



Ellerslie School ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1268

Principal: Nick Butler

School Address: 12 Kalmia Street, Ellerslie, Auckland

School Postal Address: 12 Kalmia Street, Ellerslie, Auckland 1051

School Phone: 09 579 5477

School Email: office@ellerslie.school.nz

Accountant / Service Provider: Canterbury Education Services (CES)



Ellerslie School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expires
Grant McKendry	Presiding Member	Re-elected September 2022	June 2025
Nick Butler	Principal	ex Officio July 2019	
Dipak Govind	Parent Representative	Re-elected September 2022	June 2025
Fiona Dow	Parent Representative	Re-elected September 2022	June 2025
Steph Bond	Parent Representative	Elected September 2022	June 2025
James Dench	Parent Representative	Elected September 2022	June 2025
Corrina Gibbons-Hurinui	Parent Representative	Elected September 2022	June 2025
Ben Green	Parent Representative	Elected By-Election June 2021	September 2022
Shelley Bardsley	Staff Representative	Re-elected September 2022	June 2025

ELLERSLIE SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport
	Good Employer Disclosure

Ellerslie School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Grant David McKendry

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

30-5-23

Date:

NICHOLAS GEORGE BUTLER

Full Name of Principal

[Signature]

Signature of Principal

30-5-2023

Date:

Ellerslie School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	6,663,511	6,821,205	6,600,377
Locally Raised Funds	3	452,392	490,667	337,166
Interest Income		18,640	5,000	6,516
Total Revenue		7,134,543	7,316,872	6,944,059
Expenses				
Locally Raised Funds	3	205,594	178,062	138,272
Learning Resources	4	4,968,467	4,886,568	4,818,307
Administration	5	342,219	306,561	278,610
Finance		2,779	5,000	4,429
Property	6	1,661,284	2,183,578	1,645,069
Loss on Disposal of Property, Plant and Equipment		23,449	3,000	27,792
		7,203,792	7,562,769	6,912,479
Net Surplus / (Deficit) for the year		(69,249)	(245,897)	31,580
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(69,249)	(245,897)	31,580

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

Ellerslie School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,122,903	2,122,903	2,091,323
Total comprehensive revenue and expense for the year		(69,249)	(245,897)	31,580
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		18,398	-	-
Equity at 31 December		2,072,052	1,877,006	2,122,903

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.

Ellerslie School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	296,959	217,759	696,400
Accounts Receivable	8	334,689	301,636	301,636
GST Receivable		64,555	-	-
Prepayments		-	10,580	10,580
Inventories	9	5,882	11,102	11,102
Investments	10	743,638	734,655	734,655
Funds Receivable for Capital Works Projects	16	301,030	-	39,211
		<u>1,746,753</u>	<u>1,275,732</u>	<u>1,793,584</u>
Current Liabilities				
GST Payable		-	15,216	15,216
Accounts Payable	12	489,276	401,291	401,291
Revenue Received in Advance	13	1,966	1,373	1,373
Provision for Cyclical Maintenance	14	37,100	32,600	11,141
Finance Lease Liability	15	16,240	34,863	21,549
Funds held for Capital Works Projects	16	57,973	-	243,259
		<u>602,555</u>	<u>485,343</u>	<u>693,829</u>
Working Capital Surplus/(Deficit)		1,144,198	790,389	1,099,755
Non-current Assets				
Property, Plant and Equipment	11	1,046,399	1,152,036	1,122,706
		<u>1,046,399</u>	<u>1,152,036</u>	<u>1,122,706</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	105,339	63,936	85,760
Finance Lease Liability	15	13,206	1,483	13,798
		<u>118,545</u>	<u>65,419</u>	<u>99,558</u>
Net Assets		<u><u>2,072,052</u></u>	<u><u>1,877,006</u></u>	<u><u>2,122,903</u></u>
Equity		<u><u>2,072,052</u></u>	<u><u>1,877,006</u></u>	<u><u>2,122,903</u></u>

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

Ellerslie School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,506,685	1,469,478	1,482,463
Locally Raised Funds		446,503	526,121	331,339
Goods and Services Tax (net)		(79,771)	41,185	41,185
Payments to Employees		(1,025,625)	(991,178)	(830,039)
Payments to Suppliers		(711,266)	(936,217)	(709,053)
Interest Paid		(2,779)	(5,000)	(4,427)
Interest Received		14,327	5,482	6,998
Net cash from/(to) Operating Activities		148,074	109,871	318,466
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(3,000)	
Purchase of Property Plant & Equipment (and Intangibles)		(103,923)	(121,387)	(132,586)
Purchase of Investments		(8,983)	(5,990)	(5,990)
Net cash from/(to) Investing Activities		(112,906)	(130,377)	(138,576)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,398	-	-
Finance Lease Payments		(5,901)	(4,110)	(22,391)
Funds Administered on Behalf of Third Parties		(447,106)	-	325,655
Net cash from/(to) Financing Activities		(434,609)	(4,110)	303,264
Net increase/(decrease) in cash and cash equivalents		(399,441)	(24,616)	483,154
Cash and cash equivalents at the beginning of the year	7	696,400	242,375	213,246
Cash and cash equivalents at the end of the year	7	296,959	217,759	696,400

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

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

Ellerslie School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in Note 15.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board’s use of the land and buildings as ‘occupant’ is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	25–40 years
Furniture and equipment	10–15 years
Information and communication technology	5–8 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

k) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from staff and domestic students where there are unfulfilled obligations for the School to provide services in the future.

n) Funds held for Capital works

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

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

o) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 15 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, 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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,508,747	1,389,952	1,374,558
Teachers' Salaries Grants	3,854,794	3,752,672	3,849,151
Use of Land and Buildings Grants	1,299,970	1,678,581	1,310,043
Other Government Grants	-	-	66,625
	<u>6,663,511</u>	<u>6,821,205</u>	<u>6,600,377</u>

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	193,402	206,920	162,990
Curriculum related Activities - Purchase of goods and services	104,118	122,356	104,149
Fees for Extra Curricular Activities	70,793	58,391	39,123
Trading	31,631	8,000	16,167
Fundraising & Community Grants	52,448	95,000	14,737
	<u>452,392</u>	<u>490,667</u>	<u>337,166</u>
Expenses			
Extra Curricular Activities Costs	104,118	127,562	113,958
Trading	31,910	20,500	16,593
Fundraising and Community Grant Costs	58,204	30,000	7,721
Other Locally Raised Funds Expenditure	11,362	-	-
	<u>205,594</u>	<u>178,062</u>	<u>138,272</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>246,798</u>	<u>312,605</u>	<u>198,894</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	150,029	150,684	135,811
Equipment Repairs	12,114	14,000	7,667
Information and Communication Technology	29,177	35,000	43,098
Library Resources	6,288	5,585	10,998
Employee Benefits - Salaries	4,602,446	4,502,481	4,439,824
Staff Development	11,632	20,600	19,887
Depreciation	156,781	158,218	161,022
	<u>4,968,467</u>	<u>4,886,568</u>	<u>4,818,307</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,101	7,865	7,865
Board Fees	3,350	4,000	2,930
Board Expenses	14,375	16,346	12,007
Communication	5,095	8,800	7,558
Consumables	27,173	26,771	19,130
Other	41,673	41,349	30,454
Employee Benefits - Salaries	220,440	181,200	179,209
Insurance	13,682	12,000	11,317
Service Providers, Contractors and Consultancy	8,330	8,230	8,140
	<u>342,219</u>	<u>306,561</u>	<u>278,610</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	24,749	25,483	21,752
Consultancy and Contract Services	67,501	66,735	64,264
Cyclical Maintenance Provision	65,459	10,776	51,325
Grounds	17,919	17,453	19,584
Heat, Light and Water	36,061	41,000	33,501
Repairs and Maintenance	81,836	271,272	79,653
Use of Land and Buildings	1,299,970	1,678,581	1,310,043
Security	16,095	11,883	4,564
Employee Benefits - Salaries	51,694	60,395	60,383
	<u>1,661,284</u>	<u>2,183,578</u>	<u>1,645,069</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	296,959	217,759	696,400
Cash and cash equivalents for Statement of Cash Flows	<u>296,959</u>	<u>217,759</u>	<u>696,400</u>

Of the \$296,959 Cash and Cash Equivalents, \$57,973 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	6,618	136	136
Receivables from the Ministry of Education	2,062	-	-
Interest Receivable	6,162	1,849	1,849
Teacher Salaries Grant Receivable	319,847	299,651	299,651
	<u>334,689</u>	<u>301,636</u>	<u>301,636</u>
Receivables from Exchange Transactions	12,780	1,985	1,985
Receivables from Non-Exchange Transactions	321,909	299,651	299,651
	<u>334,689</u>	<u>301,636</u>	<u>301,636</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
School Uniforms	5,882	11,102	11,102
	<u>5,882</u>	<u>11,102</u>	<u>11,102</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	743,638	734,655	734,655
	<u>743,638</u>	<u>734,655</u>	<u>734,655</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	400,133	13,167	(14,074)		(22,657)	376,569
Furniture and Equipment	592,326	59,545	(7,753)		(78,713)	565,405
Information and Communication Technology	73,174	6,915	(764)		(29,578)	49,747
Leased Assets	31,003	17,482	-		(21,829)	26,656
Library Resources	26,070	6,814	(858)		(4,004)	28,022
Balance at 31 December 2022	1,122,706	103,923	(23,449)	-	(156,781)	1,046,399

The net carrying value of ICT equipment held under a finance lease is \$26,656 (2021: \$31,003)

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	593,357	(216,788)	376,569	634,978	(234,845)	400,133
Furniture and Equipment	1,130,949	(565,544)	565,405	1,150,740	(558,414)	592,326
Information and Communication Technology	251,664	(201,917)	49,747	271,721	(198,547)	73,174
Leased Assets	62,983	(36,327)	26,656	66,923	(35,920)	31,003
Library Resources	129,253	(101,231)	28,022	126,607	(100,537)	26,070
Balance at 31 December	2,168,206	(1,121,807)	1,046,399	2,250,969	(1,128,263)	1,122,706

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	142,635	67,818	67,818
Accruals	8,101	9,290	9,290
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	319,847	299,862	299,862
Employee Entitlements - Leave Accrual	18,693	24,321	24,321
	489,276	401,291	401,291
Payables for Exchange Transactions	489,276	401,291	401,291
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	489,276	401,291	401,291

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	1,966	1,373	1,373
	1,966	1,373	1,373

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	96,901	96,901	67,560
Increase to the Provision During the Year	65,459	10,776	51,325
Use of the Provision During the Year	(19,921)	(11,141)	(21,984)
Provision at the End of the Year	142,439	96,536	96,901
Cyclical Maintenance - Current	37,100	32,600	11,141
Cyclical Maintenance - Non current	105,339	63,936	85,760
	142,439	96,536	96,901

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	18,333	34,863	24,091
Later than One Year and no Later than Five Years	14,359	1,483	14,708
Later than Five Years	(3,247)	-	(3,452)
	29,446	36,346	35,347
Represented by			
Finance lease liability - Current	16,240	34,863	21,549
Finance lease liability - Non current	13,206	1,483	13,798
	29,446	36,346	35,347

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

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Project - Hall		(33,574)	180,000	(330,259)	-	(183,833)
Block 3/1 Conversion		-	-	(30,592)	-	(30,592)
Drainage		(5,637)	-	-	-	(5,637)
SIP Heritage/18		185,863	31,944	(212,175)	-	5,632
SIP Sports Court		57,396	-	(138,364)	-	(80,968)
Block 18 Decking		-	52,876	(534)	-	52,341
Totals		204,048	264,819	(711,924)	-	(243,057)

Represented by:

Funds Held on Behalf of the Ministry of Education	57,973
Funds Receivable from the Ministry of Education	(301,030)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Project - Hall		(26,520)	-	(7,054)	-	(33,574)
Block 3/1 Conversion		(88,365)	90,840	(2,475)	-	-
Drainage		(5,637)	-	-	-	(5,637)
SIP Heritage/18		(1,085)	222,307	(35,359)	-	185,863
SIP Sports Court		-	89,770	(32,374)	-	57,396
Totals		(121,607)	402,917	(77,262)	-	204,048

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,350	2,930
<i>Leadership Team</i>		
Remuneration	493,829	483,683
Full-time equivalent members	4	4
Total key management personnel remuneration	497,179	486,613

There are 7 members of the Board excluding the Principal. The Board had held 9 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	0-10	0-10
Termination Benefits		

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	3.00	4.00
110-120	1.00	0.00
	4.00	4.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total		
Number of People		

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) A \$374,826 contract for Hall Remediation to be completed in 2023, which will be fully funded by the Ministry of Education. \$180,000 has been received of which \$330,259 has been spent on the project to date; and
- (b) A \$282,500 contract for Heritage 1/8 upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$254,250 has been received of which \$248,619 has been spent on the project to date; and
- (c) A \$153,810 contract to build a Sports Court, to be completed in 2023, which will be fully funded by the Ministry of Education. \$89,770 has been received of which \$170,738 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$243,259)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	296,959	217,759	696,400
Receivables	334,689	301,636	301,636
Investments - Term Deposits	743,638	734,655	734,655
Total Financial assets measured at amortised cost	<u>1,375,286</u>	<u>1,254,050</u>	<u>1,732,691</u>

Financial liabilities measured at amortised cost

Payables	489,276	401,291	401,291
Finance Leases	29,446	36,346	35,347
Total Financial Liabilities Measured at Amortised Cost	<u>518,722</u>	<u>437,637</u>	<u>436,638</u>

23. Events After Balance Date

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

Independent auditor's report

To the readers of the financial statements of Ellerslie School for the year ended 31 December 2022

The Auditor-General is the auditor of Ellerslie School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington 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 19, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 30 May 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for 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 of Trustees 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 Novopay 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 1 and pages 23 to 42, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



Ellerslie School 2022 Analysis-of-Variance- March 31st, 2023

School Name:	Ellerslie School	School Number:	1268
Date:	March 1 2023	Reporting on:	End of Year 2022

General Statement

The end of 2022 Analysis-of-Variance once again includes the end of year data after not being available at the end of 2021 due to the severe disruption caused by Covid19. In 2022 the school enjoyed an interrupted Terms 2-4 and a better Term 1 than from the last 2 years.

Strategic Aims for all Targets

Hauora / Wellbeing: nurturing health and happiness
To create optimistic and reflective learners who care for themselves and others.
To develop effective practices so all learners can grow socially, emotionally and culturally.
To build resilient, positive and future focused learners.
Whanaungatanga / Relationships: making connections to foster a sense of belonging
To engage in positive and collaborative relationships with our learners, their families and whānau, our colleagues and the wider community.
To honour the Treaty of Waitangi through implementing robust bi-cultural practices.
To provide opportunities and support for all our diverse, multicultural learners to feel valued and be successful.
Ako / Learning: creating a culture of learning for life
To ensure learners have the opportunity to take ownership and actively contribute to their own learning programme.
To provide high quality, inclusive learning and teaching programmes, built on a strong curriculum foundation.
To embrace life long learning skills to prepare our people for a changing world.
He Tangata / Citizenship: engaging and contributing to our world
To provide authentic opportunities to connect and contribute to our local, national and global communities.
To demonstrate the qualities and actions of positive and effective citizenship.
To develop sustainable and innovative practices that have a positive effect on our environment.

Annual Aims:

School to use the Teaching for Positive Behaviour Framework. Positive behaviour management.
Introduction of a school buddy system for classes to reconnect & support children across the school
School Counsellor to continue for 2 days a week. Tuesday and Thursday.
Registered Arts Therapist to continue to support the most vulnerable students for 1 day a week.
Embedding of the BounceBack Programme throughout the School.
Introduction of the Mitey - mental health programme.
The teaching and embedding of the school's 5Bs values. 5Bs descriptors to be reviewed by the students / Translated into te reo.
Whanau house token system
School to continue to focus on developing Learner Agency throughout the teaching and learning programme.
Develop the Whanau House programme to include more opportunities for Whanau House students to work together.
Kāhui Ako Within School Coaches leading the Wellbeing workstream focusing on student wellbeing across the CoL.
Staff Wellbeing team leads initiatives in regards to supporting staff wellbeing
Continue expansion of the Passion Club programme to ensure a range of free and accessible clubs are happening every lunchtime.
Develop a school wide fitness programme from Yrs 1-8 that involves regular aerobic fitness.

Improved levels of fun and engagements
Parent Information evenings on Wellbeing
School celebration events such as whanau days: Lunchtime discos. Termly mufti days, Celebrating cultures
Develop an Ellerslie School Bi-Cultural Overview after - consulting with Maori community
Development and implementation of Aotearoa History Curriculum throughout the school
Develop and sustain positive iwi connections to help with: Tikanga, Powhiri
Implementing Ka Hikitia
Increase the use of Te Reo in the School from Leadership through to the learning environments
Wednesday morning Reo
Set up a Maori student focus group with a main focus for them to help change Ellerslie School to become more
Bi Cultural in the way it looks, feels, sounds, beliefs.
2022 Target to focus on Maori Achievement in Reading, Writing and Mathematics.
Coordinate termly Maori hui for all Maori parents and caregivers
Coordinate twice yearly Pasifika fono gatherings for the Pasifika community.
Provide rich cultural experiences that enhance students' sense of identity, knowledge and understanding of their
own and others' heritage, language and cultural values.
Organise a series of community engagement opportunities during the year for the school and community to
connect. (2 x teacher / parent interview, Learning Celebrations x 3, Whanau parades x 2, Termly overviews,
Parents Info evenings x 4)
School is focused on growing its staff leaders.
Developing curriculum and pedagogy
PD on effective team functioning and leadership
To ensure all students have access to the resources, uniforms and tools they need to progress and achieve in
their learning.
Barrier free access to educational opportunities such as providing devices for students in Year 5-8 who need
them.
Teaching and Learning Overview document to be updated and reviewed in Term 1, 2022
Set and monitor school targets for all students using school data from the end of 2020 (due to Covid) Examine
Mid Year / and Progression data in 2022
Teams and Teachers have identified students at risk of not achieving their expected progress and put a plan in
place.
Target and Priority students to be considered
Focus and review Assessment Based Learning Practices (Assessment for Learning)
Development of Curriculum Teams for 2022
All teachers are assigned a curriculum team
Focus on the teaching and learning of PE and Health- through a robust sport and fitness programme.

Review the most effective way for students to share their learning successes with the community and families.
Implement the new digital curriculum into classroom programmes and practice
Continue developing the BYOD programme ensuring all students in Years 5-8 access a chromebook for their learning
Ensure the timetable creates a balanced & engaging curriculum ensuring quality coverage of:
Literacy Curriculum to focus on the school targets of 'Writing'. This will look at providing internal professional development in the process of best practice writing lessons.
External PLD(30hrs) provided by MoE -Tools for Teachers
Embed Professional Growth Cycle for staff linked to the Code and Standards of the Teaching Profession.
Further development of the 5Cs Language of Learning including a review of the Learning profile indicators and ensuring they are translated into Maori.
Complete the 100 hours of PLD with Bek Galloway (70hrs) and Tools4Teachers (30hrs) on developing a culture of learner agency throughout the school. This is also to assist with School Writing Targets.
Continue to provide a variety of onsite support networks for the students:
15 teacher aides (1 per pod), Steps teacher, Librarian, Reading Recovery
Introduce 5Bs tokens for whanau points
Introduction of a Teaching for Positive Behaviour Framework throughout the school - Yrs 1-8
Encouraging reflective thought & action /Shared learning
Complete a school wide Digital Citizenship plan from Years 1-8
Base plan around the Google - Be Internet Awesome Programme
Review and continue to implement the new Common School Rules and Expectations
Develop an overview to make the school site more environmentally friendly. Start with Focus on the redevelopment of the Acorn patch.
School to regularly engage with the both local, national, global communities looking at ways that the students can actively contribute and connect. Design an engagement overview.
Embed the Year 8 Leadership Programme involving community service and citizenship and EOTC activities.
Continuing to develop the student leadership programme.
Continuing development sports and cultural opportunities for the students to engage in during 2022
Continue developing a working relationship with a number of community / council organisations to develop an environment overview for the school.
EOTC that engages local people and local experiences.

2022 Target 1: Raising Maori student achievement

By the end of 2022, the overall Maori achievement percentage in all 3 curriculum areas is equal to or better than the Pakeha student percentage (85% working within or beyond their expected curriculum levels).

All Maori students currently progressing towards their expected curriculum level in all 3 curriculum areas (Reading, Writing, Mathematics) are to progress at least 2 curriculum sub levels in 2022.

No Data available at the end of year 2021.

Data at the Beginning of 2022 (59 Maori students)

Reading: 22% (10) are progressing towards their expected curriculum level

Writing: 27% (12) are progressing towards their expected curriculum level

Mathematics: 18% (8) are progressing towards their expected curriculum level

Results at the end of 2022 (67 Maori students)

Reading:

70% (47)- Working within or beyond their expected curriculum level

24% (16)- Working towards expected curriculum level.

6% (4)- Working towards expected curriculum level -with support

Writing

52% (35)- Working within or beyond their expected curriculum level

43% (29)- Working towards expected curriculum level.

4% (3)-Working towards expected curriculum level -with support

Mathematics:

66% (44)- Working within or beyond their expected curriculum level

30% (20)- Working towards expected curriculum level.

4% (3)- Working towards expected curriculum level -with support

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>
<ul style="list-style-type: none"> ● Develop a connection with Ruapotaka Marae ● 2 Staff members sharing a bicultural unit ● Schoolwide PD with Bek Galloway which should increase learner agency. ● DP to work closely with Team 5 ● Extra teacher 1 day a week working with Year 7/8 Maori students. ● Better analysis of assessments / moderation / understanding of the progressions of a curriculum. ● Learning Support Coordinator support. ● Connecting with our Maori and Pasifika community. ● In house PD through Literacy Curriculum Team. 	<p>At the end of 2022 Maori achievement was still well below Pakeha.</p> <p>Reading (within or beyond) Maori: 70% / Pakeha 93% 23% disparity</p> <p>Writing (within or beyond) Maori: 53% / Pakeha 83% 30% disparity</p> <p>Mathematic (within or beyond) Maori: 66% / Pakeha 93% 27% disparity</p>	<p>In 2022 -the Maori roll started at 59 students increased to 79 during the year however finished at 67 students by the end of year.</p> <p>Enrolments and departures during the year were from across all levels of the school.</p> <p>19 Maori students started in 2022 6 in 2021 6 in 2020</p>	<p>Finalise Ellerslie School Bi-Cultural Overview after - consulting with Maori community Development and implementation of Aotearoa History Curriculum throughout the school</p> <p>Develop and sustain positive iwi connections to help with: Tikanga, Powhiri</p> <p>Use guidelines from Ka Hikitia Matariki</p> <p>Increase the use of Te Reo Wednesday morning TeReo sessions</p> <p>Set up a Maori student focus group with a main focus for them to help change</p> <p>2023 Target to focus on Maori Achievement in Reading, Writing and Mathematics.</p> <p>Coordinate termly Maori hui</p> <p>Provide rich cultural experiences that enhance students' sense of identity, knowledge and understanding of their own and others' heritage, language and cultural values.</p> <p>Set up as BiCultural curriculum team</p> <p>2 fixed units for Bicultural in school experts</p>
<p>Planning for next year: 2023</p> <ul style="list-style-type: none"> ● Schoolwide PD with Bek Galloway which should increase learner agency. (70hrs) ● Team 5 Literacy PD with Charlene Mataio. ● Senior (Yr7/8) Writing will be a main school target. ● DP Kate Giebel to work closely with Kauri Team. ● Better analysis of assessments / moderation / understanding of the progressions of a curriculum -NZCER PD on data analysis. ● Professional development around the proper structured writing lesson / the purpose of Writing / the audience / motivation. ● Learning Support Coordinator support. 			

- Connecting with our Maori and Pasifika community.
- In house PD through Literacy Curriculum Team.
- Use of Ka Hikitia and building iwi partnerships.
- Finalise Ellerslie School Bi-Cultural Overview after - consulting with Maori community
- Development and implementation of Aotearoa History Curriculum throughout the school
- Develop and sustain positive iwi connections to help with:
- Tikanga, Powhiri
- Use guidelines from Ka Hikitia
- Matariki
- Increase the use of Te Reo
- Wednesday morning TeReo sessions
- Set up a Maori student focus group with a main focus for them to help change
- 2023 Target to focus on Maori Achievement in Reading, Writing and Mathematics.
- Coordinate termly Maori hui
- Provide rich cultural experiences that enhance students' sense of identity, knowledge and understanding of their own and others' heritage, language and cultural values.
- Set up as BiCultural curriculum team
- 2 fixed units for Bicultural in school experts

2022 Target 2: Raising Year 7&8 student achievement in Writing

By the end of 2022, all Year CURRENT 7 & 8 students who at the end of 2020 were progressing towards or needing support to achieve their expected curriculum level in Writing (43%, 48 students) will have accelerated their progress by at least 2 sub levels.

Year 7 (Beginning of 2022)

50% (26): Working towards expected curriculum level AND towards expected with support:

Year 8 (Beginning of 2022)

37% (22): Working towards expected curriculum level AND towards expected with support:

Target will focus on 48 - Year 7&8 students

Results End of Year 2022

Year 7

50% (26)- Working within or beyond their expected curriculum level

46% (24)- Working towards expected curriculum level.

4% (2)- Working towards expected curriculum level -with support

Year 8

62% (42)- Working within or beyond their expected curriculum level

22% (15)- Working towards expected curriculum level.

15% (10)- Working towards expected curriculum level -with support

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>
<ul style="list-style-type: none"> ● Schoolwide PD with Bek Galloway which should increase learner agency. ● DP to work closely with Team 5 ● Better analysis of assessments / moderation / understanding of the progressions of a curriculum ● Learning Support Coordinator support ● In house PD through Literacy Curriculum Team ● School wide assessment PD 	<p>By the end of 2022 -50%(26) of Year 7 students and 47%(37) of Year 8 students were Working towards expected curriculum level AND towards expected level with support in Writing.</p> <p>This was a total of 63 students- an increase of 15 students</p> <p>Out of the 63 students working towards in Writing:</p> <ul style="list-style-type: none"> ● 25 are on the learning support register ● 14 x Year 8 students only started from 2020 (6 in 2022) ● 12 x Year 7 students only started from 2020 (6 in 2022) 	<ul style="list-style-type: none"> ● Covid still caused some disruption particularly in Term 1 and during the year with higher than average staff and student absences. ● Large number of students are on the Learning Support Register ● Over 22% of students In Years 7&8 have been at Ellerslie 3 years or less. 	<p>Initiatives move to 2023</p>
<p>Planning for next year: 2022</p>			
<ul style="list-style-type: none"> ● Analyse and use of data effectively - through better Easttle understanding ● Analyse and use of data effectively- through PAT - NZCER PD ● PLC meetings to identify target students ● Close contact with parents at least once a term to track progress ● Bek Galloway PD - to integrate the learner agency model into Writing. (50hrs) ● Team 5 Literacy PD with Charlene Mataio. (20hrs) ● Leadership Programme 			

2022 Target 3: Raising Pasifika student achievement in Writing

By the end of 2022, all current Pasifika students who at the end of 2020, were progressing towards or needing support to achieve their expected curriculum level in Writing (27%, 15 students) will have accelerated their progress by at least 2 sub levels.

Pasifika roll in 2022: 66 students - of these 16.6% (11 students) have started post 2020 data collection.

Pasifika roll at the end of 2022: 67 students - 20 of whom are accounted for in the Māori data

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>
<ul style="list-style-type: none"> ● Staff meetings to share gaps and hunches in relation to schoolwide data - emphasis on the senior area of the school in team meetings. ● Analyse and use data effectively, plan and deliver authentic learning experiences. ● Te Tuhi trip to build motivation. ● PLC meetings to discuss target students and what next steps will happen. ● Consultation with CoL to see if any skills or techniques can be used to motivate Pasifika students in Writing. ● All GG teachers to know their target students and focus on taking anecdotal notes in order to increase their understanding of gaps/areas of weakness. 	<p>By the end of 2022 - 64% (30) of Pasifika students were achieving within or beyond their expected curriculum level in Writing across the school.</p> <p>The school has 67 Pasifika students however 20 of these students are also in the Maori data so 47 are included here in the Pasifika data</p> <p>64% (30) are achieving within or beyond their expected curriculum level in Writing across the school. 34% (17) are working towards their curriculum level.</p> <p>The disparity between Pakeha and Pasifika has improved in Reading and Maths and remains the same</p>	<ul style="list-style-type: none"> ● Covid still caused some disruption particularly in Term 1 and during the year with higher than average staff and student absences. 	<p>Initiatives move to 2023</p>

<ul style="list-style-type: none"> ● Collaboration between teachers in teams and sharing ideas that work. 	<p>in Writing from 2021 however it has improved by 9% from 2020.</p> <p>While a number of these students made progress (17) still remained below where they should be</p>	
<p>Planning for next year: 2023</p>		
<ul style="list-style-type: none"> ● Staff meetings to share gaps and hunches in relation to schoolwide data - emphasis on the senior area of the school in team meetings. ● Analyse and use data effectively, plan and deliver authentic learning experiences. ● PLC meetings to discuss target students and what next steps will happen. ● Consultation with Kahui Ako to see if any skills or techniques can be used to motivate Pasifika students more in Writing. ● All GG teachers know their target students and focus on taking anecdotal notes in order to increase their understanding of gaps/areas of weakness. ● Collaboration between teachers in teams and sharing ideas that work. ● Examine and use Tapasa concepts. 		



Ellerslie School
EST 1877

Statement of Kiwi Sport Funding

Kiwisport is a Government funded initiative to support student participation in organised sport.

In 2022 the school received a total Kiwisport funding of \$11,893.57 (excluding GST). The funding was put towards subsidising professional swimming lessons for the entire school.

The number of students who participated in the 8 half hour swimming lessons was 98% of the school roll.

Nick Butler
Principal



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>A primary objective of the Ellerslie School Board is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1).</p> <p>The board regularly reviews how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation</p> <p>The board, as the PCBU must do what is reasonably practicable to ensure the health and safety of workers, and work to eliminate or minimise health and safety risks.</p> <p>At Ellerslie School, we acknowledge our shared responsibility for health, safety, and welfare, and promote school wide engagement in related policies and procedures. Officers at the school are encouraged to proactively undertake due diligence to ensure health and safety is prioritised by the board.</p> <p>As a good employer, we are committed to meeting the following staff expectations:</p> <ul style="list-style-type: none"> ● a commitment to the spirit and principles of the Treaty of Waitangi; ● opportunities for equal employment; ● impartial and open selection and appointment procedures; ● fair rates of remuneration for skill, responsibilities and performance; ● an up-to-date job description that provides clear statements of your duties and your employer's expectations of you; ● adequate training and equipment to perform your duties; ● regular and appropriate feedback and communication on your work performance; ● effective communication of information;

	<ul style="list-style-type: none"> ● good and safe working conditions; ● opportunity for the enhancement of your abilities; ● health and safety committee meets twice a term (prior to Board meetings) to discuss matters related to site, staff, akonga welfare ● freedom from harassment or discrimination in the workplace; ● a commitment to a supportive and confidential employee assistance programme; ● appropriate disciplinary and dispute procedures and the opportunity for redress against unfair or unreasonable treatment by the employer.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> ● The Ellerslie School Board is committed to the principles of equity and inclusion. Consistent with these principles, the Board has made a commitment to an Equal Employment Policy which promotes equality of opportunity for staff regardless of age, disability, gender, marital status, race, ethnicity, religious belief, political opinion, employment status, family status or sexual orientation. ● Work from home options (sick family members, family pets, Classroom Release) ● Leave for bereavement/tangi /domestic violence ● Review of work obligations for people with disability/health needs ● Discussion with NZSTA and NZEI on work obligations for people with disability/health needs ● Change of employment/week options for working mothers (family status) ● Change of employment/week options for staff members wishing to teach but not be full time
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>To achieve this, the Board:</p> <ul style="list-style-type: none"> ● Approves the principal is the EEO officer through the school policy ● Ensures appointments are completed by a leadership panel ● shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development ● selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude ● recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups

	<ul style="list-style-type: none"> ● use of rubrics for assessment of suitable candidates (NZSTA/NZEI) for Senior Leadership roles ● Uses an external appointment when required ● ensures that employment and personnel practices are fair and free of any bias.
<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>The Ellerslie School Board recognises aspirations of Maori, through the principles of Te Tiriti o Waitangi (Treaty of Waitangi), - partnership, participation, and protection of Maori rights and interests.</p> <p>We address the disparities that exist between Maori and non-Maori in the workforce - by actively seeking to recruit Maori in the workforce through cultural competency training for all staff, and by having a bicultural team to provide support.</p> <p>We have a staff bicultural professional development session every fortnight</p> <p>We consult with our Maori whanau (hui) to help co-design educational programmes that are responsive to their needs and aspirations.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>The school grows leaders in a number of ways - through having</p> <ul style="list-style-type: none"> ● Deputy Principals ● Team Leaders ● Leaders of Learning ● Unit remuneration - over 60% permanent ● Within School Leader roles x 2 ● Board representation - staff representative ● Professional Learning Programme ● Curriculum teams ● Mentor teachers ● Ex Curricular opportunities
<p>How are you recognising the employment requirements of women?</p>	<p>Include:</p> <ul style="list-style-type: none"> ● include equal pay for equal work ● flexible work arrangements to accommodate caregiving responsibilities ● opportunities for career development and advancement, ● protection against discrimination, harassment, and retaliation ● leadership <p>The Ellerslie School Board has implemented policies and practices that promote gender equality and diversity in the workplace. This includes creating a culture that values and respects the contributions of women, providing training and support to employees on issues related to gender bias and harassment, and offering mentorship and leadership development programmes for all leaders.</p>

	<p>We are actively focussed on resources that help support the needs of working women, such as support with breast-feeding and access to family leave and sick time.</p> <p>We show workplace flexibility when women are required to attend to the needs of their family.</p>
How are you recognising the employment requirements of persons with disabilities?	<p>Employment requirements for persons with disabilities may include accommodations or modifications to the workplace, such as wheelchair accessibility, assistive technology, or flexible work schedules. All Ellerslie School projects through the 10YPP process have adapted the environment - ramps, removal of steps, lowering playground access when required.</p> <p>Ellerslie School is committed to provide provision for training and support to ensure that employees with disabilities have equal opportunities for career advancement and job performance.</p> <p>To ensure compliance with legal requirements, the Board understands the need to consult with disability advocacy organizations or legal experts to ensure we are meeting the needs of employees with disabilities.</p> <p>We have a comprehensive policy on accommodating disabilities in the workplace - through the Inclusion Education Policy.</p> <p>It's important to note that the requirements for accommodating employees with disabilities may vary depending on the specific disability, the job duties involved, and other factors. The Board understands the need to complete ongoing communication with our employees with disabilities to identify and address their needs.</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	X	
Has this policy or programme been made available to staff?	X	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	X	

Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	X	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	X	
Does your EEO programme/policy set priorities and objectives?	X	

[Home](#)[Current Review](#)[Useful Links](#) 

- ▶ Parents and Whānau
- ▶ Curriculum and Student Achievement Pol
- ▶ Documentation and Self-Review Policy
- ▼ Employer Responsibility Policy
 - ▶ Appointment Procedure
- ▼ Employment
 - [Equal Employment Opportunities](#)
 - Employee File
 - Salary Units
 - Employment Agreements
 - Flexible Working Arrangements
 - Employ a Reliever
 - Ending Employment
 - Safety Checking
 - Classroom Release Time (CRT)
- ▶ Concerns and Complaints
 - Personal Grievance
 - Defamation
 - Media
- ▶ Performance Management
- ▶ Protected Disclosure
 - Provisionally Certificated Teachers (PC
 - Staff Exit Interviews/Surveys
 - Staff Conduct
- ▶ Staff Leave
 - Secondary Employment
 - Student Teachers (Teacher Trainees/Te
 - Teacher Registration, Certification, and
- ▶ Vetting Requirements
- ▶ Finance and Property Management Policy

Ellerslie School

Next review: Term 2 2024

Equal Employment Opportunities

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without **▶ bias or discrimination**. All schools are required by the Public Service Act to be “good employers”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

The principal assures the board that the school



Ellerslie School

Next review: Term 2 2024

Employer Responsibility Policy

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

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

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

The board meets reporting and administrative requirements by:

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

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
 - **performance management** and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - **salary units** and **classroom release time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board delegates the recruitment and appointment process to the principal and senior leadership but may be represented in **appointment committees**. The board and delegate(s)

endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

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

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

Legislation

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

Release history: Term 3 2022, Term 3 2020, Term 3 2019, Term 3 2017

IN THIS SECTION

Appointment Procedure

Employment

Safety Checking

Classroom Release Time (CRT)

Concerns and Complaints

Personal Grievance

Defamation

Media

Performance Management

Protected Disclosure

Provisionally Certificated Teachers (PCTs)

Staff Exit Interviews/Surveys

Staff Conduct

Staff Leave

Secondary Employment

Student Teachers (Teacher Trainees/Teacher Interns/Pre-Service Teachers)

Teacher Registration, Certification, and Police Vetting

Vetting Requirements

Last *scheduled review* Term 2 2020

Last *internal review* Term 2 2020

Topic type Generic
