requirements of Maori, we are committed to providing equitable employment opportunities and fostering a supportive and inclusive workplace culture. We recognise the significance of cultural knowledge, te reo Maori (Maori language), and tikanga (customs) in the education sector. We actively seek to recruit and retain Maori educators and staff members, ensuring that our workforce reflects the diversity of the communities we serve. To further enhance this, we offer professional learning programmes and support networks to enhance the skills and cultural competency of all staff members, recognizing the importance of understanding and respecting Maori perspectives and practices.

To promote greater involvement of Maori in the education service, we are actively collaborating with Maori whanau (families), hapu (sub-tribes), and iwi (tribes) through our Kaahui Ako to create partnerships that empower Maori voices and perspectives. We strive to involve Maori community leaders, elders, and cultural experts in decision-making processes, seeking their guidance and expertise to shape our educational policies, curriculum development, and overall school governance. We also provide opportunities for Maori representation on boards, committees, and advisory groups, ensuring that Maori have a meaningful voice in shaping the direction of kura.

We are committed to implementing culturally responsive pedagogies and practices that acknowledge and celebrate Maori culture and identity within our





Chelsea Primary School

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|  |   |
|--|---|
|  | <p>teaching and learning environments. We integrate te reo Maori and tikanga into our curriculum, creating opportunities for all students to learn about and engage with Maori culture. We support initiatives and events that promote Maori language revitalisation, such as Maori Language Week, and actively encourage students and staff to participate in cultural experiences and activities that deepen their understanding of Maori traditions and values.</p>  |
| <p>How have you enhanced the abilities of individual employees?</p>  | <p>At our school, we are dedicated to enhancing the abilities of individual employees by providing them with ample opportunities for professional growth and development. We support this through applying for Professional Learning Development hours through the Ministry of Education and also through funding Professional Learning with our Operations Grant. We are members of our local Kaahui Ako which is a collaborative network of schools that work together to improve educational outcomes for all students. Through our participation in Kaahui Ako, we engage in professional development activities, workshops, and collaborative projects alongside other educators, sharing knowledge and best practices. We believe that by investing in our employees' professional growth, we are not only strengthening their abilities but also positively impacting the quality of education we provide to our students.</p> |
| <p>How are you recognising the employment requirements of women?</p> | <p>As a board we are committed to recognizing and addressing the employment requirements of women within our educational community. We understand the importance of gender equality and strive to create an inclusive and supportive</p>  |



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|  |   |
|--|---|
|  | <p>environment that values and promotes the contributions of all our staff, including women.</p> <p>To ensure that we recognize and meet the employment requirements of women, we have implemented several measures:</p> <ol style="list-style-type: none"> <li>1. Equal Opportunity Employment: We adhere to principles of equal opportunity employment, treating all applicants and employees fairly and without discrimination based on gender. We actively encourage women to apply for positions at our school and ensure that our recruitment processes are unbiased and based on merit.</li> <li>2. Flexible Work Arrangements: We recognize the diverse needs of our staff, including women who may have additional responsibilities outside of work. We strive to provide flexible work arrangements wherever possible, such as part-time positions, job sharing, or flexible working hours. This allows our female staff members to balance their professional and personal commitments effectively.</li> <li>3. Professional Development and Career Progression: We support the professional growth and career advancement of all our staff, including women. We provide opportunities for professional development, training, and mentoring to help women enhance their skills and knowledge. We also ensure that our performance evaluation and promotion processes are fair, transparent, and free from gender bias.</li> </ol> |
|--|---|



Chelsea Primary School

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|  |  |
|--|--|
|  | <ol style="list-style-type: none"> <li>4. Parental Leave and Return-to-Work Support: We acknowledge the importance of supporting our female staff members during pregnancy, childbirth, and parental responsibilities. We have policies in place to provide appropriate maternity leave and ensure a smooth transition back to work after the leave period. We also offer support networks and resources to assist women in maintaining a healthy work-life balance.</li> <li>5. Gender-Inclusive Curriculum: We strive to create a curriculum that is inclusive, diverse, and promotes gender equality. We ensure that our teaching materials, resources, and activities challenge stereotypes and provide equal opportunities for all students, irrespective of their gender.</li> <li>6. Ongoing Communication and Feedback: We actively seek feedback from our staff, including women, through surveys, meetings, and open-door policies. By maintaining open lines of communication, we can identify areas for improvement and address any concerns or suggestions related to employment requirements.</li> </ol> |
| <p>How are you recognising the employment requirements of persons with disabilities?</p> | <p>To ensure that we recognise and meet the employment requirements of persons with disabilities, we have implemented several measures:</p> <ol style="list-style-type: none"> <li>1. Equal Opportunity Employment: We uphold the principles of equal opportunity employment, treating all applicants and employees fairly and without discrimination based on</li> </ol>  |



Chelsea Primary School

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|  |   |
|--|---|
|  | <p>disability. We actively encourage persons with disabilities to apply for positions at our school and ensure that our recruitment processes are accessible and accommodating.</p> <ol style="list-style-type: none"> <li>2. Accessibility and Accommodations: We prioritize creating an accessible physical environment by removing barriers and ensuring that our facilities, classrooms, and workspaces are inclusive for all. We also provide reasonable accommodations, such as assistive technologies, modified workstations, and specialized equipment, to support the needs of our staff with disabilities.</li> <li>3. Professional Development and Support: We invest in ongoing professional development and training to enhance our staff's knowledge and understanding of inclusivity and disability-related matters. We equip our employees with the skills and resources necessary to support colleagues with disabilities effectively and foster an inclusive work environment.</li> <li>4. Flexible Work Arrangements: We recognize that individuals with disabilities may have specific needs or require flexibility in their work arrangements. We strive to provide reasonable adjustments and flexible work options to accommodate these requirements, including flexible scheduling, remote work opportunities, and modified tasks when applicable.</li> <li>5. Inclusive Policies and Procedures: We have established policies and procedures that promote inclusivity</li> </ol> |
|--|---|



# Chelsea Primary School

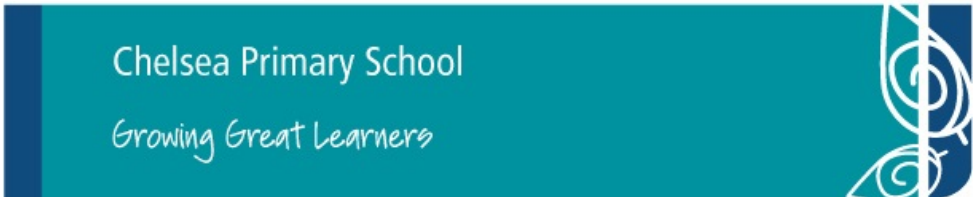
*Growing Great Learners*



|  |  |
|--|--|
|  | <p>and address the needs of persons with disabilities in our school. This includes policies related to non-discrimination, reasonable accommodations, accessibility standards, and procedures for reporting and addressing any concerns or grievances.</p> <p>6. Ongoing Communication and Collaboration: We maintain open lines of communication with our staff, including persons with disabilities, to understand their unique requirements and address any concerns or challenges they may face. We actively seek their input and feedback to continuously improve our practices and ensure a supportive and inclusive work environment.</p> |
|--|--|

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) Programme/Policy</b>                          | <b>YES</b> | <b>NO</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 |  |

# Chelsea School

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To:  
RSM Hayes Audit  
Private Bag 9588  
Newmarket  
Auckland

Dear Partners

## REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2023

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Chelsea School for the year ended 31 December 2023 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
  - the financial position as at 31 December 2023;
  - the 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.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

### General representations

To the best of our knowledge and belief:

- the resources, activities, and any entities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

# Chelsea School

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## Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the financial position as at 31 December 2023;
    - the 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.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. We are not aware of any unadjusted misstatements in the final version of the financial statements; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

## Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;



# Chelsea School

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- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

## **Going concern basis of accounting**

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board of Trustees continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2023. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

## **Publication of the financial statements and related audit report on a website**

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:


- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report;
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls;
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided; and
- that the full financial statements have been provided on the website.

# Chelsea School

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The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Signed by:  
  
2C8A22EA07DF49B...

Presiding Member - Chelsea School

Signed by:  
  
8F48707B9A924D3...

Principal - Chelsea School

02 September 2024

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Date



## Independent Auditor's Report

### To the readers of Chelsea School's Financial statements For the year ended 31 December 2023

**RSM Hayes Audit**

PO Box 9588  
Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

T +64 (9) 367 1656

[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

The Auditor-General is the auditor of Chelsea School (the School). The Auditor-General has appointed me, Steve Hayes, 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 22, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 2 September 2024. This is the date at which our opinion is expressed.

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

### Basis 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.

**THE POWER OF BEING UNDERSTOOD**  
ASSURANCE | TAX | CONSULTING



## 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.

## 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, good employer report 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 Chelsea School.

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping horizontal stroke extending to the right.

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



# CHELSEA SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1244

**Principal:** Christina-Anne Wakeman

**School Address:** 2-6 Onetaunga Road, Chatswood, Auckland 0620

**School Postal Address:** 2-6 Onetaunga Road, Chatswood, Auckland 0620

**School Phone:** 09 418 0082

**School Email:** office @chelsea.school.nz

#### Members of the Board:

| Name                   | Position              | How Position Gained | Term Expired/ Expires     |
|------------------------|-----------------------|---------------------|---------------------------|
| Anita Hedges           | Presiding Member      | Elected             | July 2023 - Resigned      |
| Paul Wynyard           | Principal ex Officio  | Appointed           | September 2025            |
| Simon Keepa            | Parent Representative | Elected             | September 2025            |
| Katie Le Vert          | Parent Representative | Elected             | September 2025            |
| Martin Ma              | Parent Representative | Elected             | November 2023             |
| Akshay Trivedi         | Parent Representative | Elected             | November 2023             |
| Kira White             | Parent Representative | Elected             | November 2026             |
| Tom Beguely            | Parent Representative | Elected             | November 2026             |
| Rebecca Hedges         | Staff Representative  | Elected             | September 2025            |
| Amanda Douglas         | Acting Principal      | Appointed           | Replaced by new Principal |
| Christina-Anne Wakeman | Principal ex Officio  | Appointed           | Started 28 January 2024   |

#### Accountant / Service Provider:

Edtech Financial Services Ltd

# Chelsea School

## Statement of Responsibility

For the year ended 31 December 2023

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

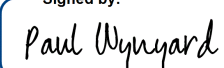
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Paul Wynyard

Full Name of Presiding Member

Signed by:  
  
2C8A22EA07DF49B...  
Signature of Presiding Member

02 September 2024

Date:

Chrissy Wakeman

Full Name of Principal

Signed by:  
  
8F4870780A024D3...  
Signature of Principal

02 September 2024

Date:

# Chelsea School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

|   | Notes | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>  |       |                      |                                     |                      |
| Government Grants   | 2     | 3,626,748            | 3,037,450                           | 3,475,905            |
| Locally Raised Funds  | 3     | 469,895              | 236,150                             | 167,780              |
| Interest  |       | 11,913               | 870                                 | 1,704                |
| <b>Total Revenue</b>  |       | <b>4,108,556</b>     | <b>3,274,470</b>                    | <b>3,645,389</b>     |
| <b>Expense</b>  |       |                      |                                     |                      |
| Locally Raised Funds  | 3     | 97,475               | 52,630                              | 54,958               |
| Learning Resources  | 4     | 2,543,714            | 2,030,919                           | 2,526,702            |
| Administration  | 5     | 240,983              | 230,702                             | 300,390              |
| Interest  |       | 2,284                | 3,000                               | 2,318                |
| Property  | 6     | 978,129              | 957,770                             | 868,646              |
| Loss on Disposal of Property, Plant and Equipment           |       | -                    | -                                   | 11,160               |
| <b>Total Expense</b>  |       | <b>3,862,585</b>     | <b>3,275,021</b>                    | <b>3,764,174</b>     |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | <b>245,971</b>       | <b>(551)</b>                        | <b>(118,785)</b>     |
| Other Comprehensive Revenue and Expense                     |       | -                    | -                                   | -                    |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <b>245,971</b>       | <b>(551)</b>                        | <b>(118,785)</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.



# Chelsea School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

|  | Notes | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>                           |       | 422,154              | 428,399                             | 540,939              |
| Total comprehensive revenue and expense for the year |       | 245,971              | (551)                               | (118,785)            |
| Contribution - Furniture and Equipment Grant         |       | 65,522               | -                                   | 5,695                |
| <b>Equity at 31 December</b>                         |       | 733,647              | 427,848                             | 427,849              |
| Accumulated comprehensive revenue and expense        |       | 733,647              | 427,848                             | 427,849              |
| <b>Equity at 31 December</b>                         |       | 733,647              | 427,848                             | 427,849              |

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.

# Chelsea School

## Statement of Financial Position

As at 31 December 2023

|   | Notes | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| <b>Current Assets</b>                       |       |                      |                                     |                      |
| Cash and Cash Equivalents                   | 7     | 378,073              | 222,089                             | 222,089              |
| Accounts Receivable                         | 8     | 212,175              | 196,306                             | 196,306              |
| GST Receivable                              |       | 15,920               | 10,168                              | 10,169               |
| Prepayments                                 |       | 3,679                | 7,735                               | 7,734                |
| Inventories                                 |       | 1,550                | 1,550                               | 1,550                |
| Funds Receivable for Capital Works Projects | 15    | 13,586               | -                                   | 1,986                |
|   |       | 624,983              | 437,848                             | 439,834              |
| <b>Current Liabilities</b>                  |       |                      |                                     |                      |
| Accounts Payable                            | 11    | 218,072              | 218,503                             | 218,502              |
| Revenue Received in Advance                 | 12    | 29,065               | 42,003                              | 42,003               |
| Finance Lease Liability                     | 14    | 17,562               | 24,821                              | 24,821               |
| Funds held for Capital Works Projects       | 16    | 88,607               | 32,184                              | 34,170               |
|   |       | 353,306              | 317,511                             | 319,496              |
| <b>Working Capital Surplus/(Deficit)</b>    |       | 271,677              | 120,337                             | 120,338              |
| <b>Non-current Assets</b>                   |       |                      |                                     |                      |
| Capital Works in Progress                   | 9     | 98,602               | -                                   | -                    |
| Property, Plant and Equipment               | 10    | 432,952              | 368,715                             | 368,715              |
|   |       | 531,554              | 368,715                             | 368,715              |
| <b>Non-current Liabilities</b>              |       |                      |                                     |                      |
| Provision for Cyclical Maintenance          | 13    | 49,755               | 44,077                              | 44,077               |
| Finance Lease Liability                     | 14    | 19,829               | 17,127                              | 17,127               |
|   |       | 69,584               | 61,204                              | 61,204               |
| <b>Net Assets</b>                           |       | 733,647              | 427,848                             | 427,849              |
| <b>Equity</b>                               |       | 733,647              | 427,848                             | 427,849              |

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

# Chelsea School

## Statement of Cash Flows

For the year ended 31 December 2023

|   | Note     | 2023<br>Actual<br>\$ | 2023<br>Budget<br>(Unaudited)<br>\$ | 2022<br>Actual<br>\$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| <b>Cash flows from Operating Activities</b>                 |          |                      |                                     |                      |
| Government Grants   |          | 816,757              | 762,338                             | 765,461              |
| Locally Raised Funds  |          | 432,447              | 171,150                             | 156,403              |
| International Students                                      |          | 32,807               | 65,000                              | 34,939               |
| Goods and Services Tax (net)                                |          | (5,751)              | -                                   | (1,853)              |
| Payments to Employees                                       |          | (534,755)            | (494,186)                           | (586,812)            |
| Payments to Suppliers                                       |          | (434,796)            | (394,477)                           | (334,214)            |
| Interest Paid   |          | (2,284)              | (3,000)                             | (2,318)              |
| Interest Received   |          | 11,793               | 870                                 | 1,554                |
| Net cash from/(to) Operating Activities                     |          | 316,218              | 107,695                             | 33,160               |
| <b>Cash flows from Investing Activities</b>                 |          |                      |                                     |                      |
| Purchase of Property Plant & Equipment (and Intangibles)    |          | (136,734)            | (269,614)                           | (75,605)             |
| Purchase of Capital Works in Progress                       |          | (98,602)             | -                                   | -                    |
| Net cash from/(to) Investing Activities                     |          | (235,336)            | (269,614)                           | (75,605)             |
| <b>Cash flows from Financing Activities</b>                 |          |                      |                                     |                      |
| Furniture and Equipment Grant                               |          | 59,827               | (5,695)                             | -                    |
| Finance Lease Payments                                      |          | (27,563)             | 167,614                             | (23,687)             |
| Funds Administered on Behalf of Other Parties               |          | 42,838               | -                                   | 67,104               |
| Net cash from/(to) Financing Activities                     |          | 75,102               | 161,919                             | 43,417               |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |          | <b>155,984</b>       | <b>-</b>                            | <b>972</b>           |
| Cash and cash equivalents at the beginning of the year      | 7        | 222,089              | 222,089                             | 221,117              |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>7</b> | <b>378,073</b>       | <b>222,089</b>                      | <b>222,089</b>       |

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

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

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### ***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 13.

#### ***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 14. Future operating lease commitments are disclosed in note 20.

#### ***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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 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.

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

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

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

##### **Other Grants where conditions exist**

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

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

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

##### **Interest Revenue**

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

#### d) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

#### e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **g) Inventories**

Inventories are consumable items held for sale and are comprised of school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### **h) 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

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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

**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           |
| Furniture and equipment                  | 5 - 10 years            |
| Information and communication technology | 2 - 5 years             |
| Textbooks                                | 4 years                 |
| Leased assets held under a Finance Lease | Term of Lease           |
| Library resources                        | 12.5% Diminishing value |

**i) Impairment of Property, Plant, and Equipment**

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 held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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 surplus or deficit.

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

**j) Accounts Payable**

Accounts payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.



# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **k) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **l) Revenue Received in Advance**

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

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

#### **m) Funds Held for Capital Works**

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

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

#### **n) 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 School 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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### **o) 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, 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.

#### **p) 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.

#### **q) Budget Figures**

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

#### **r) 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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 2. Government Grants

|   | 2023<br>Actual   | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual   |
|---|------------------|-------------------------------|------------------|
|   | \$               | \$                            | \$               |
| Government Grants - Ministry of Education | 545,686          | 530,258                       | 493,971          |
| Teachers' Salaries Grants                 | 2,030,699        | 1,526,419                     | 2,015,948        |
| Use of Land and Buildings Grants          | 755,246          | 748,693                       | 672,429          |
| Other Government Grants                   | 295,117          | 232,080                       | 293,557          |
|   | <b>3,626,748</b> | <b>3,037,450</b>              | <b>3,475,905</b> |

#### 3. Locally Raised Funds

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

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
| <b>Revenue</b>  | \$             | \$                            | \$             |
| Donations & Bequests  | 125,262        | 105,000                       | 103,785        |
| Fees for Extra Curricular Activities                        | 96,371         | 65,550                        | 52,292         |
| Trading   | 7,859          | -                             | 5,498          |
| Fundraising & Community Grants                              | 9,264          | 500                           | 5,612          |
| Other Revenue   | 173,999        | 100                           | 89             |
| International Student Fees                                  | 57,140         | 65,000                        | 504            |
|   | <b>469,895</b> | <b>236,150</b>                | <b>167,780</b> |
| <b>Expense</b>  |                |                               |                |
| Extra Curricular Activities Costs                           | 71,916         | 47,050                        | 44,930         |
| Trading   | 5,479          | -                             | 5,838          |
| Fundraising and Community Grant Costs                       | 10,533         | 3,000                         | 4,028          |
| International Student - Other Expenses                      | 9,547          | 2,580                         | 162            |
|   | <b>97,475</b>  | <b>52,630</b>                 | <b>54,958</b>  |
| <i>Surplus/ (Deficit) for the year Locally Raised Funds</i> | <b>372,420</b> | <b>183,520</b>                | <b>112,822</b> |

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 4. Learning Resources

|  | 2023<br>Actual   | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual   |
|--|------------------|-------------------------------|------------------|
|  | \$               | \$                            | \$               |
| Curricular                               | 43,239           | 53,000                        | 21,304           |
| Equipment Repairs                        | 1,187            | 2,000                         | 391              |
| Information and Communication Technology | 2,736            | 4,000                         | 2,886            |
| Library Resources                        | 548              | 1,500                         | 1,079            |
| Employee Benefits - Salaries             | 2,376,685        | 1,845,919                     | 2,385,877        |
| Staff Development                        | 23,816           | 22,500                        | 16,491           |
| Depreciation                             | 95,503           | 102,000                       | 98,674           |
|  | <u>2,543,714</u> | <u>2,030,919</u>              | <u>2,526,702</u> |

#### 5. Administration

|  | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| Audit Fees                                     | 6,526          | 7,720                         | 9,154          |
| Board Fees                                     | 2,285          | 3,680                         | 2,450          |
| Board Expenses                                 | 20,785         | 17,600                        | 13,946         |
| Communication                                  | 4,432          | 4,500                         | 3,701          |
| Consumables                                    | 40,556         | 34,000                        | 37,469         |
| Other  | 34,534         | 35,100                        | 32,768         |
| Employee Benefits - Salaries                   | 119,722        | 114,686                       | 186,285        |
| Insurance                                      | 3,726          | 5,000                         | 6,714          |
| Service Providers, Contractors and Consultancy | 8,417          | 8,416                         | 7,903          |
|  | <u>240,983</u> | <u>230,702</u>                | <u>300,390</u> |

#### 6. Property

|                                     | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|-------------------------------------|----------------|-------------------------------|----------------|
|                                     | \$             | \$                            | \$             |
| Caretaking and Cleaning Consumables | 24,756         | 18,500                        | 22,325         |
| Consultancy and Contract Services   | 48,446         | 45,000                        | 45,345         |
| Cyclical Maintenance                | 5,678          | 19,177                        | 19,177         |
| Grounds                             | 20,508         | 14,600                        | 13,764         |
| Heat, Light and Water               | 25,205         | 20,000                        | 14,236         |
| Rates                               | 349            | 1,300                         | 1,129          |
| Repairs and Maintenance             | 17,159         | 16,500                        | 12,708         |
| Use of Land and Buildings           | 755,246        | 748,693                       | 672,429        |
| Security                            | 14,989         | 14,000                        | 17,301         |
| Employee Benefits - Salaries        | 65,793         | 60,000                        | 50,232         |
|                                     | <u>978,129</u> | <u>957,770</u>                | <u>868,646</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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 7. Cash and Cash Equivalents

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Bank Accounts   | 378,073        | 222,089                       | 222,089        |
| Cash and cash equivalents for Statement of Cash Flows | <u>378,073</u> | <u>222,089</u>                | <u>222,089</u> |

Of the \$378,073 Cash and Cash Equivalents, \$88,607 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$378,073 Cash and Cash Equivalents, \$8,696 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. See note 13.

#### 8. Accounts Receivable

|  | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| Receivables                                | 7,280          | 15,577                        | 15,577         |
| Receivables from the Ministry of Education | 177,788        | 180,558                       | 180,558        |
| Interest Receivable                        | 291            | 171                           | 171            |
| Banking Staffing Underuse                  | 26,816         | -                             | -              |
|  | <u>212,175</u> | <u>196,306</u>                | <u>196,306</u> |
| Receivables from Exchange Transactions     | 7,571          | 15,748                        | 15,748         |
| Receivables from Non-Exchange Transactions | 204,604        | 180,558                       | 180,558        |
|  | <u>212,175</u> | <u>196,306</u>                | <u>196,306</u> |

#### 9. Capital Works in Progress

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Work in Progress - Swimming Pool Renovation | 97,512         | -                             | -              |
| Work in Progress - Hall                     | 1,090          | -                             | -              |
|   | <u>98,602</u>  | <u>-</u>                      | <u>-</u>       |

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 10. Property, Plant and Equipment

|   | Opening<br>Balance (NBV) | Additions      | Disposals      | Impairment | Depreciation    | Total (NBV)    |
|---|--------------------------|----------------|----------------|------------|-----------------|----------------|
|   | \$                       | \$             | \$             | \$         | \$              | \$             |
| <b>2023</b>                                 |                          |                |                |            |                 |                |
| Building Improvements                       | 27,888                   | 96,181         | -              | -          | (8,160)         | <b>115,909</b> |
| Furniture and Equipment                     | 276,043                  | 23,289         | -              | -          | (44,934)        | <b>254,398</b> |
| Information and Communication<br>Technology | 13,999                   | 8,461          | -              | -          | (11,798)        | <b>10,662</b>  |
| Textbooks                                   | -                        | 10,403         | (2,857)        | -          | (1,475)         | <b>6,071</b>   |
| Leased Assets                               | 41,140                   | 23,006         | -              | -          | (27,773)        | <b>36,373</b>  |
| Library Resources                           | 9,645                    | 1,272          | (15)           | -          | (1,363)         | <b>9,539</b>   |
| <b>Balance at 31 December 2023</b>          | <b>368,715</b>           | <b>162,612</b> | <b>(2,872)</b> | <b>-</b>   | <b>(95,503)</b> | <b>432,952</b> |

The net carrying value of equipment held under a finance lease is \$36,373 (2022: \$41,140).

#### 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.

|   | 2023                 | 2023                        | 2023              | 2022                 | 2022                        | 2022              |
|---|----------------------|-----------------------------|-------------------|----------------------|-----------------------------|-------------------|
|   | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value |
|   | \$                   | \$                          | \$                | \$                   | \$                          | \$                |
| Building Improvements                       | 746,366              | (630,457)                   | <b>115,909</b>    | 650,185              | (622,297)                   | <b>27,888</b>     |
| Furniture and Equipment                     | 661,467              | (407,069)                   | <b>254,398</b>    | 638,178              | (362,135)                   | <b>276,043</b>    |
| Information and Communication<br>Technology | 211,026              | (200,364)                   | <b>10,662</b>     | 202,565              | (188,566)                   | <b>13,999</b>     |
| Textbooks                                   | 31,407               | (25,336)                    | <b>6,071</b>      | 23,860               | (23,860)                    | <b>-</b>          |
| Leased Assets                               | 190,620              | (154,247)                   | <b>36,373</b>     | 167,614              | (126,474)                   | <b>41,140</b>     |
| Library Resources                           | 60,269               | (50,730)                    | <b>9,539</b>      | 59,012               | (49,367)                    | <b>9,645</b>      |
| <b>Balance at 31 December</b>               | <b>1,901,155</b>     | <b>(1,468,203)</b>          | <b>432,952</b>    | <b>1,741,414</b>     | <b>(1,372,699)</b>          | <b>368,715</b>    |

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 11. Accounts Payable

|                                       | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
|                                       | \$             | \$                            | \$             |
| Creditors                             | 17,631         | 14,808                        | 14,808         |
| Accruals                              | 11,047         | 11,048                        | 11,047         |
| Employee Entitlements - Salaries      | 179,223        | 183,777                       | 183,777        |
| Employee Entitlements - Leave Accrual | 10,171         | 8,870                         | 8,870          |
|                                       | <u>218,072</u> | <u>218,503</u>                | <u>218,502</u> |
| Payables for Exchange Transactions    | 218,072        | 218,503                       | 218,502        |
|                                       | <u>218,072</u> | <u>218,503</u>                | <u>218,502</u> |

The carrying value of payables approximates their fair value.

#### 12. Revenue Received in Advance

|                                       | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
|                                       | \$             | \$                            | \$             |
| International Student Fees in Advance | 10,102         | 34,435                        | 34,435         |
| Grants in Advance - Other             | 8,696          | -                             | -              |
| Other revenue in Advance              | 10,267         | 7,568                         | 7,568          |
|                                       | <u>29,065</u>  | <u>42,003</u>                 | <u>42,003</u>  |

#### 13. Provision for Cyclical Maintenance

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Provision at the Start of the Year        | 44,077         | 44,077                        | 24,900         |
| Increase to the Provision During the Year | 5,678          | 19,177                        | 19,177         |
| Provision at the End of the Year          | <u>49,755</u>  | <u>63,254</u>                 | <u>44,077</u>  |
| Cyclical Maintenance - Non current        | 49,755         | 44,077                        | 44,077         |
|   | <u>49,755</u>  | <u>44,077</u>                 | <u>44,077</u>  |

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 14. Finance Lease Liability

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

|  | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| No Later than One Year                           | 19,771         |                               | 29,949         |
| Later than One Year and no Later than Five Years | 20,949         |                               | 18,383         |
| Future Finance Charges                           | (3,329)        |                               | (6,384)        |
|  | <u>37,391</u>  | <u>-</u>                      | <u>41,948</u>  |
| <b>Represented by</b>                            |                |                               |                |
| Finance lease liability - Current                | 17,562         | 24,821                        | 24,821         |
| Finance lease liability - Non current            | 19,829         | 17,127                        | 17,127         |
|  | <u>37,391</u>  | <u>41,948</u>                 | <u>41,948</u>  |

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

#### 15. Funds Held for Capital Works Projects

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

| 2023  | Opening<br>Balances | Receipts<br>from MOE | Payments         | Board<br>Contributions | Closing<br>Balances |
|---|---------------------|----------------------|------------------|------------------------|---------------------|
|   | \$                  | \$                   | \$               | \$                     | \$                  |
| MOE Project 214066 - AMS Combined             | 3,814               | -                    | -                | -                      | 3,814               |
| MOE Project - SIPs                            | 30,356              | -                    | -                | -                      | 30,356              |
| MOE Project - Hall Refurbishment              | (1,986)             | -                    | (11,600)         | -                      | (13,586)            |
| MOE Project - Playground and Platform Project | -                   | 230,818              | (208,206)        | (22,612)               | -                   |
| MOE Project - Jan Storm Damage                | -                   | 74,851               | (20,414)         | -                      | 54,437              |
| Totals  | <u>32,184</u>       | <u>305,669</u>       | <u>(240,220)</u> | <u>(22,612)</u>        | <u>75,021</u>       |

#### Represented by:

|   |          |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | 88,607   |
| Funds Receivable from the Ministry of Education   | (13,586) |

| 2022                              | Opening<br>Balances | Receipts<br>from MOE | Payments        | Board<br>Contributions | Closing<br>Balances |
|-----------------------------------|---------------------|----------------------|-----------------|------------------------|---------------------|
|                                   | \$                  | \$                   | \$              | \$                     | \$                  |
| MOE Project 214066 - AMS Combined | (74,815)            | 92,926               | (14,297)        | -                      | 3,814               |
| MOE Project - SIPs                | 30,356              | -                    | -               | -                      | 30,356              |
| MOE Project - Hall Refurbishment  | 9,539               | -                    | (11,525)        | -                      | (1,986)             |
| Totals                            | <u>(34,920)</u>     | <u>92,926</u>        | <u>(25,822)</u> | <u>-</u>               | <u>32,184</u>       |

#### Represented by:

|   |         |
|---|---------|
| Funds Held on Behalf of the Ministry of Education | 34,170  |
| Funds Receivable from the Ministry of Education   | (1,986) |



# **Chelsea School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2023**

#### **16. 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.

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

17. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

|   | 2023<br>Actual<br>\$ | 2022<br>Actual<br>\$ |
|---|----------------------|----------------------|
| Board Members<br>Remuneration               | 2,285                | 2,450                |
| Leadership Team<br>Remuneration             | 230,533              | 365,543              |
| Full-time equivalent members                | 2                    | 3                    |
| Total key management personnel remuneration | 232,818              | 367,993              |

There are 8 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 memebrs) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

|  | 2023<br>Actual<br>\$000 | 2022<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 150 - 160               | 140 - 150               |
| Benefits and Other Emoluments                    | 0 - 5                   | 4 - 5                   |
| Termination Benefits                             | -                       | -                       |

Other Employees

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

| Remuneration<br>\$000 | 2023<br>FTE Number | 2022<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | 4.00               | 4.00               |
| 110 - 120             | 3.00               | 1.00               |
|                       | 7.00               | 5.00               |

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

# Chelsea School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 18. Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

#### 19. Contingencies

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

##### Holidays Act Compliance – Schools Payroll

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

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

##### Pay Equity Settlement Wash-up Amounts

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

#### 20. Commitments

##### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$51,740 (2022: nil) as a result of the work in progress for swimming pool renovations.

##### (b) Operating Commitments

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

# Chelsea School

## Notes to the Financial Statements

For the year ended 31 December 2023

21. Financial Instruments

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

Financial assets measured at amortised cost

|   | 2023<br>Actual | 2023<br>Budget<br>(Unaudited) | 2022<br>Actual |
|---|----------------|-------------------------------|----------------|
|   | \$             | \$                            | \$             |
| Cash and Cash Equivalents                         | 378,073        | 222,089                       | 222,089        |
| Receivables                                       | 212,175        | 196,306                       | 196,306        |
| Total financial assets measured at amortised cost | 590,248        | 418,395                       | 418,395        |

Financial liabilities measured at amortised cost

|  |         |         |         |
|--|---------|---------|---------|
| Payables   | 218,072 | 218,503 | 218,502 |
| Finance Leases   | 37,391  | 41,948  | 41,948  |
| Total financial liabilities measured at amortised cost | 255,463 | 260,451 | 260,450 |

22. Events After Balance Date

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



## Independent Auditor's Report

### To the readers of Chelsea School's Financial statements For the year ended 31 December 2023

**RSM Hayes Audit**

PO Box 9588  
Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

T +64 (9) 367 1656

[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

The Auditor-General is the auditor of Chelsea School (the School). The Auditor-General has appointed me, Steve Hayes, 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 22, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 2 September 2024. This is the date at which our opinion is expressed.

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

### Basis 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.

**THE POWER OF BEING UNDERSTOOD**  
ASSURANCE | TAX | CONSULTING



## 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.

## 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, good employer report 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 Chelsea School.



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





# Chelsea Primary School

## Statement of Variance

### Progress against strategic goals, 2023

| Strategic Goal  | Planned Actions   |
|---|---|
| 1.<br><b>Curriculum/Turangawaewae<br/>(Consolidating)</b>   | Sharing the turangawaewae statement with our learners and whānau.                               |
|   | Growing learner knowledge of the events that have shaped our place through conceptual learning. |
|   | Exploring our turangawaewae through hikoi, and community events.                                |
| <b><u>Summary of Actions Taken</u></b><br><p>Our Tūrangawaewae statement has been shared with whānau in our newsletter and we have received a lot of positive feedback from this. The Tūrangawaewae statement has also been shared with our learners and there has been discussion about the need to capture this information in a way that is more accessible for our younger tamariki. We have a parent contact in media who could help us digitise this information and we have begun planning how to capture this as a video. Earlier this year, a group of our teachers attended a Tūrangawaewae Information session hosted by Birkdale Intermediate, where we gained valuable insight into our local rohe and some incredible background of our community and the amazing people within it. We connected with Te Purapura Pai, the local marae at Birkenhead College. This marae and the kaumatua that are connected to it hold a lot of the area's history and are an excellent resource for us to draw on as well.</p> <p>In Term 3 we held a parent information evening for whānau interested in learning about our Tūrangawaewae and the history of the local area. I had engaged with Stan and Brian Potter to come and share but neither was available so I shared what we have learnt so far. Whilst the turnout wasn't great, those who were there had some very positive feedback.</p> |   |



"Kia ora, Thank you for the opportunity to hear about our local area's histories at the recent Tūrangawaewae evening. It was evident how much thought, research and planning had gone into creating the presentation. Mr Cropp effortlessly (well except for the occasional tech glitch!) weaved us through 1,000 years of Aotearoa history in an insightful hour to get us to where Chelsea school and its surrounds are today. Even though I have lived in New Zealand my whole life, I was surprised by how much I learned ... and how much there is still to find out."

"I was most privileged to attend the Tūrangawaewae evening - to learn about the histories of the local area and to deepen my connection with this beautiful part of Tamariki Makarau. Here we learnt about both the early Maori inhabitants of Auckland and the North Shore, especially the tribe (iwi) who had their pa and village just across from Chelsea school at Kendal Bay / Kauri Point and also the early European inhabitants of the local area. I was most fascinated to learn these histories as I believe connection to the land where I live starts with loving and caring for the land, but also must be based on who and what has gone before us. Thank you for sharing this hard-earned knowledge with us as you are sharing it with our tamariki, this deep and rich cultural history has made me even more proud of this local area of Chatswood and of Chelsea School!"

The Tūrangawaewae statement is complete with the understanding that it will always be in 'draft' as we learn more about the history and uncover more about the local rohe. Now it is all about sharing it and making it accessible to everyone in our school community.

### Next steps

- We need to plan more opportunities for our Tūrangawaewae statement to be shared
- We are planning to hold future information evenings as the presentation I created can be reshared
- This can also be used as part of our induction for new staff
- I have contacted one of our parents around support us to capture our Tūrangawaewae using a digital platform which can be shared on our school website. He is willing to do this and has a drone that can capture aerial footage as well
- Create a video of our Tūrangawaewae so that it can be shared digitally. This will be on our website as well

## 2. Assessment for Learning (Consolidating)

Appoint WSL to lead AfL.

Create a PLD delivery plan for the year alongside an external facilitator.

|  |   |
|--|---|
|  | Revise and Refine aspects of the AfL Rubric.  |
|  | Impact coaching/observation/ checklists with each teacher (PGC) to plot on the AfL rubric next steps. |
|  | Finalise and share the AfL Playbook (videos, LI/SC banks, key readings)                               |
|  | Report to the Board on AfL development & progress (shift), including learner voice.                   |
|  | Workshopping sessions (HERO)  |

### **Summary of Actions Taken**

Sarah Blaney was appointed as Within School Lead for Assessment for Learning at the beginning of Term 1. Sarah worked alongside Jan Hill to finalise the AfL playbook and, along with Sven, talked about how we could deliver AfL coaching throughout the year to the team. Key team leaders have been selected to work closely with Sarah in terms 2-3 to help deliver individual observations and team feedback.

The AfL and observation template have been changed to align with the wording in the Playbook and allow teachers to work on certain parts of the rubric per observation.

All leaders have now completed professional learning - Impact Coaching. This is the tool/approach that will be used as part of our Professional Growth Cycle. Our observation cycles in term two will be focused on teacher AfL practices and the next steps, based on the AfL rubric.

Term 2 - All teaching staff were included in setting their own AfL goals from the rubric, gathering evidence against these goals and then having a cycle of observations and feedback against these goals. From this, next steps were identified and will be worked on within term 3.

Where teachers set new goals, observations for this to be observed by someone with strong practice in this area have been put into place and will continue into Term 3.

The Playbook was shared with teams at team meetings, and the chance for feedback and feedforward was given.

Term 3 - Hero workshopping as a whole staff took place with different teachers sharing knowledge and strategies to implement. Some student voice was gathered and AfL practices were reported to the board.

Term 4 - PGC goals to be made while keeping AfL goals in mind. Key staff members are having 1:1 workshops with Sarah to grow their understanding of AfL in the classroom. More student voice will be gathered and aligned will help to drive next steps.

### Next Steps:

- Workshopping for new staff coming in on AfL as part of their induction and continued support from WSL.
- Lining up different areas of the school with AfL - ESOL and structured literacy in particular.
- Aligning Hero goals to banks of resources previously gathered and ensuring SL goals are in line with AfL practice on Hero.
- Continuation of teachers working on individual goals based on the rubric and observations
- Continued workshopping with teachers needing further support on a 1:1 basis.

### 3. Inclusion for Learning (Consolidating)

Finalise and share the Inclusion for Learning playbook with staff.

Create a plan to deliver key UDL concepts and documents to staff.

Add a UDL lens to lesson planning and Conceptual planning frameworks.

Create a site that identifies useful digital tools to assist with meeting all areas of understand, know, do in accessing all curriculums.

Survey staff PD needs regarding digital tool use and provide PD sessions to familiarise.

### Summary of actions taken

Work has been carried out by the UDL development team on the Inclusion for Learning Playbook. There has been considerable work done by this year's team and a couple of years preceding this, to create documents that unpack what UDL in action looks like at Chelsea, the creation of a CPS UDL Teacher implementation rubric, and a CPS UDL tools Progression. A survey was carried out with staff in August that gathered an overall perspective of how comfortable teachers were with the concept of UDL and ways they already approach this with multiple ways for learners to engage with learning, multiple ways of having information presented to them and the multiple ways in which they could action or express their learning. It was evident that many were comfortable with the concept of

UDL and their willingness to further their knowledge and skills of learning how to use digital tools as an example to assist all learners was high. A UDL lens has been added to our Conceptual Planning Framework, and there is a sample lesson planning template to support teachers if they wish. A UDL site has been created and will continue to be added to with tools to support teachers.

It has been agreed that more work is needed to gather voices from learners, staff and the community for a definition of what Inclusion for Learning means in our Chelsea context.

Plans for sharing with the wider staff have been delayed. Week 8 of term 4 is assigned for a UDL staff meeting to refresh teacher focus on UDL, to gather teacher voices for a CPS Inclusion for Learning definition and to introduce the UDL site and its documents.

### **Next Steps:**

- Use whanaungatanga day to gather whānau voice on what Inclusion for Learning is to them
- Gather student voice on what Inclusion for Learning is to them
- Conceptual planning to include a UDL lens for the removal of barriers
- Consider the ongoing need for IFL development team.
- Teachers to review and set next steps on the CPS UDL Teacher implementation rubric
- Teachers to use the CPS UDL tools Progression with their syndicate level
- Induction of new staff
- An ongoing focus for such a team could be;
  - Create and refine the Inclusion for Learning definition in light of all stakeholder input
  - Create an 'Inclusion Checklist'
  - Workshops to be offered for teachers to upskill on the use of digital tools
  - Create a celebration of UDL in action display to be added to throughout the year
  - Maintain the UDL site
  - Research into adopting the RTLB Google Drive assessment for digital skills and tool for all learners

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| <b>4.</b><br><b>Structured Literacy</b><br><b>(Learning &amp; Exploring)</b> | All staff to attend 'The Code' ToD in January.   |
|  | Appoint WSL to lead the implementation of Structured Literacy.   |
|  | WSL to create an implementation plan for 2023.   |
|  | Purchase resources to support the implementation of LLLL.  |
|  | Form a SL Development Team.  |
|  | Year 1 and 2 teachers to assess learners using appropriate SL assessments to begin teaching Reading, handwriting and Spelling through the Scope and Sequence provided by LLLL. |
|  | Year 3-6 teachers to assess priority learners using appropriate SL assessment to begin intervention programmes in Reading.   |
|  | Year 3-6 teacher will assess and implement The Code Spelling program. Handwriting will form part of this.  |
|  | WSL to provide ongoing and tailored PD across the school. Other PD opportunities will also be made available.  |
|  | Plan parent education opportunities.   |
|  | Investigate tracking opportunities with Hero.  |

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|  | WSL to track teacher confidence and growth through observations and coaching.            |
|  | WSL to collect teacher voice and respond to feedback.                                    |
|  | WSL to collect achievement data to measure impact of SL on Reading and Writing outcomes. |
|  | WSL to create a resourcing plan for 2024, to be included in the budget for 2024.         |

### Summary of actions taken

All staff attended 'The Code' ToD in January. Spelling was assessed and 'The Code' was implemented in all Year 3-6 classes. In years 1 and 2, and with some year 3 learners, teachers spent time watching LLLL webinars and investigating aspects of Structured Literacy and then assessed learners using appropriate SL assessments to begin teaching Reading, handwriting and Spelling through the Scope and Sequence provided by LLLL in Term 2. Work was done with The SL Development team to align the scope and sequence and Reading expectations so that Hero could be updated and reflect this shift. Assessment tracking for Reading, Spelling and Phonological Awareness was also added to Hero. This will make transitioning easier and the need for some beginning-of-the-year assessment will be reduced. Teacher voice has been collected throughout the year with a wonderings doc (to collect all questions and concerns) as well as 2 reflection doc. These have helped to highlight needs or concerns and will be used to plan the way forward for the 2024 PLD. Data has been tracked and a final analysis done at the end of 2023. We ran parent information sessions for the Junior classes and have incorporated them as part of our NE transition meetings run by Rebecca Hedges.

Funding applications for PLD were done and awarded for 2024. Resource budgeting for 2024 was also completed.

### Next Steps:

- Whole school PLD with a Consultant from Liz Kane Literacy. This will provide a framework for the teaching of Reading and Spelling in particular. (Learning Assistants to be included in all)
- Literacy expectations to be included in the school Playbook
- Reading to be extended to all middle and senior school classes for those who are still on the Scope and Sequence.

- Restructure Intervention/Support to align with Structured Literacy.
- Investigating assessments that align with Structured Literacy and Hero- (Dibels), as well as a tool to help with comparative data to measure the effectiveness of our programmes
- Develop links, connections and strategies with AFL and ESOL
- Purchase of more resources, particularly LLLL Readers
- Continue Parent Information sessions for NE parents termly. Run a session for parents of older learners and ways to support learning at home for all interested.
- Continue working with a SL Development Team

## 5. Te Tiriti o Waitangi (Researching)

ToD at the start of 2023 with a focus on what it means to give effect to Te Tiriti o Waitangi.

Investigate the ways in which we currently give effect to Te Tiriti o Waitangi

Use information gathered to create next steps and strengthen the ways in which we give effect to Te Tiriti o Waitangi.

Create a shared understanding about how we give effect to Te Tiriti o Waitangi and how this is taught through the Aotearoa NZ Histories Curriculum.

### Summary of actions taken

This year our Te Tiriti PD was facilitated by Sven. All staff were required to attend as the kaupapa was around how we get everyone on board the waka and very much have a shared understanding about what honouring Te Tiriti means

to us as a school. The PD was enlightening and, at times, challenging, but our staff showed they are really committed to making this a priority.

One of the key themes from this mahi has been really thinking about the following prompt: If someone walked into your learning/working space how would they know they were in Aotearoa New Zealand? What would they see, hear and feel? Every staff member has come up with their own personal goal in relation to this PD that they want to achieve by our next session. We have our third Te Tiriti o Waitangi session booked for the end of the term.

We were really blown away by the openness, honesty and vulnerability shown by all our staff when examining what can be a touchy subject for many New Zealanders. There has been respectful challenge when analysing our own personal bias', prejudices and preconceived ideas about Te Tiriti. Our next step is to really align our beliefs to create a shared understanding about the following:

If someone walked into Chelsea Primary School, how would they know they were in Aotearoa New Zealand? What would they see, hear and feel?

Work has also been done around how we teach Te Tiriti o Waitangi in a way that is devoid of bias and prejudice and promotes critical thinking. Much of this was covered in our ToD around how we engage our learners with the ANZHC. A real emphasis has been on the weight of responsibility that sits with our teachers to ensure they are giving multiple perspectives.

In term 3 we held a Whānau hui where we invited Whānau in to connect with them. We also shared some of the mahi we have been doing around Te Tiriti and got some excellent feedback from them about what they currently see, hear and feel at Chelsea that tells them they are in Aotearoa New Zealand and what they would like to see, hear and feel. They said they love the kapa haka groups and spoke about how proud their tamariki are to be part of either ropu. They also love the way their kids come home and share with them what they have learnt and how Māori language and culture are so normal here at Chelsea. They feel we are very inclusive when it comes to Māori culture and that the Pōwhiri ceremonies have really strengthened that at our school. Most of all, they said they just love how there is a real sense of Whānau and community here at Chelsea.

In terms of what they would like to see, hear and feel, they said they would love to see more visuals around the place promoting Te Reo and broached the idea of consulting mana whenua around getting a pou carved for our school, which would be amazing. Our Whānau would love to also approach iwi about gifting us a Māori name so that we are a dual-named school. Dave Tapene had a contact he was going to consult with about the process.

The third part of our Te Tiriti PD will take place at our upcoming TOD on 20th November. The focus of this PD will be what we collectively believe honouring Te Tiriti looks like, sounds like, and feels like at Chelsea.



**Next Steps:**

- Create a checklist that will ensure a shared understanding of giving effect to Te Tiriti o Waitangi is reflected in the planning and delivery of all learning but specifically Aotearoa New Zealand Histories
- At the end of 2024, gather feedback from Whānau to measure shift in practice around Te Tiriti
- Continue to provide learning for our staff in this space. We have barely scratched the surface, and through our PD sessions it became very obvious that there is a real need for more development in this area across our staff
- With Sven leaving it would be good to have someone step up and keep the momentum going

|   |   |
|---|---|
| <b>6.<br/>Te Reo Māori &amp; Tikanga<br/>Māori<br/>(Learning &amp; Exploring)</b>   | Complete our Chelsea Te Reo and Tikanga progressions on Hero.                           |
|   | Provide regular PD for all staff to upskill in Te Reo Māori.                            |
|   | Create a partnership with local marae and implement a school-wide marae visit schedule. |
| <b>Summary of actions taken</b><br><br>To develop our teachers' knowledge and skill around both Te Reo and Tikanga Māori we also took our whole staff to Te Tawa Moana Marae where one of our parents, David Tapene who manages the marae hosted us. It was an incredible learning experience for all of our staff, some of whom had not been on a marae before. He and his team welcomed us with a traditional Pōwhiri and also spent a lot of time talking to us about the tikanga behind Pōwhiri protocol, marae protocol, the history of the marae and the significance of the amazing carvings and artwork. The feedback from staff was that they found it incredibly valuable to their kete of knowledge of Te Ao and Mātauranga Māori. |   |

Te Wiki o Te Reo Māori was last term and we invited Whānau along to an assembly where both our kapa haka groups performed. Kapa Haka has really gone from strength to strength this year with around 120 of our learners in either the junior (40) or senior (80) kapa haka ropu. We were so proud at the Matariki festival earlier this year where both groups did us so proud. We also worked out that we had taken almost a third of the school down to Birkdale Primary, such was the size of our groups. This says so much about how we really do value Māori culture here at Chelsea.

Something that came up at our Whānau hui was the need for more emphasis from our teachers on pronunciation. We have started to respond to this by having quick little mini-lessons on Te Reo pronunciation at the beginning of our staff meetings. We have also adopted a fantastic karakia which we say at the start of each meeting.

Karakia

Manaakitia mai mātou

I tenei hui

Kei whakaaro mātou

Mo te kaupapa

O ā tātou Tamariki

Bless us

At this gathering

Our thoughts are

For the rights

Of our children

Prior to work starting on our new building on 24th October we had a site blessing which was carried out by our kaumatua Stan Conrad. Many of our teachers were in attendance as was one of our Whānau, Daniel Harrison. It was new learning for us, and Stan was amazing at talking us through the tikanga that sits behind a blessing. We plan to have another one for the opening of the new build.

I have contacted Papa Hone Matthews about hosting us for a marae visit at Te Purapura Pai marae at Birkenhead College, and he said he was more than happy to do so. I am going to get back to him about a date in Term 4 2024. We have completed a draft set of Te Reo and Tikanga progressions for our staff to use. These were created based on the work that Janine and I did last year when releasing collaborative hubs when teaching learners at a range of levels. These were shared staff-wide and the Te Reo Māori development team got feedback on these from their teams. These progressions have now been transferred into Hero and are ready for teachers to start using.

### **Next Steps:**

- Support our teachers in using the Te Reo/Tikanga progressions

- Continue to provide regular PD for our teachers to increase their confidence with Te Reo/Tikanga Māori
- Engage with Dave Tapene who said he may be able to support with Te Reo lessons for our staff and community
- Follow up with Papa Hone Matthews and confirm a date for the marae visit
- Plan for when the Te Reo/Tikanga progressions go live on Hero for parents to see

## Target 1

**Strategic Goal**  
To design a responsive, engaging local curriculum that ensures success for all learners.

**NELPS**  
2, 3, 4 & 6

**Annual Goal**  
To increase the progress and achievement of Māori learners in all writing.

**Annual Target**  
By the end of the year, the writing achievement of our Māori learners will be comparable to the achievement of 'all learners' at Chelsea School.

**Baseline Data for Year 1 - 6**

| Writing                   | Towards    | Within     | Above      | Totals |
|---------------------------|------------|------------|------------|--------|
| All Year 1 - 6 Learners   | 93<br>23%  | 278<br>68% | 36<br>9%   | 407    |
| Māori Year 1 - 6 Learners | 6<br>31.5% | 11<br>58%  | 2<br>10.5% | 19     |

Disparity between Māori and All Learner Achievement: Writing: 8.5%

**Māori Learners Data Analysis**

- Our overall school data shows a disparity between All Learners and Māori Learners in writing with 31.5% towards expectation
- This is comparable to our Year 4 - 6 Māori Learners targets in 2022 who were 32% towards which indicates very little shift with this group of target learners
- One of our Māori Learners who is towards has a specific learning disability. In saying that however, **5 of the 6 towards learners do not have a specific learning disability.**
- Interesting to note, that one of our Māori Learners is also ESOL
- All of the Māori Learners who are towards expectation have tracked as towards in writing for at least 2 years in a row, meaning whilst there has been progress it has not been accelerated enough to move them to within
- It should be noted that of our 19 Māori learners, 8 were tracking towards at mid year but were able to make accelerated progress in order to shift to within by the end of the year
- We have not hit our target goal of 80% within or above for Māori learners in writing and overall literacy achievement is an ongoing area of concern for our Māori students

**Improvement Plan**

| Who      | Planned Action  | T1 | T2 | T3 | T4 |
|----------|---|----|----|----|----|
| Teachers | Teachers identify target learners within their classrooms |    |    |    |    |
| Teams    | Identify target learners within teams                     |    |    |    |    |

|                          |  |  |  |  |  |
|--------------------------|--|--|--|--|--|
| Teachers                 | Build partnerships with learners and whanau - Whanaungatanga<br>(Gather soft data around individuals - relating to cultural and family connections)  |  |  |  |  |
| Teachers                 | Identify the strengths, weaknesses and interests, learning styles of each individual.  |  |  |  |  |
| SLT/Team Leaders         | Support teachers to connect with whanau in authentic ways - hui, hangi, kapa haka, powhiri   |  |  |  |  |
| Teachers / SLT / SENCO   | Identify barriers and seek the support of people, resources or programmes to ensure learning needs are met and accelerated   |  |  |  |  |
| Teachers                 | Develop the use of Tātaiako cultural competencies to develop teacher capabilities when building positive relationships and engagement with Māori learners<br>Ako, Whanaungatanga, Tangata whenuatanga, Manaakitanga, Wānanga |  |  |  |  |
| SLT                      | Gather some voice from our Māori learners about how they like to learn best  |  |  |  |  |
| SLT                      | Share back to staff ways in which we identified Māori students learn maths best including a refresher around Tātaiako cultural competencies  |  |  |  |  |
| Teachers/<br>Teams       | Regularly discuss Māori learners at team meetings  |  |  |  |  |
| Teachers<br>Teams<br>SLT | Track progress data 2x per term as part of TFS team discussions (teachers)<br>Track progress by Team Leaders and SLT to inform planning for needs  |  |  |  |  |

## Target 2

|  |  |   |
|--|--|---|
| <b>Strategic Goal</b><br>To design a responsive, engaging local curriculum that ensures success for all learners.<br><br><b>NELPS</b><br>2, 3, 4 & 6 | <b>Annual Goal</b><br>To accelerate learners in Year 4 who are achieving 'towards' expectation in Literacy (Reading & Writing) and Maths | <b>Annual Target</b><br>By the end of 2023, 80% of Year 4 Learners will be working within or above expectation in Reading, Writing and Maths. |
|--|--|---|

| Reading                             | Towards      | Within       | Above        | Totals |
|-------------------------------------|--------------|--------------|--------------|--------|
| All Year 1 - 6 Learners<br>EOY 2022 | 88<br>25%    | 160<br>46%   | 101<br>29%   | 349    |
| All Year 1 - 6 Learners<br>EOY 2023 | 116<br>28.5% | 195<br>47.9% | 101<br>23.6% | 407    |
| Year 4 Learners<br>EOY 2022 (at Y3) | 24<br>37%    | 29<br>45%    | 12<br>18%    | 65     |
| Year 4<br>Learners EOY 2023         | 26<br>39.4%  | 32<br>48.5%  | 8<br>12.1%   | 66     |
| Writing                             | Towards      | Within       | Above        | Totals |
| All Year 1 - 6 Learners<br>EOY 2022 | 79<br>22.6%  | 206<br>59%   | 64<br>18.4%  | 349    |
| All Year 1 - 6 Learners<br>EOY 2023 | 93<br>23%    | 278<br>68%   | 36<br>9%     | 407    |

|   |                           |                            |                           |               |
|---|---------------------------|----------------------------|---------------------------|---------------|
| <b>Year 4<br/>Learners EOY 2022</b>         | <b>30</b><br><b>46%</b>   | <b>30</b><br><b>46%</b>    | <b>5</b><br><b>8%</b>     | <b>65</b>     |
| <b>Year 4<br/>Learners EOY 2023</b>         | <b>21</b><br><b>31.8%</b> | <b>39</b><br><b>59.1%</b>  | <b>6</b><br><b>9.1%</b>   | <b>66</b>     |
| <b>Maths</b>                                | <b>Towards</b>            | <b>Within</b>              | <b>Above</b>              | <b>Totals</b> |
| <b>All Year 1 - 6 Learners<br/>EOY 2022</b> | <b>72</b><br><b>20.6%</b> | <b>194</b><br><b>55.6%</b> | <b>83</b><br><b>23.8%</b> | <b>349</b>    |
| <b>All Year 1 - 6 Learners<br/>EOY 2023</b> | <b>65</b><br><b>16%</b>   | <b>296</b><br><b>73%</b>   | <b>46</b><br><b>11%</b>   | <b>407</b>    |
| <b>Year 4<br/>Learners EOY 2022</b>         | <b>30</b><br><b>46.2%</b> | <b>18</b><br><b>27.6%</b>  | <b>17</b><br><b>26.2%</b> | <b>65</b>     |
| <b>Year 4<br/>Learners EOY 2023</b>         | <b>7</b><br><b>10.6%</b>  | <b>42</b><br><b>63.6%</b>  | <b>17</b><br><b>25.8</b>  | <b>66</b>     |

### Improvement Plan

| Who                                      | Planned Action   | T1 | T2 | T3 | T4 |
|--|--|----|----|----|----|
| Rito Teachers                            | Target learners identified and assessments/anecdotal evidence analysed to prioritise next steps.   |    |    |    |    |
| Rito Teachers, learner and their whānau. | Build partnerships with whānau so that everyone understands specific goals and what can be done by each to support progress and achievement. E.g. Letters home; information in newsletters; meetings |    |    |    |    |
| Rito Teachers                            | Access further support through ESOL if there are specific knowledge gaps or ESOL needs.  |    |    |    |    |

|               |  |  |  |  |  |
|---------------|--|--|--|--|--|
| Rito Team     | Inquire (collaborative team inquiry) to address assumptions to problem solve and identify barriers to achievement. Address gaps in PCK and access support or PD to develop this.   |  |  |  |  |
| Rito Teachers | Regularly track progress and make decisions about where to next.   |  |  |  |  |
| Rito Teachers | Regularly discuss goals with learners and feedback and gather learner voices about their progress. Ensure that learners are able to talk about what it is they are working on and how they will know if they've achieved specific goals. |  |  |  |  |
| Rito Teachers | Gather voices about learner feelings about learning, (this may be subject-specific eg. maths) and to respond to challenges and think carefully about topics that engage these learners.  |  |  |  |  |
| Rito Teachers | Build PCK and become confident in gap analysis in Writing. Further developing knowledge of Writing levels and key elements at each level will help with NRR.   |  |  |  |  |
| Rito Teachers | Prioritise rich literacy teaching and learning to develop joyfully literate learners. Shared book choices, reading to, careful consideration of writing experiences, storying and oral language.   |  |  |  |  |
| Rito Teachers | Prioritise rich math teaching and learning to develop joyful math learners.  |  |  |  |  |
| Rito Teachers | Build PCK and become confident in Maths teaching and learning. Further developing knowledge of Maths levels and key elements at each level will help with NRR.   |  |  |  |  |

### **Analysis of data for Year 4 Learners**

- In reading we have not come close to reaching our goal of 80% within or towards, finishing the year at 39.4% towards
- The disparity in reading between our Year 4 cohort and the rest of the school is 8.5%
- Writing showed better progress towards narrowing the gap with 31.8% finishing 2023 towards a big improvement from the 46% towards only a year ago
- The disparity in writing between our Year 4 cohort and the rest of the school is 8.8%
- Maths however was the one subject area where the goal was not only reached but surpassed with 10.6% of learners finishing the year towards. This is incredible when comparing that to 46.2% of the same cohort finishing 2022 at towards in maths
- There is no disparity in maths between our Year 4 cohort and the rest of the school with our Year 4 cohort at only 10.6% towards compared to 16% towards across the whole school



- There is no significant gender disparity noted, however, there is a significant number of ESOL learners who are towards across the different subjects with 14 ESOL learners towards in reading, 10 in writing and 4 in maths
- The high percentage of ESOL representation in the towards group of learners does reflect the need for greater support across our school but particularly with this cohort
- A huge amount of intervention is still needed for this cohort who are travelling through to the senior school with 23/60 starting Māhuri below expectation



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## **Kiwi Sport Funding, 2023**

Throughout 2023 we employed a Sports Coordinator in a part-time position. The Sports Coordinators delegated responsibilities centred around the three points below:

- Promotion of sports
- Administration of teams - organising placements, managers, coaches etc.
- The organisation of teams and events

The overall goal associated with this position is to increase school-wide student participation and enjoyment in sport.

Even throughout an interrupted year, our learners were exposed to a large variety of sports experiences. We engaged with North Harbour Sport to offer a number of promotion days.

Kiwi Sport funding was also used to fund Flippa Ball training sessions, as the cost of hiring pool space in the winter months is a barrier to participation.



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

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? | <ol style="list-style-type: none"> <li>1. Health and Safety Policies: We have comprehensive health and safety policies that outline the school's commitment to providing a safe working environment for staff members. We ensure that these policies are reviewed as part of our annual review policy and updated as necessary.</li> <li>2. Risk Assessments: We conduct regular risk assessments of the school premises to identify potential hazards and take appropriate measures to eliminate or minimise those risks. This includes addressing issues such as slippery floors, faulty equipment, or potential hazards in classrooms or playgrounds.</li> <li>3. Training and Education: We provide staff members with appropriate training and education on health and safety practices. This includes training on emergency procedures, first aid, and how to handle hazardous substances.</li> <li>4. Safe Facilities: We maintain the school facilities to ensure they meet safety standards. This involves regular inspections, maintenance, and repairs of buildings, equipment, and infrastructure. We address any identified safety concerns promptly.</li> <li>5. Safety Equipment: We ensure that necessary safety equipment is available and accessible to staff members as required. This may</li> </ol> |



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- include items such as fire extinguishers, first aid kits, safety goggles, and protective clothing.
6. Communication and Reporting: We have established effective communication channels for staff members to report any safety concerns or incidents. We encourage an open and transparent reporting culture where staff members feel comfortable raising safety issues.
  7. Emergency Preparedness: We have developed and regularly review emergency response plans, including procedures for evacuation, lockdown, and other potential scenarios in consultation with Harrison Tew. We conduct drills and exercises to familiarise staff members with these procedures.
  8. Well-being Support: We foster a positive and supportive work environment that prioritises staff well-being. We provide resources and support systems, such as EAP to address any work-related stress or challenges.
  9. Compliance with Regulations: We ensure compliance with all relevant health and safety laws, regulations, and guidelines applicable to the school's operations. We stay informed about any updates or changes in legislation and make necessary adjustments to maintain compliance.
  10. Continuous Improvement: We regularly assess and review the effectiveness of your health and safety practices. We seek feedback from staff members and make necessary improvements to ensure



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|  | a continually safe and healthy working environment.   |
| <p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p> | <ul style="list-style-type: none"> <li>• The Board appoints the principal as the EEO officer</li> <li>• We show commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</li> <li>• We select the person most suited to the position in terms of skills, experience, qualifications, and aptitude</li> <li>• We recognise 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</li> <li>• We ensure that employment and personnel practices are fair and free of any bias.</li> </ul>                    |
| <p>How do you practise impartial selection of suitably qualified persons for appointment?</p>                        | <p>Our school is committed to ensuring the impartial selection of suitably qualified individuals for appointment. We believe that fairness and equal opportunities are essential in building a diverse and inclusive educational environment. To achieve this, we have implemented a rigorous and transparent selection process that focuses solely on the qualifications, skills, and experience relevant to the position being filled. The process we follow is:</p> <ol style="list-style-type: none"> <li>1. we establish clear and objective criteria for each position, outlining the necessary qualifications and competencies required. These criteria are based on the job description, professional standards,</li> </ol> |



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|  | <p>and legal requirements, ensuring that all applicants are evaluated on an equal footing.</p> <ol style="list-style-type: none"> <li>2. we ensure that the selection process is conducted by a diverse and unbiased panel of evaluators. These evaluators receive training on the importance of impartiality and the avoidance of any form of discrimination or bias. They are instructed to assess applicants solely on their merit and their ability to meet the established criteria.</li> <li>3. we maintain a standardized evaluation process that includes multiple stages, such as application screening, interviews, and reference checks. Each stage is designed to gather comprehensive information about the candidates' qualifications, experience, and potential fit within our school community.</li> <li>4. To enhance transparency, we communicate the selection process to all applicants, providing clear timelines, expectations, and feedback mechanisms. Applicants are informed about the various stages, the evaluation criteria, and the weightage given to each criterion. Furthermore, we strive to provide timely and constructive feedback to unsuccessful candidates, enabling them to understand areas for improvement and encouraging their continued professional growth.</li> <li>5. we actively promote equal opportunity and diversity in our recruitment efforts. We proactively seek a wide pool of applicants from different backgrounds, ensuring that our candidate pool reflects the</li> </ol> |
|--|---|



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|   | <p>diversity of our student body and the broader community. We advertise positions through various channels, both internally and externally, and actively engage with underrepresented groups to encourage their participation.</p> <p>6. we regularly review and assess our selection processes to identify any potential biases and areas for improvement. We remain open to feedback from applicants and the wider school community, welcoming suggestions that contribute to enhancing the fairness and effectiveness of our selection procedures.</p>   |
| <p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul> | <p>Orini Combined School is committed to recognising and honouring the aims and aspirations of Maori, as well as addressing the employment requirements and promoting greater involvement of Maori in the education service. We understand the importance of acknowledging the unique cultural identity, language, and heritage of Maori, and we strive to create an inclusive and culturally responsive environment that reflects these principles.</p> <p>To recognise the aims and aspirations of Maori, we actively engage with Maori communities, educators, and leaders to understand their perspectives, aspirations, and priorities. We respect and value the principles of Te Tiriti o Waitangi (Treaty of Waitangi) and work towards incorporating its principles into our policies, practices, and decision-making processes. This includes embracing the concept of partnership, participation, and protection as we collaborate with Maori stakeholders to ensure the educational experiences and</p> |



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outcomes of Maori students are strengthened.

Regarding the employment requirements of Maori, we are committed to providing equitable employment opportunities and fostering a supportive and inclusive workplace culture. We recognise the significance of cultural knowledge, te reo Maori (Maori language), and tikanga (customs) in the education sector. We actively seek to recruit and retain Maori educators and staff members, ensuring that our workforce reflects the diversity of the communities we serve. To further enhance this, we offer professional learning programmes and support networks to enhance the skills and cultural competency of all staff members, recognizing the importance of understanding and respecting Maori perspectives and practices.

To promote greater involvement of Maori in the education service, we are actively collaborating with Maori whanau (families), hapu (sub-tribes), and iwi (tribes) through our Kaahui Ako to create partnerships that empower Maori voices and perspectives. We strive to involve Maori community leaders, elders, and cultural experts in decision-making processes, seeking their guidance and expertise to shape our educational policies, curriculum development, and overall school governance. We also provide opportunities for Maori representation on boards, committees, and advisory groups, ensuring that Maori have a meaningful voice in shaping the direction of kura.

We are committed to implementing culturally responsive pedagogies and practices that acknowledge and celebrate Maori culture and identity within our





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|  | <p>teaching and learning environments. We integrate te reo Maori and tikanga into our curriculum, creating opportunities for all students to learn about and engage with Maori culture. We support initiatives and events that promote Maori language revitalisation, such as Maori Language Week, and actively encourage students and staff to participate in cultural experiences and activities that deepen their understanding of Maori traditions and values.</p>  |
| <p>How have you enhanced the abilities of individual employees?</p>  | <p>At our school, we are dedicated to enhancing the abilities of individual employees by providing them with ample opportunities for professional growth and development. We support this through applying for Professional Learning Development hours through the Ministry of Education and also through funding Professional Learning with our Operations Grant. We are members of our local Kaahui Ako which is a collaborative network of schools that work together to improve educational outcomes for all students. Through our participation in Kaahui Ako, we engage in professional development activities, workshops, and collaborative projects alongside other educators, sharing knowledge and best practices. We believe that by investing in our employees' professional growth, we are not only strengthening their abilities but also positively impacting the quality of education we provide to our students.</p> |
| <p>How are you recognising the employment requirements of women?</p> | <p>As a board we are committed to recognizing and addressing the employment requirements of women within our educational community. We understand the importance of gender equality and strive to create an inclusive and supportive</p>  |



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|  | <p>environment that values and promotes the contributions of all our staff, including women.</p> <p>To ensure that we recognize and meet the employment requirements of women, we have implemented several measures:</p> <ol style="list-style-type: none"> <li>1. Equal Opportunity Employment: We adhere to principles of equal opportunity employment, treating all applicants and employees fairly and without discrimination based on gender. We actively encourage women to apply for positions at our school and ensure that our recruitment processes are unbiased and based on merit.</li> <li>2. Flexible Work Arrangements: We recognize the diverse needs of our staff, including women who may have additional responsibilities outside of work. We strive to provide flexible work arrangements wherever possible, such as part-time positions, job sharing, or flexible working hours. This allows our female staff members to balance their professional and personal commitments effectively.</li> <li>3. Professional Development and Career Progression: We support the professional growth and career advancement of all our staff, including women. We provide opportunities for professional development, training, and mentoring to help women enhance their skills and knowledge. We also ensure that our performance evaluation and promotion processes are fair, transparent, and free from gender bias.</li> </ol> |
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|  | <ol style="list-style-type: none"> <li>4. Parental Leave and Return-to-Work Support: We acknowledge the importance of supporting our female staff members during pregnancy, childbirth, and parental responsibilities. We have policies in place to provide appropriate maternity leave and ensure a smooth transition back to work after the leave period. We also offer support networks and resources to assist women in maintaining a healthy work-life balance.</li> <li>5. Gender-Inclusive Curriculum: We strive to create a curriculum that is inclusive, diverse, and promotes gender equality. We ensure that our teaching materials, resources, and activities challenge stereotypes and provide equal opportunities for all students, irrespective of their gender.</li> <li>6. Ongoing Communication and Feedback: We actively seek feedback from our staff, including women, through surveys, meetings, and open-door policies. By maintaining open lines of communication, we can identify areas for improvement and address any concerns or suggestions related to employment requirements.</li> </ol> |
| <p>How are you recognising the employment requirements of persons with disabilities?</p> | <p>To ensure that we recognise and meet the employment requirements of persons with disabilities, we have implemented several measures:</p> <ol style="list-style-type: none"> <li>1. Equal Opportunity Employment: We uphold the principles of equal opportunity employment, treating all applicants and employees fairly and without discrimination based on</li> </ol>  |



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|  | <p>disability. We actively encourage persons with disabilities to apply for positions at our school and ensure that our recruitment processes are accessible and accommodating.</p> <ol style="list-style-type: none"> <li>2. Accessibility and Accommodations: We prioritize creating an accessible physical environment by removing barriers and ensuring that our facilities, classrooms, and workspaces are inclusive for all. We also provide reasonable accommodations, such as assistive technologies, modified workstations, and specialized equipment, to support the needs of our staff with disabilities.</li> <li>3. Professional Development and Support: We invest in ongoing professional development and training to enhance our staff's knowledge and understanding of inclusivity and disability-related matters. We equip our employees with the skills and resources necessary to support colleagues with disabilities effectively and foster an inclusive work environment.</li> <li>4. Flexible Work Arrangements: We recognize that individuals with disabilities may have specific needs or require flexibility in their work arrangements. We strive to provide reasonable adjustments and flexible work options to accommodate these requirements, including flexible scheduling, remote work opportunities, and modified tasks when applicable.</li> <li>5. Inclusive Policies and Procedures: We have established policies and procedures that promote inclusivity</li> </ol> |
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# Chelsea Primary School

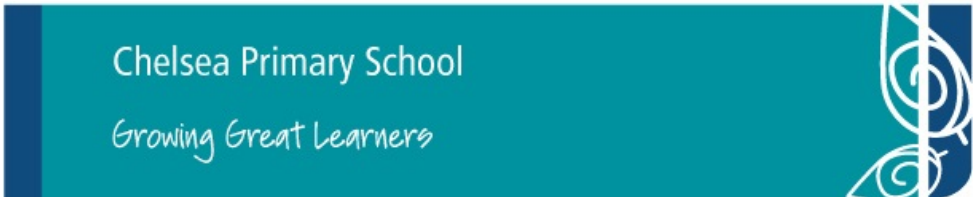
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|  | <p>and address the needs of persons with disabilities in our school. This includes policies related to non-discrimination, reasonable accommodations, accessibility standards, and procedures for reporting and addressing any concerns or grievances.</p> <p>6. Ongoing Communication and Collaboration: We maintain open lines of communication with our staff, including persons with disabilities, to understand their unique requirements and address any concerns or challenges they may face. We actively seek their input and feedback to continuously improve our practices and ensure a supportive and inclusive work environment.</p> |
|--|--|

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) Programme/Policy</b>                          | <b>YES</b> | <b>NO</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        |           |



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|--|-----|--|
| 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 |  |

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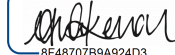
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Chrissy Wakeman

Signed by:

  
8F48707B9A924D3...

Sent: 02 September 2024 | 15:11

chrissy@chelsea.school.nz

Viewed: 02 September 2024 | 15:13

Security Level: Email, Account Authentication  
(None)

Signed: 02 September 2024 | 15:16

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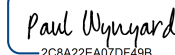
**Electronic Record and Signature Disclosure:**

Accepted: 02 September 2024 | 15:13

ID: 0a4500db-0641-4859-bcec-db4ffb0cc16

Paul Wynyard

Signed by:

  
2C8A22EA07DF49B...

Sent: 02 September 2024 | 15:16

paul.wynyard@thewarehouse.co.nz

Viewed: 02 September 2024 | 15:18

Security Level: Email, Account Authentication  
(None)

Signed: 02 September 2024 | 15:19

Signature Adoption: Pre-selected Style

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Signed using mobile

**Electronic Record and Signature Disclosure:**

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ID: 11061565-b5f1-4a5b-bfa6-772abf2f97b0

Business Support

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Sent: 02 September 2024 | 15:19

AdminNewmarket@rsmnz.co.nz

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Security Level: Email, Account Authentication  
(None)

Signed: 02 September 2024 | 16:38

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Accepted: 13 May 2024 | 15:24

ID: 6028bcba-00ab-4944-b339-c5c94d93eb56

| Signer Events  | Signature   | Timestamp   |
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| Elizma Redelinghuys<br>Elizma.Redelinghuys@rsmnz.co.nz<br>Security Level: Email, Account Authentication (None) | <b>Completed</b><br><br>Using IP Address: 121.98.239.93 | Sent: 02 September 2024   16:38<br>Viewed: 02 September 2024   18:24<br>Signed: 02 September 2024   18:27 |

**Electronic Record and Signature Disclosure:**  
 Accepted: 02 September 2024 | 18:24  
 ID: bb19aa66-6af8-443d-af7d-673e7caf9323

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| Steve Hayes<br>steve.hayes@rsmnz.co.nz<br>Security Level: Email, Account Authentication (None) | <b>Completed</b><br><br>Using IP Address: 125.237.57.171 | Sent: 02 September 2024   18:27<br>Viewed: 03 September 2024   08:07<br>Signed: 03 September 2024   14:23 |
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| Editor Delivery Events                     | Status           | Timestamp                 |
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| Agent Delivery Events                      | Status           | Timestamp                 |
|  |                  |                           |
| Intermediary Delivery Events               | Status           | Timestamp                 |
|  |                  |                           |
| Certified Delivery Events                  | Status           | Timestamp                 |
|  |                  |                           |
| Carbon Copy Events                         | Status           | Timestamp                 |
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| Witness Events                             | Signature        | Timestamp                 |
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| Envelope Updated                           | Security Checked | 02 September 2024   16:38 |
| Envelope Updated                           | Security Checked | 02 September 2024   16:38 |
| Certified Delivered                        | Security Checked | 03 September 2024   08:07 |
| Signing Complete                           | Security Checked | 03 September 2024   14:23 |
| Completed                                  | Security Checked | 03 September 2024   14:23 |
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