

# WILSON SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 1574

**Principal:** Neil Kefford

**School Address:** 1A St Leonards Road, Hauraki, Auckland

**School Postal Address:** P O Box 331632, Takapuna, Auckland

**School Phone:** 09 489 5648

**School Email:** admin@wilson.school.nz

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Greg Davey	Presiding Member	Elected	Sep-25
Neil Kefford	Principal	ex Officio	
Charlotte Sellars	Parent Rep	Elected	Sep-25
Patrick Daly	Parent Rep	Elected	Sep-25
David Kelley	Parent Rep	Elected	Sep-25
Rebecca Kroeze	Parent Rep	Elected	Sep-25
Magalena Khun	Staff Rep	Elected	Sep-25
Ray Headifen	Treasurer	Elected	Sep-22
Linda Kneale	Staff Rep	Elected	Sep-22

**Accountant / Service Provider:** Ask Accounting Ltd

# WILSON SCHOOL

Annual Report - For the year ended 31 December 2022

## Index

Page	Statement
	<b>Financial Statements</b>
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 18</u>	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport
	Good Employer Statement

# Wilson School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Gregory Davey

Full Name of Presiding Member


DocuSigned by:  
  
4744689EAF755458  
Signature of Presiding Member

30 May 2023

Date:

Neil Kefford

Full Name of Principal

DocuSigned by:  
  
FB8CF4214366432...  
Signature of Principal

26 May 2023

Date:

# Wilson School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	6,315,954	5,519,703	6,241,785
Locally Raised Funds	3	45,040	21,085	34,300
Interest Income		26,126	5,000	4,815
<b>Total Revenue</b>		6,387,120	5,545,788	6,280,900
<b>Expenses</b>				
Locally Raised Funds	3	11,671	8,929	5,896
Learning Resources	4	4,939,255	4,636,847	4,971,616
Administration	5	232,105	224,674	189,407
Finance		5,260	5,500	3,913
Property	6	838,891	602,438	629,447
Loss on Disposal of Property, Plant and Equipment		1	-	-
		6,027,183	5,478,388	5,800,279
<b>Net Surplus / (Deficit) for the year</b>		359,937	67,400	480,621
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		359,937	67,400	480,621

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

# Wilson School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		2,053,567	1,916,166	1,572,946
Total comprehensive revenue and expense for the year		359,937	67,400	480,621
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		7,290	-	-
<b>Equity at 31 December</b>		2,420,794	1,983,566	2,053,567
Accumulated comprehensive revenue and expense		2,420,794	1,983,566	2,053,567
<b>Equity at 31 December</b>		2,420,794	1,983,566	2,053,567

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.

# Wilson School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	757,948	1,005,445	1,071,824
Accounts Receivable	8	314,272	265,100	369,306
GST Receivable		27,251	10,000	7,955
Prepayments		19,638	5,000	8,868
Investments	9	1,156,769	500,000	500,000
Funds Receivable for Capital Works Projects	15	-	-	21,308
		2,275,878	1,785,545	1,979,261
<b>Current Liabilities</b>				
Accounts Payable	11	351,078	324,800	318,919
Revenue Received in Advance	12	215	-	-
Provision for Cyclical Maintenance	13	-	29,057	29,057
Finance Lease Liability	14	19,264	14,053	17,497
Funds held for Capital Works Projects	15	37,540	-	808
		408,097	367,910	366,281
<b>Working Capital Surplus/(Deficit)</b>		1,867,781	1,417,635	1,612,980
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	577,487	576,085	448,935
		577,487	576,085	448,935
<b>Non-current Liabilities</b>				
Finance Lease Liability	14	24,474	10,154	8,348
		24,474	10,154	8,348
<b>Net Assets</b>		2,420,794	1,983,566	2,053,567
<b>Equity</b>		2,420,794	1,983,566	2,053,567

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

# Wilson School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,974,576	2,618,408	2,939,416
Locally Raised Funds		45,305	21,035	34,813
Goods and Services Tax (net)		(19,296)	(2,045)	(48,247)
Payments to Employees		(2,067,287)	(1,929,593)	(2,115,910)
Payments to Suppliers		(465,894)	(535,865)	(369,827)
Interest Paid		(5,260)	(5,500)	(3,913)
Interest Received		19,143	2,627	2,260
Net cash from/(to) Operating Activities		481,287	169,067	438,592
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(157,439)	(233,000)	(38,105)
Purchase of Investments		(656,769)	-	(200,000)
Net cash from/(to) Investing Activities		(814,208)	(233,000)	(238,105)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		7,290	-	-
Finance Lease Payments		(24,977)	(1,638)	(22,016)
Funds Administered on Behalf of Third Parties		36,732	(808)	(259,914)
Net cash from/(to) Financing Activities		19,045	(2,446)	(281,930)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(313,876)</b>	<b>(66,379)</b>	<b>(81,443)</b>
Cash and cash equivalents at the beginning of the year	7	1,071,824	1,071,824	1,153,267
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>757,948</b>	<b>1,005,445</b>	<b>1,071,824</b>

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

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

# Wilson School

## Notes to the Financial Statements

### For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

*Reporting Period*

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

*Basis of Preparation*

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

*Financial Reporting Standards Applied*

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

*PBE Accounting Standards Reduced Disclosure Regime*

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

*Measurement Base*

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

*Presentation Currency*

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

*Specific Accounting Policies*

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

*Critical Accounting Estimates And Assumptions*

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

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

*Cyclical maintenance*

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

**Recognition of grants**

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

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

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

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

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

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

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

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) 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.

**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) Investments**

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

**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 for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

**Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life

**Depreciation**

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and equipment	10–40 years
Information and communication technology	5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

**i) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

**Non cash generating assets**

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised 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 the surplus or deficit.

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

**j) Accounts Payable**

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

**k) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**l) Revenue Received in Advance**

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

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

**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.

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

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

**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.

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,864,543	2,544,533	2,875,654
Teachers' Salaries Grants	2,737,718	2,500,000	2,852,827
Use of Land and Buildings Grants	656,366	400,000	457,145
Other Government Grants	57,327	75,170	56,159
	6,315,954	5,519,703	6,241,785

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	32,154	12,785	21,337
Fees for Extra Curricular Activities	8,650	5,800	9,078
Trading	3,619	2,500	3,885
Fundraising & Community Grants	617	-	-
	45,040	21,085	34,300
<b>Expenses</b>			
Extra Curricular Activities Costs	7,395	7,429	2,755
Trading	2,671	1,500	3,141
Fundraising and Community Grant Costs	1,605	-	-
	11,671	8,929	5,896
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	33,369	12,156	28,404

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	104,395	91,320	50,235
Equipment Repairs	1,271	250	455
Information and Communication Technology	30,966	30,000	31,086
Library Resources	42	3,400	1,439
Employee Benefits - Salaries	4,686,423	4,342,527	4,786,969
Staff Development	44,403	63,500	37,916
Depreciation	71,755	105,850	63,516
	4,939,255	4,636,847	4,971,616

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,720	7,720	7,490
Board Fees	2,855	3,800	3,380
Board Expenses	13,520	24,000	9,151
Communication	10,489	10,820	10,528
Consumables	9,114	11,600	11,025
Other	22,677	30,600	20,996
Employee Benefits - Salaries	148,835	119,994	110,667
Insurance	6,704	6,400	6,444
Service Providers, Contractors and Consultancy	10,191	9,740	9,726
	232,105	224,674	189,407

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	7,174	5,900	15,503
Consultancy and Contract Services	39,101	41,000	38,086
Cyclical Maintenance Provision	10,645	27,000	-
Grounds	9,593	9,500	7,546
Heat, Light and Water	23,486	21,200	18,135
Repairs and Maintenance	74,097	77,338	75,284
Use of Land and Buildings	656,366	400,000	457,145
Security	5,988	7,500	5,481
Employee Benefits - Salaries	12,441	13,000	12,267
	838,891	602,438	629,447

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	203,167	605,445	770,247
Short-term Bank Deposits	554,781	400,000	301,577
Cash and cash equivalents for Statement of Cash Flows	757,948	1,005,445	1,071,824

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

Of the \$757,948 Cash and Cash Equivalents, \$37,540 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	100	50
Receivables from the Ministry of Education	-	30,000	7,397
Interest Receivable	9,610	5,000	2,627
Banking Staffing Underuse	64,249	-	88,250
Teacher Salaries Grant Receivable	240,413	230,000	270,982
	314,272	265,100	369,306
Receivables from Exchange Transactions	9,610	5,100	2,677
Receivables from Non-Exchange Transactions	304,662	260,000	366,629
	314,272	265,100	369,306

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,156,769	500,000	500,000
Total Investments	1,156,769	500,000	500,000

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	366,424	74,654	-	-	(26,946)	414,132
Information and Communication Technology	29,840	13,501	-	-	(11,184)	32,157
Motor Vehicles	21,235	69,283	-	-	(8,909)	81,609
Leased Assets	23,379	42,870	(1)	-	(23,709)	42,539
Library Resources	8,057	-	-	-	(1,007)	7,050
Balance at 31 December 2022	448,935	200,308	(1)	-	(71,755)	577,487

The net carrying value of equipment held under a finance lease is \$42,539 (2021: \$23,379)

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.

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	875,374	(461,242)	414,132	800,719	(434,295)	366,424
Information and Communication T	188,925	(156,768)	32,157	176,424	(146,584)	29,840
Motor Vehicles	219,630	(138,021)	81,609	150,347	(129,112)	21,235
Leased Assets	69,233	(26,694)	42,539	66,957	(43,578)	23,379
Library Resources	17,618	(10,568)	7,050	17,618	(9,561)	8,057
Balance at 31 December	1,370,780	(793,293)	577,487	1,212,065	(763,130)	448,935

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	44,179	25,000	24,375
Accruals	7,720	7,800	7,490
Employee Entitlements - Salaries	276,923	270,000	265,637
Employee Entitlements - Leave Accrual	22,256	22,000	21,417
	351,078	324,800	318,919
Payables for Exchange Transactions	351,078	324,800	318,919
	351,078	324,800	318,919

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	215	-	-
	215	-	-

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	29,057	29,057	29,057
Increase to the Provision During the Year	10,645	27,000	-
Use of the Provision During the Year	(39,702)	(27,000)	-
Provision at the End of the Year	-	29,057	29,057
Cyclical Maintenance - Current	-	29,057	29,057
	-	29,057	29,057

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	24,328	17,497	19,088
Later than One Year and no Later than Five Years	28,909	8,348	8,878
Future Finance Charges	(9,499)	(1,638)	(2,121)
	43,738	24,207	25,845
Represented by			
Finance lease liability - Current	19,264	14,053	17,497
Finance lease liability - Non current	24,474	10,154	8,348
	43,738	24,207	25,845



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.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Staff Room Carpet Replacement		808	(808)	-	-	-
Vinyl		(13,048)	12,607	441	-	-
Auto Doors		(5,570)	5,570	-	-	-
Asphalt		(2,610)	36,420	(33,810)	-	-
Fall Area		(80)	-	80	-	-
MOE Relocation of HVAC units 239341		-	40,500	(2,960)	-	37,540
Totals		(20,500)	94,289	(36,249)	-	37,540

Represented by:

Funds Held on Behalf of the Ministry of Education 37,540

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Playground		119,926	-	(119,926)	-	-
Staff Room Carpet Replacement		959	-	(151)	-	808
Vinyl		61,557	-	(74,605)	-	(13,048)
Hoist		7,919	-	(7,919)	-	-
Auto Doors		13,176	-	(18,746)	-	(5,570)
Roof Repairs		(847)	2,848	(2,001)	-	-
Outdoor Sensory Area		6,313	997	(7,310)	-	-
Windows		9,298	775	(10,073)	-	-
BiFold Doors		(1,600)	25,805	(24,205)	-	-
Bathroom 3		(1,040)	13,275	(12,235)	-	-
Asphalt		-	-	(2,610)	-	(2,610)
Fall Area		51,204	2,880	(54,164)	-	(80)
Totals		260,725	52,720	(333,945)	-	(20,500)

Funds Held on Behalf of the Ministry of Education 808  
Funds Receivable from the Ministry of Education (21,308)

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.

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
Board Members		
Remuneration	2,855	3,380
Leadership Team		
Remuneration	495,920	491,612
Full-time equivalent members	4	4
Total key management personnel remuneration	498,775	494,992

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	0-5	0-5

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	-
110-120	3	3
	3	3

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – schools payroll  
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

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

Contingent Assets

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022.

The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

20. Commitments

(a) Capital Commitments

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

(a) A contract for Relocation of HVAC Units, which will be fully funded by the Ministry of Education. \$40,500 has been received of which \$2,960 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$20,500)

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	757,948	1,005,445	1,071,824
Receivables	314,272	265,100	369,306
Investments - Term Deposits	1,156,769	500,000	500,000
Total Financial assets measured at amortised cost	2,228,989	1,770,545	1,941,130

Financial liabilities measured at amortised cost

Payables	351,078	324,800	318,919
Finance Leases	43,738	24,207	25,845
Total Financial Liabilities Measured at Amortised Cost	394,816	349,007	344,764

22. Events After Balance Date

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

**RSM Hayes Audit**

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## Independent Auditor's Report

### To the readers of Wilson School's Financial statements For the year ended 31 December 2022

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

### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

### Basis of opinion

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

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

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

## Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

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

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

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

### Independence

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

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



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

# **Charter & Strategic Direction**

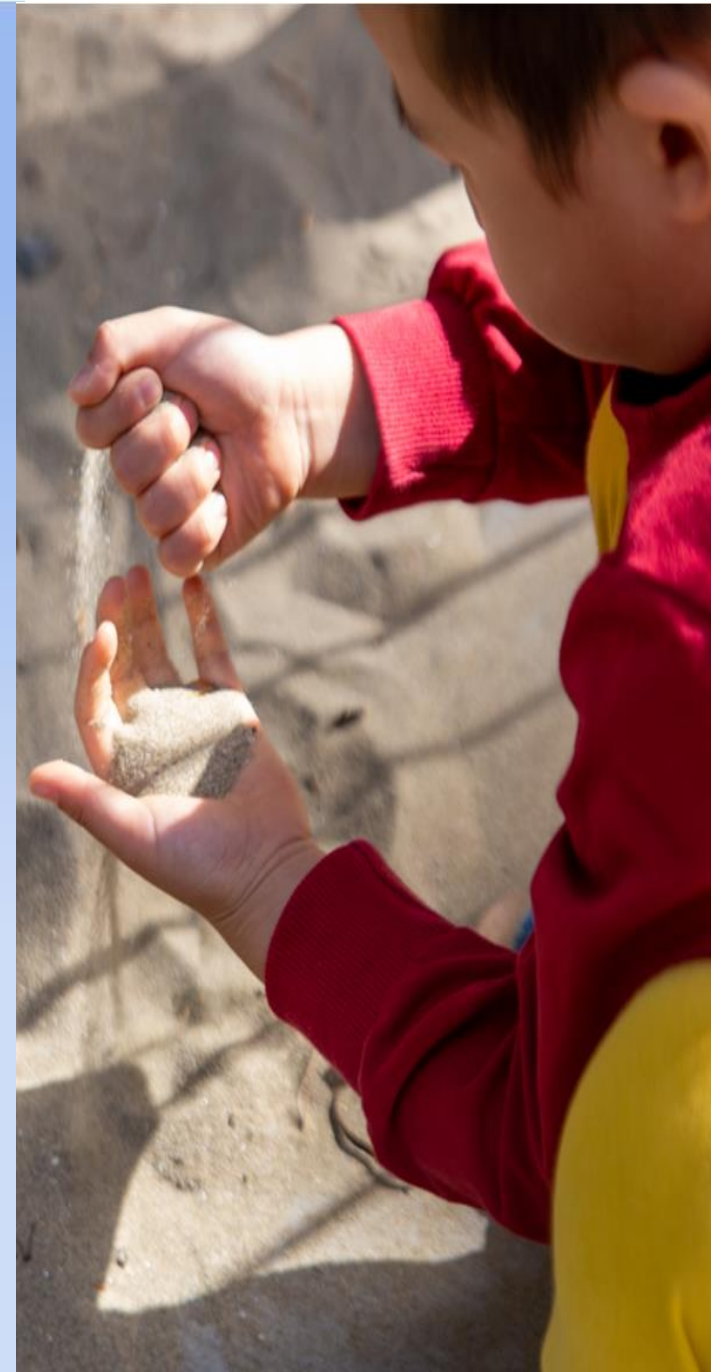
**2022 – 2024**

**Engage, Believe, Achieve**



# **Analysis of Variance**

**2022**





## Our Values



## Our Mission Statement

In partnership with whānau, Wilson School will provide personalised Specialist Education to support students to meet their full potential in all areas of life.

## Our Vision & Aims

Every learner at Wilson School will have opportunities to a quality of life where they are able to communicate, have and make choices, develop life skills, engage in their community and be valuable members of society.

We aim to –

- Provide a safe, nurturing, and inclusive community
- Uphold a culturally active environment for our diverse population
- Foster courage, independence, and resilience
- Recognise every student as a learner
- Ensure all students will be supported to communicate effectively
- Embrace digital technologies to support students learning

## Our Special Character

Wilson School is a state school that caters for the learning and care of students with a range of abilities and learning needs between the ages of 5–21, from varied and dynamic multicultural backgrounds. The school embraces a totally holistic approach to learning with the support of professionals including teachers, therapists, specialists, and support staff. Students are taught at either the base school in St. Leonards Road or in one of our satellite classes in a mainstream host school. Learners at Wilson School will have opportunities, through a multidisciplinary approach, to engage and achieve in a caring, inclusive, and safe environment.

## Strategic Direction 2022 – 2024

<p>Strategic Goal 1: <b>STUDENT LEARNING, DEVELOPMENT AND ENGAGEMENT</b></p> <p>Students are provided with high-quality teaching and learning opportunities, that are personalised to support their growth and development.</p> <p>1.1 Create high quality and functional learning opportunities, focusing on communication skills, independence, and community engagement.</p> <p>1.2 Use Sport and The Arts to create accessible hauora focused opportunities for students, supporting with re-engagement in school following COVID-19 lockdowns.</p> <p>1.3 Further develop the school's transition provision, specifically focusing on accreditation pathways and a life skills focused curriculum.</p> <p>1.4 Continue our digital journey, supporting all learners to engage in a digitally rich learning environment, building capacity and increasing integration of digital tools to enhance and consolidate teaching and learning.</p>	<p>Strategic Goal 2: <b>DEVELOPING AND GROWING OUR TEAM</b></p> <p>Our team are supported with opportunities to promote professional growth and equipped to meet the learning and development needs of our students.</p> <p>2.1 Develop the use of coaching skills throughout the staff team, impacting on teaching and learning, student, independence, leadership, and collegial support.</p> <p>2.2 Develop the school's approach to the delivery of Literacy, including assessment for learning, teacher judgement and understanding next steps in learning.</p> <p>2.3 Equip and upskill all staff around positively supporting behaviour and well-being, providing a positive, safe, and nurturing learning environment.</p> <p>2.4 Develop a framework for inquiry, knowledge sharing and reflection, supporting staff to be well equipped to meet the changing needs of the school population.</p>	<p>Strategic Goal 3: <b>CULTURE, SUSTAINABILITY AND ENVIRONMENT</b></p> <p>Working in partnership with our community, we recognise all cultures and strive to develop sustainable and future focused initiatives.</p> <p>3.1 Create further opportunities for whānau engagement and community learning, creating a culture of openness, and sharing.</p> <p>3.2 Recognise Te Tiriti o Waitangi and the variety of cultures represented within Aotearoa New Zealand and within Wilson School, celebrating the principles of protection, participation, and partnership.</p> <p>3.3 Identify areas of the organisation where sustainability can be improved, alongside educating students and staff around the importance of sustainable and healthy practice.</p>
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## 2022 Annual Plan

### Strategic Goal 1: STUDENT LEARNING, DEVELOPMENT AND ENGAGEMENT

Students are provided with high-quality teaching and learning opportunities, that are personalised to support their growth and development.

Annual Aims What we want	What/How/When What we will do	Our Evidence What you will see
1.1 Create high quality and functional learning opportunities, focusing on communication skills, independence, and community engagement.	<p>Strengthen community referenced learning and opportunities for education outside of the classroom.</p> <p>Improve functional communication outcomes for an increasing range of students who have complex communication needs.</p>	<ul style="list-style-type: none"> <li>- Students in satellite classes regularly accessing and engaging in host school events, activities, and class programs</li> <li>- All classes engaging with increased appropriate EOTC opportunities.</li> <li>- On-going training and coaching for families.</li> <li>- Speech Language Therapists explore text to speech software options.</li> <li>- Identified group of Staff and students supported with their capability to plan for, problem solve and use low tech and high-tech communication tools functionally across the day.</li> </ul>
<b>Outcomes / Conclusions / Future Recommendations</b> <ul style="list-style-type: none"> <li>- Post Covid lockdowns, all satellite teachers re-established connections with the host schools over the year and joined in several whole school events and with individual mainstream classes.</li> <li>- All classes engaged in an increased number of EOTC trips. The school was able to financially support a lot of these trips and also purchased a new school van to support this.</li> </ul>		

- There were 4 whanau workshops held in 2022. The therapists also worked with families, caregivers, and residential care workers to provide student-specific training and support.
- SLTs identified a group of 10 students with complex communication needs and worked on goals focusing on improving functional communication. 6 students were equipped with an individualized appropriate low-tech communication system, 4 were identified to benefit from a high-tech system and successfully trialed speech-to-text and text-to-speech software for 2 other students.

Recommendations:

- Extra financial support from school for EOTC's enabled all classes to go out. Need to identify how we as a school can continue to support this
- A new van helped cut down transport costs. The school needs to purchase some more vans and subsidize costs for classes that must use R & R mobility taxis as this is very costly.
- Hold at least 2 whanau workshops per term.
- Continue to work with SLTs to give each student access to an individualized communication tool.

**1.2** Use Sport, Play and The Arts to create accessible hauora focused opportunities for students, supporting with re-engagement in school following COVID-19 lockdowns.

Investigate in-house and outside school sporting opportunities.

Explore current play-based opportunities for re-engagement and wellbeing of students & provide professional development for all staff on 'Way to play'.

Establish a team of teachers to instigate and run fun-based activities across the school.

Provide professional development and promote sharing of expertise and ideas to increase teacher competence and confidence using the Arts curriculum.

- Increased student participation and engagement in sporting activities e.g., Playball, Special Olympics, Circability, swimming.
- Teachers confidently using play-based learning in classrooms.
- Students and staff actively participating in fun events and activities.
- Drama Therapist running Professional Development session with teachers.
- Student participation in Arts evidenced through projects such as the Canvas art project, Peninsular Art Exhibition,

		<p>Raukatauri (inc satellites), Lakehouse Arts, Calendar Arts, Dance Challenge, Drumming, etc.</p> <ul style="list-style-type: none"> <li>- Team of teachers identified to share expertise and ideas with all staff.</li> </ul>
		-
<b>Outcomes / Conclusions / Future Recommendations</b> <ul style="list-style-type: none"> <li>- Transition teachers visited MSL. It has been suggested for two graduates however with the curriculum changes implemented in the Wilson Tech unit, this was put on hold.</li> <li>- Transition teachers established and developed connections with multiple agencies in the community and had regular trips to the local gym, library, swimming pool, ten-pin bowling and Salvation army, and Shakespeare park for work experience. They also visited the WVSS Transition Centre, Flourish Café and TGS Unit for social connections. Students also hosted and catered events at the unit inviting members of the public (past staff and students) to a termly morning tea. They also participated in Market days at the host school in conjunction with WVSS and a market day in conjunction with the whole school and TGS.</li> <li>- Students also started an enterprise system where they made and sold doggy treats.</li> <li>- The Transition teachers have developed and established a life skills programme where the 3 Glenfield College classes are working collaboratively, and students are accessing programmes suited to their needs and interests.</li> </ul> <p>Recommendations</p> <ul style="list-style-type: none"> <li>• Continue to develop connections with the community and explore more work experience opportunities for the students.</li> <li>• Explore other enterprise opportunities</li> <li>• Revisit the transition curriculum to include the changes successfully implemented at Wilson Tech.</li> </ul>		
<b>1.4</b> Continue our digital journey, supporting all learners to engage in a digitally rich learning environment, building capacity and increasing integration of digital tools to enhance and consolidate teaching and learning.	Continue to work with TTS facilitators to incorporate and implement digital learning in the classrooms to create digitally competent thinkers and creators in a phased roll out.	<ul style="list-style-type: none"> <li>- Phase 1 teachers confidently using digital tools to support students to create digital content.</li> <li>- New teachers trained and supported to use Seesaw more collaboratively and for student learning.</li> </ul>
<b>Outcomes / Conclusions / Future Recommendations</b> <ul style="list-style-type: none"> <li>- Two PLD facilitators (Karen and Steve - TTS) worked with 12 teachers across the year. Karen worked with teachers on using SeeSaw more collaboratively and having students design and use seesaw activities. More teachers are using SeeSaw activities with students and using the tool to make their own resources. Steve focused on developing teacher fluency and capability and worked with 8 teachers across the school. The PLD contract ended in November 2022.</li> </ul>		

**Recommendations:**

- Pair teachers who were upskilled in 2022 with new teachers to support teacher digital fluency.
- Continue to provide PD on implementing digital technology in everyday teaching and learning.
- A member of the Leadership team identified to continue the promotion and drive of Digital Technologies to support the curriculum.

**Strategic Goal 2: DEVELOPING AND GROWING OUR TEAM**

Our team are supported with opportunities to promote professional growth and equipped to meet the learning and development needs of our students.

<b>Annual Aims</b> What we want	<b>What/How/When</b> What we will do	<b>Our Evidence</b> What you will see
<b>2.1</b> Develop the use of coaching skills throughout the staff team, impacting on teaching & learning, student independence, leadership and collegial support.	<p>Investigate and secure suitable professional development for all teachers and therapists following the peer coaching model.</p> <p>Identify appropriate peer coaching teams and timetable initial coaching sessions to build relationships and develop confidence in the coaching model.</p> <p>Create opportunities to foster student independence by working with staff teams to examine levels of support in class, look for daily 'moments' when independence can be promoted and celebrate growing independence across the school.</p>	<ul style="list-style-type: none"> <li>- A plan to provide appropriate professional development across the school year. This will be evidenced in PGC documents.</li> <li>- Coaching teams identified and staff development meeting schedules to include time for coaching conversations.</li> <li>- Data collected capturing level of support for all students during a specific time-period.</li> <li>- Staff development meeting set aside to analyse level of support and develop plan to increase moments of independence.</li> </ul>

		<ul style="list-style-type: none"><li>- Moments of independence celebrated through Seesaw, social media, and Principal awards.</li></ul>
<ul style="list-style-type: none"><li>• Peer coaching PD was completed by all therapists and teaching staff in 2022 The purpose of the peer coaching was to provide teachers and therapists with another support tool – to encourage reflective practice and become part of the Professional Growth Cycle for 2023.</li></ul> <p>Term 1 and 2 focused on finding an appropriate facilitator who would understand the logistical challenges of a special school – being spread over such a wide geographical area and working with a diverse range of students means that a coaching package would need to be tailored to fit our needs. After looking at a number of options we decided to work with Coaching and Mentoring NZ. They have worked with other special schools and so have that understanding. They were also able to tailor sessions to work in with our busy meeting schedule.</p> <p>During Term 3 we worked with Aly McNichol from Coaching &amp; Mentoring NZ to draft a set of guidelines for staff to follow when taking part in coaching sessions. The guidelines outline the purpose of Peer Coaching, expectations of meeting duration and frequency, as well as expectations on confidentiality and professionalism. The guidelines were discussed with the Leadership team and finalised ready for training.</p> <p>A draft list of coaching buddies was drafted. The intention was to pair people who were familiar, but not working closely together i.e no teachers from the same satellite, or mentor with mentee – the purpose of this is to provide an alternative ear – and to be someone with a bit of distance from each person's day to day work environment. Coaching pairs would be created for 12 months – this could then be evaluated, and a decision made as to staying with the same buddy or having a shuffle. The list was tweaked and finalised by the leadership Team.</p> <p>Training sessions were held during two 2-hour staff meetings at the beginning of term 4. Session 1 focused on the purpose of Peer coaching and the facilitator went through the guidelines during the session. The importance of questioning, types of questions to ask and how to give feedback were covered. Session 2 focused on the Whoa to Go model – an easy to follow process for peer coaching sessions. Time for practice was then given.</p>		



Reflection forms completed by all staff were positive – staff can see the benefit of the WHOA to GO model and how peer coaching can support reflective practice. It was felt that after the 2 sessions staff understood the peer coaching model and there were no significant barriers to rolling this out in 2023.

**Recommendations for 2023:**

- Staff meeting held in term 1 to recap and give staff a chance to practice. A plan will then be developed to support staff to hold twice termly peer coaching sessions from Term 2.
- A Training to be booked for new staff arriving in 2023.
- Fostering moments of independence: This was a focus of syndicate meetings and had been discussed informally within teams. Teachers identified one or two key moments in the day where student independence could be promoted. Taxi time was identified as an area that all teachers could focus on. Teachers had been looking for ways to promote independence and celebrating these through Seesaw posts. Syndicate leaders had then been noting and commenting on these throughout 2022. It was felt that this is an area to continue to develop for 2023.

**Recommendations for 2023:**

- Formally collect data to show current level of adult support for a particular activity or time of day – Leadership team to create data tracking form
- Assign a full staff meeting to unpack data
- Utilise in-class coaching with syndicate leaders/curriculum leaders to support teachers in this area.

**2.2** Develop the school's approach to the development of literacy, including assessment for learning, teacher judgement and understanding next steps.

Support small cohort of teachers in gaining BSLA micro-credential, working with support from Sally Clendon. Focus on assessment and explicit letter and sound knowledge.

Develop Literacy Action Plan 2022, focusing on embedding literacy assessment tools in all classes across the school.

- BSLA accredited teachers confidently using assessment and teaching tools to support learning.
- Teachers provided with support to develop understanding of literacy assessment by the Literacy team. Literacy progress reported in regular data reports to the Board.



	Develop Literacy Assessment team training and upskilling of teachers in a phased roll out of appropriate assessment tools.	<ul style="list-style-type: none"> <li>- All students assessed using appropriate tools, and data reflected in regular progress reporting documents.</li> </ul>
<p><b>Outcomes / Conclusions / Future Recommendations</b></p> <ul style="list-style-type: none"> <li>Teachers involved with the BSLA programme during 2022 found there were significant gains for students using the intensive approach. Due to staff leaving part way through the year, we only have 2 teachers who have completed the micro-credential. Robin and Sudha are also well underway with facilitator training. As we progressed through the year we were better able identify students who would benefit from the programme and have now successfully enrolled another teacher for 2023.</li> <li>The literacy action plan for 2022 was mostly completed. The action plan focused around assessment and a team of teachers were working through the assessments provided by Sally Clendon. Feedback at the end of term 2 showed that teachers were overwhelmed by the number and complexity of the assessments and they questioned the purpose and relativity of some of the assessments to the students in their class. It was felt by the leadership team that the concerns raised were valid and the feedback needed to be taken into account.</li> </ul> <p>The action plan was subsequently amended to give teachers more flexibility around the use of literacy assessments to complement the assessment and reporting tools already in place (B Squared / IEP data). A staff meeting was held in term 4 to clarify the assessment process, in readiness for 2023. Although this was a significant shift to the intended plan, the assessment data that will be gathered will be more purposeful and support teachers with formative assessment and understanding next steps for students.</p> <p><b>Recommendations for 2023:</b></p> <ul style="list-style-type: none"> <li>➤ Literacy assessments to be added to the Assessment and Reporting Schedule for 2023 to ensure staff are fully aware of the expectations.</li> <li>➤ In-class coaching provided by the Literacy Lead to support new teachers to the school with the literacy programme and assessments.</li> <li>➤ Twice yearly staff meetings to provide opportunities for assessment moderation and PD as needed.</li> </ul>		

<p><b>2.3</b> Equip and upskill all staff around positively supporting behaviour and well-being, providing a positive, safe and nurturing learning environment.</p>	<p>Senior leadership team will monitor and track behaviour incidents with coaching and support provided by senior teachers.</p> <p>Provide coaching for teachers to ensure routines and tools are in place, to best support positive behaviour and student well-being.</p> <p>Establish Team Teach with three teachers trained as Team Teach tutors.</p> <p>Provide Teachers and Therapists with professional development around the Team Teach philosophy with theoretical and practical workshops provided.</p>	<ul style="list-style-type: none"> <li>- Positive Behaviour Plans written collaboratively with involvement from therapists and leadership team</li> <li>- The school's Leadership and behaviour team, well equipped to support teaching staff around positive behaviour and well-being.</li> <li>- All teachers and therapists engaging in Team Teach training and demonstrating positive approaches to managing behaviour.</li> </ul>
<p><b>Outcomes / Conclusions / Future Recommendations</b></p> <ul style="list-style-type: none"> <li>- All positive behaviour plans have been updated in collaboration with Teachers, team teach tutors and therapists.</li> <li>- 3 staff members were trained as Team Teach tutors (5-day training). They then facilitated a full-day training for all teachers and therapists. A full-day training for Teacher Aides took place during Staff Only days at the start of 2023.</li> <li>- Team teach tutors began working with allocated classes updating behaviour plans and providing class-specific training. The classes were identified using data received from Incident Reports.</li> </ul> <p><b>Recommendations for 2023:</b></p> <ul style="list-style-type: none"> <li>• Ongoing in class behavior support with a Team Teach tutor given more release time</li> <li>• Train new staff members end of term 1 and end of term 3 (if needed)</li> <li>• More staff PD on behaviour management in staff meetings</li> <li>• Refresher course for Team Teach tutors</li> </ul>		

### Strategic Goal 3: CULTURE, SUSTAINABILITY AND ENVIRONMENT

Working in partnership with our community, we recognise all cultures and strive to develop sustainable and future focused initiatives.

Annual Aims What we want	What/How/When What we will do	Our Evidence What you will see
<b>3.1</b> Create further opportunities for whānau engagement and community learning, creating a culture of openness and sharing.	<p>Encourage and plan whānau friendly events, encouraging visits and engagements at school (once COVID restrictions allow).</p> <p>Support whānau learning by providing regular workshop events focused on areas of interest identified via parental consultation.</p> <p>Promote and support family network groups and link families with other agencies that can provide support.</p> <p>Design a transition pathway information event, collaborating with Wairau Valley Special School.</p> <p>Support and guide all classes to provide class open morning / morning tea for parents to visit twice a year.</p>	<ul style="list-style-type: none"> <li>- A range of events across the school year, including whānau bbq, celebration ball, sports day, end of year celebrations.</li> <li>- A menu of workshops published for delivery across the year.</li> <li>- Whānau linked with relevant agencies where appropriate, through interactions with whānau and by using the school's digital communication tools.</li> <li>- An information event held for transition age students and their whānau, highlighting the range of opportunities available post 21.</li> <li>- Whānau given the opportunity to visit classes, celebrate achievement and better understand activities that are provided for their young people</li> </ul>

**Outcomes / Conclusions / Future Recommendations**

- Families and some staff attended the Transition Expo event held in 2022. All graduating students were connected with an MSD Transition coordinator and supported to trial programmes in the community. Students graduating in 2023 have been introduced to MSD coordinators in preparation for 2023.
- As COVID restrictions eased throughout 2022, we saw classes host events, such as Diwali, inviting whānau along. Glenfield College arranged termly morning teas, planned and catered by the students. Former staff members and students have attended these events. The Senior Ball also took place in term 4, with current students, former graduates and whānau in attendance. We were able to hold our end of year awards assemblies in person with families, friends and outside agencies all invited. A Graduation party was also held after the senior assembly.
- A number of workshops for whānau were offered and held throughout 2022. Attendance for these was not high, but feedback from those who attended was very positive.

**Recommendations for 2023:**

- Pre-published schedule of key events shared with staff and responsibilities assigned to ensure events are organised. At least one event per term open to parents to attend.
- Transition team to work with WVSS to organise a combined transition information evening for 2023
- Continue to source speakers for whānau workshops – look at alternative means of deliver to try and increase numbers
- Hold more class/ satellite based whānau events inviting whānau into classes.

<b>3.2</b> Recognise Te Tiriti o Waitangi and the variety of cultures represented within Aotearoa New Zealand and within Wilson School, celebrating the principles of protection, participation, and partnership.	Celebrate other cultures through exploring different traditions / customs e.g. Diwali, international days.  Work alongside the school's Kaiwhakaako identifying local areas of interest within Maori culture. Support staff and students to visit and / or understand the cultural significance, supporting cultural connections locally.	<ul style="list-style-type: none"> <li>- Evidence of cultural celebrations displayed and shared on social media and within the school.</li> <li>- Professional development and support for staff. EOTC visits and links to our curriculum.</li> </ul>
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	<p>Promote culturally significant events throughout the year, supporting appropriate understanding and engagement for our learners.</p> <p>Promote the use of Te Reo throughout the school.</p>	<ul style="list-style-type: none"> <li>- Celebrations of Matariki, Te Wiki o Te Reo Māori, sharing of local stories.</li> <li>- Professional development for staff, Te Reo evident in lessons, school displays / environment.</li> </ul>
<p><b>Outcomes / Conclusions / Future Recommendations</b></p> <p>During 2022 our Kaiwhakaako has worked with staff in the promotion and use of Te Reo, celebration of relevant events and has promoted the introduction of a Te Reo coreboard.</p> <p>Some classroom / corridor displays showed evidence of how Te Reo is embedded in teacher practice, but this is still an area to focus on in 2023.</p> <p>Other cultures were celebrated in various ways across the school with a school wide focus on Diwali.</p> <p>Matariki and Te Wiki o te Reo Maori were celebrated school wide.</p> <p>Our Kaiwhakaako has lead the school in tikanga to welcome new staff and visitors, staff farewells, blessing taonga and bereavement.</p> <p><b>Recommendations for 2023:</b></p> <ul style="list-style-type: none"> <li>➤ Kaiwhakaako to develop an action plan with the support of the Deputy Principal. The action plan will highlight cultural events to be celebrated across the year</li> <li>➤ An audit of teacher capability to allow kaiwhakaako to prioritise in-class support and coaching to be undertaken early 2023</li> <li>➤ Kaiwhakaako to undertake an audit of classrooms and develop a plan to support staff to embed Te Reo across class displays</li> <li>➤ Cultural events will be included in the Key Events schedule for 2023</li> </ul>		
<p><b>3.3</b> Identify areas of the organisation where sustainability can be improved, alongside educating students and staff around the importance of sustainable and healthy practice.</p>	<p>Engage with a sustainability consultancy, such as 3R Group, to better understand how we can improve waste reduction, resource recovery and behaviour change. Develop our learning of Kaitiakitanga (interaction between people and the environment).</p>	<ul style="list-style-type: none"> <li>- Evaluation of our current practice, guided by external recommendations.</li> </ul>

### **Outcomes / Conclusions / Future Recommendations**

- Contact was made with the 3R consultancy group during 2022, but after some consultation it was decided that the cost was prohibitive. Through Auckland City Council a link has been made which will offer a plan going forward. A new advisor for Takapuna / Devonport was appointed in Term 4 and will work with the Leadership team enact the 2023 plan.

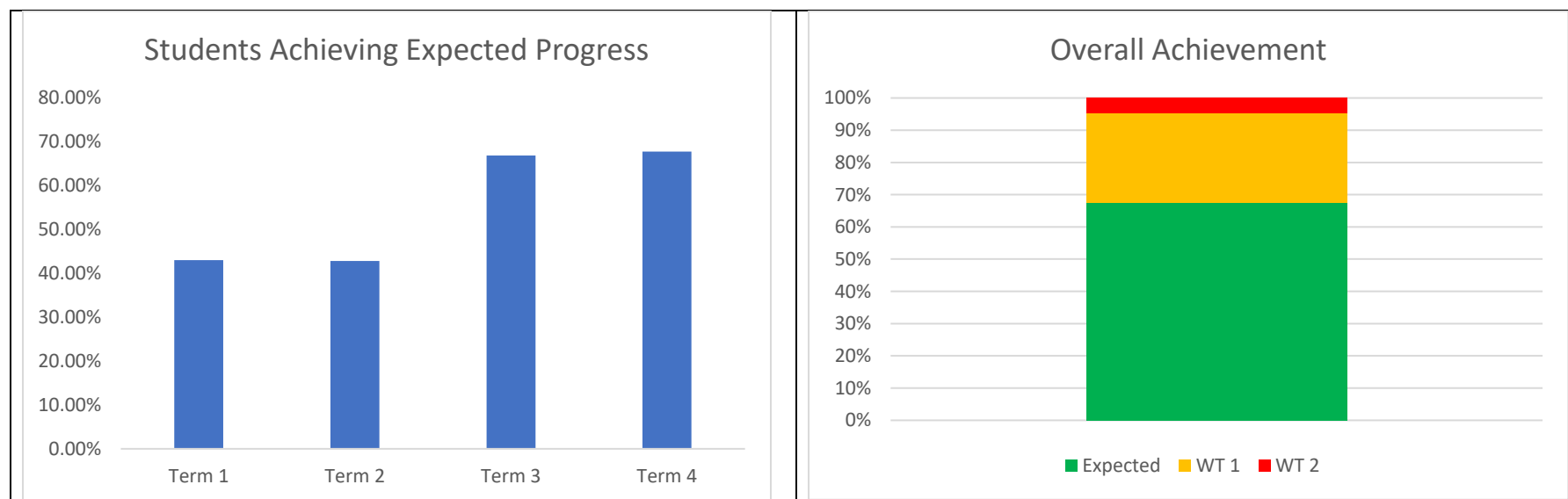
### **Recommendations for 2023:**

- Explore elements of the Enviro schools programme for Wilson school.
- Work with Auckland Council to upskill staff and look at what changes can be made within school.
- Identify areas for improvement for waste management at Wilson school.
- Explore opportunities for regular visits to experience centres.
- Explore “Adopt a Park” programs.

## School Wide Progress Data 2022 – B-Squared & IEP/Transition Plan Progress

### IEP/Transition Plan Achievement

Wilson School's IEP and Transition Planning process is designed to provide a personalised learning and development pathway. The process is designed to be collaborative and encourages whānau, teachers and therapists to work and plan together to support each learner to achieve. The document sets in place the way in which the school intends to help the learner to address their prioritised needs within the educational framework of the school, i.e. the New Zealand Curriculum and Key Competency Pathway or Adult Curriculum.



At the end of Term 4, 2022, 67.8% of students were achieving expected progress, further analysis showed that only 4.9% of students fell in the 'red' category (achieving the specific learning intention less than 50% of the time).

*A 'traffic light' approach is used as part of this assessment process –*  
*Green – Expected Progress / On-track – achieving the SLI 75%+ of the time*  
*Amber – Working Towards 1 – achieving the SLI 50% - 74% of the time*  
*Red – Working Towards 2 – achieving the SLI less than 50% of the time*

## School Wide Progress Data 2022 – B-Squared & IEP/Transition Plan Progress

### B-Squared Achievement

The School uses B-Squared as an assessment tool. The assessment has two pathways, Engagement Steps and Progression Steps. This tool allows progress to be monitored for each individual and supports teachers to understand next steps in learning. The data below is based on the assessment taken at the end of Term 4, 2022.

Engagement Steps	% of students demonstrating progress	Progression Steps	% of students demonstrating progress
Cognition & Learning – Exploration	80%	English – Reading	77%
Cognition & Learning – Realisation	74%	English - Writing	69%
Cognition & Learning – Anticipation	69%	English – Spoken Language	69%
Cognition & Learning – Persistence	57%	Mathematics – Number	45%
Cognition & Learning – Initiation	74%	Mathematics - Measure	64%
Communication & Interaction – Expressive	69%		
Communication & Interaction – Receptive	74%		





## Kiwisport Funding 2022

Wilson School received \$2136.96 of Kiwisport funding, this money was spent on:

- **Accessible sports and games at The Marine Education & Recreation Center, Long Bay.**
- **Equipment to support sensory movement programmes.**

Ngā mihi nui

A handwritten signature in black ink, appearing to read 'N. Kefford'.

Neil Kefford, Principal

## Wilson School

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>By following the School's Employer Responsibility Policy.</i>  The School uses Schools Docs.
What is in your equal employment opportunities programme?	<i>Appointments, Employment, Safety Checking, Classroom Release Time, Concerns &amp; Complaints, Personal Grievance, Defamation, Media, Performance Management, Professional Development, Protected Disclosure, Provisionally Registered Teachers, Staff Exit, Staff Conduct, Staff Leave, Secondary Employment, Student Teachers, Teacher Registration, Vetting Requirements.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>By following the school's Equal Opportunity Policy and selecting candidates who best meet the job description and are qualified or experienced in the field.</i>
How are you recognising, <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>	<i>As a school, we have appointed a Kaiwhakaako. This role is developing, supporting and promoting Te Ao Māori.</i>  We are also engaging with an MOE PLD contract, being delivered by Dr Deborah Lomax. This is focusing on implementing the new Māori histories curriculum and local curriculum.
How have you enhanced the abilities of individual employees?	<i>By providing a range of professional development opportunities, these link to the School Strategic Plan or individual professional items. We also have a team of unit holders who provided bespoke support as required to upskill staff and meet the needs of our students.</i>
How are you recognising the employment requirements of women?	We have a female-dominated workforce. Several positions within the school have been through a Pay Equity process.
How are you recognising the employment requirements of persons with disabilities?	<i>By not discriminating through recruitment processes. We also have extensive work to promote life skills and work experience opportunities for our students (all of which have a disability).</i>

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?	x	
Has this policy or programme been made available to staff?	x	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	x	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	x	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	x	
Does your EEO programme/policy set priorities and objectives?		x