

Ellerslie School ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

Name	Position	How Position Gained	Term Expires
Dipak Govind	Presiding Member	Re-elected September 2022	June 2025
Nick Butler	Principal	ex Officio July 2019	
Fiona Dow	Parent Representative	Re-elected September 2022	Resigned May 2023
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
Lou Dennis	Parent Representative	Selected August 2023	June 2025
Shelley Bardsley	Staff Representative	Re-elected September 2022	June 2025
Grant McKendry	Presiding Member	Re-elected September 2022	Resigned December 2023

ELLERSLIE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Ellerslie School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Dipak Govind	Nick Butler
Full Name of Presiding Member	Full Name of Principal
Moring	-632.
Signature of Presiding Member	Signature of Principal
22 May 2024	22 May 2024
Date:	Date:

Ellerslie School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	6,830,428	6,420,954	6,663,511
Locally Raised Funds	3	489,977	485,133	452,392
Interest	_	49,101	10,000	18,640
Total Revenue		7,369,506	6,916,087	7,134,543
Expense				
Locally Raised Funds	3	249,034	184,219	205,594
Learning Resources	4	4,913,978	4,895,688	4,968,467
Administration	5	337,410	312,778	342,219
Interest		3,379	4,500	2,779
Property	6	1,948,650	1,586,018	1,661,284
Loss on Disposal of Property, Plant and Equipment		21,424	5,000	23,449
Total Expense	-	7,473,875	6,988,203	7,203,792
Net Surplus / (Deficit) for the year		(104,369)	(72,116)	(69,249)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year	-	(104,369)	(72,116)	(69,249)

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 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January	2,072,052	2,072,052	2,122,903
Total comprehensive revenue and expense for the year Contributions from / (Distributions to) the Ministry of Education Contribution - Furniture and Equipment Grant	(104,369) - 30,541	(72,116) - -	(69,249) - 18,398
Equity at 31 December	1,998,224	1,999,936	2,072,052
Accumulated comprehensive revenue and expense Equity at 31 December	1,998,224 1,998,224	1,999,936 1,999,936	2,072,052 2,072,052

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 2023

		2023 Actual	2023 Budget	2022 Actual
	Notes			
		\$	(Unaudited) \$	\$
Current Assets				
Cash and Cash Equivalents	7	178,391	465,338	296,959
Accounts Receivable	8	331,213	334,687	334,689
GST Receivable		22,952	64,555	64,555
Prepayments		107,801	-	-
Inventories	9	5,181	5,882	5,882
Investments		772,570	743,638	743,638
Funds Receivable for Capital Works Projects	16	233,465		301,030
	-	1,651,573	1,614,100	1,746,753
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	12	471,731	489,276	489,276
Revenue Received in Advance	13	21,242	1,966	1,966
Provision for Cyclical Maintenance	14	81,488	77,626	37,100
Finance Lease Liability	15	19,224	(15,451)	16,240
Funds held for Capital Works Projects	16	60,346	-	57,973
		654,031	553,417	602,555
Working Capital Surplus/(Deficit)		997,542	1,060,683	1,144,198
Non-current Assets				
Property, Plant and Equipment	11	1,075,479	1,039,634	1,046,399
		1,075,479	1,039,634	1,046,399
Non-current Liabilities				
Provision for Cyclical Maintenance	14	51,652	38,489	105,339
Finance Lease Liability	15	23,145	61,892	13,206
	_	74,797	100,381	118,545
Net Assets	_	1,998,224	1,999,936	2,072,052
Equity	_	1,998,224	1,999,936	2,072,052

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 2023

	2023	2023	2022
Not		Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	1,407,031	1,456,806	1,506,685
Locally Raised Funds	505,527	778,684	446,503
Goods and Services Tax (net)	41,603	(79,771)	(79,771)
Payments to Employees	(1,043,608)		(1,025,625)
Payments to Suppliers	(937,313)		(711,266)
Interest Paid	(3,379)		(2,779)
Interest Received	43,009	3,838	14,327
Net cash from/(to) Operating Activities	12,870	299,065	148,074
Cash flows from Investing Activities			
Proceeds from Sale of Property Plant & Equipment (and Intangibles)	-	(5,000)	
Purchase of Property Plant & Equipment (and Intangibles)	(181,260)	(47,598)	(103,923)
Purchase of Investments	(28,932)	(8,983)	(8,983)
Net cash from/(to) Investing Activities	(210,192)	(61,581)	(112,906)
Cash flows from Financing Activities			
Furniture and Equipment Grant	30,541	-	18,398
Finance Lease Payments	(21,726)	10,095	(5,901)
Funds Administered on Behalf of Other Parties	69,939	-	(447,106)
Net cash from/(to) Financing Activities	78,754	10,095	(434,609)
Net increase/(decrease) in cash and cash equivalents	(118,568)	247,579	(399,441)
Cash and cash equivalents at the beginning of the year 7	296,959	217,759	696,400
Cash and cash equivalents at the end of the year 7	178,391	465,338	296,959

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

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



Ellerslie School Notes to the Financial Statements For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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



Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and are 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 material.

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

Furniture and equipment

Information and communication technology

Motor vehicles

Leased assets held under a Finance Lease

Library resources

25–40 years 10 years

3 years

5 years

Term of Lease

12.5% Diminishing value

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. 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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

I) Employee Entitlements

Short-term employee entitlements

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

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 a grant received and an insurance claim 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 Comprehensive Revenue and Expense.

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

o) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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.

2023 2023 2024 2024 2025	2. Government Grants			
Covernment Grants - Ministry of Education		2023		2022
Section		Actual	•	Actual
Coverment Grants - Ministry of Education		\$		\$
Seachers	Government Grants - Ministry of Education			
Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised sequents	Use of Land and Buildings Grants			
Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised within the School's community are made up of: Cocal funds raised sequents		0.000.400	0.400.054	0.000.544
Local funds raised within the School's community are made up of: 2023 2023 2023 2023 2022 Actual (Unaudited) S \$ <td></td> <td>0,030,420</td> <td>0,420,954</td> <td>0,003,511</td>		0,030,420	0,420,954	0,003,511
Revenue 2023 Budget (Unaudited (Unaudited (Unaudited) (Unaudited) (Unaudited) Actual (Unaudited) (Unaudited) Donations & Bequests 185, 26 193, 402 Curriculum related Activities - Purchase of goods and services 118,214 118,530 174,911 Trading 101,438 74,178 31,631 Fundraising & Community Grants 85,099 75,000 52,448 Expense 88,099 78,000 52,448 Extra Curricular Activities Costs 129,715 118,948 104,118 Trading 30,904 20,300 31,910 Fundraising and Community Grant Costs 81,489 44,971 58,204 Other Locally Raised Funds Expenditure 6,926 - 11,362 Surplus/ (Deficit) for the year Locally Raised Funds 240,943 300,914 246,798 4. Learning Resources 2023 2023 2022 Curricular 10,000 12,114 Information and Communication Technology 9,801 11,000 12,114 Information and Communication Technology 9,801 11,000 12,114	3. Locally Raised Funds			
Revenue 2023 Budget (Unaudited (Unaudited (Unaudited) (Unaudited) (Unaudited) Actual (Unaudited) (Unaudited) Donations & Bequests 185, 26 193, 402 Curriculum related Activities - Purchase of goods and services 118,214 118,530 174,911 Trading 101,438 74,178 31,631 Fundraising & Community Grants 85,099 75,000 52,448 Expense 88,099 78,000 52,448 Extra Curricular Activities Costs 129,715 118,948 104,118 Trading 30,904 20,300 31,910 Fundraising and Community Grant Costs 81,489 44,971 58,204 Other Locally Raised Funds Expenditure 6,926 - 11,362 Surplus/ (Deficit) for the year Locally Raised Funds 240,943 300,914 246,798 4. Learning Resources 2023 2023 2022 Curricular 10,000 12,114 Information and Communication Technology 9,801 11,000 12,114 Information and Communication Technology 9,801 11,000 12,114	Local funds raised within the School's community are made up of:			
Revenue \$ \$ Actual Unaudited Properties Actual Sequests \$		2023	2023	2022
Donations & Bequests			(Unaudited)	
Curriculum related Activities - Purchase of goods and services 118,214 118,530 174,911 Trading Fundraising & Community Grants 85,099 75,000 52,448 Expense Extra Curricular Activities Costs 129,715 118,948 104,118 Trading 30,904 20,300 31,910 Fundraising and Community Grant Costs 81,489 44,971 58,204 Other Locally Raised Funds Expenditure 6,926 - 11,362 Surplus/ (Deficit) for the year Locally Raised Funds 249,034 184,219 205,594 * * 240,943 300,914 246,798 * * 240,943 300,914 246,798 * * 240,943 300,914 246,798 * * \$ \$ * \$ \$ * \$ \$ * \$ \$ * \$ \$ * </td <td></td> <td></td> <td></td> <td></td>				
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Pundraising & Community Grants				
Expense 129,715 118,948 104,118 Trading 30,904 20,300 31,910 Fundraising and Community Grant Costs 81,489 44,971 58,204 Other Locally Raised Funds Expenditure 6,926 - 11,362 Surplus/ (Deficit) for the year Locally Raised Funds 249,034 184,219 205,594 4. Learning Resources 2023 2023 2022 Actual Resources 8 udget (Unaudited) Actual Resources 8 udget (Unaudited) Actual Resources Curricular 115,305 129,394 150,029 150,029 Equipment Repairs 9,801 11,000 12,114 116,000 12,114 Information and Communication Technology 29,148 29,000 29,177 12,174 24,571,399 4,541,844 4,602,446 54,671,399 4,541,844 4,602,446 54,671,399 4,541,844 4,602,446 54,671,399 4,541,844 4,602,446 54,671,399 4,541,844 4,602,446 54,671,399 4,541,844 4,602,446 54,671,399 4,541,844				
Expense Extra Curricular Activities Costs 129,715 118,948 104,118 Trading 30,904 20,300 31,910 Fundraising and Community Grant Costs 81,489 44,971 58,204 Other Locally Raised Funds Expenditure 6,926 - 11,362 Surplus/ (Deficit) for the year Locally Raised Funds 240,943 300,914 246,798 4. Learning Resources 2023 2023 2022 Actual Budget (Unaudited) Actual Equipment Repairs 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 165,404 160,000 116,622 Depreciation 165,404 160,000 156,781	Fundraising & Community Grants	85,099	75,000	52,448
Extra Curricular Activities Costs 129,715 118,948 104,118 Trading 30,904 20,300 31,910 Fundraising and Community Grant Costs 81,489 44,971 58,204 Other Locally Raised Funds Expenditure 6,926 - 11,362 Surplus/ (Deficit) for the year Locally Raised Funds 249,034 184,219 205,594 4. Learning Resources 2023 2023 2022 Actual Budget (Unaudited) Actual Curricular 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 165,404 160,000 156,781 Depreciation 165,404 160,000 156,781		489,977	485,133	452,392
Extra Curricular Activities Costs 129,715 118,948 104,118 Trading 30,904 20,300 31,910 Fundraising and Community Grant Costs 81,489 44,971 58,204 Other Locally Raised Funds Expenditure 6,926 - 11,362 Surplus/ (Deficit) for the year Locally Raised Funds 249,034 184,219 205,594 4. Learning Resources 2023 2023 2022 Actual Budget (Unaudited) Actual Curricular 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 165,404 160,000 156,781 Depreciation 165,404 160,000 156,781	Eynense			
Trading Fundraising and Community Grant Costs Other Locally Raised Funds Expenditure 30,904 81,489 44,971 58,204 58,204 6,926 - 11,362 Surplus/ (Deficit) For the year Locally Raised Funds 249,034 184,219 205,594 4. Learning Resources 2023 80,914 81,219 80,914 81,219 246,798 81,219 81,21		129,715	118,948	104,118
Fundraising and Community Grant Costs Other Locally Raised Funds Expenditure 81,489 (6,926) 44,971 (7,978) 58,204 (7,988) Surplus/ (Deficit) for the year Locally Raised Funds 249,034 184,219 205,594 4. Learning Resources 2023 (Unaudited) 2023 (Unaudited) 8 Curricular 115,305 (Unaudited) \$ \$ Equipment Repairs 9,801 (11,000) 12,114 (11,000)				
Other Locally Raised Funds Expenditure 6,926 - 11,362 249,034 184,219 205,594 Surplus/ (Deficit) for the year Locally Raised Funds 240,943 300,914 246,798 4. Learning Resources 2023 2023 2022 Actual Budget (Unaudited) Actual Curricular 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 165,404 160,000 1166,781 Depreciation 165,404 160,000 156,781				
Surplus/ (Deficit) for the year Locally Raised Funds 240,943 300,914 246,798 4. Learning Resources 2023 2023 2022 Actual Budget (Unaudited) Actual \$ \$ \$ Curricular 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781		6,926	-	11,362
Surplus/ (Deficit) for the year Locally Raised Funds 240,943 300,914 246,798 4. Learning Resources 2023 2023 2022 Actual Budget (Unaudited) Actual \$ \$ \$ Curricular 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781		240.024	194 210	205 504
4. Learning Resources 2023 2023 2022 Actual Budget (Unaudited) Actual \$ \$ \$ Curricular 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781		249,034	104,219	205,594
Curricular 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781	Surplus/ (Deficit) for the year Locally Raised Funds	240,943	300,914	246,798
Curricular 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781				
Actual Budget (Unaudited) Actual \$ \$ \$ Curricular 115,305 129,394 150,029 Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781	4. Learning Resources	2023	2023	2022
Curricular \$ \$ Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781				Actual
Equipment Repairs 9,801 11,000 12,114 Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781		\$		\$
Information and Communication Technology 29,148 29,000 29,177 Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781	Curricular	115,305	129,394	150,029
Library Resources 6,178 4,450 6,288 Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781	Equipment Repairs			
Employee Benefits - Salaries 4,571,399 4,541,844 4,602,446 Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781				
Staff Development 16,743 20,000 11,632 Depreciation 165,404 160,000 156,781	·			
Depreciation 165,404 160,000 156,781				
4,913,978 4,895,688 4,968,467	Depreciation	165,404	160,000	156,781
		4,913,978	4,895,688	4,968,467

5. Administration	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	8,343	7,995	8,101
Board Fees	4,085	4,085	3,350
Board Expenses	6,116	6,190	14,375
Communication	5,535	4,920	5,095
Consumables	26,981	26,646	27,173
Other	36,667	33,989	41,578
Postage	102	500	95
Employee Benefits - Salaries	227,073	208,110	220,440
Insurance	14,513	12,000	13,682
Service Providers, Contractors and Consultancy	7,995	8,343	8,330
	337,410	312,778	342,219
6. Property	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	27,163	24,368	24,749
Consultancy and Contract Services	68,947	68,947	67,501
Cyclical Maintenance	55,062	10,776	65,459
Grounds	19,437	8,800	17,919
Heat, Light and Water	44,343	36,000	36,061
Repairs and Maintenance	67,919	53,649	81,836
Use of Land and Buildings	1,588,701	1,310,043	1,299,970
0 "	10 000	10010	10 00-

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.

12,022

65,056

1,948,650

13,040

60,395

1,586,018

16,095

51,694

1,661,284

Security

Employee Benefits - Salaries

7. Cash and Cash Equivalents			
	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	178,391	465,338	296,959
Cash and cash equivalents for Statement of Cash Flows	178,391	465,338	296,959

Of the \$178,391 Cash and Cash Equivalents, \$60,346 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



8. Accounts Receivable			
	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	(2,952)	8,678	6,618
Receivables from the Ministry of Education	26,089	-	2,062
Interest Receivable	12,254	6,162	6,162
Banking Staffing Underuse	4,196	-	-
Teacher Salaries Grant Receivable	291,626	319,847	319,847
	331,213	334,687	334,689
Receivables from Exchange Transactions	9,302	14,840	12,780
Receivables from Non-Exchange Transactions	321,911	319,847	321,909
	331,213	334,687	334,689
9. Inventories			
	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Uniforms	5,181	5,882	5,882
	5,181	5,882	5,882
10. Investments			
The School's investment activities are classified as follows:			
	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	772,570	743,638	743,638
Total business	772,570	743,638	743,638
Total Investments	112,010	7 70,000	7 70,000

11. Property, Plant and Equipment

	Opening Balance					
	(NBV)	Additions	Disposals	Adjustment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	376,569	_	(13,976)	(44,322)	(19,795)	298,476
Furniture and Equipment	565,405	117,701	(4,578)	46,385	(93,526)	631,387
Information and Communication Technology	49,747	8,327	(737)	(2,169)	(27,031)	28,137
Motor Vehicles		53,043	-		(1,768)	51,275
Leased Assets	26,656	33,286	(926)	39	(19,480)	39,575
Library Resources	28,022	3,617	(1,206)		(3,804)	26,629
Balance at 31 December 2023	1,046,399	215,974	(21,423)	(67)	(165,404)	1,075,479

The net carrying value of information & communication technology equipment held under a finance lease is \$39,575 (2022: \$26,656)

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	577,861	(279,385)	298,476	593,357	(216,788)	376,569
Furniture and Equipment	1,232,038	(600,651)	631,387	1,130,949	(565,544)	565,405
Information and Communication Technology	255,042	(226,905)	28,137	251,664	(201,917)	49,747
Motor Vehicles	53,043	(1,768)	51,275	-		-
Leased Assets	61,620	(22,045)	39,575	62,983	(36,327)	26,656
Library Resources	127,309	(100,680)	26,629	129,253	(101,231)	28,022
Balance at 31 December 2023	2,306,913	(1,231,434)	1,075,479	2,168,206	(1,121,807)	1,046,399

12. Accounts Payable			
	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Creditors	τ 154,418	Ψ 142,635	Ψ 142,635
Accruals	6,843	8,101	8,101
Employee Entitlements - Salaries	291,626	319,847	319,847
Employee Entitlements - Salanes Employee Entitlements - Leave Accrual	18,844	18,693	18,693
Employee Entitionichts - Leave Acordai	10,044	10,000	10,000
	471,731	489,276	489,276
Payables for Exchange Transactions	471,731	489,276	489,276
, ,			
	471,731	489,276	489,276
The carrying value of payables approximates their fair value.			
13. Revenue Received in Advance			
	2023	2023	2022
	A-41	Budget	A - 4I
	Actual	(Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	13,296	-	-
Other revenue in Advance	7,946	1,966	1,966
	21,242	1,966	1,966
14. Provision for Cyclical Maintenance	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	(Onaudited)	\$
Provision at the Start of the Year	142,439	142,439	96,901
Increase to the Provision During the Year	55,062	10,776	65,459
Use of the Provision During the Year	(64,361)	(37,100)	(19,921)
	(,)	(,,	(, /
Provision at the End of the Year	133,140	116,115	142,439
Cyclical Maintenance - Current	81,488	77,626	37,100
		,	,
Cyclical Maintenance - Non current	51,652	38,489	105,339
Cyclical Maintenance - Non current		38,489	105,339

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



15. Finance Lease Liability

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	22,547	(15,451)	18,333
Later than One Year and no Later than Five Years	25,050	61,891	14,359
Later than Five Years	(5,228)		(3,246)
	42,369	46,440	29,446
Represented by			
Finance lease liability - Current	19,224	- 15,451	16,240
Finance lease liability - Non current	23,145	61,892	13,206
	42,369	46,441	29,446

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.

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Project Hall	In Progress	(183,833)	_	(3,545)	_	(187,378)
Block 3/1 Conversion	In Progress	(30,592)	-	- '	-	(30,592)
Drainage	Completed	(5,637)		5,637	_	-
SIP Heritage/18	In Progress	5,632	_	(10,388)	-	(4,756)
SIP Sports Court	Completed	(80,968)	10,230	(8,862)	79,600	-
Block 18 Decking	Completed	52,341	888	(53,229)	-	_
Block 1 & 3 Roof Replacement	In Progress		126,000	(136, 150)	_	(10,150)
Cess Pit & Stormwater	In Progress		12,904	(13,365)	-	(461)
Block 3 Switchboard Upgrade	In Progress	-	9,000	(9,128)	-	(128)
Block 3 DQLS Upgrade to GG32	In Progress	-	62,646	(2,300)		60,346
Block 1 Staff Corridor	Completed	-	14,616	(14,616)		·-
Totals		(243,057)	236,284	(245,946)	79,600	(173,119)

Represented by:

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

60,346 (233,465)

	2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Project Hall	In Progress	(33,574)	180,000	(330,259)	_	(183,833)
Block 3/1 Conversion	In Progress	- 1	_	(30,592)	-	(30,592)
Drainage	In Progress	(5,637)	_	-	_	(5,637)
SIP Heritage/18	In Progress	185,863	31,944	(212,175)	-	5,632
SIP Sports Court	In Progress	57,396	_	(138,364)	-	(80,968)
Block 18 Decking	In Progress		52,876	(535)	-	52,341
Totals		204,048	264,820	(711,925)	-	(243,057)
Depresented by						

Represented by:

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

57,973 (301,030)



17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members		
Remuneration	4,085	3,350
Landaushin Tanun		
Leadership Team Remuneration	526,825	493,829
	520,625	493,029
Full-time equivalent members	4	4
Total key management personnel remuneration	530,910	497,179
,	,	,

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual	2022 Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	0-10	0-10

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100-110	7.00	3.00
110-120	3.00	1.00
120-130	1.00	
	11.00	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:

	2023 Actual	2022 Actual
Total	n de la versa de la lacia de sente de la compansión de la	-
Number of People		-

20. Contingencies

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

Holidays Act Compliance - Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

21. (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$300,643 (2022:\$61,520) as a result of entering the following contracts:

			Remaining
ETFE AT A			Capital
Contract Name	Contract Amount	Spend To Date	Commitment
	\$	\$	\$
Project Hall	374,826	367,378	7,448
Heritage 1/8	282,500	259,286	
Block 3 DQLS Upgrade	62,645	3,000	59,645
Total	657,326	765,814	90,307

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contract:

(a) operating lease with Ricoh NZ for the rental of four photocopies;

	2023 \$	2022 \$
No later than One Year	8,970	8,970
Later than One Year and No Later than Five Years	8,970	17,940
	17,940	26,910

The total lease payments incurred during the period were \$8,970 (2022: \$8,970).

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

rmancial assets measured at amortised cost	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	178,391	465,338	296,959
Receivables	331,213	334,687	334,689
Investments - Term Deposits	772,570	743,638	743,638
Total financial assets measured at amortised cost	1,282,174	1,543,663	1,375,286
Financial liabilities measured at amortised cost			
Payables	471,731	489,276	489,276
Finance Leases	42,369	46,441	29,446
Total financial liabilities measured at amortised cost	514,100	535,717	518,722

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 2023

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 2023, 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 2023, 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 23 May 2024. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as



applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 23 to 53 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 2023 Analysis-of-Variance @March 31st, 2024

School Name:	Ellerslie School	School Number:	1268
Date:	March 31 2024	Reporting on:	End of Year 2023
General Statement	The end of 2023 Analysis-of-Variance includes the end of year data from 2023. The school roll, while back on the increase, is still unstable in regards to students enrolling and leaving throughout the year and throughout all levels. This is a result of: - increase in immigration - families continuing to relocate out of Ellerslie and Auckland		

Strategic Aims for all	Hauora / Wellbeing: nurturing health and happiness		
Targets	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:	Continue to use the Positive for LearningBehaviourFramework.		
	- Creating successful / positive environments		
Strategic Goal 1	- Encouraging reflective thought & action		
	- Shared learning		
	- Celebrations		
	- Positive behaviour management.		
	School buddy system for classes to reconnect & support children across the school		
	Fully released Learning Support Coordinator (LSC) programme providing support for at-risl		
	teachers with in class strategies - for learning / behaviour.		
	School Counsellor to continue for 2 days a week.		
	All students are able to access the school counsellor Yr0-4 - parent referrals Yr5-8 -		
	students can referral		
	Continuation of BounceBack Programme throughout the School. Yr0-4		
	Embedding 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.		
	- Celebrated in pods / teams / assemblies		
	- 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. 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 engagement Parent Information evenings on Wellbeing School celebration events such as whanau days Lunchtime discos Termly mufti days Celebrating cultures **Annual Aims** Develop an Ellerslie School Bi-Cultural Overview after - consulting with Maori community **Strategic Goal 2** Main focus- what we: Hear /See / Feel Development and implementation of Aotearoa History Curriculum throughout the school Develop and sustain positive iwi connections to help with: - Tikanga /Powhiri / School name/Implementing Ka Hikitia/ Matariki Increase the use of Te Reo in the School from Leadership through to the learning environments • School assemblies /Everyday greetings /Pepeha Mihi • Classroom and Learning instructions /School waiata /Karakia Setting up sessions for staff- Thursday morning fortnightly Te Reo Hui 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. 2023 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 Engagement events / 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.	
Annual Aims Strategic Goal 3	Teaching and Learning Overview document to be updated and reviewed in Term 1, 2023 Set and monitor school targets for all students using school data from the end of 2023 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 2023 Literacy Numeracy Bi Cultural Learner Agency / Collaboration 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 particularly for Year 7/8 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 all key learning areas

Literacy Curriculum to focus on the school targets . This will look at providing internal professional development in the process of best practice writing lessons.

External PLD 15 hrs provided by Tools for Teachers-

Continue the implementation of the Structured Literacy approach through Years 0-4 Mathematics PD in 2023 through the Remuera Maths Cluster.

8 workshop days looking into the teaching of Math / refresher curriculum Embed a new Professional Growth Cycle for staff linked to the Code and Standards of the Teaching Profession based on the work of Chris Mosey- Growing Great Teachers 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 70hours 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 of onsite support networks for the students:

- 13 teacher aides (1 per pod)
- Steps teacher
- Librarian
- Literacy Support
- School Counsellor

Annual Aims Strategic Goal 4

Continue to embed the daily use of the 5Bs by implementing the new series of actions and outcomes for each of the 5Bs. Review in 2023

Base plan around the Google - Be Internet Awesome Programme

Review and continue to implement the new Common School Expectations

Develop an overview to make the school site more environmentally friendly.

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.

- Charity days
- Community activities
- Iwi engagement
- Cultural days

Embed the Year 8 Leadership Programme involving community service and citizenship and EOTC activities.

Continue to develop the student leadership programme.

Continue to development sports and cultural opportunities for the students to engage in during 2023

- Zones sport (Year 5-8)
- School Netball and Football
- Music groups
- Celebrating the Arts night
- Kapa Haka Junior / Senior

Continue developing a working relationship with a number of community / council organisations to develop an environment overview for the school.

- Ellerslie Rotary
- Mens Shed
- MTLB Sustainable Schools Advisor
- AK Environmental Educator
- Ellerslie Village
- Trees for Survival

EOTC that engages local people and local experiences.

- Guest speakers
- Local businesses
- National connections
- Global

2023 Target 1: By the end of 2023, the overall Maori achievement percentage in all 3 curriculum areas is equal to or better than the Pakeha student percentage (90% working within or beyond their expected curriculum levels). Raising Māori The target is to ensure at least 90% (48/54) Maori students across all levels of the school are working within or beyond their **Achievement** expected curriculum level in Reading, Writing and Mathematics. 8 need to move in Reading /19 need to move in Writing / 9 need to move in Reading Data / Analysis Maori roll at the end of 2022: 67 students Maori roll at the end of 2023: 57 students Reading: Reading: 70% (47)- Working within or beyond their expected 74% (42)- Working within or beyond their expected curriculum level 19% (11)- Working towards their expected curriculum level curriculum level 24% (16)- Working towards expected curriculum level. 7% (4)- Working towards expected curriculum level -with support 6% (4)- Working towards expected curriculum level -with support Writing: Writing: 52% (35)- Working within or beyond their expected 53% (30)-Working within or beyond their expected curriculum level 40% (23)- Working towards their expected curriculum level curriculum level 43% (29)- Working towards expected curriculum level. 7% (4)- Working towards expected curriculum level -with support 4% (3)-Working towards expected curriculum level -with support Mathematics: **Mathematics:** 66% (44)- Working within or beyond their expected 70% (40)- Working within or beyond their expected curriculum level 26% (15)- Working towards their expected curriculum level curriculum level 30% (20)- Working towards expected curriculum level. 4% (2)-Working towards expected curriculum level -with support

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

support

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
New initiatives such as Structured Literacy and The Code (spelling programme) were partially being implemented	While not all yet achieving at the expected curriculum level the large majority are still progressing. 27 students out of 57 (47%) have missed 20 or more days of school in 2023. 83% or less attendance. The students working towards or working towards with support are spread across the school. Reading (15) Year 2:2, Year 3:3, Year 4:3, Year 5:1, Year 6:3 Year 7:1, Year 8:1 Writing: (27) Year 2:2, Year 3:5, Year 4:4, Year 5:3, Year 6:3, Year 7:4, Year 8:4 Maths: (14) Year 2:1, Year 3:4, Year 4:4, Year 5:1, Year 6:3, Year 7:1, Year 8:2	15 students out of 57 (26%) are new to Ellerslie School in 2023 14 students (24%) on the Learning Support register 11 have missed more than 20 days of school / 11 are below or well below in all 3 subject	In 2024: Continue to focus on Māori student achievement across all levels and the 3 curriculum areas of Reading, Writing and Mathematics. Improve knowledge and implement principles of Ka Hikitia. Implement structured literacy and the Code. Staff to have sound knowledge and understanding of our Māori learners and their needs. Support learners with any attendance concerns - when required. Work closely with whānau

2023 Target 2:

Raising Year 7&8
student
achievement in
Mathematics

By the end of 2023, all CURRENT Year 7&8 students who at the end of 2022 were working towards or needing support to achieve their expected curriculum level in Mathematics will have accelerated their progress by at least 2 sub levels.

The target is focused on (31%, 35 students)- 15 x Year 7 and 20 x Year 8 students.

Data / Analysis

Actual Data - End of 2022 (includes students who left at the end of 2022)

Year 7 (52 students)

60% (31)- Working within or beyond their expected curriculum level

37% (19)- Working towards expected curriculum level.

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

Year 8 (67 students)

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

19% (13)- Working towards expected curriculum level.

10% (7)- Working towards expected curriculum level -with support

Actual Data - End of 2023

Year 7 (71 students)

63% (45)- Working within or beyond their expected curriculum level

32% (23)- Working towards expected curriculum level.

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

Year 8 (54 students)

61% (33)- Working within or beyond their expected curriculum level

37% (20)- Working towards expected curriculum level.

2% (1)- Working towards expected curriculum level -with support

Combined data - End of 2023

Based on the data of students who were working towards the expected curriculum level and working towards with support In 2022 and compared with the end of 2023 data. (34 students in total - 19 Year 8 and 15 Year 7)

56% (19)- Have accelerated their progress by 2 or more sub levels 38%(13)- Have only progressed 1 sub level.

3% (1)- Working towards expected curriculum level -with support and is on the Special Needs register. There has been no change in sub level.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Introduced Numeracy Curriculum Team Numeracy Coordinator to support teachers (DP) PAT assessment and analysis'\ Use of variety of assessment tools Participation in Remuera Maths Cluster - Maths PD with Rob Proffit- White and Learners First Internal PD focusing on key elements of a successful maths programme Full time Learning Support Coordinator providing support Teaching and Learning of maths a focus in Team Meetings Teacher Aides provided individual and group support. Communicated with the local College in regards to what math skills would benefit the students.	Over Year 7/8 Maths data - End of Year 2023. Year 7 63%(45) Working within or beyond expected level. Year 8 61%(33) Working within or beyond expected level. Of the 34 students who the target focused on (1 left early in the year): 56% (19)-Accelerated their progress by 2 or more sub levels 38%(13)- Progressed by 1 sub level. 3% (1)- Working towards expected curriculum level -with support and is on the Special Needs register. There has been no change in sub level.	Year 7 and 8 cohort had a number of challenges to overcome in 2023. Out of the 47 students not achieving at their expected level: • 19 started at Ellerslie in 2020 or later • 21 are on the student support register • 10 had attendance concerns • increasing number ELL students However - there was still positive progress made in mathematics by several Year 7 and 8 students. 94% of students in both Year levels made Sufficient Progress where they progressed by one or two sublevels	In 2024: School to continue participating in the Remuera Maths Cluster with PD from Rob Proffit-White and Learners First. This will involve 4 full day school based workshops and 4 online workshops per term. Analysis PAT Maths results to see full Year 7&8 cohort trends and individuals growth areas that need addressing. Focus on collaborative teaching of maths - pods working together- mixed grouping. Drill the number knowledge concepts. 5 hrs of maths per week as mandated. Communicate maths learning with the parents / caregivers so they can help support Continue with curriculum teams to review maths implementation plans

2023 Target 3:

Raising Year 5&6 student achievement in Writing By the end of 2023, all current Year 5&6 students who at the end of 2022 were progressing towards their expected curriculum level in Writing (28.5%, 54 students (Year 5&6) will have accelerated their progress by at least 2 sub levels. (28.5%, 54 students)- Year 5 (19 students), Year 6 (34 students). By the end of 2023 there are only 52 students in this group.

Data / Analysis

Actual Data - End of 2022 (includes students who left at the end of 2022)

Writing

Year 5 (105 students)

63% (66)- Working within or beyond their expected curriculum level

35% (37)- Working towards expected curriculum level.

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

Year 6- Writing (89 students)

66% (59)- Working within or beyond their expected curriculum level

33%(29)- Working towards expected curriculum level.

1% (1)-Working towards expected curriculum level -with support

Actual Data - End of 2023

Writing

Year 5 (105 students)

65% (69)- Working within or beyond their expected curriculum level

31% (33)- Working towards expected curriculum level. **3% (3)-**Working towards expected curriculum level -with support

Year 6 (101 students)

77% (78)- Working within or beyond their expected curriculum level

23%(23)- Working towards expected curriculum level.0% (0)-Working towards expected curriculum level -with

support

Based on students were progressing towards their expected curriculum level in Writing (52 students -Year 5&6) from the end of 2022 tp 2023 sub levels result:

Year 5 2022 - 59% (19) have moved 2 or more sublevels by the end of 2023 $\,$

Year 6 2022 - 90% (18) Have moved 2 or more sublevels by the end of 2023

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Schoolwide PD on Learner Agency with Bex Galloway Year 5&6 DP to oversee target Literacy curriculum team established Internal PD focusing on key elements of a successful writing programme Focus on Writing Progressions as a school /Kahui Ako Full time Learning Support Coordinator to support team with dyslexia support	Overall writing data for Year 5&6 Year 5 65% (69) Working within or beyond expected level. Year 6 77% (78) Working within or beyond expected level. These results particularly for Year 6 are improving every year.	More focused team meetings on teaching and learning particularly the teaching of writing. A mainly uninterrupted year of school as all planned PD was delivered. Improved collaborative practices occurring.	In 2024: Introduction of the Code Spelling programme Focus on Bex Galloway's learner Agency initiatives EAsttle assessment to be completed- Terms 1 and 3 with team and cross team moderation.
Teaching and Learning focus in Team / Staff Meeting Writing course budget available to staff EAsttle assessment focus and	Based on students were progressing towards their expected curriculum level in Writing (52 students -Year 5&6) from the end of 2022 to 2023	Consistency of delivery across the team Change pod and team make up	Sharing professional growth goals and feedback.
moderation Writing observations and feedback Students able to set writing goals Parent information about effective writing Learning Village for ELL students Sonday Structured Literacy Programme	sub levels result: Year 5 2022 - 59% (19) have moved 2 or more sublevels by the end of 2023 Year 6 2022 - 90% (18) Have moved 2 or more sublevels by the end of 2023	More feedback required on goals Continue to strengthen moderation	Focus on 5hrs of mandated writing per week. Continue the Literacy curriculum team. Feedback to parents /
Teacher Aides providing support for students			caregivers x 2 per year or as required



Statement of Kiwi Sport Funding

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

In 2023 the school received a total Kiwisport funding of \$11,236.56 (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

Ellerslie School

Statement of compliance with employment policy



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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

Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions?

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).

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

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.

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.

As a good employer, we are committed to meeting the following staff expectations:

- 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; 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. What is in your equal The Ellerslie School Boardis committed to the employment opportunities principles of equity and inclusion. Consistent with programme? these principles, the Board has made a commitment How have you been fulfilling to an Equal Employment Policy which promotes this programme? 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 How do you practise impartial To achieve this, the Board: selection of suitably qualified Approves the principal is the EEO officer through the persons for appointment? 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,

How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	hours of work, etc.) and the employment requirements of diverse individuals/groups 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. 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. 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. We have a staff bicultural professional development session every fortnight
	We consult with our Maori whanau (hui) to help co-design educational programmes that are responsive to their needs and aspirations.
How have you enhanced the abilities of individual employees?	The school grows leaders in a number of ways - through having Deputy Principals Team Leaders Leaders of Learning Unit remuneration - over 60% permanent Within School Leader roles x 4 Board representation - staff representative Professional Learning Programme Curriculum teams Mentor teachers Ex Curricular opportunities
How are you recognising the employment requirements of women?	Include: 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 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.

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.

We show workplace flexibility when women are required to attend to the needs of their family.

How are you recognising the employment requirements of persons with disabilities?

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.

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.

To ensure compliance with legal requirements, the Board understands the need to consult with disability advocacy organisations or legal experts to ensure we are meeting the needs of employees with disabilities.

We have a comprehensive policy on accommodating disabilities in the workplace - through the Inclusion Education Policy.

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.

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?	х	
Has this policy or programme been made available to staff?	х	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	х	

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

Student Progress Data - Dec 2023 Term 4 2022 to Term 4 2023 (597 pupils in total)

READING	Accelerated Progress (more than 2 sublevels)	Sufficient Progress (one or two sublevels)	Insufficient Progress (less than a sublevel)		
	,		,		
All	8% (50)	89% (527)	3% (20)		
Maori	7% (3)	86% (40)	7% (3)		
Pacific	3% (1)	92% (34)	5% (2)		
Pakeha	6% (12)	92% (198)	2% (5)		
Other	11% (34)	86% (255)	3% (10)		
Boys	8% (23)	88% (263)	4% (12)		
Girls	9% (27)	88% (264)	3% (8)		
Year 1	0	86% (37)	14% (6)		
Year 2	3% (2)	89% (60)	7% (5)		
Year 3	10% (10)	87% (83)	3% (3)		
Year 4	3% (3)	96% (94)	1% (1)		
Year 5	7% (7)	90% (82)	3% (3)		
Year 6	13% (12)	86% (79)	1% (1)		
Year 7	16% (10)	82% (49)	2% (1)		
Year 8	12% (6)	88% (43)	0		
Disparity:					
Maori/ Pakeha	1	6	5		
Pacific /Pakeha	3	0	3		
Maori / Pacific	4	6	2		
Boys / Girls	1	1	1		

- Of the 527 students who made 'Sufficient Progress' in reading, 52% made two sublevels progress and 36% made one sublevel.
- Breakdown of the 20 students who made 'Insufficient Progress':
 - o 40% (8 students) are on the Learning Support Register and 45% (9 students) on the ELL register. 3 students are on both.
 - o 20% (4 students) have been identified as having low attendance or concerns with lateness.
 - o 45% (9 students) are working within or beyond expected curriculum level.
 - o 55% (11 students) are working towards expected curriculum level (of which 64% are on the Learning Support Register and 27% on ELL register).

	Accelerated Progress	Sufficient Progress	Insufficient Progress
WRITING	(more than 2 sublevels)	(one or two sublevels)	(less than a sublevel)
	50/ (00)	000/ (540)	20/ (55)
All	5% (32)	86% (510)	9% (55)
Maori	0	89% (41)	11% (5)
Pacific	0	100% (37)	0
Pakeha	5% (10)	86% (186)	9% (19)
Other	7% (22)	82% (246)	10% (31)
Boys	4% (13)	87% (258)	9% (27)
Girls	6% (19)	84% (252)	9% (28)
Year 1	0	40% (17)	60% (26)
Year 2	0	84% (56)	16% (11)
Year 3	6% (6)	90% (86)	4% (4)
Year 4	3% (3)	92% (90)	5% (5)
Year 5	6% (6)	92% (84)	2% (2)
Year 6	10% (9)	88% (81)	2% (2)
Year 7	7% (5)	90% (54)	3% (2)
Year 8	8% (4)	86% (42)	6% (3)
Disparity:			
Maori/ Pakeha	5	3	2
Pacific /Pakeha	5	14	9

Maori / Pacific	0	11	11
Boys / Girls	2	3	0

- Of the 510 students who made 'Sufficient Progress' in writing, 47% made two sublevels progress and 38% made one sublevel.
- Breakdown of the 55 students who made 'Insufficient Progress':
 - o 18% (10 students) are on the Learning Support register and 36% (20 students) are on the ELL register. 3 students are on both.
 - o 11% (6 students) have been identified as having low attendance or concerns with lateness.
 - o 71% (39 students) are working within or beyond expected curriculum level.
 - 29% (16 students) are working towards expected curriculum level (of which 50% are on the Learning Support register and 31% are on the ELL register).

MATUC	Accelerated Progress	Sufficient Progress	Insufficient Progress
MATHS	(more than 2 sublevels)	(one or two sublevels)	(less than a sublevel)
All	5% (30)	88% (522)	7% (44)
Maori	4% (2)	82% (38)	13% (6)
Pacific	0	92% (34)	8% (3)
Pakeha	4% (9)	91% (195)	5% (11)
Other	6% (19)	85% (255)	8% (24)
Boys	6% (18)	86% (256)	8% (23)
Girls	4% (12)	89% (266)	7% (21)
Year 1	0	50% (21)	50% (22)
Year 2	7% (5)	82% (55)	11% (7)
Year 3	3% (3)	90% (86)	7% (7)
Year 4	2% (2)	95% (93)	3% (3)
Year 5	7% (6)	92% (85)	1% (1)
Year 6	11% (10)	88% (80)	1% (1)

Year 7	2% (1)	93% (56)	5% (3)
Year 8	6% (3)	94% (46)	0
Disparity:			
Maori / Pakeha	0	9	8
Pacific / Pakeha	4	1	3
Maori / Pacific	4	10	5
Boys / Girls	2	3	1

- Of the 522 students who made 'Sufficient Progress' in maths, 53% made two sublevels and 35% made one sublevel.
- Breakdown of the 44 students who made 'Insufficient Progress':
 - o 25% (11 students) are on the Learning Support register and 45% (20 students) are on the ELL register. 2 students are on both.
 - o 18% (8 students) have been identified as having low attendance or concerns with lateness.
 - o 70% (31 students) are working within or beyond expected curriculum level.
 - 30% (13 students) are working towards expected curriculum level (of which 69% are on the Learning Support register and 31% are on the ELL register).

General Analysis of Insufficient progress:

- 6 students have not made progress across all subject areas.
 - o 5 of these students are in Year 2 and 1 student is in Year 3 (this student had an attendance rate of 54% last year).
- 23 students have not made progress in two subject areas
 - 4 in reading and writing (all are on the ELL register)
 - o 2 in reading and maths (1 student in Year 5, the other student has left)
 - o 17 in writing and maths (13 students in Year 2, 1 in Year 3, 1 in Year 4, 1 in Year 5, 1 has left)

Whole School Data - Comparison Over Time Year End 2022-2023



% = Students achieving within or beyond their expected curriculum level

	READING		WRITIN	IG	MAT	HS
	2022 % (763)	2023 % (775)	2022 % (763)	2023 % (775)	2022 % (763)	2023 % (775)
All	86% (657)	85% (658)	76% (581)	74% (576)	85% (652)	84% (647)
Maori	71% (48)	74% (42)	53% (36)	53% (30)	66% (45)	70% (40)
Pacific	83% (39)	81% (35)	64% (30)	65% (28)	70% (33)	65% (28)
Pakeha	93% (269)	92% (248)	83% (240)	82% (220)	92% (268)	91% (247)
Asian	85% (256)	82% (241)	78% (236)	73% (255)	86% (260)	81% (282)
Boys	84% (318)	85% (321)	69% (262)	69% (262)	87% (331)	85% (322)
Girls	89% (340)	85% (377)	83% (319)	79% (314)	84% (321)	82% (325)
Year 8	76% (51)	80% (43)	62% (42)	65% (35)	70% (47)	61% (33)
Disparity Maori/ Pakeha	-22	-18	-23	-29	-26	-21
Disparity Pacific /Pakeha	-10	-11	-12	-17	-22	- 26
/r akella	-10	-11	-12	-17	-22	-20
Disparity Maori / Pacific	-12	-7	-11	-12	-4	– 5
Disparity Boys / Girls	-5	0	-14	-10	-3	-3

Key Notes

- The disparity between Maori and Pakeha has lessened in both Reading and Mathematics in 2023
- Overall Writing is a concern although the disparity between boys and girls is lessening.
- Maori and Pasifika Mathematics results are still of concern.
- While the school's overall weekly average attendance is high, it is still a factor for a number of students who are working towards or with support in all 3 subject areas.

Analysis: Breakdown of year groups

READING: End of Year 2023

	Total towards with support	Total Towards	Total Within	Total Beyond	Total Pupils
Υ0				100%	41
Y1			86%	14%	93
Y2		10%	64%	26%	84
Y3	5%	10%	82%	4%	111
Y4	5%	5%	71%	18%	115
Y5	4%	20%	60%	16%	105
Y6	3%	12%	51%	34%	101
Y7	7%	18%	52%	23%	71
Y8	4%	17%	63%	17%	54
Whole school	3%	10%	64%	23%	775

WRITING 2023: End of Year 2023

	Total towards with support	Total Towards	Total Within	Total Beyond	Total Pupils
Υ0				100%	41
Y1				100%	93
Y2		13%	87%		84
Y3	4%	28%	67%	2%	111
Y4	5%	11%	75%	9%	115
Y5	3%	31%	55%	10%	105
Y6		23%	55%	22%	101
Y7	7%	43%	44%	6%	71
Y8	6%	30%	59%	6%	54
Whole school	3%	20%	65%	12%	775

MATHEMATICS: End of Year 2023

	Total towards with support	Total Towards	Total Within	Total Beyond	Total Pupils
Υ0				100%	41
Y1			97%	3%	93
Y2		2%	84%	14%	84
Y3	1%	19%	75%	5%	111
Y4	2%	9%	64%	25%	115
Y5	1%	19%	66%	14%	105
Y6		12%	52%	36%	101
Y7	4%	32%	52%	11%	71
Y8	2%	37%	46%	15%	54
Whole school	1%	14%	65%	20%	775

End of Year Curriculum Expectations;

Curriculum Levels	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	
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Year 1	1	✓											
Year 2		✓	✓										
Year 3				√	1								
Year 4					1	1							
Year 5							1	1					
Year 6								1	1				
Year 7										1	1		
Year 8											1	√	

- **(B) Beginning -** just started working at a new level
- **(P) Proficient-** working within a level
- (A) Advanced this is working at the end of the level and almost ready to progress to a new curriculum level.

Key

	Working beyond expectation
	Working within
	Working towards
	Working towards with support



Te Tiriti o Waitangi at Ellerslie School

Giving effect to Te Tiriti o Waitangi is one of the Ellerslie School board's primary objectives. This has been achieved at Ellerslie School through:

Partnership:

Continue to foster meaningful partnerships with the local marae and iwi. (One Tree Hill College and Ruapotaka Marae) The school has engaged Māori stakeholders through consultation opportunities and decision-making processes, respecting their rights.

Participation:

The school has ensured Māori students have a voice and actively participate in setting targets and designing actions. This engagement is to ensure that Māori perspectives are integrated into decision-making.

Protection:

Targets and actions go towards protecting the rights, interests, and well-being of Māori students. This involves ensuring equitable access to resources and opportunities, and safeguarding cultural identity and practices. Equity: Targets aim for equitable outcomes. Actions address disparities in areas such as health, education, employment, and justice. Cultural Responsiveness: targets and actions are culturally responsive and respectful of Māori values, customs, and worldviews. This has involved incorporating tikanga Māori and Maturanga Māori into policies and practices.

The school has also:

- Ensured Māori representation on the Board
- Continued to ensure Māori student achievement and progress remains a main school target across all 3 main curriculum areas
- Closely report and monitor on achievement and progress disparity between Māori and non Māori
- Set up a Bi-Cultural curriculum group
- Introduced further tikanga practices via regular powhiri
- Fortnightly staff Te Reo hui
- Celebrated important events throughout the year such as Matariki and Te wiki o te reo Māori
- Kapa Haka group
- Ensured the principles of Te Tiriti feature in the strategy plan Our Learners, Our Cultures, Our Whānau
- Term 1 curriculum focus on Identity
- Undertaken Kāhui Ako PLD on Maturanga Māori.

Throughout 2023 the school had a strategic focus on Bi Cultural initiatives which will continue in 2024. Nick Butler - Principal 1/3/2024