

NATIONAL PARK SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2405

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Accountant / Service Provider:

Education  Services.
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NATIONAL PARK SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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National Park 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.

Helen Leong
Full Name of Presiding Member

Melissa Brown
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

31 May 2024
Date:

31 May 2024
Date:

National Park School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	597,853	664,924	728,980
Locally Raised Funds	3	38,350	23,010	43,062
Interest		7,388	300	2,790
Total Revenue		643,591	688,234	774,832
Expense				
Locally Raised Funds	3	34,457	27,890	75,347
Learning Resources	4	376,860	446,906	427,622
Administration	5	72,127	62,403	68,033
Interest		920	499	1,153
Property	6	203,287	167,415	195,716
Total Expense		687,651	705,113	767,871
Net Surplus / (Deficit) for the year		(44,060)	(16,879)	6,961
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(44,060)	(16,879)	6,961

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

National Park School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		350,321	326,830	343,360
Total comprehensive revenue and expense for the year		(44,060)	(16,879)	6,961
Contribution - Furniture and Equipment Grant		2,664	-	-
Equity at 31 December		308,925	309,951	350,321
Accumulated comprehensive revenue and expense		308,925	309,951	350,321
Equity at 31 December		308,925	309,951	350,321

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.

National Park School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	52,718	45,278	81,122
Accounts Receivable	8	28,683	41,223	60,205
GST Receivable		15,110	5,288	2,804
Prepayments		11,455	7,862	7,723
Inventories	9	2,228	1,176	1,832
Investments	10	89,316	53,197	81,942
Funds Receivable for Capital Works Projects	17	19,734	-	6,734
		<u>219,244</u>	<u>154,024</u>	<u>242,362</u>
Current Liabilities				
Accounts Payable	12	26,229	35,685	55,920
Revenue Received in Advance	13	3,712	729	1,714
Provision for Cyclical Maintenance	14	1,119	-	-
Finance Lease Liability	15	3,344	6,469	5,839
Funds held in Trust	16	5,654	1,739	6,305
Funds held for Capital Works Projects	17	51,746	-	14,192
		<u>91,804</u>	<u>44,622</u>	<u>83,970</u>
Working Capital Surplus/(Deficit)		127,440	109,402	158,392
Non-current Assets				
Investments (more than 12 months)	10	15,850	33,099	17,319
Property, Plant and Equipment	11	244,240	234,306	226,803
		<u>260,090</u>	<u>267,405</u>	<u>244,122</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	73,086	61,901	49,667
Finance Lease Liability	15	5,519	4,955	2,526
		<u>78,605</u>	<u>66,856</u>	<u>52,193</u>
Net Assets		<u><u>308,925</u></u>	<u><u>309,951</u></u>	<u><u>350,321</u></u>
Equity		<u><u>308,925</u></u>	<u><u>309,951</u></u>	<u><u>350,321</u></u>

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

National Park School Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		226,644	176,251	219,917
Locally Raised Funds		33,945	23,010	44,243
Goods and Services Tax (net)		(12,306)	-	2,810
Payments to Employees		(91,982)	(50,691)	(63,073)
Payments to Suppliers		(162,473)	(240,874)	(155,822)
Interest Paid		(920)	(499)	(1,153)
Interest Received		5,755	300	1,335
Net cash from/(to) Operating Activities		(1,337)	(92,503)	48,257
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(39,259)	(12,000)	(20,949)
Purchase of Investments		(19,860)	-	(22,966)
Proceeds from Sale of Investments		13,955	-	10,000
Net cash from/(to) Investing Activities		(45,164)	(12,000)	(33,915)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,664	-	-
Finance Lease Payments		(4,908)	(5,999)	(6,579)
Funds Administered on Behalf of Other Parties		20,341	-	(82,421)
Net cash from/(to) Financing Activities		18,097	(5,999)	(89,000)
Net increase/(decrease) in cash and cash equivalents		(28,404)	(110,502)	(74,658)
Cash and cash equivalents at the beginning of the year	7	81,122	155,780	155,780
Cash and cash equivalents at the end of the year	7	52,718	45,278	81,122

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 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.

National Park School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

National Park 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.

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. Future operating lease commitments are disclosed in note 22b.

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.

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 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.

h) Inventories

Inventories are consumable items held for sale and comprised of Stationery and 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:

Building Improvements	10-20 years
Buildings	40 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4 years
Motor Vehicles	3-8 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) 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. The valuation is based on a comparison to recent market transactions.

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.

m) 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.

n) 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.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

s) 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.

t) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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.

u) Borrowings

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

v) 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.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	198,765	177,522	209,428
Teachers' Salaries Grants	260,755	372,481	379,072
Use of Land and Buildings Grants	138,333	114,921	140,480
	<u>597,853</u>	<u>664,924</u>	<u>728,980</u>

The school has opted in to the donations scheme for this year. Total amount received was \$7,090.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	5,698	5,720	8,483
Fees for Extra Curricular Activities	11,597	3,900	11,690
Trading	2,197	2,890	2,252
Fundraising & Community Grants	5,478	500	1,284
Other Revenue	13,380	10,000	19,353
	<u>38,350</u>	<u>23,010</u>	<u>43,062</u>
Expense			
Extra Curricular Activities Costs	20,843	15,000	21,887
Trading	2,535	2,890	2,599
Fundraising & Community Grant Costs	3,618	-	535
Other Locally Raised Funds Expenditure	7,461	10,000	50,326
	<u>34,457</u>	<u>27,890</u>	<u>75,347</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>3,893</u>	<u>(4,880)</u>	<u>(32,285)</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	19,231	20,735	8,097
Library Resources	772	850	750
Employee Benefits - Salaries	321,559	392,844	387,702
Staff Development	6,098	9,000	4,117
Depreciation	29,200	23,477	26,956
	<u>376,860</u>	<u>446,906</u>	<u>427,622</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	4,153	4,153	4,032
Board Fees	2,745	2,580	2,462
Board Expenses	11,713	1,970	8,598
Communication	1,383	1,910	1,651
Consumables	3,688	5,800	5,692
Operating Leases	-	-	1,340
Other	4,006	4,210	5,363
Employee Benefits - Salaries	32,973	30,328	29,429
Insurance	5,733	6,452	4,306
Service Providers, Contractors and Consultancy	5,733	5,000	5,160
	72,127	62,403	68,033

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,541	2,080	2,306
Cyclical Maintenance Provision	24,538	12,234	12,234
Grounds	3,930	2,980	3,926
Heat, Light and Water	21,904	18,500	19,513
Rates	1,646	2,000	1,621
Repairs and Maintenance	9,854	11,700	11,513
Use of Land and Buildings	138,333	114,921	140,480
Security	1,541	3,000	4,123
	203,287	167,415	195,716

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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	52,718	45,278	81,122
Cash and cash equivalents for Statement of Cash Flows	52,718	45,278	81,122

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

Of the \$52,718 Cash and Cash Equivalents \$51,746 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$52,718 Cash and Cash Equivalents, \$5,654 is held by the School on behalf of the CoL Leadership cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	2,873	11,461	-
Receivables from the Ministry of Education	2,695	-	167
Interest Receivable	3,631	543	1,998
Banking Staffing Underuse	-	4,600	27,009
Teacher Salaries Grant Receivable	19,484	24,619	31,031
	<u>28,683</u>	<u>41,223</u>	<u>60,205</u>
Receivables from Exchange Transactions	6,504	12,004	1,998
Receivables from Non-Exchange Transactions	22,179	29,219	58,207
	<u>28,683</u>	<u>41,223</u>	<u>60,205</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery	855	-	334
Uniforms	1,373	1,176	1,498
	<u>2,228</u>	<u>1,176</u>	<u>1,832</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	89,316	53,197	81,942
Non-current Asset			
Long-term Bank Deposits	15,850	33,099	17,319
Total Investments	<u>105,166</u>	<u>86,296</u>	<u>99,261</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	20,000	-	-	-	-	20,000
Buildings	134,544	-	-	-	(6,632)	127,912
Building Improvements	11,601	28,354	-	-	(1,228)	38,727
Furniture and Equipment	44,277	5,386	-	-	(11,453)	38,210
Information and Communication Technology	8,382	4,686	-	-	(3,794)	9,274
Leased Assets	6,810	7,378	-	-	(5,893)	8,295
Library Resources	1,189	833	-	-	(200)	1,822
Balance at 31 December 2023	226,803	46,637	-	-	(29,200)	244,240

The net carrying value of equipment held under a finance lease is \$8,295 (2022: \$6,810)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	20,000	-	20,000	20,000	-	20,000
Buildings	266,081	(138,169)	127,912	266,081	(131,537)	134,544
Building Improvements	56,778	(18,051)	38,727	28,424	(16,823)	11,601
Furniture and Equipment	92,411	(54,201)	38,210	87,025	(42,748)	44,277
Information and Communication Technology	24,560	(15,286)	9,274	19,874	(11,492)	8,382
Leased Assets	14,354	(6,059)	8,295	32,122	(25,312)	6,810
Library Resources	4,489	(2,667)	1,822	3,656	(2,467)	1,189
Balance at 31 December	478,673	(234,433)	244,240	457,182	(230,379)	226,803

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	2,539	8,055	21,442
Accruals	2,769	2,610	2,688
Banking Staffing Overuse	610	-	-
Employee Entitlements - Salaries	19,484	24,619	31,031
Employee Entitlements - Leave Accrual	827	401	759
	26,229	35,685	55,920
Payables for Exchange Transactions	26,229	35,685	55,920
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	26,229	35,685	55,920

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue Received in Advance	622	729	1,714
Grants in Advance - Minsitry of Education	3,090	-	-
	<u>3,712</u>	<u>729</u>	<u>1,714</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	49,667	49,667	37,433
Increase to the Provision During the Year	12,234	12,234	12,234
Other Adjustments	12,304	-	-
Provision at the End of the Year	<u>74,205</u>	<u>61,901</u>	<u>49,667</u>
Cyclical Maintenance - Current	1,119	-	-
Cyclical Maintenance - Non current	73,086	61,901	49,667
	<u>74,205</u>	<u>61,901</u>	<u>49,667</u>

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

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	3,893	6,469	6,338
Later than One Year and no Later than Five Years	6,095	4,955	2,684
Future Finance Charges	(1,125)	-	(657)
	<u>8,863</u>	<u>11,424</u>	<u>8,365</u>
Represented by			
Finance lease liability - Current	3,344	6,469	5,839
Finance lease liability - Non current	5,519	4,955	2,526
	<u>8,863</u>	<u>11,424</u>	<u>8,365</u>

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	5,654	1,739	6,305
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	5,654	1,739	6,305

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1 Refurb - Stage 1		220127	(6,734)	-	(13,000)	-	(19,734)
AMS Outdoor Learning Area		227797	13,116	-	(12,900)	-	216
Water Damage		229984	1,076	2,154	(2,100)	-	1,130
Clearlite Roofing Remediation		227795	-	7,590	(2,695)	-	4,895
Block 1 - Double Glazing		227799	-	115,202	(69,697)	-	45,505
Totals			7,458	124,946	(100,392)	-	32,012

Represented by:

Funds Held on Behalf of the Ministry of Education	51,746
Funds Receivable from the Ministry of Education	(19,734)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1 Refurb - Stage 1		220127	(6,734)	-	-	-	(6,734)
SIP Carpark Resealing		227798	45,000	4,760	(49,760)	-	-
AMS Outdoor Learning Area		227797	43,057	-	(29,941)	-	13,116
Water Damage		229984	13,989	-	(12,913)	-	1,076
Totals			95,312	4,760	(92,614)	-	7,458

Represented by:

Funds Held on Behalf of the Ministry of Education	14,192
Funds Receivable from the Ministry of Education	(6,734)

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,745	2,462
<i>Leadership Team</i>		
Remuneration	119,597	135,413
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	122,342	137,875

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	80 - 90
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

Principal 2

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

Salary and Other Payments	-	0 - 10
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-

Principal 3

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

Salary and Other Payments	-	20 - 30
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
110 - 120	-	1.00
	0.00	1.00

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

20. 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	-	-

21. Contingencies

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

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.

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.

22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$130,312 (2022: \$100,976) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block 1 Refurb - Stage 1	82,500	19,734	62,766
AMS Outdoor Learning Area	43,057	42,841	216
Water Damage - OUC	16,143	15,013	1,130
Clearlite Roofing Remediation	7,590	2,695	4,895
Block 1 - Double Glazing	131,002	69,697	61,305
Total	280,292	149,980	130,312

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

23. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	52,718	45,278	81,122
Receivables	28,683	41,223	60,205
Investments - Term Deposits	105,166	86,296	99,261
Total financial assets measured at amortised cost	<u>186,567</u>	<u>172,797</u>	<u>240,588</u>

Financial liabilities measured at amortised cost

Payables	26,229	35,685	55,920
Finance Leases	8,863	11,424	8,365
Total financial liabilities measured at amortised cost	<u>35,092</u>	<u>47,109</u>	<u>64,285</u>

24. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

25. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NATIONAL PARK SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of National Park School (the School). The Auditor-General has appointed me, Mark Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, 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 20, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises 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 1, 25 to 34, 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.

Mark Fraser

Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

National Park School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Helen Leong	Presiding Member	Elected	Nov 2026
Melissa Brown	Principal	ex Officio	
Stephen Ward	Parent Representative	Elected	May 2025
Stacey Galloway	Parent Representative	Co-opted	Oct 2023
Jessica Walton	Parent Representative	Elected	May 2025
Stacey Galloway	Parent Representative	Elected	Nov 2026
Michelle Gavegan	Staff Representative	Appointed	May 2025

National Park School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$689 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the National Park School Board:

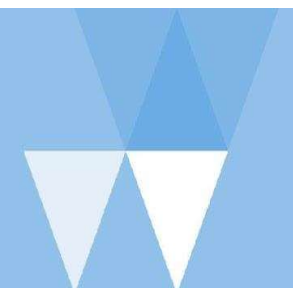
- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Statement of Variance Reporting



School Name:	National Park	School Number:	2405
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Strategic Aim:	We will create classroom environments that enable all learners to maximise their potential.
Annual Aim:	<ul style="list-style-type: none"> To provide Akonga with best practice and an inclusive and equitable learning environment for all children to be successful.
Target:	<ul style="list-style-type: none"> 90% of tamariki attend school regularly. Regular attendance is defined as when tamariki have attended for 90% of the term. 80% of tamariki are achieving at the appropriate Year level Ideal Structured Literacy stage that is aligned with the Literacy Learning Progressions, and the New Zealand curriculum.



Tātaritanga raraunga

Baseline Data:

Annual Goal: 90% of tamariki attend school regularly. Regular attendance is defined as when tamariki have attended for 90% of the term.

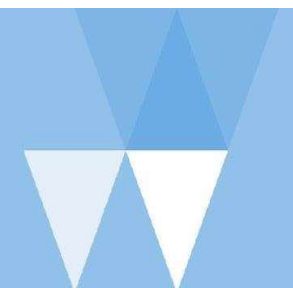
% of Number of tamariki who attended school regularly in 2023

Term:	Whol e Scho ol	Maori	Boys	Girls
1	34.1 %	7.1%	38.5 %	27.1 %
2	53.3 %	38.5 %	48.1 %	61.1 %
3	41.3 %	27.3 %	43.3 %	37.5 %
4	73.8 %	55.6 %	76.6 %	70.6 %

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Annual Goal: 90% of tamariki attend school regularly. Regular attendance is defined as when tamariki have attended for 90% of the term.			
<ul style="list-style-type: none"> • In 2023, attendance matter termly reports were shared with the Board of Trustees once a term. • Office administrator attended a Ministry of Education school attendance course. • Published regularly attendance quotes in newsletters to inspire whanau that attendance matters. • Engaged regularly following up with whanau why their children were absent. • Engaged with Ruapehu College attendance officer for students who were identified as having critical attendance. 	<ul style="list-style-type: none"> • Regular attendance of tamariki increased from Term 1 - Term 4 by 39.7% for the whole school. • Regular attendance of tamariki increased from Term 1 - Term 4 by 48.5% for Maori akonga. • Regular attendance of tamariki increased from Term 1 - Term 4 by 38.1% for boys and Regular attendance of girls increased from Term 1 to Term 4 by 43.5%. • Regular attendance for akonga in Term 4 was greater than averages across schools in the Manawatu-Whanganui region and was greater than those schools who have a similar EQI. The average in the Manawatu-Whanganui region is 58% of children regularly attending. Schools with similar EQI is 62% regular attendance. 	<ul style="list-style-type: none"> • Term 1 saw a lower than regional and EQI regular attendance rates due to whanau being absent from holidays. This was due to whanau not being able to travel after Covid. • In Term 1, cyclone Gabrielle and uncertainty with local employment meant the school experienced a number of whanau who transitioned in and out of the rohe (area). A major employer officially closed in Term 1 which led to tamariki leaving the area and taking time off with whanau to look for new employment. • Term 3 is snow term so the school roll increases over this time with tamariki who join the school for Term 3. Term 3 saw the school's number of children attending regularly fall below national, regional and EQI regular attendance rates. • Being a snow term in Term 3, families will utilise fine weather days to be on the mountain. This is an unjustified absence. • Term 3 due to a roll growth meant the Board of Trustees appointed another teacher for Term 3 and Term 4. These 2 terms saw greater stability in the school. 	<ul style="list-style-type: none"> • Publish attendance data in school newsletter to share regular attendance data with whanau. • Engage with Ruapehu attendance officers with referrals made through MOE attendance portal for those whanau whose regular attendance is identified as moderate and unjustified attendance (<80% regular attendance) to support whanau getting tamariki to school regularly. • Celebrate and recognise tamariki who achieve "regular attendance. Term celebration and assembly recognition. • Celebrate and share with the school community, tamariki who achieve 95% regular attendance. • Revisiting attendance policy as a school board to look at procedures around the number of unjustified absences would mean akonga are identified as truant on school roll. • Look at correlation of data between academic achievement and attendance of akonga. Especially priority learners.
Annual Goal: To provide Akonga with best practice and an inclusive and equitable learning environment for all children to be successful.			

Tātaritanga raraunga

<ul style="list-style-type: none"> • In 2023, the school embarked on a school wide structured literacy approach with Ideal literacy. This allowed teachers to implement a phonics program with our Year 1- 2 tamariki which was supported with decodable books. • The school purchased Ideal decodable books to support the implementation of structured literacy for Year 1-2 tamariki. • Kaiako took part in the self guided teacher PLD to understand the pedagogy behind the science of reading, orthographic mapping, and how to implement the scope and sequence. • The school also paid for teacher PLD to attend Ideal structured literacy courses on spelling and reading. • The school received RTL B funding to purchase decodable books for older readers to help support older children who still used decodable readers. • Using assessments, the principal identified tamariki 	<ul style="list-style-type: none"> • At the beginning of 2023, 75% of the tamariki were identified through assessment as not working at their recommended spelling stage. 25% of the school were working at or above the recommended stage for their year group. • At the end of 2023, 57.5% of the tamariki were working at or above the Ideal Structured Literacy stage that was recommended for their Year group. • At the end of 2023, 42.5% of the tamariki were not working at or above the Ideal Structured Literacy Stage that is recommended for their year group. • This is a variance of 32% improvement of students working at the recommended stage from the beginning of the 2023. • 83% (5 / 6) of Maori learners are working at or above the Ideal Structured Literacy stage that was recommended for their Year group at the beginning of 2023 and at the end of 2023. 16.6% (1 / 5) of Maori learners are not working at or above the Ideal Structured Literacy stage that was recommended for their Year group at the end of 2023. 	<ul style="list-style-type: none"> • Staff developed a stronger pedagogical knowledge of the science of reading, orthographic mapping, and syllable types to be able to implement a structured literacy approach into classroom programs. • Ideal structured literacy approach meant that a structured literacy approach could be implemented across the school. • Teacher aide training and lesson modelling allowed small group instruction to take place for those learners who had been identified as working behind the recommended stage. • Reading programs and decodable books were used to support phonological concepts taught for both younger students, and older students who were still identified as needing decodable book support. For these students, student voice collected showed an increased interest in reading as texts purchased were appropriate for their age level. • This was the first year implementing the ideal structured literacy scope and sequence so staff were in the first year of implementing this approach. • Due to the time spent developing staff pedagogical knowledge, assessments of students, gap analysis this meant the scope and sequence did not start to be implemented until midTerm 1. • 2023 saw a complete new teaching team at National Park School. The school employed 2 beginning teachers. One first 	<ul style="list-style-type: none"> • Monitor each term learners who have been identified as working below the recommended structured literacy stage for their Year. • Report twice a Year to the Board of Trustees structured literacy data. • Continue to develop staff pedagogical knowledge on structured literacy to ensure the approach is sustainable for the school. • Use gap analysis to identify areas of the scope and sequence that need to be reviewed. • Ensure that spelling words are sent home to whanau and encourage tamariki to learn these with whanau.
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Tātaritanga raraunga

<p>who were working at stages below their suggested stage. These tamariki received small group instruction on the spelling stage they were identified as working at. This group of tamariki were monitored each term. Decodable readers were also used to support the spelling/phonological concept that the students were working on.</p>	<ul style="list-style-type: none"> • At the beginning of 2023, 43%(10/23) boys were working at, or above the Ideal Structured Literacy stage that was recommended for their Year group. 57% of boys were not working at or above the Ideal Structured Literacy stage that was recommended for their Year group at the beginning of 2023. • At the end of 2023, 56.5% (13/23) of boys were working at, or above the Ideal Structured Literacy stage that was recommended for their Year group. 43.4% (10/23) of boys were not working at or above the Ideal Structured Literacy stage that was recommended for their Year group. This saw an improvement of 13.5% (3/23) boys who were identified as not working at the expected stage of structured literacy. • At the beginning of 2023, 50% (5/10) girls were working at, or above the Ideal Structured Literacy stage that was recommended for their Year group at the beginning of 2023. 50% (5/10) of girls were not working at or above the Ideal 	<p>year teacher and one 2nd year teacher. A new teacher aide was also employed.</p>	
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Tātaritanga raraunga

	<p>Structured Literacy stage that was recommended for their Year group at the beginning of 2023.</p> <ul style="list-style-type: none"> At the end of 2023, 75% (9/12) of girls were working at, or above the Ideal Structured Literacy stage that was recommended for their Year group. 25% (4) of girls were not working at or above the Ideal Structured Literacy stage that was recommended for their Year group. 25% (4) of girls made enough progress to be working at the recommended stage who had not been working at the expected level at the beginning of 2023. 		
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Planning for next year:

- Create a gap analysis of student assessments to use to identify gaps in the Ideal scope and sequence.
- Assess new students and priority learners at the end of Term 1 to monitor progress, and create a gap analysis.
- Kaiako takes part in Learning Matters PLD - Spelling and Reading instruction to ensure sustainability.
- Encourage whanau relationships with spelling words being sent home to reinforce learning.
- Purchase older reader decodable books to engage older priority learners.
- Monitor weekly attendance rates.
- Look at changes to attendance policy to decrease unjustified absences.
- Publish termly attendance rates in newsletters and educate whanau on the importance of “regular” attendance.
- Recognise and reward tamariki that have greater than 95% attendance.



		HOW DO WE DO THINGS AROUND HERE 2017-2023	ANNUAL GOALS 2023	WE ARE GOING TO: <small>(filter these actions through target learners)</small>	Outcome	
<p>WHO ARE WE?</p> <p>We are a confident, active, community of learners.</p> <p>WHAT DO WE VALUE?</p> <p>Integrity Respect Whanaungatanga</p> <p>The Ruapehu Kāhui Ako achievement challenge aligns to our mahi at NPS:</p> <p>OPPORTUNITIES</p> <p>By 2023, whānau and Iwi have been directly involved in all aspects of the education of Māori learning as Māori and pld is well underway to provide a learning framework which is culturally significant to Māori. By 2023 we will have developed and begun to implement a learning framework that will incorporate stories from local Iwi, that will enable Māori to achieve as Māori.</p> <p>QUALITY CLASSROOM EXPERIENCES</p> <p>By 2023, the outcomes of pld inquiries have led to a common understanding of assessment practices.</p> <p>TRANSITIONS</p> <p>By 2023, lead teachers will have identified a commonality of criteria for transition. This might include achievement such as in literacy by the end of 2020; numeracy in 2023; science and technology in 2022. Across 2020 – 2022 lead teachers will have identified a commonality of criteria in wellbeing and cultural aspects to assist in transition. We will aim to improve hauora, achievement, engagement and motivation through well researched, planned and applied transition strategies, systems, policies processes and procedures.</p>	<p>WHAT GUIDES OUR DECISION MAKING?</p> <p>Whāia te iti kahurangi. Ki te tūohu koe, me he maunga teitei.</p> <p>Reach for the sky. If you falter let it be to a lofty peak.</p> <p>Children's identity and sense of self is recognised and affirmed. "The rivers and mountains are us growing, they're who we are."</p> <p>Children experience a broad education that opens up pathways to further learning. "The koru unfurling is us growing on our learning pathway."</p> <p>A genuine belief in all children which empowers them to learn and achieve personal excellence. "The peak reminds us to reach for the top in our learning."</p> <p>The curriculum has meaning for children and connects with their wider lives. "The koru are us leaning on each other."</p> 	<p>PARTNERSHIPS</p> <p>We will value, strengthen and promote educationally powerful connections with parents and whānau.</p> <p><i>Enhanced achievement and engagement, in particular those who have been underserved or at risk.</i></p>  <p>Transitions</p> <p>We will develop and structure systems and resources to best support smooth operation and optimise teaching.</p> <p><i>Children's learning is prioritised in decision making.</i></p>  <p>SELF REVIEW</p> <p>We will establish procedures to guide self review practice that has a clear focus and supports curriculum improvement and learning outcomes.</p> <p><i>Children's access to learning is equitable. They are supported in reaching their potential.</i></p>	<p>Equitable Opportunities</p> <p>We will develop a strong place-based curriculum. This will involve development of new opportunities that enrich the curriculum and enhance engagement.</p> <p><i>Children are offered the most engaging teaching possible and will be excited about their learning.</i></p> <p>QUALITY CLASSROOM EXPERIENCES</p> <p>We will create classroom environments that enable all learners to maximise their potential.</p> <p><i>All children can access and be engaged with the School Curriculum and NZC as evidenced by achievement in relation to it.</i></p> <p>Physical Activity and Connections</p> <p>We will give priority to regular, quality physical activity and connection to promote participation and excellence in a variety of sports.</p> <p><i>Children focus on movement and its contribution to the development of individuals and communities.</i></p> <p>Transitions</p> <p>We will develop systems and practices that build the capability of our community to sustain an educational facility in National Park.</p> <p>CELEBRATIONS</p> <p>We will encourage inclusion and celebrate our own and others' successes, big and small.</p> <p><i>Children will develop a strong sense of self worth.</i></p>	<p>We will consult with akonga, whanau, iwi and other community groups to build partnerships for equitable opportunities and outcomes for all akonga in the school.</p> <p>(NELP Objective 1 - Learners at the Centre)</p> <p>To provide Akonga with best practice and an inclusive and equitable learning environment for all children to be successful.</p> <p>(NELP Objective 2 - Barrier Free Access)</p> <p>All akonga have opportunities to participate in physical activity that is appropriate for our local environment.</p> <p>(NELP 4 - Future of Learning and Work)</p> <p>(NELP Objective 2 - Barrier Free Access)</p> <p>Build board and community capability in Governance and strategic direction.</p> <p>NELP 3 -(Quality Teaching and Leadership)</p> <p>Continue to develop a positive culture of learning for all akonga.</p> <p>(NELP Objective 1 - Learners at the Centre)</p>	<ul style="list-style-type: none"> • Consultation with akonga on their aspirations and experiences at NPS. • Consult with whanau on to develop a learner profile and priorities for their tamariki living in Waimarino. • Consult with Uenuku Iwi on how to create stronger relationships with mana whenua. • Consult local national park communities and outdoor providers within our rohe. • Embed a strong PG cycle with all staff to upskill all staff and its implications for all akonga at NPS. • Deliver and create opportunities for staff to develop their understanding of structured literacy in order for this practice across the school. • Gain a stronger understanding of assessment and the use of assessment to improve learning for all akonga. • Prioritise funding to allow for tamariki to access a range of physical activities both indoors and outdoors. • Continue to participate in Taumarunui Community Trust inter school opportunities. • Continuous connections with RAL and their receivers to enable equitable access to snow equipment and lessons. • Connections with BMAC and Hillary Outdoors to all all akonga experiences in physical activity. • Undertake NZSTA BOT training modules to upskill our current Board of Trustees in order to build sustainability and capability. • Strengthen our meetings. • Strengthen systems and practices. • Build community capability. • Celebrate and recognising success for all akonga.. • Opportunity to collect student voice on our school values to build a positive school culture. 	<p>By the end of 2023, we will create a strategic plan that will guide the board and school for 2024 - 2026.</p> <p>Develop a culture of continuous improvement that centers on building on akonga success and achievement.</p> <p>All akonga to have equitable physical activity experiences in local rohe.</p> <p>National Park School has sustainable structures and systems in place to provide the best outcomes and opportunities for akonga to promote lifelong learners.</p> <p>All akonga feel valued and progress and achievement are celebrated.</p>
		<p>WE ARE COMMITTED TO TE TIRITI O WAITANGI</p> <p>We strive to recognise and dignify Te Tiriti o Waitangi through our Strategic Plan, policies, school curriculum and school practices. As a Board we actively take steps to act in a manner that is consistent with the principles of Te Tiriti o Waitangi. This Strategic Plan has been developed in consultation with our Māori community. We respect and value the support and knowledge that our Māori whānau and community bring to our partnerships. Māori child achievement and equitable outcomes are a core part of our annual planning. Through Ngā Paerewa and Ngā Tikanga Matatika teachers demonstrate commitment to Tangata Whenuatanga and Te Tiriti o Waitangi. They live the Tātaiako competencies of Wānanga, Ako, Whanaungatanga, Manaakitanga and Tangata Whenuatanga. All staff encourage the use of Te Reo, Tikanga and Te Ao Māori. We welcome requests from</p>				

whānau for us to provide full time Te Reo Māori instruction. These will be given careful consideration by the Board of Trustees with regard to personnel, with the prerequisite skills and qualifications, the overall financial position, and the availability of accommodation within the school.



OUR OTHER KEY DOCUMENTS

Policy Framework Budget Board of Trustees Work Plan Principal's Reports/Performance Management Curriculum and Achievement Plans and Reviews NPS Tier 1 Practice Guide (PB4L, Opportunities, Literacy/Mathematics) The NPS Information Booklet Staff PGCs 5 and 10 Year Property Plans ERO Report 2018 & Work 2022