

Bishopdale School

TE KURA PAPA KOHATU

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

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BISHOPDALE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Bishopdale School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Sarah Wanhalla	Presiding Member	Re elected	Sep 2025
Jill McArthur	Principal ex Officio		
Leanne Oldfield	Staff Representative	Re elected	Sep 2025
Nga Huia Thwaites	Parent Representative	Re elected	Sep 2025
Amelia Edwards	Parent Representative	Re elected	Sep 2025
Shannon Meredith	Parent Representative	Re elected	Sep 2025
Tom Scollard	Parent Representative	Co opted	Sep 2025

Bishopdale 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.

Sarah Wanhalla

Jill McArthur

Signed by:

740AC7C0F592388C

Signed by:

D5D2A220FF7504EC

Signature of Presiding Member

Signature of Principal

29/05/2024

29/05/2024

Date:

Date:

Bishopdale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,204,720	1,690,647	1,954,395
Locally Raised Funds	3	32,707	16,500	24,177
Interest		22,139	6,000	6,873
Total Revenue		2,259,566	1,713,147	1,985,445
Expense				
Locally Raised Funds	3	9,850	6,500	6,625
Learning Resources	4	1,217,253	1,066,241	1,071,776
Administration	5	355,142	149,820	333,921
Interest		1,607	1,400	1,419
Property	6	566,407	488,057	500,369
Loss on Disposal of Property, Plant and Equipment		1,634	-	1,096
Total Expense		2,151,893	1,712,018	1,915,206
Net Surplus / (Deficit) for the year		107,673	1,129	70,239
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		107,673	1,129	70,239

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

Bishopdale 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		367,368	367,370	292,827
Total comprehensive revenue and expense for the year		107,673	1,129	70,239
Contributions from / (Distributions to) the Ministry of Education		11,088	-	-
Contribution - Furniture and Equipment Grant		-	-	4,302
Equity at 31 December		486,129	368,499	367,368
Accumulated comprehensive revenue and expense		486,129	368,499	367,368
Reserves		-	-	-
Equity at 31 December		486,129	368,499	367,368

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.

Bishopdale 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	337,516	165,865	111,274
Accounts Receivable	8	77,661	76,433	91,707
Prepayments		7,932	4,045	4,045
Investments		290,000	200,000	200,000
		713,109	446,343	407,026
Current Liabilities				
GST Payable		19,056	522	522
Accounts Payable	10	117,129	105,372	102,575
Revenue Received in Advance	11	7,298	-	-
Finance Lease Liability	13	11,952	11,952	23,994
Funds held for Capital Works Projects	14	143,121	-	1,124
		298,556	117,846	128,215
Working Capital Surplus/(Deficit)		414,553	328,497	278,811
Non-current Assets				
Property, Plant and Equipment	9	102,969	69,686	109,686
		102,969	69,686	109,686
Non-current Liabilities				
Provision for Cyclical Maintenance	12	19,004	17,295	13,795
Finance Lease Liability	13	12,389	12,389	7,334
		31,393	29,684	21,129
Net Assets		486,129	368,499	367,368
Equity		486,129	368,499	367,368

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

Bishopdale 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		649,200	505,973	585,436
Locally Raised Funds		37,481	16,500	11,403
Goods and Services Tax (net)		18,534	-	3,289
Payments to Employees		(323,815)	(277,708)	(317,472)
Payments to Suppliers		(184,726)	(178,684)	(178,245)
Interest Paid		(1,607)	(1,400)	(1,419)
Interest Received		19,956	6,000	5,000
Net cash from/(to) Operating Activities		215,023	70,681	107,992
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(16,873)	(27,979)	(27,979)
Purchase of Investments		(90,000)	-	-
Proceeds from Sale of Investments		-	20,000	20,000
Net cash from/(to) Investing Activities		(106,873)	(7,979)	(7,979)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,302
Finance Lease Payments		(23,905)	(6,987)	(10,618)
Funds Administered on Behalf of Other Parties		141,997	(1,124)	1,124
Net cash from/(to) Financing Activities		118,092	(8,111)	(5,192)
Net increase/(decrease) in cash and cash equivalents		226,242	54,591	94,821
Cash and cash equivalents at the beginning of the year	7	111,274	111,274	16,453
Cash and cash equivalents at the end of the year	7	337,516	165,865	111,274

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.

Bishopdale School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Bishopdale 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.

) 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 12.

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 9.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 18.

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.

b) 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.

c) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

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:

Board Owned Buildings	10–75 years
Furniture and equipment	3–10 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	Term of Lease
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.

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

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

m) Funds held for Capital works

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

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

n) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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.

x) 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	620,683	480,563	600,439
Teachers' Salaries Grants	963,061	841,227	816,725
Use of Land and Buildings Grants	433,543	368,857	368,857
School Lunches Initiative Income	187,433	-	168,374
	2,204,720	1,690,647	1,954,395

The school has opted in to the donations scheme for this year. Total amount received was \$24,505.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Fees for Extra Curricular Activities	22,179	15,900	18,521
Trading	721	600	470
Fundraising & Community Grants	9,807	-	5,186
	32,707	16,500	24,177
Expense			
Extra Curricular Activities Costs	3,085	1,500	1,210
Trading	3,759	5,000	4,582
Fundraising and Community Grant Costs	3,006	-	833
	9,850	6,500	6,625
Surplus/ (Deficit) for the year Locally Raised Funds	22,857	10,000	17,552

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	35,265	42,014	43,189
Library Resources	1,594	1,000	142
Employee Benefits - Salaries	1,126,799	975,227	981,847
Staff Development	12,721	8,000	8,268
Depreciation	40,874	40,000	38,330
	1,217,253	1,066,241	1,071,776

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,788	5,100	5,513
Board Fees	4,375	4,000	3,500
Board Expenses	4,845	6,000	3,891
Communication	2,004	2,700	2,643
Consumables	6,098	7,120	6,475
Operating Leases	-	1,000	600
Lunches at School	187,433	-	168,374
Other	31,933	25,400	34,601
Employee Benefits - Salaries	107,806	94,000	103,760
Insurance	4,860	4,500	4,564
	<u>355,142</u>	<u>149,820</u>	<u>333,921</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	4,212	4,000	3,553
Cyclical Maintenance	5,209	3,500	13,795
Grounds	3,579	4,500	4,453
Heat, Light and Water	18,503	19,200	19,273
Rates	9,998	9,500	9,233
Repairs and Maintenance	25,273	26,100	27,181
Use of Land and Buildings	433,543	368,857	368,857
Security	1,768	2,400	2,569
Employee Benefits - Salaries	64,322	50,000	51,455
	<u>566,407</u>	<u>488,057</u>	<u>500,369</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	187,516	165,865	71,274
Short-term Bank Deposits	150,000	-	40,000
Cash and cash equivalents for Statement of Cash Flows	<u>337,516</u>	<u>165,865</u>	<u>111,274</u>

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

Of the \$337,516 Cash and Cash Equivalents, \$143,121 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	2,524	-	-
Receivables from the Ministry of Education	-	-	17,429
Interest Receivable	4,627	2,444	2,444
Teacher Salaries Grant Receivable	70,510	73,989	71,834
	<u>77,661</u>	<u>76,433</u>	<u>91,707</u>
Receivables from Exchange Transactions	7,151	2,444	2,444
Receivables from Non-Exchange Transactions	70,510	73,989	89,263
	<u>77,661</u>	<u>76,433</u>	<u>91,707</u>

8. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	290,000	200,000	200,000
	<u>290,000</u>	<u>200,000</u>	<u>200,000</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	13,856				(767)	13,089
Furniture and Equipment	48,624	2,091			(7,845)	42,870
Information and Communication Technology	8,565	14,104			(5,620)	17,049
Leased Assets	32,578	18,553	(1,635)		(25,754)	23,742
Library Resources	6,063	1,044			(888)	6,219
Balance at 31 December 2023	<u>109,686</u>	<u>35,792</u>	<u>(1,635)</u>	<u>-</u>	<u>(40,874)</u>	<u>102,969</u>

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
	\$	\$	\$	\$	\$	\$
Buildings	30,589	(17,500)	13,089	30,589	(16,733)	13,856
Furniture and Equipment	128,909	(86,039)	42,870	126,818	(78,194)	48,624
Information and Communication Technology	45,927	(28,878)	17,049	31,823	(23,258)	8,565
Leased Assets	80,309	(56,567)	23,742	91,176	(58,598)	32,578
Library Resources	49,120	(42,901)	6,219	48,075	(42,012)	6,063
Balance at 31 December	334,854	(231,885)	102,969	328,481	(218,795)	109,686

10. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	18,402	14,925	14,925
Accruals	6,438	6,438	6,088
Employee Entitlements - Salaries	75,510	73,989	71,834
Employee Entitlements - Leave Accrual	16,779	10,020	9,728
	117,129	105,372	102,575
Payables for Exchange Transactions	117,129	105,372	102,575
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	117,129	105,372	102,575

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other revenue in Advance	7,298	-	-
	<u>7,298</u>	<u>-</u>	<u>-</u>

12. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	13,795	13,795	-
Increase to the Provision During the Year	5,209	3,500	13,795
Provision at the End of the Year	<u>19,004</u>	<u>17,295</u>	<u>13,795</u>
Cyclical Maintenance - Non current	19,004	17,295	13,795
	<u>19,004</u>	<u>17,295</u>	<u>13,795</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan. The plan has been prepared by a Ministry Engaged Consultant.

13. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	13,020	13,020	25,455
Later than One Year and no Later than Five Years	13,463	13,463	7,874
Future Finance Charges	(2,142)	(2,142)	(2,001)
	<u>24,341</u>	<u>24,341</u>	<u>31,328</u>
Represented by			
Finance lease liability - Current	11,952	11,952	23,994
Finance lease liability - Non current	12,389	12,389	7,334
	<u>24,341</u>	<u>24,341</u>	<u>31,328</u>

14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Capital Works Project		1,124				1,124
Fencing - Project number 243160		-	159,185	(17,188)		141,997
Totals		1,124	159,185	(17,188)	-	143,121

Represented by:

Funds Held on Behalf of the Ministry of Education	143,121
Funds Receivable from the Ministry of Education	-

	2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Capital Works Project			77,495	(76,372)		1,124
Totals		-	77,495	(76,372)	-	1,124

Represented by:

Funds Held on Behalf of the Ministry of Education	1,124
Funds Receivable from the Ministry of Education	-

15. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

16. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,375	3,500
<i>Leadership Team</i>		
Remuneration	266,543	249,295
Full-time equivalent members	2	2
Total key management personnel remuneration	270,918	252,795

There are 6 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 Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

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	0.00	1.00
110 - 120	1.00	0.00
	1.00	1.00

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

17. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

18. Commitments

(a) Capital Commitments

Capital Works Project	77,495	76,372	1,123
Fencing	95,000	17,188	77,812
Total	172,495	93,560	78,935

(b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.

19. 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	337,516	165,865	111,274
Receivables	77,661	76,433	91,707
Investments - Term Deposits	290,000	200,000	200,000
Total financial assets measured at amortised cost	705,177	442,298	402,981

Financial liabilities measured at amortised cost

Payables	117,129	105,372	102,575
Finance Leases	24,341	24,341	31,328
Total financial liabilities measured at amortised cost	141,470	129,713	133,903

20. 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 BISHOPDALE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Bishopdale School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, 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 Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 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 for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 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 is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi and the Statement of Compliance with Employment Policy, 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 (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in black ink that reads 'Amy Goodman of BDO Christchurch'.

Amy Goodman,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Statement of Variance Reporting 2023



School Name:	Bishopdale School	School Number:	3293			
Strategic Aim:	Improve student progress and achievement and grow teacher practice.					
Annual Aim:	To improve student achievement in Reading, Writing and Maths					
Target:	To accelerate the progress of 20/45 (44%) Māori students who are not achieving at their expected curriculum level in Reading. To accelerate the progress of 43/73 (59%) Male students who are not achieving at their expected curriculum level in Writing. To accelerate the progress of 7/12 (58%) Pasifika students who are not achieving at their expected curriculum level in Maths.					
Baseline Data:	<table><tr><td>Reading <u>Whole School</u> 92 out of 139 (66%) at or above <u>Māori</u> 24 out of 45 (53%) at or above <u>Pasifika</u> 8 out of 12 (67%) at or above <u>Males</u> 43 out of 73 (59%) at or above</td><td>Writing <u>Whole School</u> 78 out of 139 (56%) at or above <u>Māori</u> 24 out of 45 (53%) at or above <u>Pasifika</u> 5 out of 12 (42%) at or above <u>Males</u> 29 out of 73 (40%) at or above</td><td>Maths <u>Whole School</u> 74 out of 139 (53%) at or above <u>Māori</u> 22 out of 45 (49%) at or above <u>Pasifika</u> 4 out of 12 (33%) at or above <u>Males</u> 37 out of 73 (51%) at or above</td></tr></table>			Reading <u>Whole School</u> 92 out of 139 (66%) at or above <u>Māori</u> 24 out of 45 (53%) at or above <u>Pasifika</u> 8 out of 12 (67%) at or above <u>Males</u> 43 out of 73 (59%) at or above	Writing <u>Whole School</u> 78 out of 139 (56%) at or above <u>Māori</u> 24 out of 45 (53%) at or above <u>Pasifika</u> 5 out of 12 (42%) at or above <u>Males</u> 29 out of 73 (40%) at or above	Maths <u>Whole School</u> 74 out of 139 (53%) at or above <u>Māori</u> 22 out of 45 (49%) at or above <u>Pasifika</u> 4 out of 12 (33%) at or above <u>Males</u> 37 out of 73 (51%) at or above
Reading <u>Whole School</u> 92 out of 139 (66%) at or above <u>Māori</u> 24 out of 45 (53%) at or above <u>Pasifika</u> 8 out of 12 (67%) at or above <u>Males</u> 43 out of 73 (59%) at or above	Writing <u>Whole School</u> 78 out of 139 (56%) at or above <u>Māori</u> 24 out of 45 (53%) at or above <u>Pasifika</u> 5 out of 12 (42%) at or above <u>Males</u> 29 out of 73 (40%) at or above	Maths <u>Whole School</u> 74 out of 139 (53%) at or above <u>Māori</u> 22 out of 45 (49%) at or above <u>Pasifika</u> 4 out of 12 (33%) at or above <u>Males</u> 37 out of 73 (51%) at or above				

Reading			
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identified target Māori students not working at their expected level.</p> <p>Progress was monitored throughout the year at staff and board level.</p> <p>Continued to monitor student attendance and incentives to encourage regular school attendance.</p> <p>Additional reading mileage using our teacher aides.</p> <p>Two teachers employed for Reading Recovery offering 6 individual places and 1 early literacy support group.</p> <p>RTLb referral for a small group to use the structured literacy approach.</p> <p>Trailed Reading Eggs online programme school wide followed by a year's subscription.</p> <p>Reviewed and moderated reading assessments across the school.</p> <p>Staff attended a Kahui Ako teacher only day focused on Cultural Responsiveness.</p>	<p>Of the 20 students</p> <ul style="list-style-type: none"> 12 students have made accelerated progress 3 students have made sufficient progress 5 students have made insufficient progress <ul style="list-style-type: none"> 3 of these students have irregular / moderate attendance (70-90%) 1 of these students has chronic attendance (<70%) All these students have made smaller steps of progress within the level. 5 students are now working at their expected level. 15 are working below their expected level. <ul style="list-style-type: none"> 4 students have moved from well below to below. 2 have received RTLb support in literacy. 1 has received teacher aide support through ICS funding. 2 are currently in Reading Recovery 	<p><u>Why did it happen?</u></p> <p>Additional Reading Recovery teacher provided more space for students.</p> <p>Staff discussions were held regularly around student progress, what was going well and what we could do to be more effective.</p> <p>Attendance incentives to encourage regular attendance.</p> <p>Reading mileage with teacher aides.</p> <p>Regular monitoring of student progress by teachers and at SLT level.</p> <p><u>Why didn't it happen?</u></p> <p>Behavioural issues overtaking students' learning and teacher capacity.</p> <p>Student attitude and belief in themselves as learners.</p> <p>Parental capacity to support from home.</p>	<p>Assessment for Learning PLD in Reading with the same provider we had for Writing.</p> <p>Delivery of the Reading Together Programme.</p> <p>RTLb support for small group structured literacy.</p> <p>Investigate which components of Structured Literacy to add to our school wide programmes.</p> <p>Continue with attendance focus and strategies.</p>
Planning for next year:			
Assessment for Learning PLD in Reading. Reading Together with whanau. Investigate further the structured Literacy Approach.			

Writing

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identified target Male students not working at their expected level.</p> <p>Progress was monitored throughout the year at staff and board level.</p> <p>Continued to monitor student attendance and incentives to encourage regular school attendance.</p> <p>Assessment for Learning PLD – Writing. Continued with regular impact regular analysis cycles. Planning, teaching, evaluation, and conversations. Evidenced through student work and video.</p> <p>Staff attended a Kahui Ako teacher only day focused on Cultural Responsiveness.</p> <p>Regular writing moderation across the school. Use of the LPF and the PACT tool for writing.</p> <p>Inclusion of writing motivations gathered from student voice.</p> <p>Each teacher had a writing focused goal as part of their Professional Growth Cycle.</p> <p>Introduced a regular school wide free writing time to encourage writing for enjoyment.</p>	<p>Of the 40 students</p> <ul style="list-style-type: none"> • 18 students have made accelerated progress • 17 students have made sufficient progress • 5 students have made insufficient progress <ul style="list-style-type: none"> ▪ 3 of these students have irregular / moderate attendance (70-90%) ▪ 2 of these students have full attendance (90%+) ▪ 1 of these students has received TA support funded through ICS. ▪ all 5 of these student's teachers have reported an increase in their engagement and motivation to write over the year. • 16 are now working at their expected level. • 25 are working below their expected level. • 5 students have moved from well below to below. 	<p><u>Why did it happen?</u></p> <p>Support from MOE for funded PLD and the support of the provider.</p> <p>Teachers positive attitude to the Impact Analysis Cycles.</p> <p>Greater knowledge of the LPF supporting the planning and assessment of writing.</p> <p>Regular robust writing moderation using PACT.</p> <p>Regular monitoring of student progress and teacher and SLT level.</p> <p><u>Why didn't it happen?</u></p> <p>Behavioural issues overtaking students' learning and teacher capacity.</p> <p>Student attitude and belief in themselves as writers.</p>	<p>Continue with attendance focus and strategies.</p> <p>Continue to develop our Local Curriculum using knowledge gained through PLD and the LPF.</p> <p>Maintain regular school wide writing moderation using PACT.</p> <p>Investigate which components of Structured Literacy to add to our school wide programmes.</p> <p>Continuation of student voice in our writing programmes.</p>
Planning for next year:			
<p>Development of our Local Curriculum. Helping students to regulate their behaviour to support them being ready to learn.</p>			

Maths

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identified Pasifika students not working at their expected level.</p> <p>Progress was monitored throughout the year at staff and board level.</p> <p>Continued to monitor student attendance and incentives to encourage regular school attendance.</p> <p>Staff attended a Kahui Ako teacher only day focused on Cultural Responsiveness.</p> <p>Regular sharing at staff meetings of our Maths programmes and activities.</p> <p>Introduced the Club 100 as part of our Maths programme.</p> <p>Use of mixed ability groups and problem solving using real life problems, unpacking, and understanding the problem, less teacher talk and more student talk.</p> <p>Maths Buddy trial in a Year 3&4 class.</p>	<p>Of the 7 students</p> <ul style="list-style-type: none"> • 5 students have made accelerated progress • 2 students have made sufficient progress • 2 students are now working at their expected level. • 5 are working below their expected level. 	<p><u>Why did it happen?</u></p> <p>Regular monitoring of student progress and teacher and SLT level.</p> <p>Staff discussions were held regularly around student progress, what was going well and what we could do to be more effective.</p> <p>Attendance incentives to encourage regular attendance.</p> <p><u>Why didn't it happen?</u></p> <p>Behavioural issues overtaking students' learning and teacher capacity.</p> <p>Student understanding of what was being asked of them. Literacy acting as a barrier to understanding the problem.</p>	<p>Continue with attendance focus and strategies.</p> <p>Investigate further ways to support students to regulate their emotions to help them be ready for learning.</p> <p>Continue with Club 100 and regular monitoring of student progress.</p> <p>Focus on teaching Maths Language and how to unpack what the problem is asking.</p>
Planning for next year:			
<p>Implementation of the new Maths curriculum. Further parent education around the teaching and learning of Maths.</p>			

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • <i>Regular safety checks and monitoring</i> • <i>A complaints process in place</i> • <i>Hazards register and 'caretaker' book with dangers identified.</i>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><u>Equal Employment Opportunities</u></p> <p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without <u>bias or discrimination</u>. All schools are required by the Public Service Act to be "good employers", that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias. <p>The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See <u>Self-Review and Board Assurances</u>.</p>

	<p><u>Legislation</u></p> <ul style="list-style-type: none"> • Public Service Act 2020 • Human Rights Act 1993 <p>The Principal is the EEO Officer and there have been no issues regarding this for the past year. We have considered the value of diversity in staff and have appointed the most appropriate person to vacant positions.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>We ensure that all candidates are considered based on their Curriculum Vitae and Application form as well as requesting a covering letter.</p> <p>We follow appointment process to ensure that impartiality is maintained as much as practicable.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p>We aspire to follow the principles of the Treaty of Waitangi.</p> <p>We seek to involve Māori as much as is possible in our kura including whānau, educational professionals, and iwi.</p> <p>We recognise the unique position of Māori as Tangata Whenua and other cultural principles.</p>
How have you enhanced the abilities of individual employees?	<p>We recognise that every individual is different and brings their own skills, talents, and abilities – and ‘take’ to our school. As much as it fits with our school culture we encourage individuals to express themselves as is appropriate.</p>
How are you recognising the employment requirements of women?	<p>We provide opportunities for women to further themselves in the workplace, undertake professional responsibilities and learning. We select the most appropriate person for the task in hand.</p>
How are you recognising the employment requirements of persons with disabilities?	<p>We provide a safe, working environment for all – whether that be access or equitable working conditions.</p>

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes – through School Docs	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	As necessary	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes - Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	If necessary	
Does your EEO programme/policy set priorities and objectives?	Policy is attached above	

Statement on Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$2,114.00 (excluding GST). The funding was spent on sporting equipment.

Report on how the School has given effect to Te Tiriti o Waitangi

As the educational hubs of the areas they serve, all schools in Aotearoa New Zealand have a key role to play in building the understanding of and commitments to Te Tiriti o Waitangi amongst their students and school communities.

As a Principal I ensure that those obligations extend to ensuring that those understandings and commitments are shared and promoted by all staff within their school.

Bishopdale School encourages students to embrace learning opportunities in our school which reflects local tikanga Māori, mātauranga Māori and te ao Māori and builds their familiarity with te reo Māori.

Under the Act, the Board of Bishopdale School understands and implements the primary objectives which are to give effect to Te Tiriti o Waitangi by:

- working to ensure their plans, policies and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori and
- achieving equitable outcomes for Māori students.