

# Viscount School

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>Ministry Number:</b>	1546
<b>Principal:</b>	Shirley Hardcastle
<b>School Address:</b>	65 Viscount Street, Manukau, Auckland 2022
<b>School Postal Address:</b>	65 Viscount Street, Manukau, Auckland 2022
<b>School Phone:</b>	09 275 4699
<b>School Email:</b>	admin@viscount.school.nz
<b>Accountant / Service Provider:</b>	School Finance Hub

# Viscount School

## Members of the Board

For the year ended 31 December 2023

Name	Position	How position Gained	Term Expired/Expires
Tinei Tagaloa-Leniu	Presiding Member	Parent elected	Election 2025
Olivine Lealiifano	Parent Representative	Parent elected	Election 2025
Juliet King	Parent Representative	Parent elected	Election 2025
Esau Leitu	Parent Representative	Parent elected	Election 2025
Joshua Tomuli	Parent Representative	Parent elected	Election 2025
Jan Sila'ila'i	Staff Representative	Staff elected	Election 2025
Shirley Hardcastle	Principal		Resigned December 2023

# Viscount School

Annual Report - For the year ended 31 December 2023

## Index

Page	Statement
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
21	Independent Auditor's Report

### Other Information

23 - 31	Statement of Variance
32	Kiwisport
33 - 34	Statement of Compliance with Employment Policy
35	Te Tiriti o Waitangi
36 - 38	Evaluation of Students Progress and Achievement

# Viscount 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.

Tinei Tagaloa-Leniu

Full Name of Presiding Member



Signature of Presiding Member

27/05/2024

Date:

Dr Deanna Johnston (started January 2024)

Full Name of Principal



Signature of Principal

27/05/2024

Date:

# Viscount School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	6,285,490	5,236,825	6,242,749
Locally Raised Funds	3	109,078	96,000	103,499
Interest		34,154	4,000	8,877
<b>Total Revenue</b>		6,428,722	5,336,825	6,355,125
<b>Expense</b>				
Locally Raised Funds	3	136,381	100,000	102,743
Learning Resources	4	4,151,134	3,299,900	3,920,614
Administration	5	1,052,027	349,830	974,003
Interest		1,483	-	2,100
Property	6	1,263,711	1,630,983	1,340,048
Loss on Disposal of Property, Plant and Equipment		288	-	26,233
<b>Total Expense</b>		6,605,024	5,380,713	6,365,741
<b>Net (Deficit) for the year</b>		(176,302)	(43,888)	(10,616)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(176,302)	(43,888)	(10,616)

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

# Viscount School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,557,905	1,557,905	1,545,209
Total comprehensive revenue and expense for the year		(176,302)	(43,888)	(10,616)
Contribution - Furniture and Equipment Grant		38,698	-	23,312
<b>Equity at 31 December</b>		1,420,301	1,514,017	1,557,905
Accumulated comprehensive revenue and expense		1,420,301	1,514,017	1,557,905
<b>Equity at 31 December</b>		1,420,301	1,514,017	1,557,905

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.

# Viscount School

## Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	466,135	52,702	56,965
Accounts Receivable	8	289,696	283,000	278,463
GST Receivable		45,975	18,000	20,762
Prepayments		31,911	35,000	32,079
Inventories	9	2,635	16,000	14,018
Investments	10	176,449	650,000	610,150
Funds Receivable for Capital Works Projects	16	193,082	-	72,000
		1,205,883	1,054,702	1,084,437
<b>Current Liabilities</b>				
Accounts Payable	12	535,487	367,500	408,504
Revenue Received in Advance	13	7,925	-	-
Finance Lease Liability	15	7,799	16,000	11,714
Funds held for Capital Works Projects	16	7,800	20,000	18,892
		559,011	403,500	439,110
<b>Working Capital Surplus</b>		646,872	651,202	645,327
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,049,825	1,161,175	1,161,675
		1,049,825	1,161,175	1,161,675
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	272,111	285,500	244,237
Finance Lease Liability	15	4,285	12,860	4,860
		276,396	298,360	249,097
<b>Net Assets</b>		1,420,301	1,514,017	1,557,905
<b>Equity</b>		1,420,301	1,514,017	1,557,905

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

# Viscount School

## Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,676,305	1,465,142	1,878,074
Locally Raised Funds		112,178	96,846	82,653
Goods and Services Tax (net)		(25,213)	2,762	(26,726)
Payments to Employees		(912,690)	(810,789)	(793,868)
Payments to Suppliers		(697,464)	(687,294)	(758,013)
Interest Paid		(1,483)	-	(2,100)
Interest Received		33,499	3,026	5,320
Net cash from Operating Activities		185,132	69,693	385,340
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(113,180)	(119,500)	(123,077)
Purchase of Investments		-	(39,850)	(501,389)
Proceeds from Sale of Investments		433,701	-	-
Net cash from/(to) Investing Activities		320,521	(159,350)	(624,466)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		38,698	-	23,312
Finance Lease Payments		(3,007)	12,286	(3,652)
Funds Administered on Behalf of Other Parties		(132,174)	73,108	(121,230)
Net cash from/(to) Financing Activities		(96,483)	85,394	(101,570)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>409,170</b>	<b>(4,263)</b>	<b>(340,696)</b>
Cash and cash equivalents at the beginning of the year	7	56,965	56,965	397,661
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>466,135</b>	<b>52,702</b>	<b>56,965</b>

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

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



# Viscount School

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### **Reporting Period**

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

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

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

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

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

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

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

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

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

##### **Critical Accounting Estimates And Assumptions**

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

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

##### **Cyclical maintenance**

A School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

##### **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.

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### ***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 15.

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

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

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

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

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

#### ***Interest Revenue***

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

### **d) 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.

### **e) 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.

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### **f) 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.

### **g) 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.

### **h) Inventories**

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

### **i) 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.

### **j) 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:

Buildings - School	40 years
Furniture and equipment	3-10 years
Information and communication technology	2-5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### **k) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

### **l) 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.

### **m) 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.

### **n) 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 and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

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

### **o) 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's 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.

### **p) 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 7-10 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.

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### **q) 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.

### **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 Statement 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.

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	2,376,730	1,519,642	2,484,608
Teachers' Salaries Grants	3,165,209	2,500,000	2,975,212
Use of Land and Buildings Grants	735,047	1,217,183	777,069
Other Government Grants	8,504	-	5,860
	<u>6,285,490</u>	<u>5,236,825</u>	<u>6,242,749</u>

The School has opted in to the donations scheme for this year. Total amount received was \$86,307. (2022:\$87,600)

### 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	41,302	50,000	55,975
Curriculum related Activities - Purchase of goods and services	16,686	5,000	-
Fees for Extra Curricular Activities	-	-	3,073
Trading	47,080	40,000	44,147
Fundraising & Community Grants	535	500	304
Other Revenue	3,475	500	-
	<u>109,078</u>	<u>96,000</u>	<u>103,499</u>
<b>Expense</b>			
Extra Curricular Activities Costs	63,472	35,000	19,726
Trading	65,086	65,000	83,017
Fundraising and Community Grant Costs	7,823	-	-
	<u>136,381</u>	<u>100,000</u>	<u>102,743</u>
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	<u>(27,303)</u>	<u>(4,000)</u>	<u>756</u>

### 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	92,754	104,900	117,573
Information and Communication Technology	70,709	47,000	66,464
Library Resources	1,282	2,000	1,061
Employee Benefits - Salaries	3,715,988	2,990,500	3,508,940
Staff Development	45,659	35,500	22,299
Depreciation	224,742	120,000	204,277
	<u>4,151,134</u>	<u>3,299,900</u>	<u>3,920,614</u>

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	8,555	8,500	9,862
Board Fees	3,850	4,000	4,330
Board Expenses	4,241	8,500	10,126
Communication	3,297	4,730	3,878
Consumables	6,848	8,250	6,646
Operating Leases	22,831	25,000	27,645
Healthy Lunch Programme	659,401	-	592,693
Other	28,437	20,550	12,196
Employee Benefits - Salaries	283,740	241,500	274,931
Insurance	20,132	20,000	23,758
Service Providers, Contractors and Consultancy	10,695	8,800	7,938
	<u>1,052,027</u>	<u>349,830</u>	<u>974,003</u>

### 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	49,217	50,000	60,752
Consultancy and Contract Services	87,422	83,300	95,323
Cyclical Maintenance	41,871	50,000	110,843
Grounds	9,344	7,000	7,421
Heat, Light and Water	77,014	41,000	54,974
Repairs and Maintenance	159,278	81,500	116,697
Use of Land and Buildings	735,047	1,217,183	777,069
Security	13,730	16,000	26,246
Employee Benefits - Salaries	90,788	85,000	90,723
	<u>1,263,711</u>	<u>1,630,983</u>	<u>1,340,048</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	466,135	52,702	56,965
Cash and cash equivalents for Statement of Cash Flows	<u>466,135</u>	<u>52,702</u>	<u>56,965</u>

Of the \$466,135 Cash and Cash Equivalents, \$7,800 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.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 13, Revenue Received in Advance.

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	17,746	20,000	20,846
Interest Receivable	4,681	5,000	4,026
Teacher Salaries Grant Receivable	267,269	258,000	253,591
	<u>289,696</u>	<u>283,000</u>	<u>278,463</u>
Receivables from Exchange Transactions	22,427	25,000	24,872
Receivables from Non-Exchange Transactions	267,269	258,000	253,591
	<u>289,696</u>	<u>283,000</u>	<u>278,463</u>

### 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	2,635	2,000	1,678
School Uniforms	-	14,000	12,340
	<u>2,635</u>	<u>16,000</u>	<u>14,018</u>

### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	176,449	650,000	610,150
Total Investments	<u>176,449</u>	<u>650,000</u>	<u>610,150</u>



# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings - School	192,726	-	-	-	(13,260)	179,466
Furniture and Equipment	670,757	61,690	-	-	(106,609)	625,838
Information and Communication Technology	205,058	37,275	-	-	(83,952)	158,381
Motor Vehicles	30,600	-	-	-	(4,082)	26,518
Leased Assets	19,273	9,076	-	-	(10,825)	17,524
Library Resources	43,261	5,138	(287)	-	(6,014)	42,098
<b>Balance at 31 December 2023</b>	<b>1,161,675</b>	<b>113,179</b>	<b>(287)</b>	<b>-</b>	<b>(224,742)</b>	<b>1,049,825</b>

The net carrying value of furniture and equipment held under a finance lease is \$17,524 (2022: \$19,273)

#### 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
	\$	\$	\$	\$	\$	\$
Buildings - School	360,081	(180,615)	179,466	527,138	(334,412)	192,726
Furniture and Equipment	1,067,836	(441,998)	625,838	1,528,714	(857,957)	670,757
Information and Communication Technology	436,533	(278,152)	158,381	1,055,286	(850,228)	205,058
Motor Vehicles	72,303	(45,785)	26,518	72,303	(41,703)	30,600
Leased Assets	47,683	(30,159)	17,524	162,438	(143,165)	19,273
Library Resources	133,690	(91,592)	42,098	129,412	(86,151)	43,261
<b>Balance at 31 December 2023</b>	<b>2,118,126</b>	<b>(1,068,301)</b>	<b>1,049,825</b>	<b>3,475,291</b>	<b>(2,313,616)</b>	<b>1,161,675</b>

### 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	228,248	75,000	71,619
Accruals	7,564	8,500	9,005
Banking Staffing Overuse	-	-	54,500
Employee Entitlements - Salaries	281,989	270,000	263,135
Employee Entitlements - Leave Accrual	17,686	14,000	10,245
	<b>535,487</b>	<b>367,500</b>	<b>408,504</b>
Payables for Exchange Transactions	535,487	367,500	408,504
	<b>535,487</b>	<b>367,500</b>	<b>408,504</b>

The carrying value of payables approximates their fair value.

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	7,925	-	-
	<u>7,925</u>	<u>-</u>	<u>-</u>

### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	244,237	244,237	170,036
Increase to the Provision During the Year	41,871	50,000	74,201
Use of the Provision During the Year	(13,997)	(8,737)	-
Provision at the End of the Year	<u>272,111</u>	<u>285,500</u>	<u>244,237</u>
Cyclical Maintenance - Non current	272,111	285,500	244,237
	<u>272,111</u>	<u>285,500</u>	<u>244,237</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the School's 10 Year Property plan.

### 15. 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	8,475	17,000	12,712
Later than One Year and no Later than Five Years	4,580	13,360	5,016
Future Finance Charges	(971)	(1,500)	(1,154)
	<u>12,084</u>	<u>28,860</u>	<u>16,574</u>
<b>Represented by</b>			
Finance Lease Liability - Current	7,799	16,000	11,714
Finance Lease Liability - Non current	4,285	12,860	4,860
	<u>12,084</u>	<u>28,860</u>	<u>16,574</u>

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 16. 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 / Receivable from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 3 Water Tightness		(34,460)	-	-	-	(34,460)
Asbestos Project		(2,676)	-	-	2,676	-
Artificial Turf		(1,235)	9,035	-	-	7,800
Block1&2 Water Damage Ceiling Repairs		(8)	-	-	8	-
Window Smashed Hall & Rm 11&17		(21,852)	-	-	21,852	-
Burst Water Pipe & Hall Flooding		18,127	-	(18,127)	-	-
LSC Office Refurbishment		765	-	(765)	-	-
5YA		(11,769)	6,795	-	4,974	-
Block 3 Mould Decontamination		-	-	(158,622)	-	(158,622)
Totals		(53,108)	15,830	(177,514)	29,510	(185,282)

#### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

7,800

(193,082)

(185,282)

	2022	Opening Balances \$	Receipts / Receivable from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 3 Water Tightness		(32,727)	-	(2,033)	-	(34,460)
Asbestos Project		(2,676)	-	-	-	(2,676)
Shade Sail		23,506	2,403	(25,909)	-	-
Artificial Turf		79,719	-	(80,954)	-	(1,235)
Block1&2 Water Damage Ceiling Repairs		-	23,426	23,434	-	(8)
Window Smashed Hall & Rm 11&17		-	-	(21,852)	-	(21,852)
Burst Water Pipe & Hall Flooding		-	18,127	-	-	18,127
Watermain		-	25,873	-	(25,873)	-
LSC Office Refurbishment		-	765	-	-	765
5YA		-	-	(11,769)	-	(11,769)
2020 Fencing Project		-	30,450	-	(30,450)	-
Hall Roof Replacement		-	-	(4,601)	4,601	-
Totals		67,822	101,044	(123,684)	(51,722)	(53,108)

#### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

18,892

(72,000)

(53,108)

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 17. 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.

### 18. 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	3,850	4,330
<i>Leadership Team</i>		
Remuneration	585,326	657,793
Full-time equivalent members	4	5
Total key management personnel remuneration	589,176	662,123

There are 6 members of the Board excluding the Principal. The Board has held 14 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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	220-230	210-220
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

#### Other Employees

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

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
120-130	1.00	-
110-120	2.00	3.00
100-110	4.00	1.00
	7.00	4.00

# Viscount School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

### 20. 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.

### 21. Commitments

#### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$158,622 as a result of entering the following contracts:

Contract Name	Contract Amount \$	Spend To Date \$	Remaining Capital Commitment \$
Block 3 Mould Decontamination 144998	324,493	158,622	165,871
<b>Total</b>	<b>324,493</b>	<b>158,622</b>	<b>165,871</b>

#### (b) Operating Commitments

As at 31 December 2023, the Board has no operating commitments (2022: Nil)

# Viscount School

## Notes to the Financial Statements (cont'd)

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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	466,135	52,702	56,965
Receivables	289,696	283,000	278,463
Investments - Term Deposits	176,449	650,000	610,150
Total financial assets measured at amortised cost	932,280	985,702	945,578
<b>Financial liabilities measured at amortised cost</b>			
Payables	535,487	367,500	408,504
Finance Leases	12,084	28,860	16,574
Total financial liabilities measured at amortised cost	547,571	396,360	425,078

### 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 VISCOUNT SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Viscount 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 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 as applicable to entities that qualify as Tier 2.

Our audit was completed on 27 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

<b>School Name:</b>	Viscount School	<b>School Number:</b>	1536
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<b>Strategic Aim:</b>	2. Quality curriculum 4. Success for all																																								
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>All learners are provided with sound foundational skills in language, literacy, and numeracy and develop their digital literacy and inquiry skills in order to enable future learning.</li> <li>All learners build key competencies and capabilities including communication, problem solving, critical thinking, creativity, resilience and interpersonal skills</li> </ul>																																								
<b>Target:</b>	<b>Target:</b> To have students Y*3-8 achieving 75% or better in Reading as measured by a STAR test  <i>*Y3's who have reached fluency L22+</i>																																								
<b>Baseline Data:</b>	<b>STAR data Comparison 2020-2022- 2023 % at or above Stanine 4</b> <table border="1"> <thead> <tr> <th>YEAR LEVEL</th><th>EoY 2020</th><th>BoY 2022</th><th>EoY 2022</th><th>BoY 2023</th><th>EoY 2023</th><th>2023 shift</th></tr> </thead> <tbody> <tr> <td>8</td><td>60.7%</td><td>56.9%</td><td>70.6%</td><td>55 %</td><td>67%</td><td>+12%</td></tr> <tr> <td>7</td><td>78.2%</td><td>56.8 %</td><td>84.1%</td><td>54 %</td><td>72%</td><td>+16%</td></tr> <tr> <td>6</td><td>77.8%</td><td>50.8 %</td><td>65.2%</td><td>49 %</td><td>70%</td><td>+14%</td></tr> <tr> <td>5</td><td>82.7%</td><td>43.8 %</td><td>71%</td><td>41 %</td><td>79%</td><td>+30%</td></tr> </tbody> </table>						YEAR LEVEL	EoY 2020	BoY 2022	EoY 2022	BoY 2023	EoY 2023	2023 shift	8	60.7%	56.9%	70.6%	55 %	67%	+12%	7	78.2%	56.8 %	84.1%	54 %	72%	+16%	6	77.8%	50.8 %	65.2%	49 %	70%	+14%	5	82.7%	43.8 %	71%	41 %	79%	+30%
YEAR LEVEL	EoY 2020	BoY 2022	EoY 2022	BoY 2023	EoY 2023	2023 shift																																			
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5	82.7%	43.8 %	71%	41 %	79%	+30%																																			

4	59.4%	35.6 %	75.2%	17 %	40%	+23%
*3	51.7%	61.1 %	75 %	40%	74%	+32%

All levels measured made positive gains from the start of the year and Y5 achieved the target with three others close to the target. Since 75% was the target set out in the former National Standards as a NZ level to be aspired to, we are delighted to see our students coming close to and achieving what was a NZ wide target. This will set students up for success in the future. Our students have achieved these outcomes despite challenges such as disruption due to weather events and continuing high levels of absence both from students and staff. We have also had more students returning to school with long periods of absence from school who have been very delayed in their learning and teachers have needed to work hard to make up for these gaps.

**Actions**  
*What did we do?*

**Outcomes**  
*What happened?*

**Reasons for the variance**  
*Why did it happen?*

**Evaluation**  
*Where to next?*

<p>Maintenance of reciprocal reading approaches from Y8 to Y3 with RT3T PLD and workshops developed to cater for small groups who need additional support</p> <p>BEST start for Y1. Insisting on moving children from Emergent after 6 weeks at school – using goal charts instead of phonic or letter knowledge as criteria</p> <p>Literacy leaders working with teachers on a range of options to coach and support new staff</p> <p>Participation in de-streaming movement demonstrating mixed ability group approaches for visitors and ERO</p> <p>Goal charts for reading across the school</p>	<p>Despite challenges we are seeing maintenance of earlier progress despite ongoing disruption and staff changes.</p> <p>We now have some very experienced and skilled staff who can model and share with others.</p> <p>Students expect and respond well to the added student agency of leading groups and having the opportunity to support each other as they discover meaning and enjoyment of reading with their peers.</p> <p>who were observed by teachers as needing additional support or “double dipping”</p>	<p>All staff appreciate importance of working students in groups and ensuring their programmes include a range of approaches including reciprocal group work, guided reading, Book club readers theatre and other opportunities to students.</p> <p>Identifying priority students and ensuring they have more support.</p> <p>Utilising ESOL services and reading recovery both as an individual as well as in-class group programmes</p>	<p>Continue to consolidate approaches with new staff.</p> <p>Review ESOL and upskill staff – teachers and aides in practices suggested as well as add an in-class programme as well as withdrawal.</p> <p>Better start for y2? to sit alongside guided instruction?</p> <p>Identification of priority learners and close tracking and extra support for these students</p> <p>We discussed ways to add extra workshops for a few students</p>
<p><b>Planning for next year:</b></p> <ul style="list-style-type: none"> <li>● Curriculum refresh common practice model to align with current practice and/ or make changes modifications where indicated</li> <li>● Where to next developed into the annual plan</li> <li>● Possible spread of Better Start to Year 2</li> </ul>			

# Analysis of Variance Reporting

<b>School Name:</b>	Viscount School	<b>School Number:</b>	1536																																			
<b>Strategic Aim:</b>	<ul style="list-style-type: none"> <li>2. Create a quality curriculum</li> <li>4. Success for all</li> </ul>																																					
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>All learners are provided with sound foundational skills in language, literacy, and numeracy and develop their digital literacy and inquiry skills in order to enable future learning.</li> <li>All learners build key competencies and capabilities including communication, problem solving, critical thinking, creativity, resilience and interpersonal skills</li> </ul>																																					
<b>Target:</b>	<b>School target:</b> To increase the number of students to 60% at each year level achieving at or above the expected curriculum level in Writing																																					
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<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Sought to encourage staff to use more direct experiences to inspire vocabulary, oral language and writing.</p> <p>We also undertook class observations through our MOE PLD on local curriculum.</p> <p>We changed the daily timetables so that staff (especially in the Juniors) could take a theme activity first and children could write about this. We called this "flipping the day" so theme came first instead of last in the day and was more integrated with literacy.</p>	<p>Variability in use of language experience and a tendency to rely on videos, books and pictures or in some cases recall in some classrooms rather than direct experience</p> <p>There was a variety in take up with some teachers needing more coaching to use the charts to help students understand what they were learning.</p> <p>A range of responses showing some very effective practice but many teachers wasting a lot of time on routine management.</p> <p>Very good results where this was done well. More work needed to embed this new habit</p>	<p>Staff finding it difficult to fit everything in – too much mat time in some cases. Mental health programme crowded out writing in some classrooms</p> <p>High levels of staff absences have made continuity of support very difficult.</p> <p>Difficulty finding time to discuss the value of sharing learning goals with students. Needs ongoing work and examples for observation of skilled teachers in this area by less skilled staff.</p> <p>Work on individual needs to manage routines more effectively = e.g. length of time on mat, books/ pencils ready etc – Literacy leaders</p>	<p>1 hour of writing per day may be beneficial.</p> <p>Curriculum refresh requirements not yet known – may decide to use these markers as our formative assessment along the way and do 1 AsTTle writing each year.</p> <p>Continue to work on consistency of teacher judgements</p>
<b>Planning for next year:</b>			
<p>Writing will continue to be an internal school focus as we work our way into the curriculum refresh. Our Literacy leaders will be asked to work on</p> <ul style="list-style-type: none"> <li>• Daily timetables</li> <li>• Routines for writing</li> <li>• Finding role models for using goal charts well</li> <li>• Making decisions about assessing writing and recording results</li> <li>• Displaying learning intentions/ goals with students</li> <li>• New curriculum requirements such as 1 hour of writing per day</li> </ul>			

2	4/73 (5%)	25/79 (32%)	4/48 (8%)	26/48 (54%)
1	26/46 (56%)	42/50 (84%)	11/37 (30%)	28/34 (82%)

The results are similar to 2022 with a positive shift between time one and two. The first sample is taken at the end of Term 1 and the second in Term 3. It may be better to take these samples closer to the start of the year and end of the year or reconsider how writing progress will be measured.

# Analysis of Variance Reporting



<b>School Name:</b>	Viscount School	<b>School Number:</b>	1536																																																												
<b>Strategic Aims:</b> <b>Analysis report</b>	<ul style="list-style-type: none"> <li>2. Create a quality curriculum</li> <li>4 Success for all</li> </ul>																																																														
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## Tātaritanga raraunga

The shift in data from the BoY to the EoY for 2023 has been positive at each level with Y6 and Y8 achieving the target. This year's results come from a larger group than in 2022 when we were still struggling to get students back to school. Those who have come back to school in 2023 have often been out of school for a considerable period of time and teachers have had to work very hard to accelerate their progress. In light of this variable, the results are better than might have been expected and a credit to the hard work of teachers to assist every child towards successful progress and achievement.

	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Math leaders worked with new staff and sought to use the NZMath website for planning information. Short 10 hours PLD with Bina – Math boost</p> <p>Updated resources for classrooms Introduction of Maths Whizz to support maintenance and independent work.</p> <p>Moved programme to fit with NZMath website to enable staff to access planning more easily</p>	<p>Short term Math boost – working with math leaders – continuity of support interrupted by weather and high levels of staff absences.</p> <p>Maths Whizz used across Y4-8 but needs continued support and oversight.</p> <p>Some teams found it difficult to use the website and planning was taking a lot of time.</p>	<p>Ongoing support to maths leaders by Bina was adversely affected by ongoing high levels of staff absences.</p> <p>In 2022 we had a stronger focus on daily maths as critical to student success and PLD hours.</p> <p>Good pedagogy evident but some staff need more content prescription.</p>	<p>Review of programmes and pedagogy by Maths leader</p> <p>Continue use of Math Whizz for Y7/8 to supplement class problem solving approaches.</p> <p>Seek resources that better support planning content for Y5-8</p> <p>Investigate how to map refresh math approaches to current practice.</p>

### Planning for next year:

## Tātaritanga raraunga

- Curriculum refresh – aligning current school practice with the Common Model and goal charts.
- Class resource update
- Math leaders – rethink best use of units
- Consider new resources to support effective and efficient planning whilst enabling good pedagogical practice.
- Maths Whizz used in every class – Year 4-8

14 March 2024

### **KIWISPORT STATEMENT**

Viscount School received \$8,350.00 for Kiwisport in 2023. Sport is a vital component of Viscount School. It enables us to deliver a broad Curriculum programme that encourages active participation. Expenditure in 2023, supplemented by the School, included Youth Boxing, sporting equipment, and Basketball and Rugby Tournaments.

**Sandy Unka**  
**Accounts Officer**  
**[sandyu@viscount.school.nz](mailto:sandyu@viscount.school.nz)**

## STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

The Viscount School Board operates a Personnel (Employment) Policy portfolio that complies with the principle of being a good employer. The school operates the following policies and procedures and reviews them on a tri-annual basis or sooner if required.

3.1	Personnel Policy	2023
3.2	Professional Growth Cycle	2022
3.2a	Professional Growth Cycle - Principal	2022
3.2b	Attestation	2022
3.3	Protected Disclosures Policy	2023
3.4	Remuneration	2023
3.5	Staff Discipline	2022
3.6	Competency	2022
3.7	Professional development	2022
3.8	TESSOL and tertiary study	2023
3.9	Allocation of Units	2022
3.10	Appointments	2022
3.11	Classroom release time	2023
3.12	Appraisal of support staff policy	2023
3.13	Leave	2023
3.14	PRT Teachers working toward full registration PRT Handbook	2023
3.15	Induction    Induction sheet	2023
3.16	Police vetting and identification	2023
3.17	Complaints	2022
3.18	Equal employment Policy	2023
3.19	Resignation	2023

Reporting on the principles of being a good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your employment opportunities programme?	Everything outlined in the policy
How have you been fulfilling this programme?	Annual development of plan and report
How do you practice impartial selection of suitably qualified persons for appointment?	We follow our appointment policy. Part of the application is asking for relevant details and checking them both with the applicant and independently. The basic premise is “best person for the job” and a person specification is developed.
How are you recognizing The aims and aspirations of Māori The employment requirements of Māori , and Greater involvement of Māori in the education service?	Apart from working through our appointment policy we seek specific skills in some appointments and these may be aimed at applicants with specific knowledge or skills in Te O Maori.  We also actively encourage teacher aides to apply for scholarships to take up student loans to train as a teacher.
How have you enhanced the abilities of individual employees?	All staff are entitled to be part of an appraisal or professional growth cycle and undertake professional development.
How are you recognizing the employment requirements of women?	All policies operate without gender bias yet at the same time provides for special requirements such as maternity leave.
How are you recognizing the employment requirements of persons with disabilities?	Provision is made for such requirements on a case by case basis and advice from medical persons or ACC. Usually such provisions are short term – given a return to full health – but may need extra or ongoing resources and provision

Reporting on EEO programme/ policy	YES	NO
Do you operate an EEO programme/ policy?	√	
Has this policy or programme been made available to staff?	√	
Does your EEO programme/ policy include training to raise awareness of issues that may impact EEO	√	
Has your EEO programme/ policy appointed someone to co-ordinate compliance with its requirements?	√	
Does your EEO programme/ policy provide for regular reporting on compliance with the policy and/ or achievements under the policy?	√	
Does your EEO programme/ policy set priorities and objectives?	√	

Shirley Hardcastle

Principal

December 2023

## How we have given effect to Te Tiriti o Waitangi - 2023

Section 127 (1)(d) Of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by

**a) Working to ensure that its plans, policies and local curriculum reflect local tikanga Maori, matauranga maori and te as Māori**

Giving effect to Te Tiriti o Waitangi is one of the Boards primary objectives. The school are developing their relationship with local iwi through principal visits to the Makaurau Marae and seeking to incorporate their strategic plan, Aupiki Ke Te Tihi into our school plans as well as seeking to develop the school kawa in an authentic manner.

Work on the local curriculum already involves the development of a local history file and work with staff on developing their NZ Histories curriculum plans. This includes local visits to marae in the area, hearing local stories as well as to sites of significance.

**b) Taking reasonable steps to make instruction available in tikanga Māori and te reo Māori**

In past years the school employed a teacher aide to teach te reo to classes. In 2022 and 2023 the school developed a te reo resource bank for teachers through an MOE PLD contract, In late 2023, the school signed to introduce an online instruction programme Te Reo Tuathai which will deliver daily learning and practice for all classes in 2024. In Term 1 the organising them will be pepeha, Term 2 Matariki, Term 3 Te marae and Term 4 NZ History. In 2025 we plan to have some students and classes move to Level 2 of this programme.

**c) Achieving equitable outcomes for Māori students**

Apart from comments made in the evaluation of student progress and achievement, Viscount School seeks to nurture every child through safe and inclusive practices whilst also promoting and celebrating the richness of our diversity. This might include the development of a Kapa Haka group, Art projects, through to seeking to implement Ka Hikitia principles and culturally relevant pedagogies such as reciprocal process that promote ako. The school was involved in the destreaming movement championed by Ngai Tahu – invited to the launch in Christchurch and featured in their book to schools - Ko Kirihiā.

## Evaluation and analysis of the school's students' progress and achievement 2023

The high quality strategic leadership provided by the principal, the Board of Trustees, the deputy principal and the in-school management team fosters a culture of collaborative practice in which learning flourishes. There has been ongoing professional development of sound pedagogical practice across the curriculum as well as a start on exploring the curriculum refresh as it rolls out to schools.

The quality of teaching and learning is very good with ongoing coaching and attention to cultural competence and effective pedagogical practice.

Supports for pupils with additional learning needs and special educational needs are of a very high quality.

Pupils' well-being and inclusion is integral to the work of the school, and pupils are managed in a very affirming and supportive manner.

Teachers are enthusiastic reflective practitioners who teachers differentiate content and activities to cater for the varying needs of pupils and are committed to developing and embedding the schools' identified priorities.

### Literacy

In English, the quality of teaching and learning is very good overall with additional PLD support to staff who are new as well as coaching for other staff to keep their skills up to date.

**Reading** The majority of pupils read competently at age related levels and with confidence. Teachers In Year 1 undertook Better Start Literacy in 2023 and demonstrated that after 20 weeks most students could enter a guided reading programme at Red or Yellow and were on track towards nationally referred levels of progress.

	Dec 2021	Dec 2022	Dec 2023		Dec 2021	Dec 2022	Dec 2023		Dec 2021	Dec 2022	Dec 2023
<b>YEAR 1</b>	38%	47%	49%	<b>YEAR 2</b>	32%	45%	54%	<b>YEAR 3</b>	28%	47%	*37%

*\*40% of students moved to fluency so not measured here (87% if included)*

In Year 2-3 students graduated from early guided reading to fluent reading and in Y4-6 most students as fluent readers developed their skill by means of a reciprocal reading programme. This programme emphasises the development of thinking skills, vocabulary development within a mixed ability group that harnesses student agency and impulses for working with ako towards peers.

### **STAR Stanine 4 or above**

Year	Feb 2022	Nov 2022	2022 shift	Feb 2023	Nov 2023	2023 shift
<b>8</b>	57%	71%	+13.7%	55%	67%	+12%
<b>7</b>	57%	84%	+27.3%	57%	72%	+15%
<b>6</b>	51%	65%	+14.4%	56%	70%	+14%
<b>5</b>	44%	71%	+27.3%	49%	79%	+30%
<b>4</b>	36%	75%	+39.6%	17%	40%	+23%
<b>3</b>	61%	75%	+13.9%	42%	74%	+32%

In **Writing** the school has emphasised the use of direct experience to spark language and ideas for writing. This is a Montessori principle “What the hand does, the mind remembers”. The school also uses graduated goal charts based on the Literacy Learning progressions and pupils’ early and emergent writing skills are fostered systematically as they progress. However, we still have work to do to bring Writing to the same high level and are exploring a range of actions toward that end.

**Oral language and ESOL** In class oral language is both incidental and formal. Many pupils speak or understand another language other than English and % of children receive funding for ESOL support. Oral language is encouraged throughout mathematics through “Turn to Talk” daily practice and teachers’ skilful prompting and guiding. These practices are also used in all other curriculum areas. Very effective use is made of music, songs, rhymes and games to stimulate pupils’ interest in the rhythm and pace of the language. Specific support to ESOL students is provided via a specialist teacher.

Teaching and learning in **Mathematics** is of a very high quality. The school has succeeded in developing a positive attitude towards this subject. Teacher use an inquiry approach with mixed ability groups whereby a problem or inquiry question is developed for groups to enable guided discovery of mathematical concepts and skills. Many pupils demonstrate steady and incremental progress in the application of specific computation strategies and the independent use of appropriate mathematical language.

In addition, the school has introduced Maths Whizz, an online programme of self-paced learning where students can practice learned skills and explore new ideas.

#### **PAT results Stanine 4 or above**

YEAR LEVEL	BoY 2022	EoY 2022	2022 shift	BoY 2023	EoY 2023	2023 shift
8	55.4%	72.4%	+ 16%	61%	75%	+14%
7	54.4%	72.8%	+ 19%	44%	59%	+15%
6	53.7%	71.1%	+15%	53%	76%	+23%
5	53.9%	69.4%	+15%	39%	60%	+21%
4				40%	54%	+14%

#### **Social Science, Science, Technology**

These learning areas are delivered via a theme based integrated programme planned each term by staff. One of these learning areas will be emphasised each term. This year the school introduced the NZ Histories curriculum with a term theme that developed well-structured, lively and interesting lessons with support from the MOE PLD-Local curriculum. This helped students to learn about their own history as well as become more able to discuss their learning using appropriate language and terminology. Students demonstrated through qualitative feedback that they enjoyed learning in these areas and showed gains in knowledge and skills through a range of tasks set by the teachers.

#### **The Arts**

Cultural events took a front place this year through school events and the Beatz of Maangere – a Maangere Schools initiative. Music programmes were systematically undertaken through CRT as well as in class and this also included whole school singing. In 2024 the school has employed a teacher to take art as a CRT experience.

#### **Health and Physical Education**



The school ran Mitey this year as a systematic timetabled learning programme. Mitey is a mental health programme developed by the Sir John Kirwin Foundation. This gave teachers a comprehensive understanding of the programme contents. In 2024 this programme will be blended with other Health topics and Positive Behaviour 4 Learning (PB4L). PE was run by both staff with support from a teacher aide. Bike riding was included in this work.

### **Assessment**

The school uses a wide variety of screening, diagnostic and formative assessments to track pupils' progress, to triangulate data, identify learning needs and to inform early intervention and programme planning across the school. This includes

- Summative start and end of year nationally referenced assessments for Reading and Maths
- Best fit analysis across a range of data and work products
- Diagnostic surveys
- Identification of priority students
- Before and after self assessments, competency self reports around competencies and values and reflection against the school graduate profile.

Analysis is often undertaken in teams and across the school to monitor the impact of teaching interventions and to set targets for cohorts of learners. Self-assessment practices are well established, and most pupils can talk about their learning with confidence.

Shirley Hardcastle

Principal 2023