

RSM Hayes Audit

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Independent Auditor's Report

To the readers of The Gardens School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of The Gardens School (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, 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 17, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 8 June 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 of 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 of Trustees 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, good employer compliance statement and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Please note: This report was written in a digital format and was designed to be read online.
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Annual Reporting-The Gardens School 2023

Analysis of Variance

It was pleasing to get back to some sort of normalcy during 2022, although attendance remained an issue throughout the year. After the disrupted years of covid, it was nice to have a full year open.

Literacy School Wide Goal:

To accelerate student achievement in Reading using a range of purposeful strategies that target student needs.

2022 Target: 70% of all TGS students achieving At or Above expectation by the end of 2022, in both Writing and Reading.

This target reflects the need to set an achievable result across all year levels and also shows a effect of two years of disrupted schooling for students in Auckland. We have also had a significant influx of students who are achieving below or well below expectation and these students are reflected in this target.

This target includes the focus on at risk students who were not at expectation at the end of the 2021 school year. Using the 'Raising Student achievement Through Targeted Actions' (ERO 2015) as a guide, a target of accelerated learning for 38% of the students who were identified as 'below The Gardens School expectation' at the end of 2021 is in place. This target anticipates 50-60 at risk students reaching the expected level for their age/year level, by the end of the year, through targeted in class support and additional initiatives as outlined below, in effect this would exceed the 80% target.

Observations:

Our students are coming into school with very low SEA results, but by Year 3, achievement levels have increased significantly within the cohort. This represents value added progress.

Our transience is steadily increasing, as is our number of students from low socio-economic backgrounds. Students who come to us in other year levels are frequently well below or below TGS expectations.

We have an increasing number of students with learning and/or behavioural difficulties, particularly autism, entering our school and requiring MOE, RTLB, PHN or some other support put in place for them to be able to access the curriculum easily.

STUDENT WHO ARE/WERE CURRENT IN 2022 - PROGRESS OVERVIEW - READING (ALL STUDENTS)

Judgement	After 6 Months at School	After 1 Year at School	After 18 Months at School	After 2 Years at School	After 2.5 Years at school	After 3 Years at School	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Mid Year 7	End Year 7	Mid Year 8	End Year 8	Totals
Well above										5 (6.41%)		3 (4.48%)				1 (1.23%)	9
Above	4 (9.52%)	2 (9.09%)	14 (35.90%)	10 (32.26%)	16 (42.11%)	4 (13.33%)		26 (37.68%)		9 (11.54%)		15 (22.39%)		15 (21.74%)		28 (34.57%)	143
At	16 (38.10%)	3 (13.64%)	10 (25.64%)	13 (41.94%)	11 (28.95%)	22 (73.33%)		32 (46.38%)		47 (60.26%)		28 (41.79%)		37 (53.62%)		43 (53.09%)	262
Below	22 (52.38%)	17 (77.27%)	12 (30.77%)	6 (19.35%)	7 (18.42%)	3 (10.00%)		7 (10.14%)		13 (16.67%)		18 (26.87%)		16 (23.19%)		9 (11.11%)	130
Well below			3 (7.69%)	2 (6.45%)	4 (10.53%)	1 (3.33%)		4 (5.80%)		4 (5.13%)		3 (4.48%)		1 (1.45%)			22
Totals	42	22	39	31	38	30		69		78		67		69		81	566

73% of students were reading at or above expectation at the end of 2022 (excluding students under 5 1/2)

STUDENT WHO ARE/WERE CURRENT IN 2022 - PROGRESS OVERVIEW - WRITING (ALL STUDENTS)

Judgement	After 6 Months at School	After 1 Year at School	After 18 Months at School	After 2 Years at School	After 2.5 Years at school	After 3 Years at School	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Mid Year 7	End Year 7	Mid Year 8	End Year 8	Totals
Well above																	0
Above	1 (2.38%)		1 (2.56%)					11 (15.94%)		19 (24.36%)		17 (25.37%)		6 (8.82%)		15 (18.29%)	70
At	31 (73.81%)	18 (75.00%)	21 (53.85%)	12 (41.38%)	17 (44.74%)	14 (48.28%)		45 (65.22%)		41 (52.56%)		31 (46.27%)		44 (64.71%)		61 (74.39%)	335
Below	10 (23.81%)	6 (25.00%)	17 (43.59%)	17 (58.62%)	20 (52.83%)	15 (51.72%)		12 (17.39%)		18 (23.08%)		16 (23.88%)		17 (25.00%)		6 (7.32%)	154
Well below					1 (2.63%)			1 (1.45%)				3 (4.48%)		1 (1.47%)			6
Totals	42	24	39	29	38	29		69		78		67		68		82	565

70% of students were writing at or above expectation at the end of 2022 (excluding students under 5 1/2)

Numeracy School Wide Goal:

To lift student achievement in Mathematics, through the development of a range of strategies that enables the acceleration of all students. Across the school we are able to continue to focus on the acceleration of all students, including those who are above.

Target: (Y0-8) 75% of students will be in line or better than 'End of Year' expectations.

Observations:

Number is strong across the school, but some other areas seem to have been impacted by loss of direct teaching time in the last couple of years. All Remote Learning activities required reading, so there has been little drop back in that area, but maths has seen drop back.

We are again impacted by our changing demographic and the numbers of children entering our school with low academic levels.

STUDENT WHO ARE/WERE CURRENT IN 2022 - PROGRESS OVERVIEW - MATHS (ALL STUDENTS)

Judgement	After 6 Months at School	After 1 Year at School	After 18 Months at School	After 2 Years at School	After 2.5 Years at school	After 3 Years at School	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6	Mid Year 7	End Year 7	Mid Year 8	End Year 8	Totals
Well above	1 (2.33%)									4 (5.13%)							6
Above	1 (2.33%)	4 (19.05%)	6 (15.79%)	7 (22.58%)	9 (23.68%)	6 (20.00%)		29 (42.03%)		17 (21.79%)		19 (28.36%)		9 (13.04%)		22 (26.83%)	129
At	30 (69.77%)	13 (61.90%)	21 (55.26%)	13 (41.94%)	19 (50.00%)	15 (50.00%)		30 (43.48%)		44 (56.41%)		30 (44.78%)		41 (59.42%)		49 (59.76%)	305
Below	11 (25.58%)	4 (19.05%)	11 (28.95%)	11 (35.48%)	10 (26.32%)	9 (30.00%)		8 (11.59%)		12 (15.38%)		15 (22.39%)		17 (24.64%)		11 (13.41%)	119
Well below								2 (2.90%)		1 (1.28%)		3 (4.48%)		2 (2.90%)			8
Totals	43	21	38	31	38	30		69		78		67		69		82	566

77.5% of our students were at or above for maths at the end of 2022 (excluding student under 5 1/2)

Please note: This report was written in a digital format and was designed to be read online.

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The Gardens School Kiwi Sports Statement 2022

The Gardens School has a proud reputation in the sporting arena, winning the Central Counties Cup seven out of the last nine years. This is a direct result of the way we use our Community Sport funding to pay 8.6% of our full time Physical Education teacher salary. Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, The Gardens School received total Kiwisport funding of **\$8970.09** (excluding GST).

All students in our school get planned, sequential PE lessons on a weekly basis. They are taught basic skills as well as game rules and sportsmanship and provided with many opportunities to use these skills. We work alongside Counties Manukau Sports, Braveheart Fitness and South Auckland Elite Academy to provide a wide range of opportunities for our students. Our staff offer lunchtime games and refereeing so that students are active and busy during breaks, as well as having opportunities to participate in formal and informal games and many other lunchtime activities. In 2022, from the beginning of term two, we were once again able to participate in inter-school sporting events.

Good Employer Compliance Statement 2022

Compliance with Education and Training Act, 2020 requirements to be a good employer for the year ending 31 December 2022.

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>In order to meet these obligations we have up regularly updated school policies:</p> <ol style="list-style-type: none">1. Health & Safety at Work policy2. Health, Safety & Welfare policy <p>Both of these policies clearly state what the Board does to ensure good and safe working conditions. The school also does the following:</p> <ol style="list-style-type: none">1. Conducts regular risk assessments to identify hazards and take steps to mitigate them.2. Provides appropriate training and supervision to employees to ensure they can perform their jobs safely.3. Maintains equipment and machinery to ensure they are safe to use.4. Ensures that the workplace is clean and well-maintained.5. Encourages employees to report any hazards or safety concerns.6. Offer flu injections for all staff if they wish to do so7. We offer free counselling services through EAP for staff, should they need/want it.

<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Our School Employment procedures document this programme and aims to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>Employees are able to report discrimination or harassment (the process for which is documented in our school Harassment policy), and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>
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<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<ol style="list-style-type: none">1. Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.2. A minimum of two senior leaders make up the interview panel - and we endeavour to include appropriate staff to balance the interview panel, including BOT members where appropriate.3. We follow our school appointment policy and EEO procedures as described in the policy.4. We maintain records of the interview process to ensure applicants are treated fairly.5. Upon request, we provide feedback to unsuccessful candidates.
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<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>We have been consciously working to recruit an increased proportion of Māori teachers and support staff at our school. It should be noted that the SIGNIFICANT lack of applicants for teaching positions has meant that we are more frequently looking at off shore applicants who are not New Zealanders.</p> <p>We consult annually with our Māori community and as a result, develop policies and programs that reflect Māori aspirations and needs. Our aim is to increase Māori representation in decision-making positions on our board and we have incorporated Māori language and culture into our curriculum. We seek to use Te Reo and tikanga within our school as a natural part of our culture</p>
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