

# VAUXHALL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	1541
<b>Principal:</b>	Gary Lawrence
<b>School Address:</b>	2A Morrison Avenue, Devonport, North Shore City 0634
<b>School Postal Address:</b>	2A Morrison Avenue, Devonport, North Shore City 0634
<b>School Phone:</b>	(09) 446-0818
<b>School Email:</b>	<a href="mailto:office@vauxhall.school.nz">office@vauxhall.school.nz</a>

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Lesley-Anne Carey	Presiding Member	Elected	2023
Gary Lawrence	Principal ex Officio		
Catherine Alexander	Parent Representative	Elected	2022
Grant Buckley	Parent Representative	Elected	2025
Mark Foster	Parent Representative	Elected	2025
Blair Hilditch	Parent Representative	Elected	2025
Ben Powles	Parent Representative	Elected	2022
Olivia Riggall	Parent Representative	Elected	2022
Sally Scovell	Parent Representative	Elected	2023
Melanie Bell	Staff Representative	Elected	2022
Lou Powles	Staff Representative	Elected	2025

**Accountant / Service Provider:** Top Class Financial Management Services

# VAUXHALL SCHOOL

Annual Report - For the year ended 31 December 2022

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# Vauxhall School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Sally Scovell

Full Name of Presiding Member



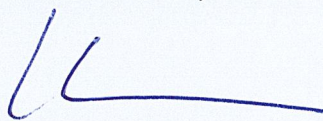
Signature of Presiding Member

9 October 2023

Date:

Gary Lawrence

Full Name of Principal



Signature of Principal

9 October 2023

Date:



# Vauxhall School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	2,409,703	2,286,018	2,381,104
Locally Raised Funds	3	202,106	127,800	205,622
Interest Income		9,993	3,000	2,045
Gain on Sale of Property, Plant and Equipment		-		
<b>Total Revenue</b>		2,621,802	2,416,818	2,588,771
<b>Expenses</b>				
Locally Raised Funds	3	43,694	3,500	28,327
Learning Resources	4	1,590,252	1,536,688	1,659,090
Administration	5	151,337	124,372	137,758
Finance		989	9,500	1,663
Property	6	811,025	773,707	757,588
		2,597,297	2,447,767	2,584,426
<b>Net Surplus / (Deficit) for the year</b>		24,505	(30,949)	4,345
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		24,505	(30,949)	4,345

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



# Vauxhall School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,142,736	1,142,736	1,133,716
Total comprehensive revenue and expense for the year		24,505	(30,949)	4,345
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	4,675
<b>Equity at 31 December</b>		1,167,241	1,111,787	1,142,736

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.

# Vauxhall School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	89,584	208,483	207,775
Accounts Receivable	8	129,547	112,976	112,976
GST Receivable		6,509	12,225	12,225
Prepayments		21,553	14,544	14,544
Inventories	9	4,889	3,299	3,299
Investments	10	400,000	200,902	200,902
Funds Receivable for Capital Works Projects	16	-	-	42,957
		652,082	552,429	594,678
<b>Current Liabilities</b>				
Accounts Payable	12	127,077	132,604	132,604
Revenue Received in Advance	13	31,853	3,044	3,044
Provision for Cyclical Maintenance	14	-	4,667	4,667
Finance Lease Liability	15	9,949	10,026	10,026
Funds held for Capital Works Projects	16	19,354	-	-
		188,233	150,341	150,341
<b>Working Capital Surplus/(Deficit)</b>		463,849	402,088	444,337
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	747,681	733,510	715,210
		747,681	733,510	715,210
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	24,200	20,867	13,867
Finance Lease Liability	15	20,089	2,944	2,944
		44,289	23,811	16,811
<b>Net Assets</b>		1,167,241	1,111,787	1,142,736
<b>Equity</b>		1,167,241	1,111,787	1,142,736

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

# Vauxhall School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		508,958	379,192	498,390
Locally Raised Funds		197,809	128,408	215,951
International Students		32,087	-	5,674
Goods and Services Tax (net)		5,716	-	(4,401)
Payments to Employees		(305,975)	(266,648)	(289,170)
Payments to Suppliers		(315,253)	(210,401)	(351,895)
Interest Paid		(989)	(9,500)	(1,663)
Interest Received		5,066	-	1,739
Net cash from/(to) Operating Activities		127,419	21,051	74,625
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(96,720)	(63,300)	(97,856)
Purchase of Investments		(199,098)	-	(100,902)
Net cash from/(to) Investing Activities		(295,818)	(63,300)	(198,758)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	4,675
Finance Lease Payments		(12,103)	-	(10,620)
Funds Administered on Behalf of Third Parties		62,311	42,957	24,872
Net cash from/(to) Financing Activities		50,208	42,957	18,927
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(118,191)</b>	<b>708</b>	<b>(105,206)</b>
Cash and cash equivalents at the beginning of the year	7	207,775	207,775	312,981
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>89,584</b>	<b>208,483</b>	<b>207,775</b>

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

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



# Vauxhall School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

###### ***Reporting Period***

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

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

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

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

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

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

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

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

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

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

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

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

###### ***Cyclical maintenance***

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

### ***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) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### **e) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

#### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **g) 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.

#### **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 not trivial.

#### **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.

#### **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	25 years
Furniture and equipment	2–15 years
Information and communication technology	3–4 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



#### **j) Impairment of property, plant, and equipment and intangible assets**

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

##### *Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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

#### **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.

#### **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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

#### **m) Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to 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 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, 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.

**q) 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.

**r) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	472,907	386,018	476,098
Teachers' Salaries Grants	1,266,819	1,300,000	1,312,714
Use of Land and Buildings Grants	633,074	600,000	581,044
Other Government Grants	36,903	-	11,248
	<u>2,409,703</u>	<u>2,286,018</u>	<u>2,381,104</u>

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	72,856	84,000	92,006
Fees for Extra Curricular Activities	88,028	23,800	86,984
Trading	3,943	-	2,464
Fundraising & Community Grants	30,966	20,000	18,494
International Student Fees	6,313	-	5,674
	<u>202,106</u>	<u>127,800</u>	<u>205,622</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	34,418	3,500	22,411
Trading	5,460	-	1,526
Fundraising and Community Grant Costs	3,658	-	4,138
International Student - Other Expenses	158	-	252
	<u>43,694</u>	<u>3,500</u>	<u>28,327</u>
<i>Surplus for the year Locally raised funds</i>	<u>158,412</u>	<u>124,300</u>	<u>177,295</u>

During the year the School hosted 1 International student (2021:1)

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	62,348	35,389	82,402
Equipment Repairs	345	1,200	-
Information and Communication Technology	5,526	5,500	3,836
Library Resources	1,048	950	1,426
Employee Benefits - Salaries	1,418,800	1,438,049	1,475,499
Staff Development	8,765	10,600	7,253
Depreciation	93,420	45,000	88,674
	<u>1,590,252</u>	<u>1,536,688</u>	<u>1,659,090</u>



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,012	5,750	7,631
Board Fees	3,370	4,000	3,995
Board Expenses	3,652	3,000	823
Communication	3,067	3,350	5,190
Consumables	35,416	29,400	35,338
Employee Benefits - Salaries	85,485	65,872	71,815
Insurance	4,535	5,500	5,526
Service Providers, Contractors and Consultancy	7,800	7,500	7,440
	<b>151,337</b>	<b>124,372</b>	<b>137,758</b>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	11,648	16,940	7,849
Consultancy and Contract Services	54,130	55,000	57,229
Cyclical Maintenance Provision	13,306	7,000	15,150
Grounds	18,212	11,500	10,363
Heat, Light and Water	14,648	23,000	18,926
Rates	123	100	123
Repairs and Maintenance	18,505	12,400	15,700
Use of Land and Buildings	633,074	600,000	581,044
Security	-	500	32
Employee Benefits - Salaries	47,379	47,267	51,172
	<b>811,025</b>	<b>773,707</b>	<b>757,588</b>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	89,584	208,483	207,775
Cash and cash equivalents for Statement of Cash Flows	<b>89,584</b>	<b>208,483</b>	<b>207,775</b>

Of the \$89,584 Cash and Cash Equivalents, \$19,354 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	1,019	-	-
Interest Receivable	5,535	3,000	608
Banking Staffing Underuse	4,002	9,976	3,150
Teacher Salaries Grant Receivable	118,991	100,000	109,218
	<u>129,547</u>	<u>112,976</u>	<u>112,976</u>
Receivables from Exchange Transactions	6,554	3,000	608
Receivables from Non-Exchange Transactions	122,993	109,976	112,368
	<u>129,547</u>	<u>112,976</u>	<u>112,976</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	2,348	1,763	1,763
School Uniforms	2,541	1,536	1,536
	<u>4,889</u>	<u>3,299</u>	<u>3,299</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	400,000	200,902	200,902
Total Investments	<u>400,000</u>	<u>200,902</u>	<u>200,902</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	408,242	-	-	-	(30,703)	<b>377,539</b>
Furniture and Equipment	270,560	93,350	-	-	(43,429)	<b>320,481</b>
Information and Communication Technology	7,973	2,271	-	-	(4,376)	<b>5,868</b>
Leased Assets	12,051	28,181	-	-	(11,253)	<b>28,979</b>
Library Resources	16,384	2,089	-	-	(3,659)	<b>14,814</b>
<b>Balance at 31 December 2022</b>	<b>715,210</b>	<b>125,891</b>	<b>-</b>	<b>-</b>	<b>(93,420)</b>	<b>747,681</b>

### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	771,719	(394,180)	<b>377,539</b>	771,719	(363,477)	<b>408,242</b>
Furniture and Equipment	706,388	(385,907)	<b>320,481</b>	613,038	(342,478)	<b>270,560</b>
Information and Communication T	93,031	(87,163)	<b>5,868</b>	93,210	(85,237)	<b>7,973</b>
Leased Assets	39,782	(10,803)	<b>28,979</b>	39,660	(27,609)	<b>12,051</b>
Library Resources	60,284	(45,470)	<b>14,814</b>	60,121	(43,737)	<b>16,384</b>
<b>Balance at 31 December</b>	<b>1,671,204</b>	<b>(923,523)</b>	<b>747,681</b>	<b>1,577,748</b>	<b>(862,538)</b>	<b>715,210</b>

The net book value of Leased assets held under a finance lease is \$12,051 (2021: \$28,979)

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	7,346	32,604	2,203
Accruals	6,410	-	5,723
Employee Entitlements - Salaries	109,571	100,000	118,862
Employee Entitlements - Leave Accrual	3,750	-	5,816
	<b>127,077</b>	<b>132,604</b>	<b>132,604</b>
Payables for Exchange Transactions	127,077	132,604	132,604
	<b>127,077</b>	<b>132,604</b>	<b>132,604</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	25,774	-	-
Other revenue in Advance	6,079	3,044	3,044
	<u>31,853</u>	<u>3,044</u>	<u>3,044</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	18,534	18,534	14,324
Increase to the Provision During the Year	13,306	7,000	15,150
Use of the Provision During the Year	(7,640)	-	(10,940)
Provision at the End of the Year	<u>24,200</u>	<u>25,534</u>	<u>18,534</u>
Cyclical Maintenance - Current	-	4,667	4,667
Cyclical Maintenance - Non current	24,200	20,867	13,867
	<u>24,200</u>	<u>25,534</u>	<u>18,534</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting of student toilets and a building wash during 2025. This plan is based on the schools 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	12,133	10,709	10,709
Later than One Year and no Later than Five Years	22,452	3,087	3,087
Future Finance Charges	(4,547)	(826)	(826)
	<u>30,038</u>	<u>12,970</u>	<u>12,970</u>
<b>Represented by</b>			
Finance lease liability - Current	9,949	10,026	10,026
Finance lease liability - Non current	20,089	2,944	2,944
	<u>30,038</u>	<u>12,970</u>	<u>12,970</u>

## 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.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Totara	<i>in progress</i>	(14,870)	89,716	(55,492)	-	19,354
Lighting Project	<i>completed</i>	(28,087)	28,087	-	-	-
Totals		(42,957)	117,803	(55,492)	-	19,354

### Represented by:

Funds Held on Behalf of the Ministry of Education	19,354
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Totara	<i>in progress</i>	(2,391)	-	(12,479)	-	(14,870)
Toilets Blocks 2&5	<i>completed</i>	(65,438)	188,626	(123,188)	-	-
Lighting Project	<i>in progress</i>	-	-	(28,087)	-	(28,087)
Totals		(67,829)	188,626	(163,754)	-	(42,957)

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(42,957)

## 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.

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,370	3,995
<i>Leadership Team</i>		
Remuneration	468,411	533,534
Full-time equivalent members	5	5
Total key management personnel remuneration	<u>471,781</u>	<u>537,529</u>

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

### *Principal 1*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	1 - 5	1 - 5

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	2.00	1.00
120 - 130	-	-
	<u>2.00</u>	<u>1.00</u>

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

## 19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

## 20. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	89,584	208,483	207,775
Receivables	129,547	112,976	112,976
Investments - Term Deposits	400,000	200,902	200,902
Total Financial assets measured at amortised cost	619,131	522,361	521,653

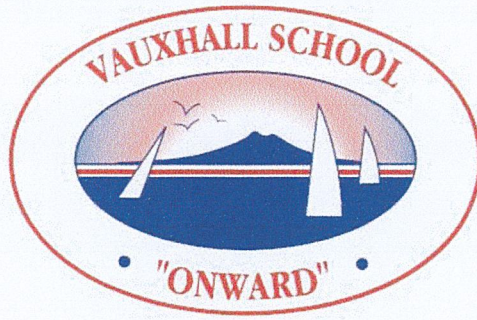
### Financial liabilities measured at amortised cost

Payables	127,077	132,604	132,604
Finance Leases	30,038	12,970	12,970
Total Financial Liabilities Measured at Amortised Cost	157,115	145,574	145,574

## 21. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.  
The school had minimal impact.





# **Vauxhall School Analysis of Variance 2022**



**Strategic aim:**

Grow curious and engaged children who reach their learning potential.

**Annual Target 1a:**

To review and refresh the way we teach mathematics in order to improve student outcomes in mathematics.

**Annual Target 1b:**

To create an environment where children are motivated to learn and engage in Te reo and Tikanga Maori.

**Annual Target 1c:**

To maintain high aspirations for every learner by responding to the changing learning needs of individuals and groups of children as they present themselves throughout the year.

**Baseline data:**

When:	Actions	Who:	Outcomes
1a All year	<p>The whole staff read, reflected and discussed the NZPF presentation by Dr Audrey Tan: Restoring confidence in mathematics education in New Zealand.</p> <p>Reduced the emphasis on mental strategies- reduce cognitive overload.</p> <p>Increase focus on:</p> <ul style="list-style-type: none"> <li>• students recall of basic facts</li> <li>• refer year 1-4 and year 5-8 foci in the Audrey Tan report Pg 16.</li> <li>• more (not all) whole class teaching to increase teacher feedback</li> <li>• explicit teaching</li> <li>• regular review of past learning</li> </ul> <p>Reduction and where possible removal of ability grouping in mathematics.</p> <p>Updates on our approach to teaching mathematics were shared with our community via the newsletter to enable them to be connected to their child's learning.</p>	All teachers and leaders	<p>21/02/22: Staff met in their PLG's to discuss the presentation by Dr Audrey Tan: Restoring confidence in mathematics education in New Zealand. We agreed unanimously that the recommendations outlined in the article are the way forward in order to simplify cognitive overload for children and improve mathematics enjoyment and achievement.</p> <p>We believe implementation is relatively straightforward as we have the whole staff buy-in.</p> <p>The junior and senior team then met on 28/02/22 to discuss and share ideas between year groups regarding what this approach looks like in practice.</p> <p>We decided to develop a whole school overview of mathematics learning progressions and shared philosophy. The leadership team discussed this at their review day meeting (March 16) and reported back to the whole staff.</p> <p>We then created, reviewed and accepted a schoolwide <a href="#">mathematics overview</a> which has been added to the Vauxhall Curriculum document.</p>



			<p>In the 23/02/22 community newsletter a summary of the next steps from the Audrey Tan article and link to the full article on our website was shared in order to introduce the community to the approach we are taking with mathematics.</p> <p>-----</p> <p>Anecdotal comments from teachers:</p> <p>Student confidence in mathematics has improved.</p> <p>Student engagement in mathematics has improved.</p> <p>Student enjoyment of mathematics has improved.</p> <p>Further feedback from staff on our revised mathematics approach:</p> <ul style="list-style-type: none"> <li>• <i>Love the new approach and lots of maintenance-so much progress from term 1</i></li> <li>• <i>Love the new way of approach.</i></li> <li>• <i>Feel like there is more progress.</i></li> <li>• <i>Certainly more practice!</i></li> <li>• <i>Feels like there is more freedom to design a programme that suits the learners in your class</i></li> <li>• <i>I am enjoying having more time to practise skills. I can fit in problem solving when appropriate, instead of worrying about how I am going to fit it in each week.</i></li> </ul> <p>Student voice showing increases in enjoyment and confidence in year 6 students and increases in confidence in year 5 students - Appendix 2</p> <p>-----</p> <p>86% of children in year 4, 5 and 6 are achieving at or above their 'expected' level at the end of the year.</p>
1b All year	<p>We engaged with professional learning and development with 'Future Learning Solutions' at The University of Auckland.</p> <p>The facilitator worked alongside teachers within classrooms. The focus was Te Reo Maori.</p>	All teachers, leaders	<p>The frequency and use of Te reo Maori was increasingly normalised in all areas of the Curriculum.</p> <p>Our facilitator (Future Learning Solutions) met with the staff on 07/03/22 to talk through the learning progressions/goals established with the leadership team. Staff are very</p>

			<p>supportive of these clear goals that are linked to many resources to support implementation. We have also signed up to a school subscription with the 'Te Reo Club' resources website.</p> <p>Our facilitator met via zoom at 8:15am every second Thursday in term 1 and every Tuesday in term 2, to go through lessons, resources and Te Reo PLD to support teacher implementation.</p> <p>From term 3 our facilitator took fortnightly Tuesday morning online lessons with teachers and on alternate weeks came in on Thursdays to work with teachers in the classroom and support Kapa Haka.</p> <p>-----</p> <p>We hosted a family picnic to celebrate Matariki on Friday 17 June. The children displayed Matariki lanterns they made. We engaged with 'Restoring Takarunga Hauraki' to support us in making our Matariki lanterns. The Kapa Haka group has also performed at the Matariki evening and at the Bayswater festival..</p>
1c All year	<p>Student learning and wellbeing was supported through identification of areas of stress or disengagement through age appropriate class discussions and anonymous surveys in Term 1/2 and Term 3/4.</p> <p>The surveys may focused on:</p> <ul style="list-style-type: none"> <li>• Attitudes towards school in general</li> <li>• Attitudes towards individual subjects</li> <li>• Feelings around health and safety</li> <li>• Perceptions about learning</li> </ul> <p>We incorporated mindfulness techniques into daily patterns.</p>	All teachers and leaders	<p>Targeted teaching and lessons to address learning needs and perceptions. Modifications to routines, expectations, behaviours and communication to improve student wellbeing such as 'circle time' check-ins after lunch for the year 6 group.</p> <p>-----</p> <p>On 14/03/22 all staff met in their PLG's to discuss a shared reading 'How to use student voice for assessment and inquiry'.</p> <p>On 21/03/22 the staff met together to apply our learning and thinking from our PLG. Our next steps:</p> <ul style="list-style-type: none"> <li>• Student voice goes into PGC: The how and why for teachers</li> <li>• Student voice goes into VC: The how and why for children</li> </ul> <p>-----</p>

		<p>March 28 Teacher only day: RTLB ran a workshop on dyslexia, including the UDL principles.</p> <p>Lots of takeaway ideas and resources.</p> <p>On this day we also met to discuss the pros and cons of the Vauxhall Curriculum. Going forward we require a better understanding of the differences in curriculum delivery between syndicates. We will share /model for each other starting term 2 in staff meetings. We also included moderating reading, writing and mathematics work during these staff meetings.</p> <p>-----</p> <p>Survey outcomes - Appendix 2</p> <ul style="list-style-type: none"> <li>• Attitudes towards school in general - mixed</li> <li>• Attitudes towards individual subjects - increase in mathematics, decreased in other areas</li> <li>• Feelings around health and safety - increased</li> <li>• Perceptions about learning - decreased</li> </ul> <p>The concerns raised around safety through the student survey have been addressed through the additional learning assistant support and the associated strategies and programmes from RTLB that have been implemented. There is less aggression and a calmer environment from identified students. We believe the police K.O.S. programme did not directly impact on the feeling of safety, but it did resource the children with strategies if they were to feel unsafe.</p> <p>-----</p> <p>All teachers engaged in Structured Literacy professional development through the RTLB. Many also attended Liz Kane structured literacy PLD and/or visited other schools who already use the Liz Kane approach to structured literacy.</p> <p>We now have a whole school systematic approach to teaching literacy, with strong teacher buy-in.</p>
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		<p>Even at these stages (after 2 terms) we have noticed significant improvements in reading and spelling achievement.</p> <p>Resources have been purchased to support the structured literacy implementation throughout the school. All children are engaged in learning the 'code' reading and spelling programme. Teachers have indicated they are noticing significant gains in spelling and reading ability.</p> <p>-----</p> <p>Student Voice has been included as part of the teachers <a href="#">Professional Growth Cycle</a>.</p> <p>-----</p> <p>We ran the NZ police programme 'Keeping ourselves safe' in term 3.</p>
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**Strategic aim:**

Drive our innovative learning environment.

**Annual Target 2a:**

To review our local curriculum document 'The Vauxhall Curriculum' and ensure it reflects our teaching philosophy and practice, particularly in numeracy and literacy.

**Annual Target 2b:**

To improve engagement in learning through curiosity, play and inquiry learning.

**Baseline data:**

When:	Actions	Who:	Outcomes
2a All year	<p>Review and update the <a href="#">Vauxhall Curriculum</a></p> <p>Proactively respond to national curriculum initiatives such as the revised NZC. As the draft revised NZC becomes available, incorporate the framework and specific learning content into the Vauxhall Curriculum. This will require careful consideration of what we do now and what is expected under the revised NZC.</p>	All teachers and leaders	<p>The Vauxhall Curriculum was not extensively revised but had targeted updates in assessment and mathematics.</p> <p>The Social Science curriculum including NZ Histories has been released and teachers have been exploring resources to include the 'Histories' content in their 2023 planning.</p> <p>On June 30, the leadership team attended a North Shore Principals Association led session on preparing for the refreshed curriculum. We then led a series of professional development staff meetings to introduce the Aotearoa NZ histories part of the Social Sciences curriculum.</p> <p>We have engaged a local artist in a 'creatives' project to fund a mural on the back internal wall of the hall. The Mural will represent local history in some form.</p> <p>-----</p> <p>We reviewed our prizegiving format and surveyed our community on the subject. We have decided to discontinue the use of trophies/awards for 'best' sport, academic, arts and spirit from 2023. We will replace this with something that celebrates all children.</p>
2b All year	Teachers promote learning opportunities (through curiosity, play	All teachers	Teachers engaged in age appropriate, play-based and inquiry learning, professional development. This was through staff professional discussions



	<p>and inquiry) that include all curriculum learning areas.</p> <p>Particular attention is paid to the development of numeracy and literacy abilities.</p> <p>Through a 'Universal Design for Learning' UDL approach, all children are provided equal opportunities to learn and barriers to learning will be reduced.</p>	<p>and leaders</p>	<p>and observations as part of their professional growth cycle e.g. professional learning groups.</p> <p>Our junior school leader successfully presented 'how we fit teaching the curriculum into a play based environment in years 1-3' to a full workshop at our Kahui Ako conference.</p> <p>Through the RTLB we have implemented and are upskilling in a range of programmes to meet individual children's needs (e.g. numicon, lego based therapy) which will also be used to support all children at various times.</p> <p>All children experienced a day of self directed inquiry and exploration with conscious kids (17 and 18 May). Activities included; a variety of craft opportunities, fire making and cooking, hammock making.</p> <p>Our structured literacy approach is a good example of UDL in action. Structured literacy supports children who were not able to make reading and spelling progress using the 'whole word' approach to reading. It also works for all students as an effective learning to read and spell approach.</p>
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**Strategic aim:**

Our school and children strive to support our local and wider community.

**Annual Target 3a:**

To engage in Tuakana Teina activities within our Kahui Ako

**Annual Target 3b:**

To engage children in meaningful 'Beyond the Gate' initiatives in the wider community

**Annual Target 3c:**

To gather and respond to student and community voice regarding student learning and engagement

**Baseline data:**

<b>When:</b>	<b>What: (examples)</b>	<b>Who:</b>	<b>Outcomes:</b>
3a  All year	Engage with Kahui Ako tuakana teina initiatives  Tuakana Teina activities every third Friday last block throughout the school - Years 4 and 1, 5 and 2, 6 and 3 groups or as numbers permit  Buddy reading: older students reading with younger students.	All teachers and leaders	<p>We engaged in shared professional development at the Kahui Ako teacher only day morning at Takapuna Grammar School. Vauxhall Staff were also able to share their expertise with other Kahui Ako schools.</p> <p>Younger students are engaged in reading and more motivated by the buddy reading process.</p> <p>Younger and older children get to know each other throughout the school supporting our school value 'whanaungatanga' during Tuakana Teina activities.</p> <p>We invited Bayswater and TGS teachers to our staff meeting to share how they operate their Tuakana Teina programme. We were impressed however do not think it is a model we want to implement. We don't want to rush in as it involves an ongoing commitment from students and teachers. We did gain ideas to adapt to our current model e.g. writing tuakana teina groups.</p> <p>We contributed art to the "Our Matariki" show at the Lake House in Takapuna, which was coordinated by an across-school Kahui Ako leader.</p>



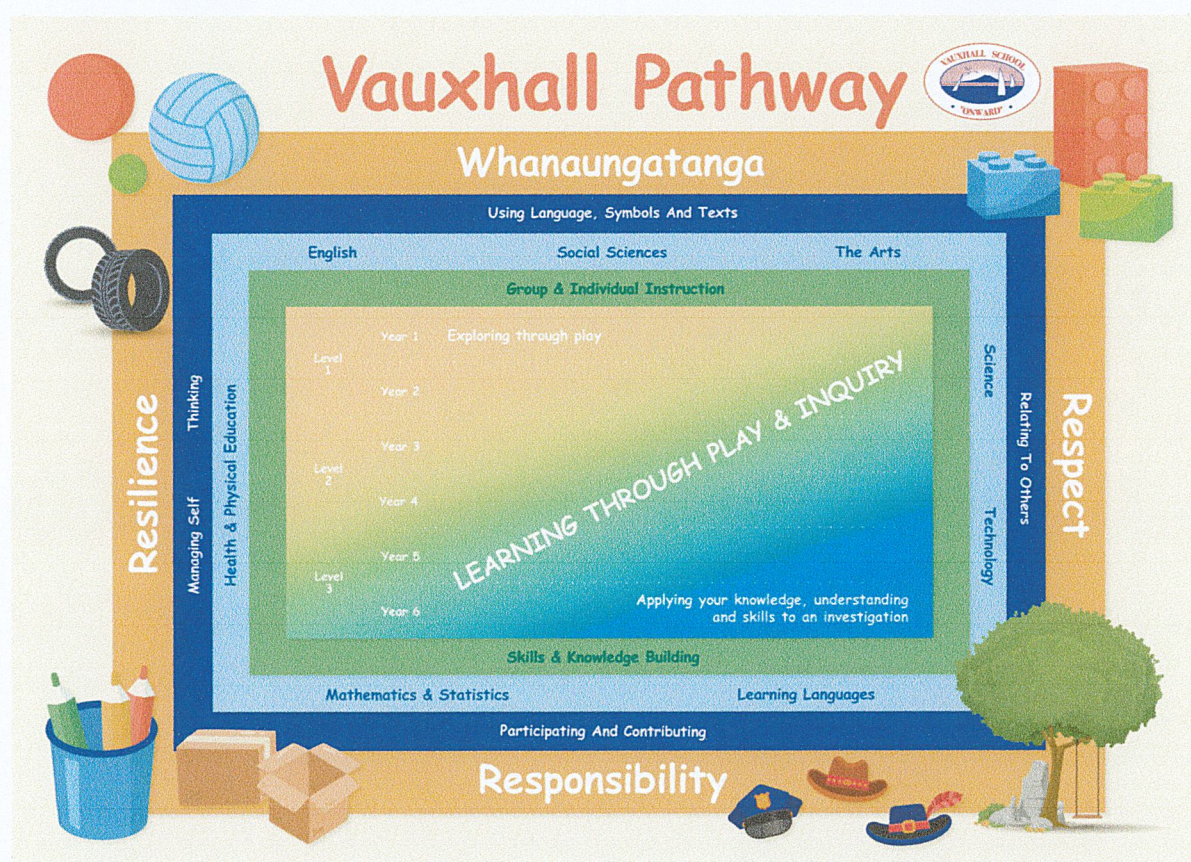
			Our junior school leader has been appointed as an across school leader starting term 1 2023.
3b All year	<p>Through 'beyond the gate' our children learn some of the most important lessons in life: to be a good citizen, to contribute to our society, to think about other people and issues that are beyond our immediate lives.</p> <p>Help children to be aware of ways to engage in sustainability focused 'beyond the gate' initiatives that enable children to contribute to the wider community.</p> <p>Where possible we integrate 'beyond the gate' into numeracy, literacy and general curriculum planning to enable children to connect their learning with meaningful experiences.</p>	All teachers and leaders	<p>Children take action either within our community or to address a national or global issue that they have identified.</p> <p>Because our children are thinking like this and taking action, they will hopefully start to think this is normal and the way to live life.</p> <p>The outcomes of 'beyond the gate' are displayed through the ways children interact with their initiatives. This relates directly to the vision of the New Zealand Curriculum which is to foster confident, connected, actively involved, life long learners.</p> <p>Examples of initiatives include:</p> <p>Pink shirt day Friday 20 May</p> <p>Kowhai exhibiting work in Devonport library term 2</p> <p>Miro visited Ascot House, shared readings and sang to the residents</p> <p>Kids can whole school fundraising day</p> <p>On Tuesday 6th September and Wednesday 7th September Kauri worked alongside Lance Cablk and volunteers from the Ngataranga Eco Corridor Project who are restoring an area of the golf course with native planting. Each child in Kauri helped prepare the site and then plant their own tree, as well as learn about the work that is being done to establish more native planting around the course.</p>
3c Term 1	<p>We surveyed parents regarding their child's needs with particular attention paid to the impact of lockdown and student's cultural needs and parents views on their children's learning needs.</p> <p>We asked parents to share expectations and requests at events such as parent interviews and meet the teacher evening - consistent</p>	All teachers and leaders	<p>Junior and senior school leaders lead professional discussions with teachers reflecting on the feedback from parents (below).</p> <p>We looked at strengths and areas for development both in terms of our programme content and effectiveness of communication with parents.</p> <p><b>What do you see as the priorities for your children in 2022?</b></p> <p>Social connections and cues</p>

	<p>questions for parents from teachers e.g.:</p> <p>What do you see are the priorities for your children in 2022?</p> <p>Is there something you would like from us that would help you connect more with your child's learning?</p>		<p>Enjoyment, getting back to routines and new experiences Gaining confidence, emotional stability, self regulation and resilience</p> <p>Literacy and Numeracy Mathematics Literacy</p> <p>Prepared for BIS all year 6</p>
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The Vauxhall Pathway provides a visual representation for parents and staff of how we deliver the curriculum at Vauxhall School.

The layered rectangles explain the support and learning contexts : Group and individual instruction - Curriculum learning areas (eg English, Science, etc) - Key competencies (Managing self, etc) - School values.

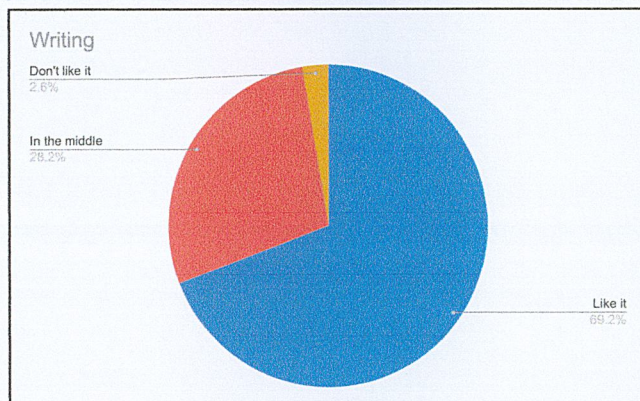
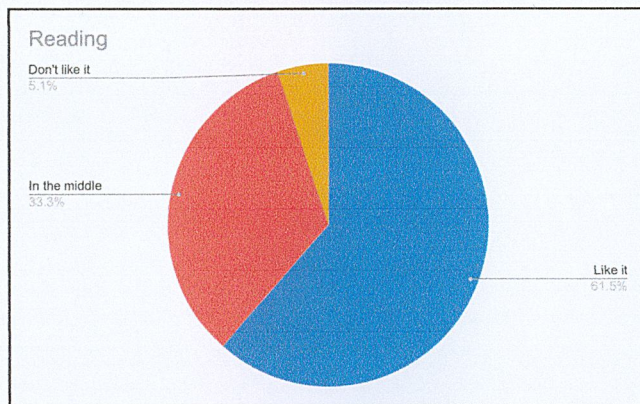
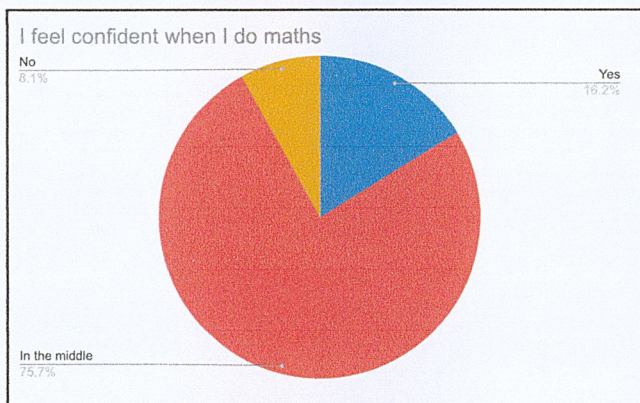
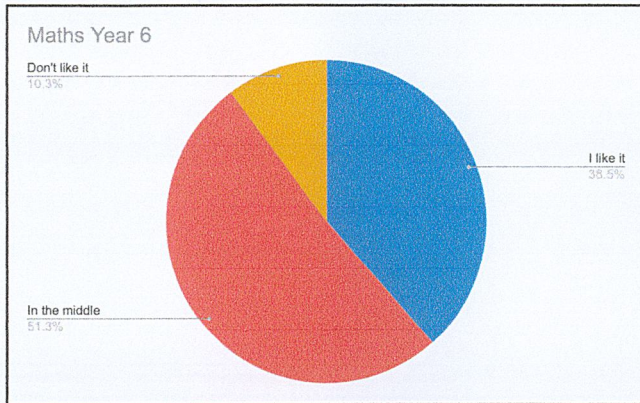




## Appendix 2: Term 1 data on the left, term 4 data on the right.

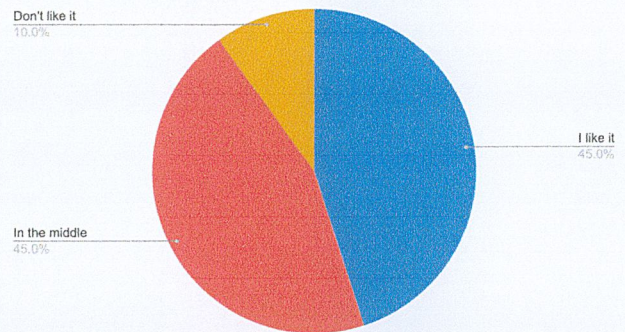
### Year 6 Data:

#### Term 1

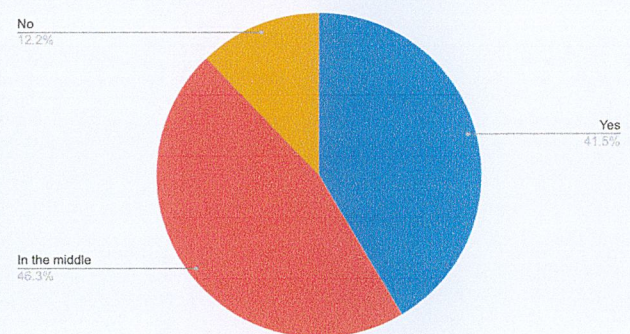


#### Term 4

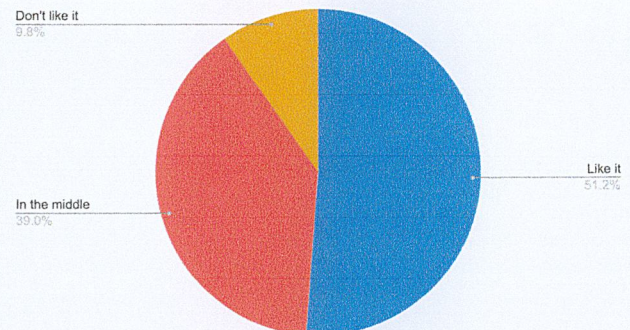
##### Year 6 Data November



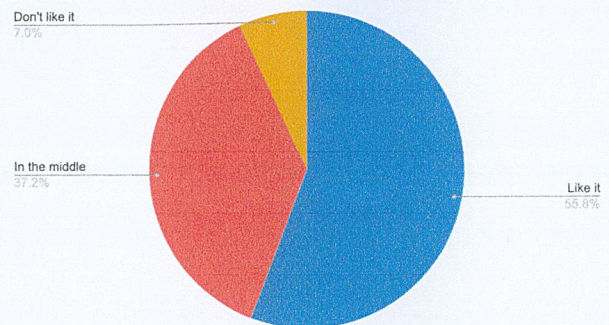
##### I fell confident when do maths



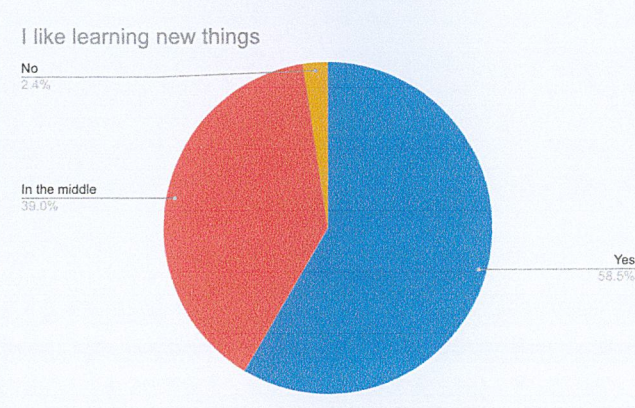
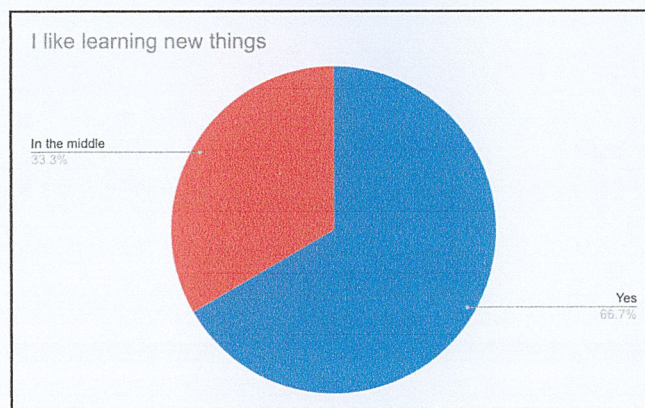
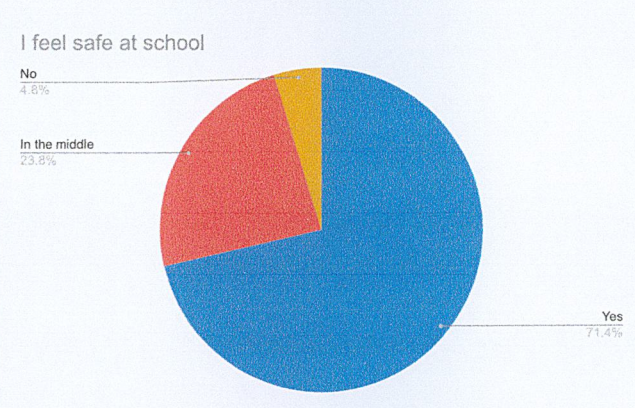
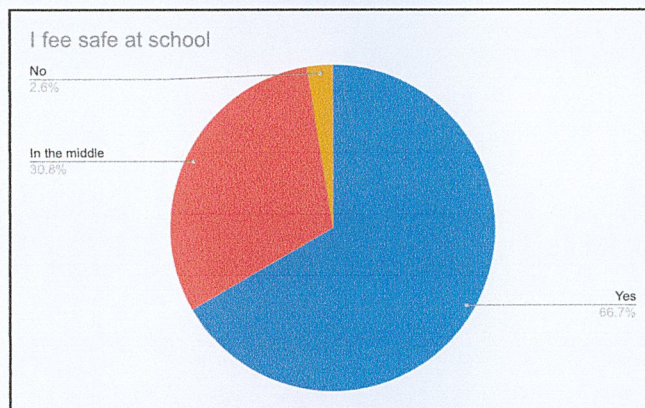
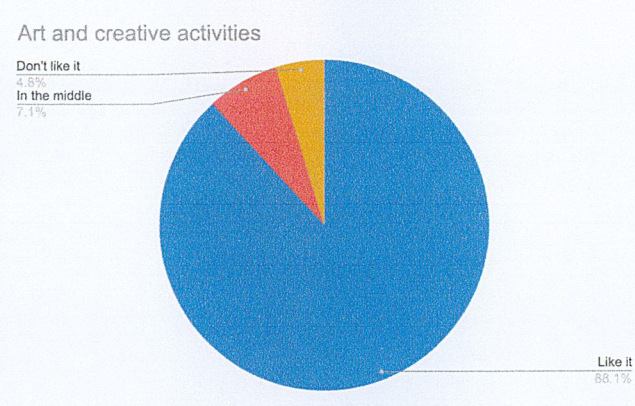
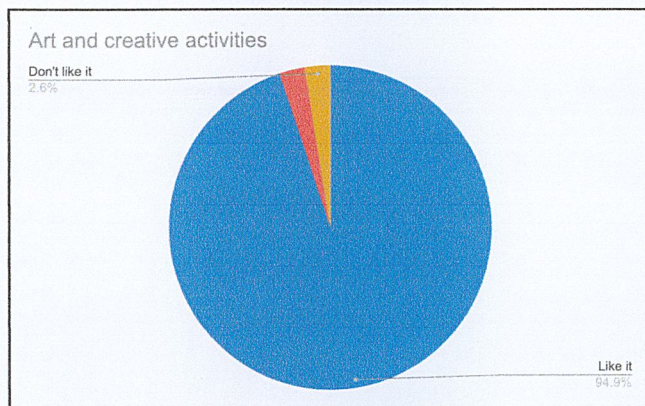
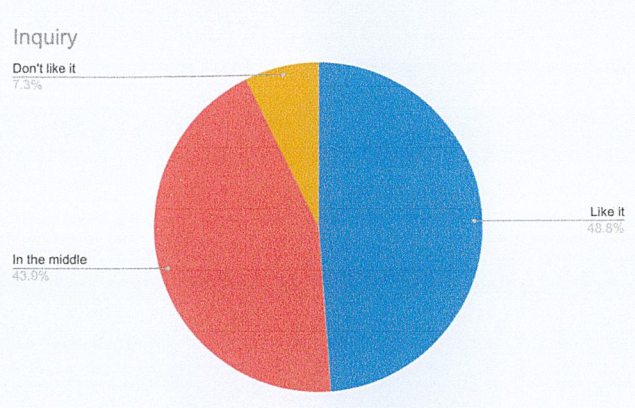
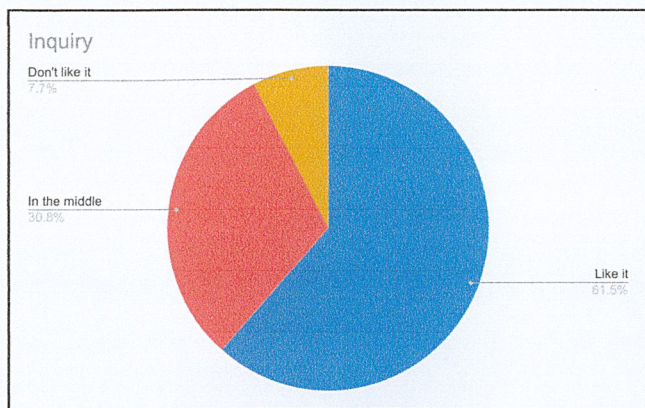
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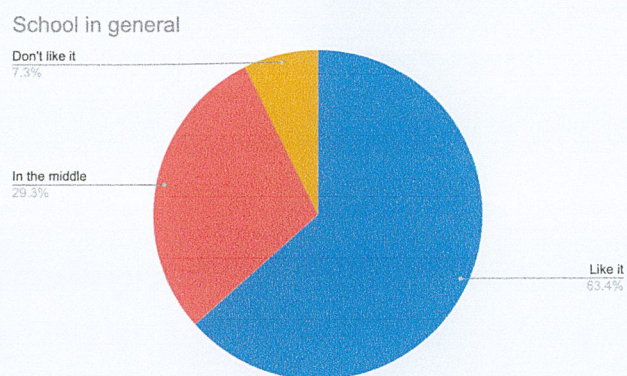
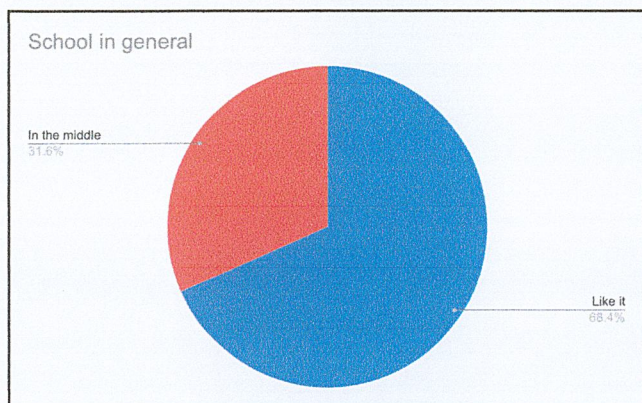
##### Writing





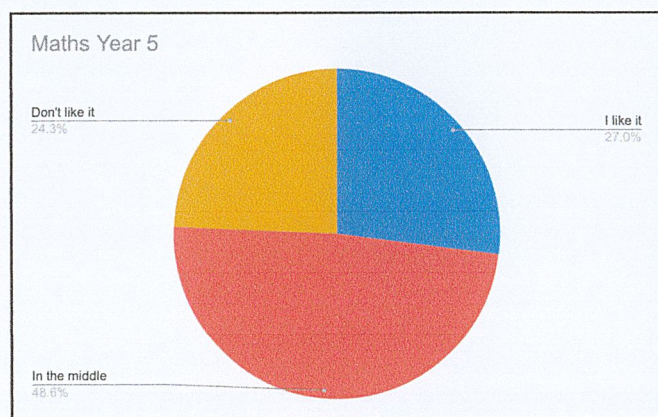






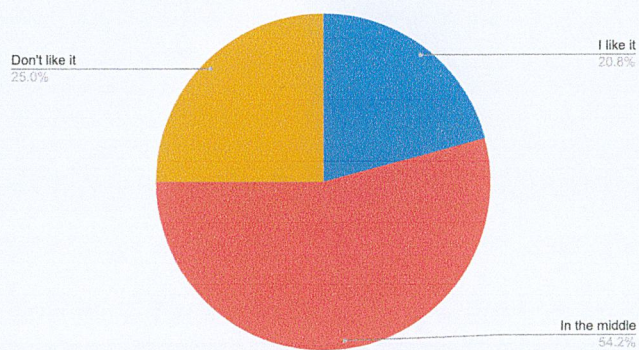
## Year 5 Data

### Term 1

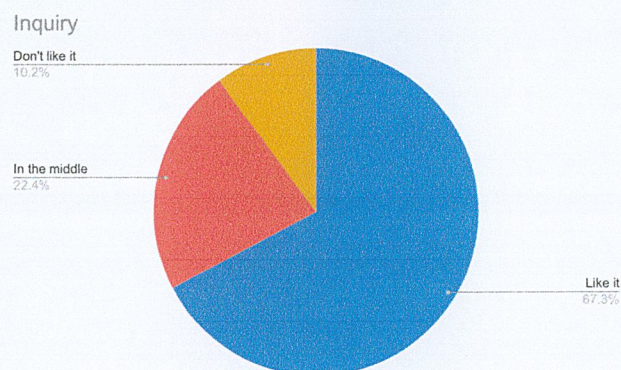
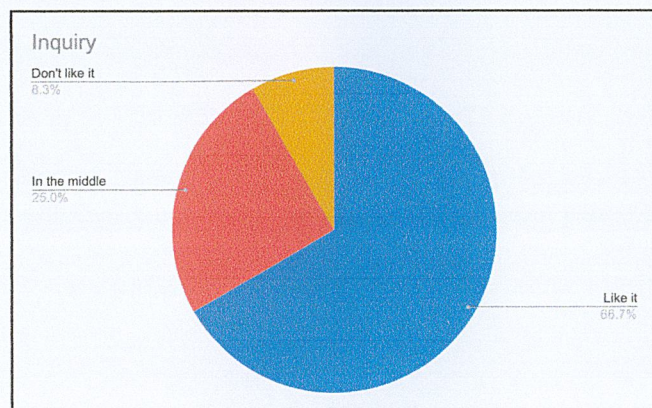
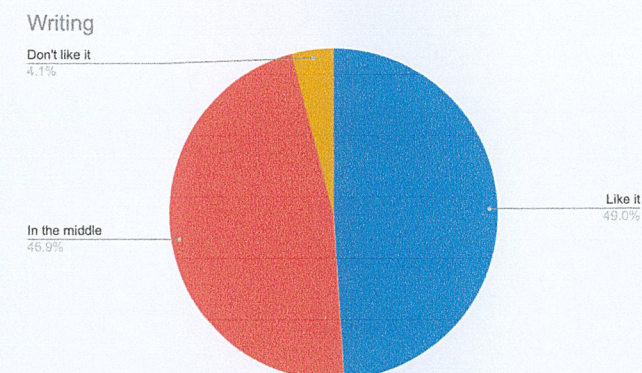
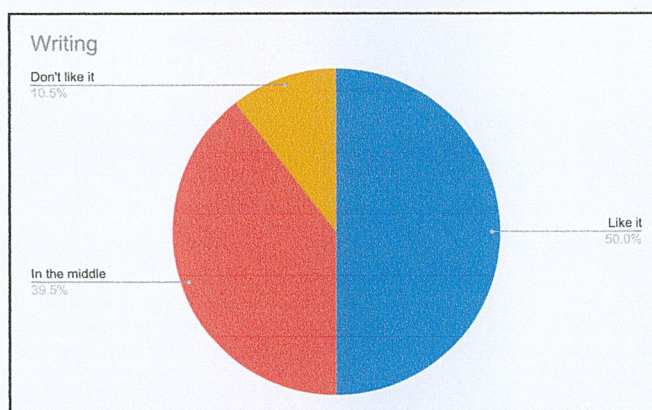
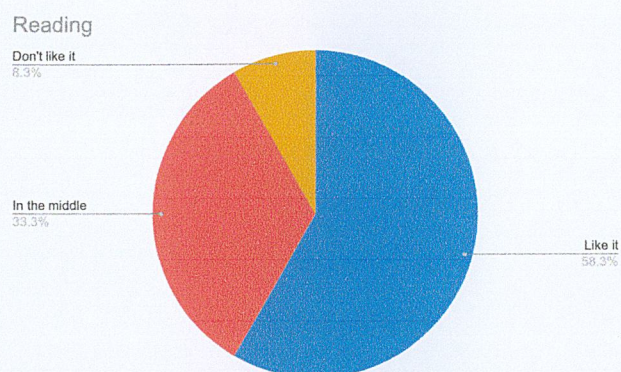
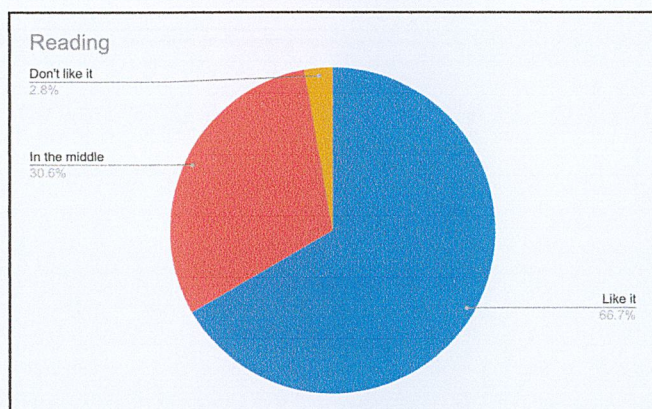
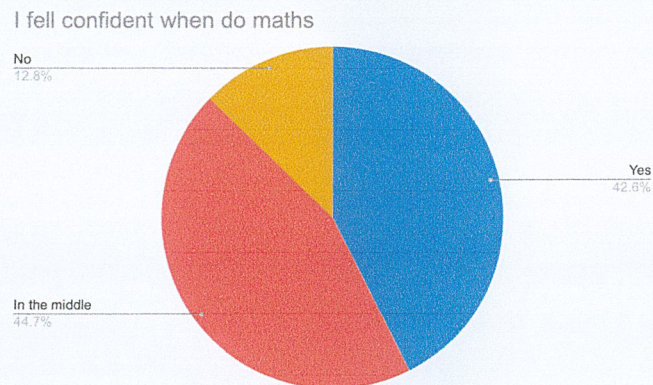
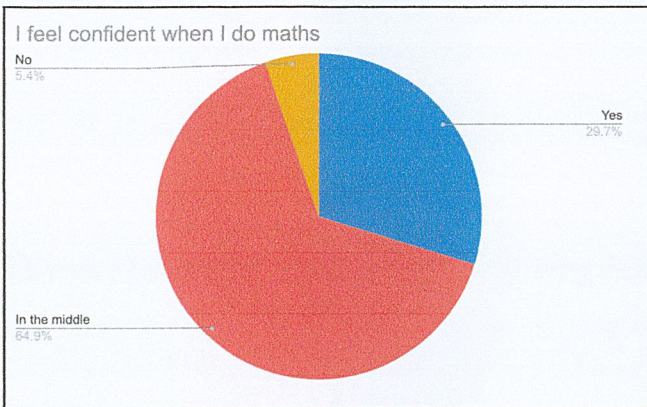


### Term 4

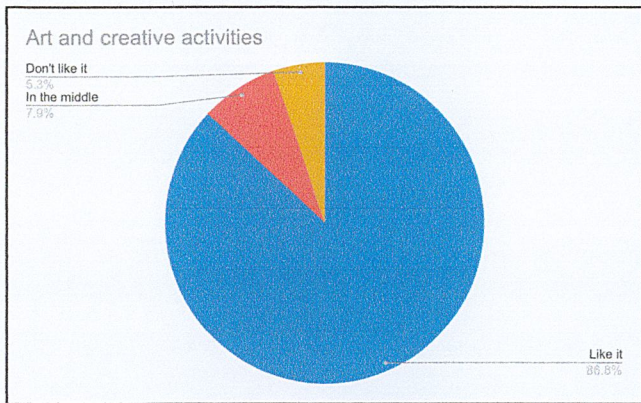
#### Year 5 Data November



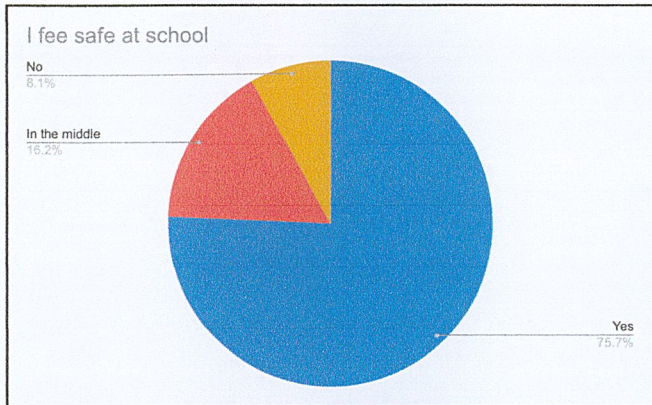
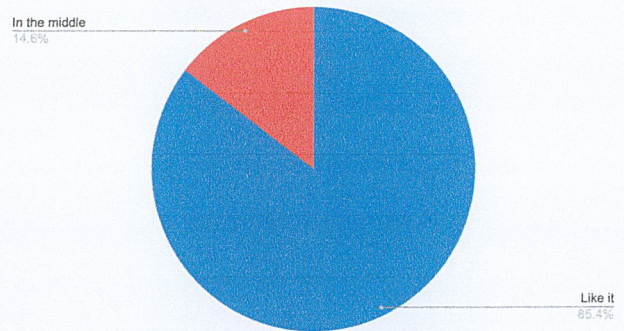




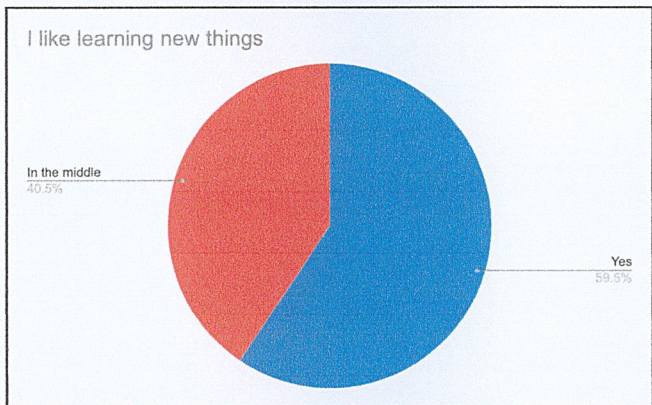
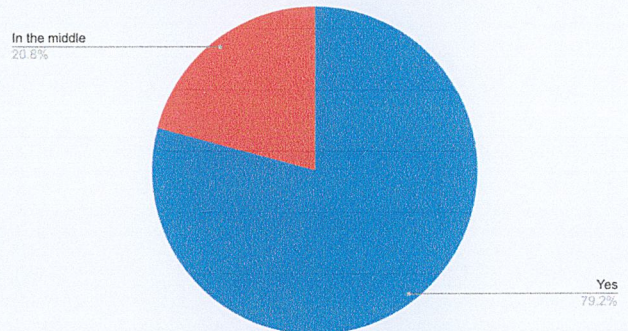




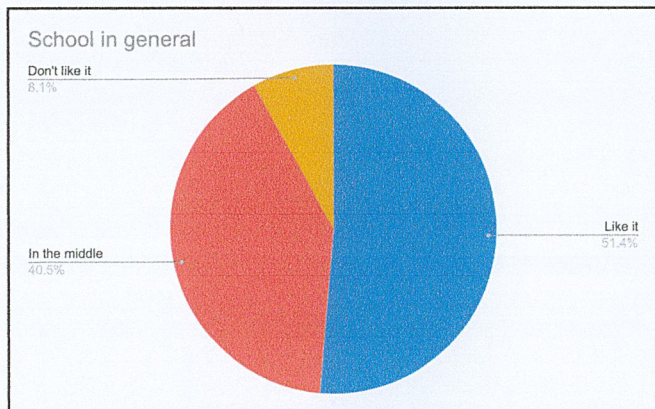
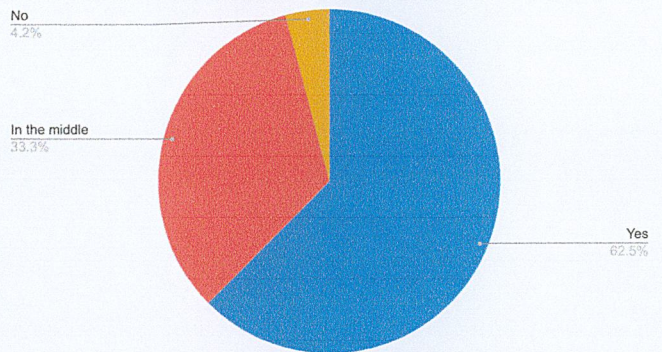
### Art and creative activities



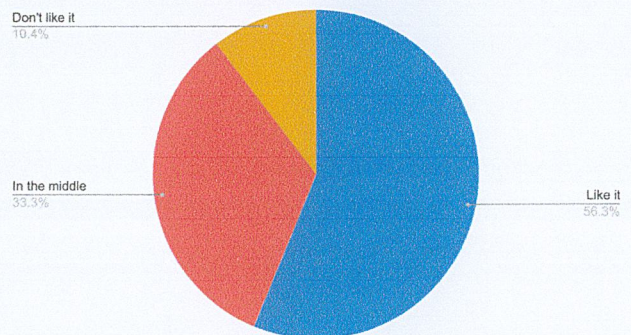
### I feel safe at school



### I like learning new things



### School in general





# **VAUXHALL SCHOOL**

## **KIWISPORT STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$3,322.78 (excluding GST). The funding was spent on a combination of sporting initiatives including uniforms (basketball) and sporting equipment — softball/table tennis bats, netballs, basketballs, dodge balls, cargo nets for obstacle course, soccer nets and equipment for learning through play.

All students in the school had a range of sports, including with external instructors in the areas of Waterwise and football, and all students participated in the organised sports.

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF VAUXHALL SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Vauxhall School (the School). The Auditor-General has appointed me, Blair Stanley, 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 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 9 October 2023. This is the date at which our opinion is expressed.

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

**Basis 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the information included on pages 19 to 36, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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



Blair Stanley  
BDO Auckland  
On behalf of the Auditor-General  
Auckland, New Zealand