

MILFORD SCHOOL

Annual Reports – For the year ended 31 December 2023

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MILFORD SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1275

Principal: Lucy Naylor

School Address: 34 Shakespeare Road, Milford

School Postal Address: 34 Shakespeare Road, Milford, 0620

School Phone: 09 4897216

School Email: admin@milford.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Carlee Paterson	Presiding Member	Elected	May-23
Francis Reid	Presiding Member	Elected	Sep 2025
Lucy Naylor	Principal ex Officio		
Michelle Liao	Parent Representative	Elected	Jul-23
Roz Cowen	Parent Representative	Elected	Sep 2025
Camille Collins	Parent Representative	Elected	Sep 2025
Nelson Wahanui	Parent Representative	Elected Aug 23	Sep 2025
Alexandra Sharman	Parent Representative	Elected Aug 23	Sep 2025
Scott Polkinghorne	Staff Representative	Elected	Sep 2025

Accountant / Service Provider:

Edtech Financial Services Ltd

Milford 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.

Francis Lucian Reid

Full Name of Presiding Member

F. Reid

Signature of Presiding Member

31/5/24

Date:

Lucy Naylor

Full Name of Principal

[Signature]

Signature of Principal

31.5.24

Date:

Milford School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,669,960	4,310,744	4,623,127
Locally Raised Funds	3	509,545	490,300	446,908
Interest		56,244	15,000	23,912
Gain on Sale of Property, Plant and Equipment		340	-	-
Total Revenue		5,236,089	4,816,044	5,093,947
Expense				
Locally Raised Funds	3	219,144	232,500	168,064
Learning Resources	4	3,766,732	3,053,885	3,453,749
Administration	5	253,568	218,670	234,392
Interest		2,201	1,500	1,949
Property	6	1,232,020	1,430,979	1,291,154
Loss on Disposal of Property, Plant and Equipment		888	-	580
Total Expense		5,474,553	4,937,534	5,149,888
Net Deficit for the year		(238,464)	(121,490)	(55,941)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(238,464)	(121,490)	(55,941)

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

Milford 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		2,040,002	2,040,002	2,095,943
Total comprehensive revenue and expense for the year		(238,464)	(121,490)	(55,941)
Contribution - School Network Upgrade Projects		30,991	-	-
Contribution - Furniture and Equipment Grant		14,847	-	-
Equity at 31 December		1,847,376	1,918,512	2,040,002
Accumulated comprehensive revenue and expense		1,847,376	1,918,512	2,040,002
Reserves		-	-	-
Equity at 31 December		1,847,376	1,918,512	2,040,002

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.

Milford 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	209,465	73,209	64,276
Accounts Receivable	8	311,585	267,000	364,100
GST Receivable		-	7,500	7,446
Prepayments		30,431	40,000	38,613
Inventories	9	689	1,000	728
Investments	10	896,468	1,010,000	1,010,705
Funds Receivable for Capital Works Projects	17	18,569	-	-
		1,467,207	1,398,709	1,485,868
Current Liabilities				
GST Payable		9,768	-	-
Accounts Payable	12	285,491	373,000	418,413
Borrowings	13	-	-	7,029
Revenue Received in Advance	14	111,219	75,000	85,618
Provision for Cyclical Maintenance	15	45,662	20,000	59,932
Finance Lease Liability	16	12,392	13,100	13,792
Funds held for Capital Works Projects	17	243,864	-	27,705
		708,396	481,100	612,489
Working Capital Surplus		758,811	917,609	873,379
Non-current Assets				
Property, Plant and Equipment	11	1,203,503	1,100,903	1,257,705
		1,203,503	1,100,903	1,257,705
Non-current Liabilities				
Provision for Cyclical Maintenance	15	102,013	90,000	78,064
Finance Lease Liability	16	12,925	10,000	13,018
		114,938	100,000	91,082
Net Assets		1,847,376	1,918,512	2,040,002
Equity		1,847,376	1,918,512	2,040,002

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

Milford 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		1,160,428	1,129,193	1,006,126
Locally Raised Funds		329,241	370,192	362,843
International Students		169,210	109,540	122,479
Goods and Services Tax (net)		17,214	(54)	(47,670)
Payments to Employees		(982,029)	(773,434)	(661,005)
Payments to Suppliers		(777,359)	(749,109)	(827,333)
Interest Paid		(2,201)	(1,500)	(1,949)
Interest Received		48,554	15,042	15,721
Net cash from/(to) Operating Activities		(36,942)	99,870	(30,788)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(122,276)	(45,350)	(226,762)
Proceeds from Sale of Investments		114,237	705	550,993
Net cash from/(to) Investing Activities		(8,039)	(44,645)	324,231
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,847	-	-
Finance Lease Payments		(15,238)	(11,558)	(14,850)
Loans Repayment		(7,029)	(7,029)	(9,372)
Funds Administered on Behalf of Other Parties		197,590	(27,705)	(343,761)
Net cash from/(to) Financing Activities		190,170	(46,292)	(367,983)
Net increase/(decrease) in cash and cash equivalents		145,189	8,933	(74,540)
Cash and cash equivalents at the beginning of the year	7	64,276	64,276	138,816
Cash and cash equivalents at the end of the year	7	209,465	73,209	64,276

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.

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Milford 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.

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in Applying Accounting Policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16.

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.

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

c) Revenue Recognition

Government Grants

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

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

Teacher 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.

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

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 school's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

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

h) 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.

i) 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.

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	25 years
Board Owned Buildings	20 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of Property, Plant, and Equipment

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

Non cash generating assets

Property, plant, and equipment 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.

k) 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.

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

l) 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.

m) Revenue Received in Advance

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

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

n) 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.

o) 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.

p) Financial Instruments

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

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

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

q) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services Received In-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,095,006	1,020,150	1,086,101
Teachers' Salaries Grants	2,627,943	2,141,945	2,632,003
Use of Land and Buildings Grants	920,423	1,140,849	883,755
Other Government Grants	26,588	7,800	21,268
	<u>4,669,960</u>	<u>4,310,744</u>	<u>4,623,127</u>

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

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
Revenue	\$	\$	\$
Donations & Bequests	112,788	117,000	132,160
Fees for Extra Curricular Activities	238,762	258,600	235,440
Trading	4,875	2,700	2,984
Fundraising & Community Grants	2,351	3,000	2,105
International Student Fees	150,769	109,000	74,219
	<u>509,545</u>	<u>490,300</u>	<u>446,908</u>
Expense			
Extra Curricular Activities Costs	189,272	209,300	152,119
Trading	3,491	2,200	3,123
Fundraising and Community Grant Costs	365	-	-
International Student - Student Recruitment	19,782	15,000	9,175
International Student - Other Expenses	6,234	6,000	3,647
	<u>219,144</u>	<u>232,500</u>	<u>168,064</u>
Surplus for the year Locally Raised Funds	<u>290,401</u>	<u>257,800</u>	<u>278,844</u>

During the year, the School hosted 29 International students (2022: 10)

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	52,893	44,600	36,880
Equipment Repairs	462	-	-
Information and Communication Technology	40,114	37,240	39,159
Library Resources	1,900	2,600	1,453
Employee Benefits - Salaries	3,410,718	2,728,445	3,109,987
Staff Development	39,979	31,000	46,211
Depreciation	220,666	210,000	220,059
	<u>3,766,732</u>	<u>3,053,885</u>	<u>3,453,749</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	9,856	8,500	9,387
Board Fees	1,990	3,800	3,550
Board Expenses	16,484	11,920	28,535
Communication	4,272	5,000	4,295
Consumables	34,747	30,700	29,970
Other	31,740	18,800	13,623
Employee Benefits - Salaries	129,879	118,000	123,264
Insurance	13,751	11,900	11,578
Service Providers, Contractors and Consultancy	10,849	10,050	10,190
	<u>253,568</u>	<u>218,670</u>	<u>234,392</u>

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	40,845	29,000	25,793
Consultancy and Contract Services	45,086	50,000	86,771
Cyclical Maintenance	42,539	30,000	37,950
Grounds	738	6,500	7,041
Heat, Light and Water	76,374	58,000	80,592
Rates	99	130	122
Repairs and Maintenance	35,169	47,500	59,860
Use of Land and Buildings	920,423	1,140,849	883,755
Security	2,803	5,000	48,042
Employee Benefits - Salaries	67,944	64,000	61,228
	<u>1,232,020</u>	<u>1,430,979</u>	<u>1,291,154</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.

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	209,465	73,209	64,276
Cash and cash equivalents for Statement of Cash Flows	<u>209,465</u>	<u>73,209</u>	<u>64,276</u>

Of the \$209,465 Cash and Cash Equivalents and investments of \$896,468, \$243,864 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$209,465 Cash and Cash Equivalents and investments of \$896,468, \$6,109 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 14.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	30,636	-	50
Receivables from the Ministry of Education	68,518	-	101,243
Interest Receivable	19,732	12,000	12,042
Teacher Salaries Grant Receivable	192,699	255,000	250,765
	<u>311,585</u>	<u>267,000</u>	<u>364,100</u>
Receivables from Exchange Transactions	50,368	12,000	12,092
Receivables from Non-Exchange Transactions	261,217	255,000	352,008
	<u>311,585</u>	<u>267,000</u>	<u>364,100</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	689	1,000	728
	<u>689</u>	<u>1,000</u>	<u>728</u>

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset Short-term Bank Deposits	896,468	1,010,000	1,010,705
Total Investments	896,468	1,010,000	1,010,705

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Work in progress	-	3,555	-	-	-	3,555
Buildings	258,169	23,960	-	-	(46,778)	235,351
Building Improvements	642,147	-	-	-	(53,451)	588,696
Furniture and Equipment	279,819	75,477	(925)	-	(82,181)	272,190
Information and Communication Technology	24,806	46,553	-	-	(19,000)	52,359
Leased Assets	25,152	13,744	-	-	(15,293)	23,603
Library Resources	27,612	4,186	(86)	-	(3,963)	27,749
Balance at 31 December 2023	1,257,705	167,475	(1,011)	-	(220,666)	1,203,503

The net carrying value of furniture and equipment held under a finance lease is \$23,603 (2022: \$25,152)

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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Work in progress	3,555	-	3,555	-	-	-
Buildings	653,449	(418,098)	235,351	629,489	(371,320)	258,169
Building Improvements	1,765,548	(1,176,852)	588,696	1,765,548	(1,123,401)	642,147
Furniture and Equipment	1,185,460	(913,270)	272,190	1,117,662	(837,843)	279,819
Information and Communication Technology	541,878	(489,519)	52,359	495,325	(470,519)	24,806
Leased Assets	64,999	(41,396)	23,603	61,428	(36,276)	25,152
Library Resources	153,532	(125,783)	27,749	149,811	(122,199)	27,612
Balance at 31 December	4,368,421	(3,164,918)	1,203,503	4,219,263	(2,961,558)	1,257,705

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	71,404	100,000	139,138
Accruals	7,885	8,000	13,576
Employee Entitlements - Salaries	195,246	255,000	252,894
Employee Entitlements - Leave Accrual	10,956	10,000	12,805
	<u>285,491</u>	<u>373,000</u>	<u>418,413</u>
Payables for Exchange Transactions	285,491	373,000	418,413
	<u>285,491</u>	<u>373,000</u>	<u>418,413</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Loans due in one year	-	-	7,029
	<u>-</u>	<u>-</u>	<u>7,029</u>

The school has borrowings at 31 December 2023 of nil (31 December 2022 \$7,029). This was a loan from the Energy Efficiency and Conservation Authority (EECA) for the purpose of assisting government and local government funded organisations to take measures to reduce their energy expenditure. The loan was unsecured, interest was nil per annum and the loan was payable in equal instalments of \$2,343 per quarter. The loan has been repaid in full.

14. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	6,109	-	-
International Student Fees in Advance	92,901	75,000	74,460
Other revenue in Advance	12,209	-	11,158
	<u>111,219</u>	<u>75,000</u>	<u>85,618</u>

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

15. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	137,996	137,996	100,046
Increase to the Provision During the Year	42,539	30,000	37,950
Use of the Provision During the Year	(32,860)	(57,996)	-
Provision at the End of the Year	147,675	110,000	137,996
Cyclical Maintenance - Current	45,662	20,000	59,932
Cyclical Maintenance - Non current	102,013	90,000	78,064
	147,675	110,000	137,996

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

16. 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	14,833	13,100	15,595
Later than One Year and no Later than Five Years	13,806	10,000	14,044
Future Finance Charges	(3,322)	-	(2,829)
	25,317	23,100	26,810
Represented by			
Finance lease liability - Current	12,392	13,100	13,792
Finance lease liability - Non current	12,925	10,000	13,018
	25,317	23,100	26,810

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

17. Funds Held for Capital Works Projects

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

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Shade Structure Netball	<i>Completed</i>	10,604	-	(10,604)	-	-
Block 1 ILE & Toilets. Block 2 DQLS	<i>Completed</i>	15,915	2,250	(18,165)	-	-
Storm Damage Remediation	<i>In Progress</i>	1,186	189,698	(90,202)	-	100,682
Carpet, Doors & Skirtings & Lundia replacement	<i>In Progress</i>	-	37,718	(56,287)	-	(18,569)
Slip Damage	<i>In Progress</i>	-	147,826	(36,284)	-	111,542
Asbestos Management	<i>In Progress</i>	-	38,750	(7,310)	-	31,440
Roofing Works	<i>Completed</i>	-	24,825	(24,625)	-	200
Totals		27,705	441,067	(243,477)	-	225,295

Represented by:

Funds Held on Behalf of the Ministry of Education	243,864
Funds Receivable from the Ministry of Education	(18,569)

	2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Shade Structure Netball	<i>Completed</i>	14,208	21,796	(50,841)	25,441	10,604
Block 1 ILE & Toilets. Block 2 DQLS	<i>Completed</i>	357,258	48,215	(389,558)	-	15,915
Storm Damage Remediation	<i>Completed</i>	-	38,322	(37,136)	-	1,186
Totals		371,466	108,333	(477,535)	25,441	27,705

Represented by:

Funds Held on Behalf of the Ministry of Education	27,705
Funds Receivable from the Ministry of Education	-

18. 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.

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

19. 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	1,990	3,550
<i>Leadership Team</i>		
Remuneration	407,274	399,069
Full-time equivalent members	3	3
Total key management personnel remuneration	409,264	402,619

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

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	170 - 180
Benefits and Other Emoluments	1 - 5	5 - 10
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
120 - 130	2.00	-
110 - 120	2.00	3.00
100 - 110	4.00	3.00
	8.00	6.00

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

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

20. Contingencies

This 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).

During December 2023, the school was aware of an employment issue which progressed to a legal dispute in early 2024. The settlement was agreed in May 2024 and is due to be paid in July 2024.

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 is therefore not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$279,231 (2022: \$0) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
Carpet, Doors & Skirtings & Lunding replacement	165,987	56,287	109,700
Slip Damage	170,000	36,284	133,716
Asbestos Management	38,750	7,310	31,440
Roofing Works	29,000	24,625	4,375
Total	403,737	124,506	279,231

(b) Operating Commitments

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

Milford School

Notes to the Financial Statements

For the year ended 31 December 2023

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	209,465	73,209	64,276
Receivables	311,585	267,000	364,100
Investments - Term Deposits	896,468	1,010,000	1,010,705
Total financial assets measured at amortised cost	<u>1,417,518</u>	<u>1,350,209</u>	<u>1,439,081</u>

Financial liabilities measured at amortised cost

Payables	285,491	373,000	418,413
Borrowings - Loans	-	-	7,029
Finance Leases	25,317	23,100	26,810
Total financial liabilities measured at amortised cost	<u>310,808</u>	<u>396,100</u>	<u>452,252</u>

23. 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 MILFORD SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Milford School (the School). The Auditor-General has appointed me, Junita Sen, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 31 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 information included in the annual 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 (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.



Junita Sen
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand



2023 END OF YEAR STUDENT ACHIEVEMENT DATA

The purpose of this report is to provide information about:

- Section One: Years 1 - 6 End of Year Data (Reading, Writing and Mathematics)
- Section Two: Curriculum Level Achievement by Gender and Ethnicity
- Section Three: Analysis Against Annual Goals
- Section Four: Moving Forward
- Section Five: Kāhui āko Alignment

SECTION ONE: YEARS 1 - 6 MID-YEAR DATA

READING				
	Working Towards Expectation	Within Expectation	Above Expectation	Total Students per year group
Year 1	12% (12)	85% (84)	3% (3)	99
Year 2	20% (18)	59% (52)	21% (19)	89
Year 3	16% (12)	73% (54)	11% (8)	74
Year 4	13% (12)	74% (69)	13% (12)	93
Year 5	24% (24)	57% (57)	19% (19)	100
Year 6	18% (15)	58% (49)	24% (20)	84
TOTALS	17% (92)	68% (365)	15% (81)	539

WRITING				
	Working Towards Expectation	Within Expectation	Above Expectation	Total Students per year group
Year 1	16% (16)	82% (81)	2% (2)	99
Year 2	28% (25)	70% (62)	2% (2)	89
Year 3	26% (19)	69% (51)	5% (4)	74
Year 4	20% (19)	69% (64)	11% (10)	93
Year 5	27% (27)	59% (59)	14% (14)	100
Year 6	19% (16)	64% (54)	17% (14)	84
TOTALS	23% (122)	69% (370)	8% (46)	539

MATHEMATICS				
	Working Towards Expectation	Within Expectation	Above Expectation	Total Students per year group
Year 1	8% (8)	89% (88)	3% (3)	99
Year 2	10% (9)	79% (70)	11% (10)	89
Year 3	9% (7)	82% (60)	9% (7)	74
Year 4	13% (12)	69% (64)	18% (17)	93
Year 5	20% (20)	57% (57)	23% (23)	100
Year 6	10% (8)	56% (45)	37% (31)	84

ANALYSIS OF DATA	
<p>At and Above</p> <ul style="list-style-type: none"> In reading, 83% of all learners are achieving within and above expectation. In writing, 77% of learners are achieving within and above expectations. In mathematics, 88% of learners are achieving within and above expectations. 	
<p>Working Towards</p> <ul style="list-style-type: none"> In reading, 17% (92) of all learners are working towards the expected level In writing, 23% (122) of all learners are working towards the expected level In mathematics, 12% (64) of all learners are working towards the expected level 	

MATHEMATICS				
TOTALS	12% (64)	71% (384)	17% (91)	539

ANALYSIS OF DATA

SECTION TWO: CURRICULUM LEVEL ACHIEVEMENT -

Students working towards, within and above expectation - Gender

	READING (Male Total: 268 Female Total: 271)			WRITING (Male Total: 268 Female Total: 271)			MATHEMATICS (Male Total: 268 Female Total: 271)		
	Working Towards Expectation	Within Expectation	Above Expectation	Working Towards Expectation	Within Expectation	Above Expectation	Working Towards Expectation	Within Expectation	Above Expectation
Male	18% (48)	68% (183)	14% (37)	27% (72)	70% (189)	3% (7)	11% (30)	66% (177)	23% (61)
Female	16% (44)	68% (183)	16% (44)	18% (50)	67% (182)	15% (39)	13% (34)	76% (206)	11% (30)

ANALYSIS OF DATA	
Within and Above	
In reading <ul style="list-style-type: none"> 82% of males are within and above expectation 84% of females are within and above expectations In writing <ul style="list-style-type: none"> 73% of males are within and above expectation in writing 82% of females are within and above expectations in writing In mathematics <ul style="list-style-type: none"> 89% of males are within and above expectation in mathematics. 87% of females are within and above expectations in mathematics. 	In reading <ul style="list-style-type: none"> 18% of males are working towards 16% of females are working towards In writing <ul style="list-style-type: none"> 27% of males are working towards 18% of females are working towards In mathematics <ul style="list-style-type: none"> 11% of males are working towards 13% of females are working towards

SECTION TWO: CURRICULUM LEVEL ACHIEVEMENT -

Students working towards, within and above expectation - Ethnicity

	READING			WRITING			MATHEMATICS		
	Working Towards Expectation	Within Expectation	Above Expectation	Working Towards Expectation	Within Expectation	Above Expectation	Working Towards Expectation	Within Expectation	Above Expectation
Māori (25)	24% (6)	60% (15)	16% (4)	28% (7)	72% (18)	0% (0)	16% (4)	72% (18)	12% (3)
Pacifica (5)	60% (3)	40% (2)	0% (0)	60% (3)	40% (2)	0% (0)	60% (3)	40% (2)	0% (0)
Asian (254)	17% (43)	68% (173)	15% (38)	21% (53)	70% (179)	9% (22)	7% (17)	66% (169)	27% (68)
MELAA (21)	19% (4)	67% (14)	14% (3)	48% (10)	48% (10)	4% (1)	33% (7)	62% (13)	5% (1)
Pākehā (227)	15% (35)	69% (156)	16% (36)	20% (46)	70% (158)	10% (23)	14% (32)	77% (175)	9% (20)
Other (5)	20% (1)	80% (4)	0% (0)	20% (1)	80% (4)	0% (0)	20% (1)	80% (4)	0% (0)

ANALYSIS OF DATA

In reading;

- 76% of Maori students are within or above expectation compared to 85% of Pakeha and 83% of Asian students
- 19% of MELAA students and 60% of Pacifica students are working towards expectation

In writing

- 79% of Asian students and 80% of Pakeha students are within or above expectation
- 60% of Pasifica students and 28% Maori students are working towards expectation

In maths

- 93% of Asian students, 86% of Pakeha students are within or above expectation
- 60% Pasifica students is working towards expectation

SECTION THREE: ANALYSIS OF AGAINST ANNUAL GOALS

ANNUAL GOALS <i>What measurable outcome do we want to achieve at the end of the year?</i>	BASELINE <i>What is our current reality?</i>	MID 2023 <i>What are we aiming for?</i>	END 2023 <i>Final Results</i>
<p>GOAL #1: The outcomes of our Māori learners will be equitable with, or higher than, the All Students data in Reading, Writing and Mathematics (with the possible exception of those following their own goals via IEPs).</p> <p>This links to our Ako strategic aim: Achieve equitable outcomes across all groups so 85% or more of all students are achieving at or above the expected level for Reading, Writing and Mathematics.</p>	<p>The end-of-year 2022 data shows that:</p> <p>In Reading, 72% of our Māori learners were at or above the expected level compared with 87% of All Students.</p> <p>In Writing, 76% of our Māori learners were at or above the expected level compared with 84% of All Students.</p> <p>In Mathematics, 79% of our Māori learners were at or above the expected level compared with 87% of All Students.</p>	<p>The mid 2023 data shows that:</p> <p>In Reading, 84% of Māori learners are achieving at or above expectations compared to 87% of All Learners.</p> <p>In Writing, 76% of our Māori learners are achieving at or above expectations compared to 84% of All Learners.</p> <p>In Mathematics, 84% of our Māori learners are at expectation or above compared with 93% of All Learners.</p>	<p>The end of 2023 data shows that:</p> <p>In Reading, 76% of Māori learners are achieving within or above expectations compared to 83% of All Learners.</p> <p>In Writing, 72% of our Māori learners are achieving at or above expectations compared to 77% of All Learners.</p> <p>In Mathematics, 84% of our Māori learners are at expectation or above compared with 88% of All Learners.</p>
<p>GOAL #2: The raising of achievement of selected students through acceleration in Mathematics who are working just within the expected curriculum level to being comfortably within the expected level.</p> <p>This links to our Ako strategic aim: Achieve equitable outcomes across all groups so 85% or more of all students are achieving at or above the expected level for Reading, Writing and Mathematics.</p>	<p>The end of 2022 Intervention 1 data shows that:</p> <ul style="list-style-type: none"> • One student made 3 yrs of progress. Recognised as fluctuating between AT and WT - is now working as a solid AT. Biggest factor for this student was confidence and belief in her abilities, really struggled in groups and in 'test' situations • One student made 2 yrs 6 mths of progress • Nine students made 2 yrs of progress • Four students made 1 yr 6 mths of progress • Two students made 1 yr of progress • Two students made 6 mths of progress <p><i>Disposition Data:</i> Analysing the student's dispositions from the beginning of the intervention to end of the year (Beginning, Emerging, Developing, Nearly There, Proficient)</p> <ul style="list-style-type: none"> • 7/19 students have identified learning difficulties (dyslexia/ADHD) and each one made at least 6 mths progress since the beginning of the first intervention • Most students progressed in their dispositions (emerging - developing). • Some students who were at the beginning of their mathematical disposition moved to emerge (the student who made 3yrs progress moved from developing - nearly there) • Some students who didn't move from their dispositions due to being right at the beginning of that disposition 	<p>No 2023 data available</p> <p><i>Accelerated Learning in Mathematics (Alim) is an MOE funded program that was not rolled out school wide in 2023</i></p>	<p>No 2023 data available</p>

SECTION FOUR: MOVING FORWARD (IN ADDITION TO IDENTIFIED ACTIONS IN THE ANNUAL PLAN)

WHAT HAVE WE DONE...

- Conducted a school wide stocktake (staff, parents and students) to identify ways of maximising teaching and learning time by avoiding unnecessary time out of class and prioritising 'value' to outcomes for our students.
- Continued to develop the Local Curriculum so that learning is authentic, relevant and engaging
- Stocktake of school wide assessment practices. As an outcome: developing a school wide assessment schedule, consistent expectations and identifying teachers who require support, developing reporting to parents process and practice
- Continue to work with Maori Achievement Collaborative to implement the MAC Strategy
- Differentiated and individual learning programmes for learners, including Māori learners, as and when required.
- Employed additional Learning Assistants and a Lead Learning Assistant to support identified learners
- Created a Special Needs Coordinator role to provide additional support for learner. The changes to delivery of support for children with additional needs will begin in earnest
- Continue to work with outside agencies (Speech Therapy, RTLB, OT, attendance services, etc.) as and when required.
- Provided regular workshops, facilitated by RTLB, to upskill teachers in their knowledge and understanding of neurodiversity and strategies to support learners with additional needs
- All learners not working within expectation are target learners and differentiated programmes of learning are in place for them.
- Strengthening our BSLA/SL practices in Year 0-2. All teachers in this area are fully trained or in the midst of training, and we are training two staff as facilitators.

WHAT WE'RE DOING NEXT...

In addition to the 2024 Annual Implementation Plan actions;

- Developing a school-wide approach to moderation, vertically and horizontally across the curriculum.
- Developing consistent and robust school wide assessment practices
- Identifying specific, measurable and actionable goals for reading, writing and maths to include in 2024 Annual Plan
- Strengthening our reporting and communication of learning to whānau by fully embedding HERO, which will be a school wide PLD focus in 2024
- Continue to encourage teachers and learning assistants to train in BSLA and also facilitator training

SECTION FOUR: KAHUI AKO ALIGNMENT

As per the Kāhui Ako strategic plan, we are supporting the Achievement Challenges identified in literacy.

Achievement Challenge 2 (All school/kura):

Improve the progress and achievement of all ākonga year 1 -Year 11 - Literacy (377) 99% Year 11 - Literacy (377)99% with a particular focus on Māori, Pasifika, ELLs and target ākonga in literacy.

	Kahui Ako Target	Kahui Ako Baseline	2023 Milford School Mid Year Data	2023 Milford School End of Year Data
Reading	85% of ākonga across all school/kura achieving at or above expectations in reading	76% (2103) Year 0-8 ākonga are working at or above expectations; <ul style="list-style-type: none"> • 63% (138) of Maori • 61% (78) of Pasifika • 79% (975) of Asian 	87% (439) Year 0-6 ākonga are working at or above expectations; <ul style="list-style-type: none"> • 84% (21) of Māori, • 75% (3) of Pasifika, • 87% (192) of Asian 	83% of Year 1-6 ākonga are working at or above expectation; <ul style="list-style-type: none"> • 76% of Maori, • 40% of Pacifica, • 83% of Asian, • 85% of Pakeha
Writing	85% across all school/kura achieving at or above expectations in writing	70% (1922) Year 0-8 ākonga are working at or above expectations <ul style="list-style-type: none"> • 57% (125) of Māori • 52% (66) of Pasifika • 71% (881) of Asian 	84% (428) Year 0-6 ākonga are working at or above expectations; <ul style="list-style-type: none"> • 76% (19) of Māori • 75% (3) are Pasifika, • 86% (198) are Asian 	77% Year 1-6 ākonga are working at or above expectations; <ul style="list-style-type: none"> • 72% of Māori, • 40% of Pasifika, • 79% of Asian, • 80% of Pakeha

Sara Baker
Deputy Principal



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Kiwisport Report 2023

Milford School 1375

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2023, the school received total Kiwisport funding of \$8343.52

This funding was spent on continuing to release our P.E. Specialist/Sports Coordinator for one day a week (0.2) to enable them to complete their delegated responsibilities with an overall goal of raising school-wide student participation and enjoyment in sports. This funding has increased the opportunities for Milford Students to be involved in sports, be part of a team, gain a taste for competition and become more involved in different sports offered within their community. It also helps ease the administrative burden associated with so many sports.

In 2023, we had a significant uptake in sports registrations. Interest in sports has continued and grown in many codes, such as Basketball, Flippa Ball and Netball. We were very thankful for having the additional funded time for our Sports Coordinator to work with whānau to provide up-to-date information, registrations, and transportation details for the various sporting events. The outcome has been positive; this can be seen in the increase in participation and the positive feedback from parents about how to get their tamariki involved in sports for 2024 and beyond.

As in previous years, so many of our students in various year levels participated in more than one sporting code. Many parents and whanau were involved in coaching and managing teams, as well as supporting new parents to get involved in the sports programme.

P.E. Specialist/Sports Coordinator has enabled the school to develop a 'sport' culture that focuses on student participation and allows them to experience success in various codes. The Sports Coordinator provides the staff with professional learning opportunities, which has encouraged more staff to get involved in coaching our multiple teams. In short, funding to provide a Sports Coordinator has enabled the school to embed a sustainable model to promote sport and fitness within and beyond the school community.

We value the funding and the associated direct benefits for our students, staff and school community.



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Milford Board is committed to upholding Te Tiriti o Waitangi, which is integral to our annual plan and operational practices. Weaving the principles of participation, protection, and partnership into every aspect, including our analysis of variance and student achievement data, ensures accountability in our pursuit of equitable outcomes for Māori learners. Moreover, the board ensures that our plans, policies, and local curriculum are reflective of Te Ao Māori and Mātauranga Māori, actively fostering an environment that respects and uplifts Māori perspectives, knowledge, and aspirations.

The school takes all reasonable steps to make instruction available in te reo Māori. Our students receive no less than 3 hours of instruction per week in te reo Māori; this includes daily paepae, karakia, waiata, greetings, instructions and subject-specific vocabulary. The school is collaboratively developing a progression of learning in te reo Māori.

The school has been supported by the Māori Achievement Collaborative (MAC) for three years. During that time, we developed a strategic approach to enhance our commitment to Te Tiriti. This has included but is not limited to developing our school tikanga which includes termly mihi whatakau, Matariki Celebrations, behaviour expectations and whanau hui. In addition, we support staff to expand their knowledge and leadership of te ao Māori capabilities through Rangatiratanga roles.

The school is part of the Pupuke Kāhui Ako, which has Māori success as Maori as one of its goals. We are actively engaged with the Kāhui Ako to enhance outcomes for our tamariki and take collective responsibility with the other Kāhui Ako schools to honour Te Tiriti.

Lucy Naylor
Tumuaki



Milford School 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?	<p>Our practices are guided by our Employer Responsibility policy (copy below)</p> <p>We have regular health and safety committee meetings, responsibility for which lies with a member of our SLT.</p>
What is in your equal employment opportunities programme?	Please copy below
How have you been fulfilling this programme?	Fulfilling the program by actioning the policy
How do you practise impartial selection of suitably qualified persons for appointment?	As per the school policies, we follow a rigorous recruitment process, including candidates being interviewed by a panel to ensure impartiality in our processes
How are you recognising, <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 have carried out significant work in this area in the past year, to ensure that we are inclusive and te ao Maori is embedded in our school environment for students, staff and our wider community.</p> <ul style="list-style-type: none">• We are a Level 4 te reo Maori, which means we deliver instruction in te reo for no less than 3 hours per week• Participation, protection and principles of te Tiriti This can be seen throughout our strategic and annual plan• two Rangitiriranga (leadership) roles to promote leadership in te reo and tikanga Maori• Maori representation on the Board• Maori Achievement Collaborative School• Provision of PLD and induction for new staff
How have you enhanced the abilities of individual employees?	We encourage individual as well as full staff professional growth as is reflected in our budget. We encourage leadership and growth to all staff members and acknowledge and utilise staff with areas of expertise.
How are you recognising the employment requirements of women?	We have a staff that is 90% (52/59) female and support staff to manage childcare including offering breastfeeding facilities onsite, and a flexible working arrangement to enable a single mother to return to work.
How are you recognising the employment requirements of persons with disabilities?	We have a culture of inclusivity in our school and have been supportive of the individual requirements of any staff who identify as

	having a disability, this has mostly been of a neurodiverse and/or mental health nature.
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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	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	

Employer Responsibility Policy

Milford School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**

- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
 - **performance management** and **professional development** (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - **salary units** and **classroom release time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board may delegate the recruitment and appointment process to the principal and senior management, and may be represented in appointment committees. For the specific make up of appointment committees according to positions, see **Appointment Committee**. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

Legislation

- Public Service Act 2020
- Human Rights Act 1993
- Education and Training Act 2020
- Privacy Act 2020
- Children's Act 2014
- Health and Safety at Work Act 2015
- Employment Relations Act 2000
- Employment Relations Amendment Act 2018

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Milford School operates an employment policy that complies with the principle of being a **good employer** and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

Milford School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

EEO programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Milford School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an **EEO representative**
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

Milford School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.

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 **Self-Review and Board Assurances**.

Related topics

- **Appointment Procedure**
- **Flexible Working Arrangements**
- **Concerns and Complaints**
- **Professional Development**

Legislation

- Education and Training Act 2020

- Human Rights Act 1993
- Employment Relations Act 2000
- Public Service Act 2020

Resources