

Annual Report



WILSON SCHOOL



WILSON SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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		
Patrick Daly	Parent Representative	Elected	Sep-25
Walaa Alziady	Parent Representative	Elected	Sep-25
Charlotte Collins	Parent Representative	Elected	Sep-25
David Kelley	Parent Representative	Elected	Sep-25
Rebecca Kroeze	Parent Representative	Elected	Mar-23
Magdalena Kuhn	Staff Representative	Elected	Sep-25

Accountant / Service Provider: Ask Accounting Ltd

WILSON SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Wilson 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.

Greg Davey
Full Name of Presiding Member


Greg Davey (Jul 9, 2024 22:22 GMT+12)
Signature of Presiding Member

09/07/2024
Date:

Neil Kefford
Full Name of Principal


Signature of Principal

01.07.2024
Date:

Wilson School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	7,339,705	6,220,376	6,315,954
Locally Raised Funds	3	32,990	19,200	45,040
Interest		106,164	10,000	26,126
Gain on Sale of Property, Plant and Equipment		15,310	-	-
Total Revenue		7,494,169	6,249,576	6,387,120
Expense				
Locally Raised Funds	3	1,413	4,500	10,066
Learning Resources	4	5,890,065	5,314,076	4,940,860
Administration	5	247,305	268,291	232,105
Interest		5,894	6,338	5,260
Property	6	908,624	649,629	838,891
Loss on Disposal of Property, Plant and Equipment		6,775	-	1
Total Expense		7,060,076	6,242,834	6,027,183
Net Surplus / (Deficit) for the year		434,093	6,742	359,937
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		434,093	6,742	359,937

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,420,794	2,420,794	2,053,567
Total comprehensive revenue and expense for the year		434,093	6,742	359,937
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		12,101	-	7,290
Equity at 31 December		2,866,988	2,427,536	2,420,794
Accumulated comprehensive revenue and expense		2,866,988	2,427,536	2,420,794
Equity at 31 December		2,866,988	2,427,536	2,420,794

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	518,352	198,008	757,948
Accounts Receivable	8	393,299	314,600	314,272
GST Receivable		19,311	25,000	27,251
Prepayments		23,154	19,000	19,638
Investments	9	1,706,427	1,550,000	1,156,769
Funds Receivable for Capital Works Projects	15	16,364	-	-
		2,676,907	2,106,608	2,275,878
Current Liabilities				
Accounts Payable	11	446,609	354,720	351,078
Revenue Received in Advance	12	215	-	215
Finance Lease Liability	14	19,441	20,883	19,264
Funds held for Capital Works Projects	15	24,683	-	37,540
		490,948	375,603	408,097
Working Capital Surplus/(Deficit)		2,185,959	1,731,005	1,867,781
Non-current Assets				
Property, Plant and Equipment	10	707,775	716,292	577,487
		707,775	716,292	577,487
Non-current Liabilities				
Provision for Cyclical Maintenance	13	10,836	-	-
Finance Lease Liability	14	15,910	19,761	24,474
		26,746	19,761	24,474
Net Assets		2,866,988	2,427,536	2,420,794
Equity		2,866,988	2,427,536	2,420,794

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		3,394,299	2,824,665	2,974,576
Locally Raised Funds		28,855	14,700	45,305
Goods and Services Tax (net)		7,940	(20,000)	(19,296)
Payments to Employees		(2,363,035)	(2,215,126)	(2,067,287)
Payments to Suppliers		(581,223)	(493,915)	(465,894)
Interest Paid		(5,894)	(6,338)	(5,260)
Interest Received		70,394	400	19,143
Net cash from/(to) Operating Activities		551,336	104,386	481,287
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		15,310	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(216,887)	(228,500)	(157,439)
Purchase of Investments		(549,658)	(393,231)	(656,769)
Net cash from/(to) Investing Activities		(751,235)	(621,731)	(814,208)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,101	-	7,290
Finance Lease Payments		(22,576)	(5,863)	(24,977)
Funds Administered on Behalf of Other Parties		(29,222)	(36,732)	36,732
Net cash from/(to) Financing Activities		(39,697)	(42,595)	19,045
Net increase/(decrease) in cash and cash equivalents		(239,596)	(559,940)	(313,876)
Cash and cash equivalents at the beginning of the year	7	757,948	757,948	1,071,824
Cash and cash equivalents at the end of the year	7	518,352	198,008	757,948

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.

Wilson School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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 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.

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 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 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.

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.

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	3,285,129	2,811,254	2,864,543
Teachers' Salaries Grants	3,260,552	2,900,000	2,737,718
Use of Land and Buildings Grants	686,235	460,000	656,366
Other Government Grants	107,789	49,122	57,327
	7,339,705	6,220,376	6,315,954

The school has opted in to the donations scheme for this year. Total amount received was \$18,032.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	20,240	13,000	32,154
Fees for Extra Curricular Activities	10,729	6,050	8,650
Trading	-	-	3,619
Fundraising & Community Grants	2,021	150	617
	32,990	19,200	45,040
Expense			
Extra Curricular Activities Costs	1,413	4,500	7,395
Trading	-	-	2,671
	1,413	4,500	10,066
Surplus/ (Deficit) for the year Locally Raised Funds	31,577	14,700	34,974

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	193,595	193,457	106,000
Equipment Repairs	381	500	1,271
Information and Communication Technology	38,078	43,000	30,966
Library Resources	209	2,100	42
Employee Benefits - Salaries	5,497,941	4,917,324	4,686,423
Staff Development	65,848	68,000	44,403
Depreciation	94,013	89,695	71,755
	5,890,065	5,314,076	4,940,860

During the year ended December 2023, the Principal travelled to Australia at a cost of \$3,458 to attend a QASEL conference for professional development, with a focus on creating mental wealth and emotional well-being in school leadership. The travel was funded by the Ministry of Education's Principal Wellbeing grant for First Time principals.

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,960	7,960	7,720
Board Fees	2,725	3,500	2,855
Board Expenses	13,440	19,900	13,520
Communication	9,725	10,050	10,489
Consumables	12,819	13,000	9,114
Legal Fees	3,337	-	-
Other	37,540	46,350	22,677
Employee Benefits - Salaries	137,052	148,177	148,835
Insurance	10,984	9,354	6,704
Service Providers, Contractors and Consultancy	11,723	10,000	10,191
	247,305	268,291	232,105

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	4,895	4,100	7,174
Consultancy and Contract Services	47,909	42,966	39,101
Cyclical Maintenance	10,836	7,000	10,645
Grounds	18,958	13,500	9,593
Heat, Light and Water	25,179	22,500	23,486
Repairs and Maintenance	89,226	76,938	74,097
Use of Land and Buildings	686,235	460,000	656,366
Security	6,361	6,000	5,988
Employee Benefits - Salaries	19,025	16,625	12,441
	908,624	649,629	838,891

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	268,352	198,008	203,167
Short-term Bank Deposits	250,000	-	554,781
Cash and cash equivalents for Statement of Cash Flows	518,352	198,008	757,948

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

Of the \$518,352 Cash and Cash Equivalents, \$24,683 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.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	4,135	-	-
Interest Receivable	45,380	9,600	9,610
Banking Staffing Underuse	62,868	60,000	64,249
Teacher Salaries Grant Receivable	280,916	245,000	240,413
	393,299	314,600	314,272
Receivables from Exchange Transactions	49,515	9,600	9,610
Receivables from Non-Exchange Transactions	343,784	305,000	304,662
	393,299	314,600	314,272

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset Short-term Bank Deposits	1,706,427	1,550,000	1,156,769
Total Investments	1,706,427	1,550,000	1,156,769

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	414,132	57,921	(5,912)	-	(33,991)	432,150
Information and Communication Technology	32,157	18,135	-	-	(12,069)	38,223
Motor Vehicles	81,609	140,831	-	-	(20,937)	201,503
Leased Assets	42,539	14,189	(863)	-	(23,493)	32,372
Library Resources	7,050	-	-	-	(3,523)	3,527
Balance at 31 December 2023	577,487	231,076	(6,775)	-	(94,013)	707,775

The net carrying value of IT equipment held under a finance lease is \$32,372 (2022: \$42,539)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	828,167	(396,017)	432,150	875,374	(461,242)	414,132
Information and Communication Technology	113,635	(75,412)	38,223	188,925	(156,768)	32,157
Motor Vehicles	304,461	(102,958)	201,503	219,630	(138,021)	81,609
Leased Assets	65,699	(33,327)	32,372	69,233	(26,694)	42,539
Library Resources	17,618	(14,091)	3,527	17,618	(10,568)	7,050
Balance at 31 December 2023	1,329,580	(621,805)	707,775	1,370,780	(793,293)	577,487

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	68,536	44,000	44,179
Accruals	7,960	7,720	7,720
Employee Entitlements - Salaries	346,284	280,000	276,923
Employee Entitlements - Leave Accrual	23,829	23,000	22,256
	446,609	354,720	351,078
Payables for Exchange Transactions	446,609	354,720	351,078
	446,609	354,720	351,078

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other revenue in Advance	215	-	215
	215	-	215

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	-	-	29,057
Increase to the Provision During the Year	7,000	-	10,645
Use of the Provision During the Year	-	-	(39,702)
Provision at the End of the Year	10,836	-	-
Cyclical Maintenance - Non current	10,836	-	-
	10,836	-	-

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2032. This plan is based on the schools 10 Year Property plan.

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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	23,300	20,883	24,328
Later than One Year and no Later than Five Years	17,678	19,761	28,909
Future Finance Charges	(5,627)	-	(9,499)
	35,351	40,644	43,738
Represented by			
Finance lease liability - Current	19,441	20,883	19,264
Finance lease liability - Non current	15,910	19,761	24,474
	35,351	40,644	43,738

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 projects is included under cash and cash equivalents in note 7.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Relocation of HVAC units - PN 239341	37,540	-	(43,327)	-	(5,787)
MOE Bathroom Remediation - PN 239340	-	6,900	(17,477)	-	(10,577)
MOE Carpet Replacement at Base - PN 239340	-	28,595	(17,847)	-	10,748
MOE Internal Fencing	-	6,576	(4,210)	-	2,366
MOE Lighting & Distribution - PN 239335	-	14,634	(3,065)	-	11,569
Totals	37,540	56,705	(85,926)	-	8,319

Represented by:

Funds Held on Behalf of the Ministry of Education	24,683
Funds Receivable from the Ministry of Education	(16,364)

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
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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 conditions 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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,725	2,855
<i>Leadership Team</i>		
Remuneration	533,715	495,920
Full-time equivalent members	4	4
Total key management personnel remuneration	536,440	498,775

There are 6 members of the Board excluding the Principal. The Board has 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 may also have been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	150-160
Benefits and Other Emoluments	5-10	0-5

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	6	-
110-120	3	3
120-130	1	0
	10	3

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

18. 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.

19. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$101,858 (2022: \$37,540) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
MOE Relocation of HVAC units	62,422	(46,287)	16,135
MOE Bathroom Remediation/Carpet Replacement	46,746	(35,324)	11,422
MOE Internal Fencing	6,576	(4,210)	2,366
MOE Lighting & Distribution	75,000	(3,065)	71,935
Total	190,744	(88,886)	101,858

20. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	518,352	198,008	757,948
Receivables	393,299	314,600	314,272
Investments - Term Deposits	1,706,427	1,550,000	1,156,769
Total financial assets measured at amortised cost	2,618,078	2,062,608	2,228,989

Financial liabilities measured at amortised cost

Payables	446,609	354,720	351,078
Finance Leases	35,351	40,644	43,738
Total financial liabilities measured at amortised cost	481,960	395,364	394,816

21. 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 Wilson 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

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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 17, 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 10 July 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.



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, statement of variance, statement of compliance with good employment policy, Te Tiriti o Waitangi 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 Wilson School.

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

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



Statement of variance:

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.

National Education & Learning Priorities (NELPS) Links to: Objective 1, 2, 4, 5

1.1 Create high quality and functional learning opportunities, focusing on communication skills, independence, and community engagement.

Input	Output	Impact
<ul style="list-style-type: none"> - AP led 1x Staff PD focusing on enabling and supporting students to be more independent in a range of activities. - 1x Team meeting with all classes identifying independent skills the class to focus on. - SL meeting with class teacher and mainstream teachers/ coordinators re-mainstream opportunities. - Whanau invited to key events and specific class-based events - Staff survey to review assessments used by teachers. 	<ul style="list-style-type: none"> - Teacher lead PD for class team focusing on fostering independence. - Class poster focused on fostering independence specific to class needs. - 31 students from satellite classes participating in mainstream school-wide activities as well as individualized/class-based activities. - 4x whanau learning sessions held this year. Whanau attending senior, junior, and intermediate school discos, whanau BBQ, and class events e.g. cultural morning teas, Math week class visits, Literacy week-cuddling with a book. 	<ul style="list-style-type: none"> - Students across the school gaining independent skills- evident through the achievement of IEP goals that were focused on independent skills. Also increased awareness among TAs about the level of support to give- is evident through TA practice. - Increased student engagement with mainstream peers giving them more opportunities to practice social and communication skills. - Increased whanau interaction and participation with school community. - Staff feedback on school-wide assessment collated and shared with leadership team. Team have identified the need to explore other Math assessments such as Numicon and continue to work on B- squared to guide practice.

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.

Input	Output	Impact
<ul style="list-style-type: none"> - A key Events calendar was created and published for all staff. Consideration was given to a balance of curriculum, cultural, and wellbeing events across the year. - Significant funding allocated for Student Wellbeing. Lead teacher has responsibility for sourcing and developing links with external providers. Ensuring all students will have access to a range of experiences across the year to support physical and emotional wellbeing. - Planned professional development for all staff to promote the arts, sports and play across the school and raise the profile of these areas. 	<ul style="list-style-type: none"> - Curriculum leads have identified school wide events that will raise the profile of Sports, Play and the Arts. One focused event per term for curriculum with other events spread across the term. - Syndicates all took responsibility for one cultural event across the year. - Cross-syndicate events planned including School Discos, cultural celebrations and sports day. - The school wellbeing project saw funding allocated to enable external providers of art and sport to regularly work across the school, giving students opportunities to access a range of art and sport opportunities. - Messy Play PD was provided to Teacher Aides to show the value of messy play and how this can be incorporated into the classroom (Term 1). - Volunteer Arts therapy student placement in Term 3 worked across our Glenfield Unit to provide a range of art opportunities to students and support staff development. 	<ul style="list-style-type: none"> - Sports, Play and the Arts are more visible across the school, evidenced through class timetables, class budgets (showing increased spending in these areas). - We have seen an increase in school-wide participation in events. Increased collaboration between teachers has created greater opportunities for social interaction with wider peer groups. - Seesaw posts have increased throughout the year with a focus on these areas. - The impact of the well-being project was evaluated in Term 3 and showed an increase in engagement and a positive impact on Key Competency IEP data. - Evaluation was linked with strategic goal 1.1 and correlated with student assessment data linked to the development of Maths.

	<ul style="list-style-type: none"> - Professional development sessions for teachers to support with the teaching of visual art. The focus was to support teachers to focus on the process of creating art in simple and engaging ways. - A whole school art exhibition is planned for term 4 as part of our end-of-year celebration assemblies. 	
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1.3 Further develop the school's transition provision, specifically focusing on accreditation pathways and a life skill focused curriculum.

Input	Output	Impact
<ul style="list-style-type: none"> - DP, AP and Transition teacher explore accreditation pathways for support learning through Te Kura. - Continue providing work experience opportunities for transition aged students. - Approached several new local businesses to explore work experience opportunities. - Explore Transition curriculums from various specialist schools to help develop a Wilson School Transition curriculum. 	<ul style="list-style-type: none"> - DP, AP and Transition teacher explore accreditation pathways for support learning through Te Kura. - Continue providing work experience opportunities for transition aged students. - Approached several new local businesses to explore work experience opportunities. - Explore Transition curriculums from various specialist schools to help develop a Wilson School Transition curriculum. 	<ul style="list-style-type: none"> - Gained certificate of completion that is added to students c.v. - Student voice through conversations that captures increased self-efficacy and satisfaction of achievement. - Whānau voice shared during IEP meetings - TA supported to take ownership of working through module with students. Increased sense of worth and satisfaction in role. Identified through appraisal document and conversations. - Increased number of students to participate in 2024 - Student voice demonstrating achievements and learning taken from experiences. - Raised community profile of young people with additional needs. - Whānau voice shared during IEP meetings reflecting on breadth of skills acquired and aspirations for future after leaving school. - Increased opportunities for more students to be involved in work experience. - Broader range of skills being developed. - Raised profile of supported work pathways in community. - SLT and teachers growing their understanding of the transition pathway and how to best design a curriculum that meets the needs of young adults as they transition from school to adult life in the community.

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.

Input	Output	Impact
<ul style="list-style-type: none"> - In-class support for new teachers (5) re-use of digital tools in their teaching and learning - 1X PD session on breaking down the progress outcome 1 of Computational Thinking (CT) and Designing and Developing Digital Outcomes (DDDO) with each syndicate group (4 groups) to capture what this looks like for each cohort of students - Documentation representing possible DDDO (Designing and Developing Digital Outcomes) and CT (Computational Thinking) outcomes goals for students working within progress outcome 	<ul style="list-style-type: none"> - The identified 5 teachers confidently using Microsoft 365 and Seesaw to share student learning and liaising with whanau. - PD session with syndicate teams identifying what progress outcome 1 in CT and DDDO look like for their cohort of students - Digital Technologies curriculum written and incorporated into WS curriculum. 	<ul style="list-style-type: none"> - Enhanced teacher capability and confidence for new teachers using digital tools in class - Increased teacher awareness of the components of the digital technologies curriculum they are already teaching. - Teacher buy-in as they co- constructed the digital 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.

National Education & Learning Priorities (NELPS) Links to: Objective 3, 5

2.1 Develop the use of coaching skills throughout the staff team, impacting on teaching & learning, student independence, leadership and collegial support.

Input	Output	Impact
<ul style="list-style-type: none"> - Embed Peer Coaching into Professional Growth Cycle for all teachers and therapists - Ensure all new staff undergo appropriate PD to understand how coaching is used at Wilson School. - Ensure time is given to staff for conversations, to show value for the process - Review the process and evaluate impact on teaching & Learning, student independence, leadership and collegial support. 	<ul style="list-style-type: none"> - Staff meeting held term 1 to refresh on Peer Coaching conversations and set short and long term goals with partner. - Guidelines for coaching conversations shared - 2 x Termly Coaching conversations included in staff development schedule from Term 2. Not an 'extra' on top of meetings - Ongoing review to evaluate impact through PGC conversations and informal discussion. Formal evaluation to take place in term 1 2024 once Peer Coaching has been in place for a full year. 	<ul style="list-style-type: none"> - All staff have a dedicated person who can support them to develop teacher capability - Use of coaching questions have enabled teachers to solve problems and answer own questions

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

Input	Output	Impact
<ul style="list-style-type: none"> - Provide ongoing support for literacy planning and assessment, led by Literacy Curriculum lead - New Teachers supported to develop an understanding of Wilson schools' approach to literacy curriculum - Specific targeted literacy approach embedded for PMLD classes 	<ul style="list-style-type: none"> - Literacy Action plan for 2023 outlines key goals and actions for the year - Targeted in class support for new teachers provided, with lead teacher modelling and observing best literacy practice. Workshops held across the year to give an understanding of components of the 'Comprehensive literacy for all approach - 'Tell Me' literacy programme & resources purchased. Teachers collaborating to plan and share lessons 	<ul style="list-style-type: none"> - Data shows that progress in literacy has increased term on Term across 2023 - Literacy planning shows coverage of all literacy components

2.3 Equip and upskill all staff around positively supporting behaviour and well-being, providing a positive, safe and nurturing learning environment.

Input	Output	Impact
<ul style="list-style-type: none"> - Process created to triage the behaviour incidents and outline how/where support is directed. - 2x year Team teach training provided for new staff members - 3x staff meeting PD session focusing on the 95% of strategies such as structures and routine, effective social communication as preventative and de-escalation measures - 3x Team Teach attending a Team Teach refresher course - Behaviour plans are evident in classes and accessible to all adults - Help scripts on the class walls and being used by staff members 	<ul style="list-style-type: none"> - Process for Behaviour support created and shared with all staff. - All staff members team Teach trained- 6X Team Teach 1 day training sessions held to capture regular and relieving staff - 3 trained team teach tutors to support behaviour across the school - All behaviour plans reviewed and updated - Teachers/Therapists and regular TAs completed the online module on Physical Restraint. - In-class modelling in "high incident classes 	<ul style="list-style-type: none"> - All staff equipped with strategies to manage behaviours using Team Teach strategies. - Significant decrease in Physical restraints (only 3 this year) - Staff using positive handling strategies and team have a shared understanding of strategies as per student behaviour plans

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.		
Input	Output	Impact
<ul style="list-style-type: none"> - Two lead team members engaging in appropriate PD and liaising with other special schools on how they are using Engagement for Learning to drive teacher inquiry - Action plan developed on upskilling staff and implementing the Wilson School Inquiry model 	<ul style="list-style-type: none"> - Explored different inquiry models and adapted the Enviroschool Action Learning model to a school inquiry model. Inquiry model shared with staff. This year staff to focus the stage 4 of cycle and use it to evaluate term unit plan. Staff to use full inquiry cycle 2024 to develop their focus goal. 	<ul style="list-style-type: none"> - Staff using the inquiry model to evaluate the unit plan and inform the next steps in their teaching and learning. As this rolls over to 2024 we expect to see planning becoming more responsive to students learning.

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.

National Education & Learning Priorities (NELPS) Links to: Objective 4, 5

3.1 Create further opportunities for whānau engagement and community learning, creating a culture of openness and sharing.

Input	Output	Impact
<ul style="list-style-type: none"> - Key events calendar created for the year, outlining opportunities for whānau engagement and sharing Learning - Continue to offer regular whanau workshops on a range of topics. - Develop relationships with local schools and community organisations to provide greater learning and community opportunities. 	<ul style="list-style-type: none"> - A range of successful events and celebrations organised by syndicates and teams to that provided a range of cultural learning experiences for all students. Including – <ul style="list-style-type: none"> - Whānau BBQ - Transition movie night - Transition/Senior, Intermediate & Junior Discos - Book week - Market Day - Festival of Lights - Whānau workshops offered across the year. - ABC to self-care for families - Help! My child is a picky eater - 2x Catch up with coffee – parent drop-in group. - 2x Auckland Disability Law- Welfare Guardianship - Transition information session - Connections developed with TGS learning support unit. - Group of 4 students attended kapa haka sessions at TGS during term 2/3 - Relationship established with Navy Marae and group of staff and students visited in term 3 	<ul style="list-style-type: none"> - Increased whānau interaction and participation with school community. - Opportunities to bring satellites and base school together. - Regular whānau attendance for workshops. Range of whānau attending different workshops depending on age and needs of their young person. - Feedback from whānau via online form. - Reciprocal relationship with head teacher at TGS. Sharing of ideas/resources. Offer of opportunities for our students to visit and join in with activities at Takapuna Grammar School.

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.

Input	Output	Impact
<ul style="list-style-type: none"> - Kaiwhaako supporting teachers with planning, teaching, and learning opportunities to greater develop understanding of Te Tiriti o Waitangi and associated Tikanga - Lead team to develop Wilson Schools' local curriculum supported by Kaiwhaako and curriculum leads - Developing cultural links with other school and local organisation. - Unpack and implement ANZ Histories Curriculum across the school 	<ul style="list-style-type: none"> - Action plan co-created between Deputy Principal and Kaiwhaako. Teacher survey sent out in Term 1 identified areas to target support. - Termly planning provided to all staff to support with teaching of ANZ histories - Monthly opt-in Te Reo lessons being offered to all staff to increase confidence and encourage the use of Te Reo across the school - Teachers identified for in-class support for Term 2 & 3. This involved support with planning, modelling lessons, team-teaching and informal observations - The Deputy Principal has worked alongside an external PLG Provider to develop our local curriculum - Local Community links developed: - Marae Visit for staff and students – Term 3 - Students attending Kapa Haka @ Takapuna Grammar School. Increased community visits through EOTC and transition work experience opportunities - Local Curriculum design tool utilised to begin creating a database of community links 	<ul style="list-style-type: none"> - Te Reo and Tikanga visible through all learning spaces across the school. - Overview of learning developed for 2024 to embed ANZ Histories fully into curriculum - Teacher confidence with delivery of localised curriculum increased as evidenced in planning documents

3.3 Identify areas of the organisation where sustainability can be improved, alongside educating students and staff about the importance of sustainable and healthy practice.

Input	Output	Impact
<ul style="list-style-type: none"> - Work with Auckland Council to complete a school-wide audit of sustainability practices. - Engage in professional development to build awareness and understanding of sustainable practices and how to embed this into classroom learning. - Increase community-based involvement with environmental and sustainability groups. 	<ul style="list-style-type: none"> - Staff meeting with Enviroschools to share Kaupapa and explore what is already happening at Wilson School. - Share Enviroschools concept with board and sign paperwork to begin journey. - Meeting with Enviroschools coordinator and look at vision and create next steps for journey. - Transition groups. - Make conscious sustainable purchases as a school. Eg. EV/Hybrid vehicle, Will&Able dishwashing liquid (recyclable bottles that are returned to company to recycle), recycling printing materials. - Students working at Abilities contributing to the recycling and repurposing of resources. - Transition students continuing to work as part of sustainable projects at Shakespeare Park and the local area of Kaipatiki. - Classes visit Zero Waste centre to learn about sustainable practices. - In-class learning programmes focused on sustainable practices including planting. 	<ul style="list-style-type: none"> - Increased staff awareness of sustainable practices including reusing and recycling in classrooms and the staffroom. - Planned teaching and learning programmes incorporate sustainable themes. - Staff opting to use EV/Hybrid vehicle for outings when possible over petrol vehicles.

	<ul style="list-style-type: none">- Continued running and care of the worm farm by a class of staff and students.	
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Evaluation and analysis of the school's students' progress and achievement - 2023

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.

<p>Each IEP will contain goals for –</p> <ul style="list-style-type: none"> • Literacy (English / Communication) • Numeracy • Key Competency 	<p>Each Transition Plan will contain goals linked to the Adult Curriculum –</p> <ul style="list-style-type: none"> • Applied Literacy • Applied Numeracy • Daily Living Skills / Vocational • Leisure / Recreational / Social
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Broken down into the simplest form –

- Literacy is about communication: whether this be written, verbal, signed or symbolic.
- Mathematics is 'the language of life' e.g. helping students to understand space and distance is as important to someone who has limited reach or cognitive functioning as budgeting skills are to a more able student.
- Key Competencies are capabilities people have and need to develop, to live and learn today and in the future. These can link to Thinking, Relating to others, Using language symbols and text, Managing self and Participating and contributing.

An IEP or Transition Plan identifies **the most important areas of educational** need for each learner.

Initially, longer term aspirations are decided on before being crafted into more specific learning intentions. Each smaller learning intention should be challenging but achievable within 1 term. Goals are incorporated into every learner's daily programme. They do not sit alone, out of context or isolation. Full access to the curriculum is still provided, however this plan identifies important areas to focus on.

Each student is provided with four Specific Learning Intentions (SLIs) for these core areas to focus on throughout the academic year. The expected rate of progress for each student is to achieve one SLI per term, or four across the year.

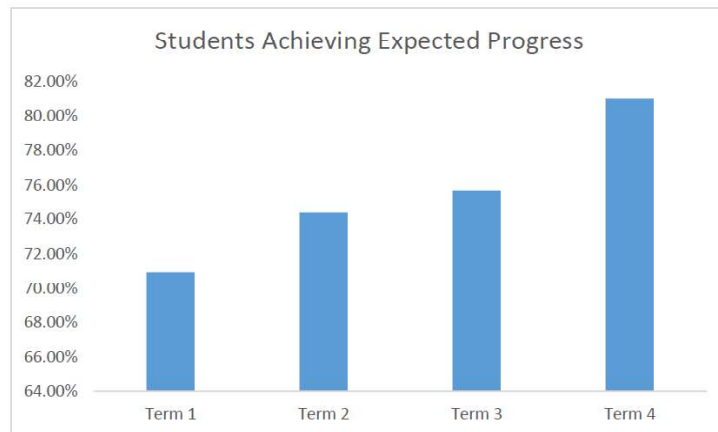
A 'traffic light' approach has been used throughout this report –

Green – Expected Progress / On-track – achieving the SLI 75%+

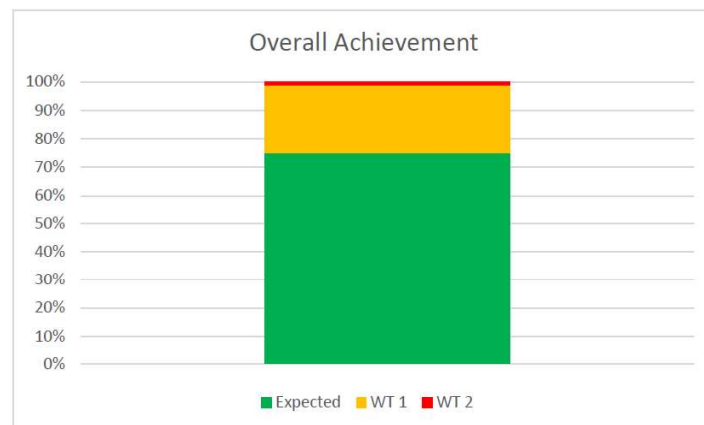
Amber – Working Towards 1 – achieving the SLI 50% - 74%

Red – Working Towards 2 – achieving the SLI less than 50%

Overall Achievement - All Students

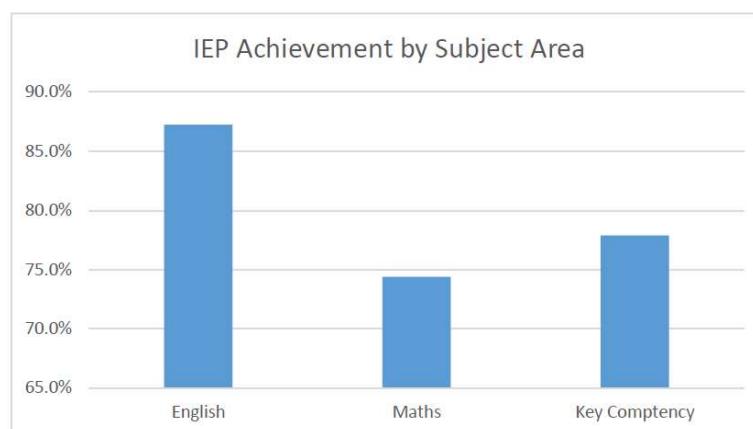


81.02% of students have achieved expected progress.

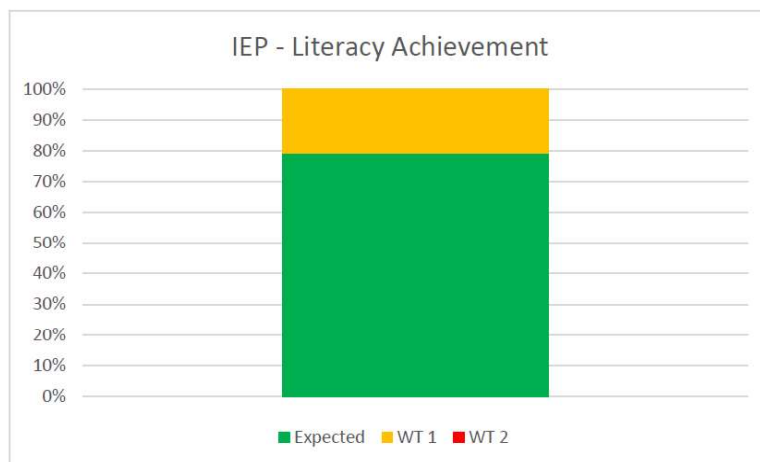


81.02% achieved expected progress (1 SLI), 18.76% partially achieved - Working Towards 1, 1.44% partially achieved - Working Towards 2

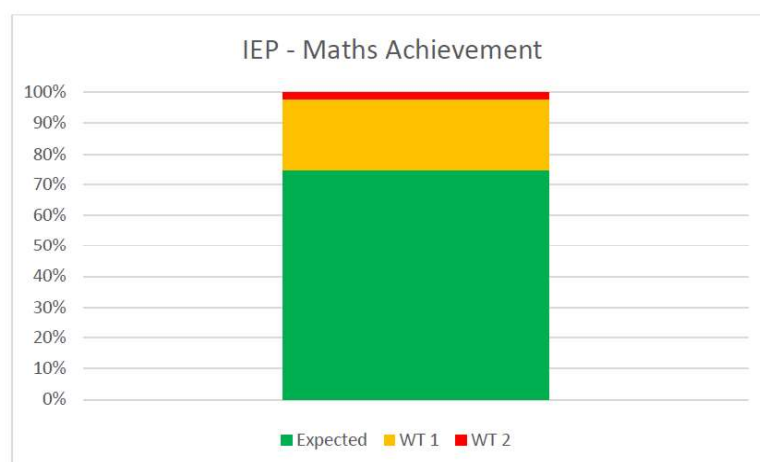
IEP Achievement



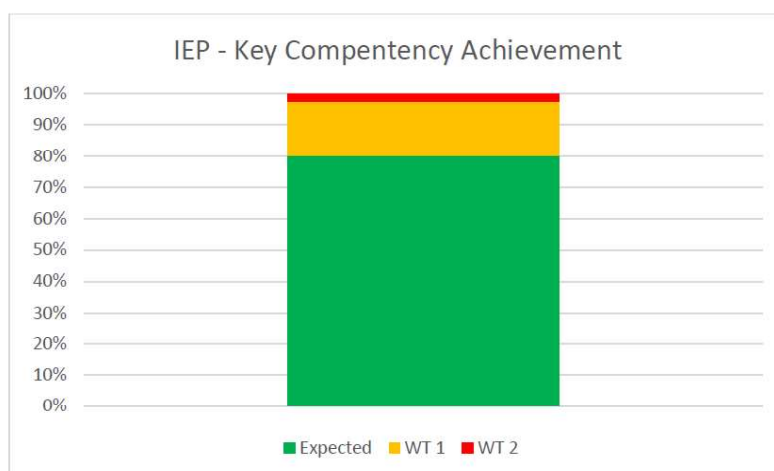
**Expected Progress by Subject Area –
English 87.21%, Maths – 74.42%, Key Competency – 77.91%**



**87.21% achieved expected progress, 12.64% partially achieved - Working Towards 1
0% partially achieved - Working Towards 2**

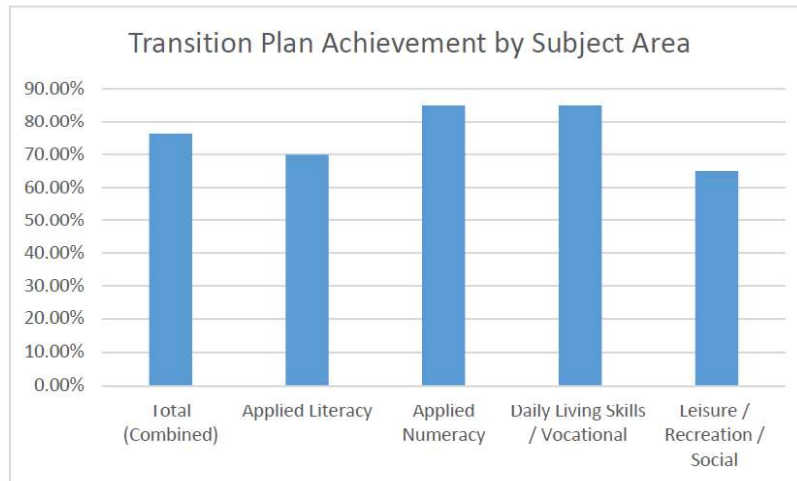


**74.42% achieved expected progress, 22.99% partially achieved - Working Towards 1,
2.30% partially achieved - Working Towards 2**



**77.91% achieved expected progress, 17.24% partially achieved - Working Towards 1,
2.30% partially achieved – Working Towards 2**

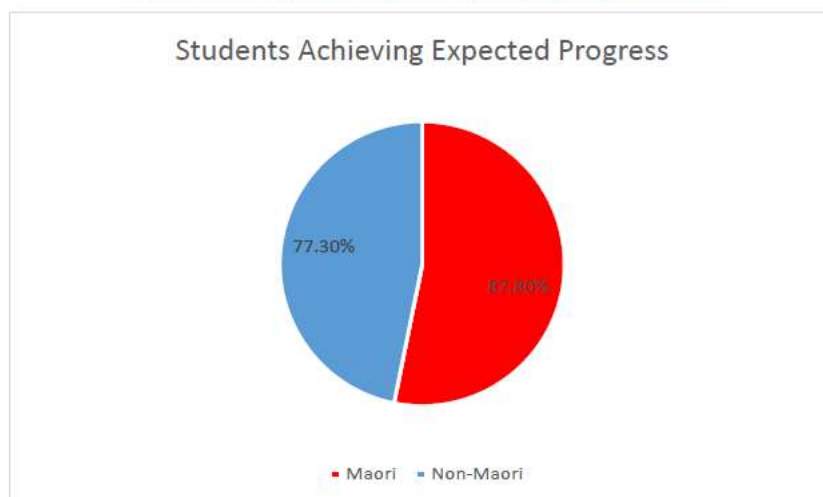
Transition Plan Achievement



Expected Progress by Subject Area –
Literacy 70%, Numeracy 85%, Daily Living Skills / Vocational 85%,
Leisure / Recreation / Social 65%

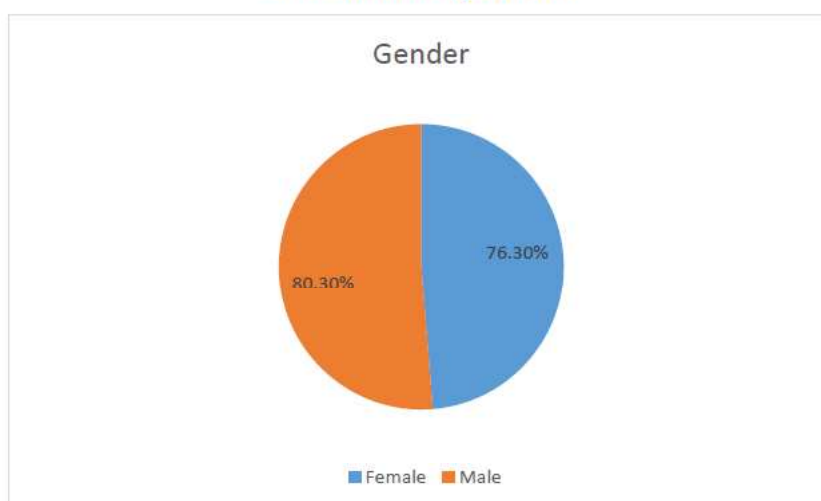


Achievement of Māori & Non-Māori Students



87.80% of Māori student achieved expected progress
77.30% of Non-Māori students achieved expected progress

Achievement by Gender



80.30% of male students achieved expected progress
76.30% of female students achieved expected progress

Students Achieving Expected Progress –

	2022	2023
Overall Achievement	67.8%	81.02%
English	63.95%	87.21%
Maths	73.26%	74.42%
Key Competency	79.07%	77.91%

Summary

- Overall student achievement has increased to 81.02% - a 6% increase from Term 3 2023, and an almost 15% increase from Term 4 2022
- The number of students working towards 1 (amber) has decreased by 5% from Term 3 2023, whilst the number of students working toward 2 (red) has remained low at 1.4%
- We continue to see the number of Māori students making expected progress remain high with 87.80% making expected progress.
- Overall progress for transition students increased significantly from Term 4 2022, from 52% to 76.25% in Term 4 2023.
- Applied numeracy has been a focus area for transition classes throughout 2023. The number of students making expected progress has increased from 43% in Term 4 2022 to 85% in Term 4 2023. Numeracy has been identified as a focus area for 2024, professional development has been booked for teacher only days at the start of Term 1, 2024.

How we have given effect to Te Tiriti o Waitangi

Our 2023 objectives included:

- To design and implement an appropriate local curriculum that is responsive to the needs of our learners and to review and ensure the Māori Histories curriculum is in place and accessed across the school.

These areas have been developed alongside Dr Debbie Lomax (Cognition Education) and have become embedded into our curriculum overview, termly planning demonstrates how this will be woven through learning strands.

- To create and develop local links with people and organisations, strengthening cultural connections.

Within this area, we provided support for whānau at IEP meetings, provided support at medical appointments and meetings with external agencies, supported host schools with cultural connections, developed links with other schools via Kapa Haka, and made a link with Te Taua Moana o Aotearoa Marae, with many students and staff visiting.

- To develop a staff-wide understanding of Te Ao Maori, developing a culture of language, customs, and protocols.

We developed the in-school position of Kaiwhaako to support the development and understanding of Te Ao Maori across the school. The role provided in-class support with advice and modelling as well as leading professional development sessions. As a school we strive to provide personalised support for all Tamariki, understanding who they are and what is important for their families. Sadly, our Kaiwhaako left towards the end of 2023 after gaining promotion to National Manager Māori, CCS Disability Action.

Data – November 2023

- Average attendance rate for Māori students – 91%.
- 85.7% of Māori whānau attended IEP meetings face-to-face.
- 85.3% of Māori students making expected progress against IEP goals.

Statement of compliance with employment policy

Compliance with the Education and Training Act 2020 (section 597) requirements to be a good employer for the year ending 31 December 2023.

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. The School uses the services of SchoolDocs.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Appointments, Employment, Safety Checking, Classroom Release Time, Concerns & 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. We are fulfilling this programme by following school policies.</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"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<i>As a School we internally appointed a Kaiwhakaako. This role focused on developing, supporting, and promoting Te Ao Māori. We have continued to engage with a MOE PLD contract, being delivered by Dr Debbie Lomax, focusing on developing our Māori Histories and Local Curriculum. Whānau consultation was provided for all. Additional support was provided encouraging engagement, we actively encouraged Māori whanau to engage.</i>
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 interests. We also have a team of unit holders who provide bespoke support as required to upskill staff and meet the needs of our students. We have supported all Teacher Aides who have wanted to make an application to the MOE Teacher Aide PLD Fund.</i>
How are you recognising the employment requirements of women?	<i>We have a female-dominated workforce. Several roles within the school have been through a Pay Equity process.</i>
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 whom 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:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
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

Kiwisport funding

Wilson School received \$2450.92 of Kiwisport funding, this money was spent on:

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