



ElmGrove
SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3778

Principal: Chris McKinlay

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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

ELMGROVE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Elmgrove School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Jared Jones Campbell
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

20 May 2025
Date:

Christopher McKinlay
Full Name of Principal

[Signature]
Signature of Principal

20 May 2025
Date:

Elmgrove School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Nikola Webster	Presiding Member	Elected	Sep 2025
Chris McKinlay	Principal	ex Officio	
Jared Campbell	Parent Representative	Elected	Sep 2025
Gemma Jenkins	Parent Representative	Elected	Sep 2025
Aaron Whitley	Parent Representative	Elected	Sep 2025
Amy Clark	Staff Representative	Elected	Sep 2025
Shena Cape	Parent Representative	Co-opted	Sep 2025

Elmgrove School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,899,341	2,496,417	2,800,144
Locally Raised Funds	3	357,791	308,850	369,369
Interest		24,674	14,000	21,687
Total Revenue		3,281,806	2,819,267	3,191,200
Expense				
Locally Raised Funds	3	266,775	224,100	251,567
Learning Resources	4	2,393,361	1,889,950	2,288,570
Administration	5	155,577	161,401	150,148
Interest		2,183	-	1,951
Property	6	435,328	585,452	425,964
Loss on Disposal of Property, Plant and Equipment		86	-	7,436
Total Expense		3,253,310	2,860,903	3,125,636
Net Surplus / (Deficit) for the year		28,496	(41,636)	65,564
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		28,496	(41,636)	65,564

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

Elmgrove School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		975,325	975,325	909,761
Total comprehensive revenue and expense for the year		28,496	(41,636)	65,564
Contribution - Furniture and Equipment Grant		9,948	-	-
Equity at 31 December		1,013,769	933,689	975,325
Accumulated comprehensive revenue and expense		1,013,769	933,689	975,325
Equity at 31 December		1,013,769	933,689	975,325

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.

Elmgrove School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	303,712	218,144	213,588
Accounts Receivable	8	200,947	170,582	170,582
GST Receivable		9,154	13,646	13,646
Prepayments		16,954	25,945	25,945
Inventories	9	14,690	13,964	13,964
Investments	10	256,049	243,063	243,063
		<u>801,506</u>	<u>685,344</u>	<u>680,788</u>
Current Liabilities				
Accounts Payable	12	245,506	201,015	201,015
Revenue Received in Advance	13	24,893	18,265	18,265
Provision for Cyclical Maintenance	14	34,971	17,858	-
Finance Lease Liability	15	11,181	10,981	10,981
Funds Held on Behalf of the SMMC Cluster	17	2,455	(138)	(138)
		<u>319,006</u>	<u>247,981</u>	<u>230,123</u>
Working Capital Surplus		482,500	437,363	450,665
Non-current Assets				
Property, Plant and Equipment	11	639,051	624,022	652,022
		<u>639,051</u>	<u>624,022</u>	<u>652,022</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	95,611	106,809	106,475
Finance Lease Liability	15	12,171	20,887	20,887
		<u>107,782</u>	<u>127,696</u>	<u>127,362</u>
Net Assets		<u>1,013,769</u>	<u>933,689</u>	<u>975,325</u>
Equity		<u>1,013,769</u>	<u>933,689</u>	<u>975,325</u>

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

Elmgrove School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		828,561	706,417	819,710
Locally Raised Funds		364,009	308,850	375,180
Goods and Services Tax (net)		4,492	-	(18,688)
Payments to Employees		(472,496)	(390,465)	(399,831)
Payments to Suppliers		(591,755)	(607,246)	(612,740)
Interest Paid		(2,183)	-	(1,951)
Interest Received		22,421	14,000	16,569
Net cash from Operating Activities		153,049	31,556	178,249
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(56,217)	(27,000)	(100,047)
Purchase of Investments		(12,986)	-	(7,443)
Net cash (to) Investing Activities		(69,203)	(27,000)	(107,490)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,948	-	-
Finance Lease Payments		(6,263)	-	(6,422)
Funds Administered on Behalf of Other Parties		2,593	-	(2,940)
Net cash from/(to) Financing Activities		6,278	-	(9,362)
Net increase in cash and cash equivalents		90,124	4,556	61,397
Cash and cash equivalents at the beginning of the year	7	213,588	213,588	152,191
Cash and cash equivalents at the end of the year	7	303,712	218,144	213,588

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.

Elmgrove School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Elmgrove 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.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 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 expenditure threshold of \$33 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 whole dollar.

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

1.3. 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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

1.4. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Inventories

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

1.9. Investments

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

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–40 years
Furniture and equipment	2-20 years
Information and communication technology	5-10 years
Motor vehicles	8 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

1.12. 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.

1.13. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, 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 the surplus or deficit in the period in which they arise.

1.14. Revenue Received in Advance

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

1.15. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.16. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.17. Financial Instruments

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

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

1.18. 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.

1.19. Budget Figures

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

1.20. Services received in-kind

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

2. Government Grants

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	798,038	687,337	781,481
Teachers' Salaries Grants	1,810,391	1,400,000	1,744,329
Use of Land and Buildings Grants	234,219	390,000	232,745
Other Government Grants	56,693	19,080	41,589
	<u>2,899,341</u>	<u>2,496,417</u>	<u>2,800,144</u>

3. Locally Raised Funds

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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations and Bequests	46,545	30,300	74,395
Fees for Extra Curricular Activities	12,956	5,500	15,074
Trading	30,378	33,500	31,164
Fundraising and Community Grants	28,564	20,500	7,015
Other Revenue	<u>239,348</u>	<u>219,050</u>	<u>241,721</u>
	357,791	308,850	369,369
Expenses			
Extra Curricular Activities Costs	14,482	5,500	15,825
Trading	31,755	35,500	37,638
Fundraising and Community Grant Costs	4,298	500	4,250
Other Locally Raised Funds Expenditure	<u>214,416</u>	<u>178,600</u>	<u>188,485</u>
Transport (Local)	1,824	4,000	5,369
	<u>266,775</u>	<u>224,100</u>	<u>251,567</u>
<i>Surplus for the year Locally raised funds</i>	<u>91,016</u>	<u>84,750</u>	<u>117,802</u>

4. Learning Resources

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	122,372	124,850	117,434
Employee Benefits - Salaries	2,166,602	1,651,700	2,063,031
Other Learning Resources	82	1,000	247
Staff Development	31,298	57,400	40,000
Depreciation	<u>73,007</u>	<u>55,000</u>	<u>67,858</u>
	<u>2,393,361</u>	<u>1,889,950</u>	<u>2,288,570</u>

During the year ended December 2024, the Principal travelled to Canada at a cost of \$9,100 to attend a Ulead conference for education and professional development. The costs were funded by the MOE Principals Coaching and Wellbeing funding.

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	10,740	4,575	4,575
Board Fees and Expenses	2,780	6,000	2,910
Operating Leases	3,257	12,000	1,413
Other Administration Expenses	27,214	29,250	32,185
Employee Benefits - Salaries	100,942	102,765	99,119
Insurance	7,847	4,026	7,296
Service Providers, Contractors and Consultancy	<u>2,797</u>	<u>2,785</u>	<u>2,650</u>
	<u>155,577</u>	<u>161,401</u>	<u>150,148</u>

6. Property

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Consultancy and Contract Services	58,481	55,000	59,218
Cyclical Maintenance	19,311	18,192	18,192
Adjustment to the Provision- Other Adjustments	9,506	-	4,184
Heat, Light and Water	29,204	26,000	25,380
Rates	16,827	13,000	14,862
Repairs and Maintenance	23,747	34,500	23,570
Use of Land and Buildings	234,219	390,000	232,745
Other Property Expenses	14,896	12,760	13,004
Employee Benefits - Salaries	29,137	36,000	34,809
	<u>435,328</u>	<u>585,452</u>	<u>425,964</u>

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

7. Cash and Cash Equivalents

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Bank Accounts	303,712	218,144	213,588
Cash and Cash Equivalents for Statement of Cash Flows	<u>303,712</u>	<u>218,144</u>	<u>213,588</u>

Of the \$303,712 Cash and Cash Equivalents, \$2,455 is held by the School on behalf of the SMMC cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Receivables	8,123	3,869	3,869
Receivables from the Ministry of Education	6,080	11,323	11,323
Interest Receivable	9,810	7,557	7,557
Teacher Salaries Grant Receivable	176,934	147,833	147,833
	<u>200,947</u>	<u>170,582</u>	<u>170,582</u>
Receivables from Exchange Transactions	17,933	11,426	11,426
Receivables from Non-Exchange Transactions	183,014	159,156	159,156
	<u>200,947</u>	<u>170,582</u>	<u>170,582</u>

9. Inventories

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Stationery	1,240	761	761
School Uniforms	13,450	13,203	13,203
	<u>14,690</u>	<u>13,964</u>	<u>13,964</u>

10. Investments

The School's investment activities are classified as follows:

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	256,049	243,063	243,063
Total Investments	<u>256,049</u>	<u>243,063</u>	<u>243,063</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2024						
Building Improvements	493,582	18,833	-	-	(24,585)	487,830
Furniture and Equipment	67,080	20,584	(104)	-	(12,234)	75,326
Information and Communication Technology	35,706	15,056	-	-	(17,632)	33,130
Motor Vehicles	12,837	-	-	-	(4,544)	8,293
Leased Assets	31,826	3,167	-	-	(12,326)	22,667
Library Resources	10,991	2,569	(69)	-	(1,686)	11,805
Balance at 31 December 2024	652,022	60,209	(173)	-	(73,007)	639,051

The net carrying value of equipment held under a finance lease is \$22,667 (2023: \$31,826)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	938,394	(450,564)	487,830	919,562	(425,980)	493,582
Furniture and Equipment	333,274	(257,948)	75,326	313,491	(246,411)	67,080
Information and Communication Technology	259,592	(226,462)	33,130	244,536	(208,830)	35,706
Motor Vehicles	22,721	(14,428)	8,293	22,722	(9,885)	12,837
Leased Assets	42,700	(20,033)	22,667	40,881	(9,055)	31,826
Library Resources	78,367	(66,562)	11,805	76,275	(65,284)	10,991
Balance at 31 December	1,675,048	(1,035,997)	639,051	1,617,467	(965,445)	652,022

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	23,841	7,519	7,519
Accruals	10,770	4,575	4,575
Employee Entitlements - Salaries	206,601	185,637	185,637
Employee Entitlements - Leave Accrual	4,294	3,284	3,284
	245,506	201,015	201,015
Payables for Exchange Transactions	245,506	201,015	201,015
	245,506	201,015	201,015

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	4,582	4,582
Other Revenue in Advance	24,893	13,683	13,683
	24,893	18,265	18,265

14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	106,475	106,475	84,099
Increase to the Provision During the Year	19,311	18,192	18,192
Other Adjustments	9,506	-	4,184
Use of the Provision During the Year	(4,710)	-	-
Provision at the End of the Year	130,582	124,667	106,475
Cyclical Maintenance - Current	34,971	17,858	-
Cyclical Maintenance - Non current	95,611	106,809	106,475
	130,582	124,667	106,475

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	12,433	12,911	12,911
Later than One Year	12,958	22,655	22,655
Future Finance Charges	(2,039)	(3,698)	(3,698)
	23,352	31,868	31,868
Represented by:			
Finance lease liability - Current	11,181	10,981	10,981
Finance lease liability - Non current	12,171	20,887	20,887
	23,352	31,868	31,868

16. Funds Held for Capital Works Projects

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

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Refurbishment Block 2 & 3 -Electrical Design 231941	-	4,573	(4,573)	-	-
Cut Wires Reimbursement -231833	-	207	(207)	-	-
Totals	-	4,780	(4,780)	-	-
2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Carpet - 231942	-	15,312	(15,312)	-	-
Totals	-	15,312	(15,312)	-	-

17. Funds Held on Behalf of the SMMC Cluster

Elmgrove School was the lead school and holds funds on behalf of the SMMC cluster. The Saturday Morning Music Classes (SMMC) Cluster organises and administers small group music teaching in Otago.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	(138)	(138)	2,442
Funds Received from Cluster Members	90,280	-	85,218
Funds Spent on Behalf of the Cluster	(87,687)	-	(87,798)
Funds Held at Year End	2,455	(138)	(138)

18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, and Syndicate Heads.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,780	2,910
<i>Leadership Team</i>		
Remuneration	507,611	487,366
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	510,391	490,276

There are six members of the board excluding the Principal. The Board held eight full meetings during the year. As well as these regular meetings the Presiding Member and Board members have also been involved in finance, property and ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	4.00	5.00
110 - 120	2.00	1.00
	6.00	6.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	\$ -	\$ -
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023:\$nil).

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	303,712	218,144	213,588
Receivables	200,947	170,582	170,582
Investments - Term Deposits	256,049	243,063	243,063
Total Financial assets measured at amortised cost	760,708	631,789	627,233

Financial liabilities measured at amortised cost

Payables	245,506	201,015	201,015
Finance Leases	23,352	31,868	31,868
Total Financial liabilities measured at amortised Cost	268,858	232,883	232,883

24. Events After Balance Date

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

25. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ELMGROVE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Elmgrove School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024 and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 20 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities 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 the pages accompanying the financial statements but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read "Mike Hawken".

Mike Hawken
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand

Statement of variance: progress against 2024 implementation plan objectives

Strategic Goal 1:
We are committed to being a safe inclusive place of learning, free from prejudice, for all ākonga. We foster whanaungatanga as a foundation for a sense of unity and belonging. Key to our success, is maintaining positive, purposeful relationships with ākonga, whanau and wider community.

Annual Target/Goal: 1. We ensure our places of learning are safe, inclusive and free from racism, bias, discrimination and bullying.				
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action The school's role in the wellbeing of students, staff and board is defined and a plan developed. Anti bullying and discrimination programmes planned and implemented	Relationships between students and staff are strong as evidenced by the student Well-being survey. 95% of students indicated school values were important and 94% of students indicated that their teachers think they can be successful. 96% of students indicated teacher act if someone is being bullied or hurt. 94% of the student indicated that it is ok to be different at our school. This indicates a sense of acceptance of others and an understanding of what our school values look like.	Evidence is drawn from the NZCER student wellbeing survey which is administered each year and compared over time at both a team level and a Board level.	A specific target for this survey was not set. Our goal is to provide a safe and welcoming environment where children feel valued, and their wellbeing can flourish. We aim to have low levels of bullying and use this survey as a snapshot of how our children feel about the school. We identify any questions which score less than 80% positive response from the students and plan actions to address these within the school. There were 8 out of the 42 questions that this occurred in 2024	We will continue to undertake the student wellbeing survey. We will identify programmes to address any lower aspects such as Kia Kaha and cyber safety and deliver these as part of curriculum programmes.

Strategic Goal 2: *Every ākonga deserves to be engaged by learning and supported to become curious, self-aware agents of their own education. We are committed to reducing barriers to learning as well as maximising learning achievement and opportunities through quality teaching approaches and high expectations for all. We believe greater achievement is built on a solid foundation, especially in literacy and numeracy.*

Annual Target / Goal
We reduce barriers to education for all, including for Māori and Pacific learners/ākonga and those with learning support needs.
We ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy.

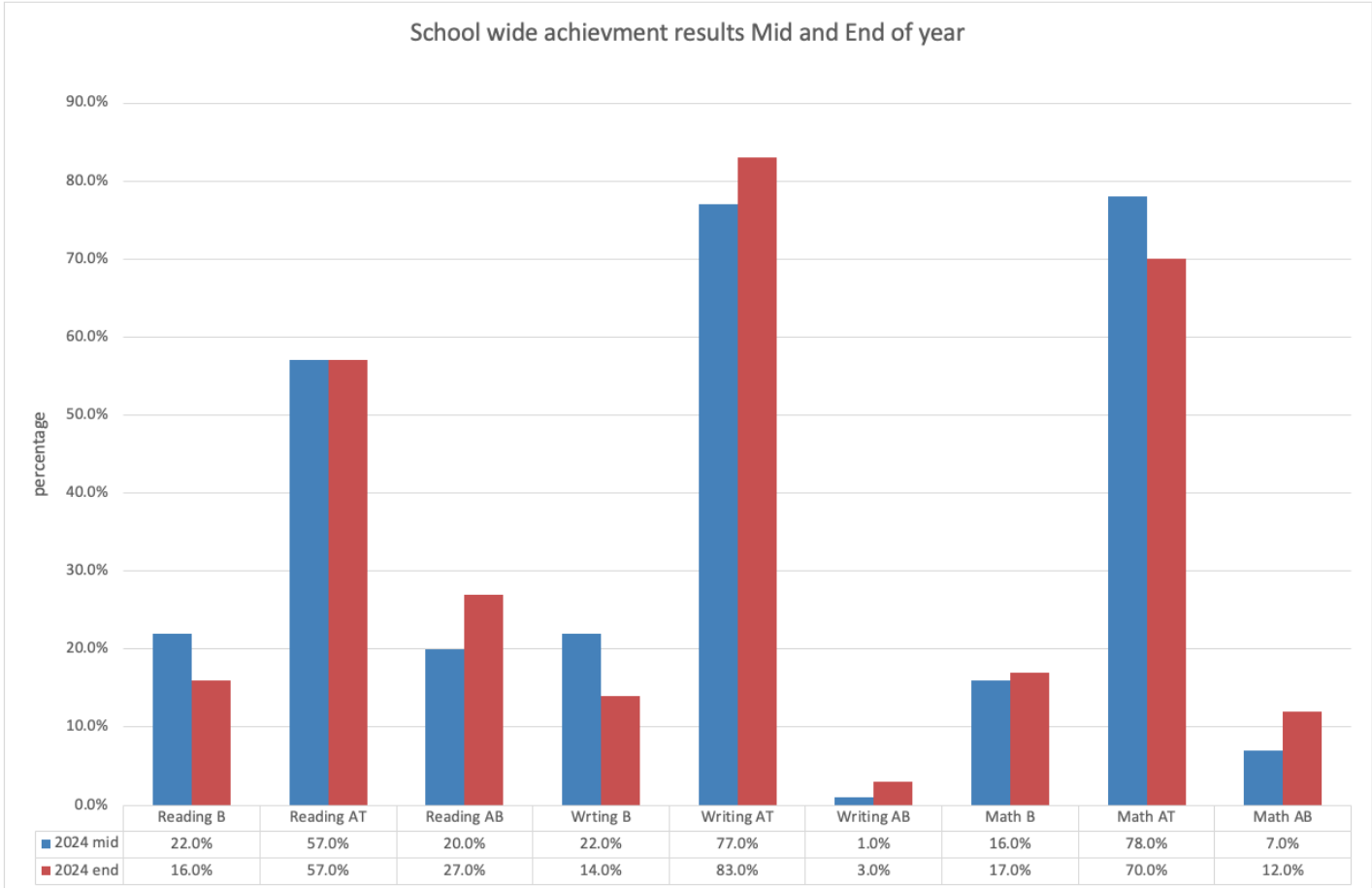
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action Focus groups in Literacy and Math for those needing further grounding and acceleration Curriculum teams work on best practice models and incorporation of Better Start Literacy practices and Just in Time Maths.	<p>We saw significant movement in achievement from our focus groups. During Term 2 & 3. 87 children were identified for intervention work because they were below expectation. From this group 79% showed accelerated progress and 34% reached curriculum expectation following the focus group work.</p> <p>Professional development and work on best practice models within the school has resulted in high levels of achievement within the school. School wide data in reading, writing and mathematics reported at the end of term 4 showed 84% at or above in reading, 86% at or above in writing and 83% at or above in Mathematics. Solid achievement gains were evident as a result of intervention work.</p>	<p>Data was gathered following interventions with assessments undertaken in each of the focus areas. These were reading, spelling and mathematics. This information was reported to the Board indicating percentage of children still below as well as the amount of progress children made towards expectation.</p> <p>Results reported to the board of Trustees is based on overall teacher judgments for students made using assessments undertaken in Term 4 and triangulated with observations and book work.</p>	<p>We achieved our overall school achievement targets which are to have at least 80% of our students achieving curriculum expectations by the end of the year. This is impacted by targeted teaching within classrooms to identified gaps and intervention work which is widespread throughout the school during term 2 and 3. Results from intervention focus groups show high levels of acceleration and this is reflected in the achievement shifts between mid-year and end of year data sets. We have undertaken staff wide professional development in assessment practice and teaching methods, which is better informing our understanding of our children’s needs.</p>	<p>We have extended our intervention opportunities by employing a teacher to undertake literacy intervention 4 days a week throughout the year. We believe this will help us to have early identification of children who need assistance and get supports to the right place quickly. We expect this to have a positive impact on our early years’ achievement levels particularly in reading writing and spelling. We are continuing to offer math intervention and continuing our work with Rob Profitt White to develop termly assessments that highlight gaps in children’s understanding and inform teachers planning and teaching.</p>

Title: 2024 end year Achievement summary.	Date: December 2024	Level: Year 1 - 6	Subject area: Reading Writing Mathematics
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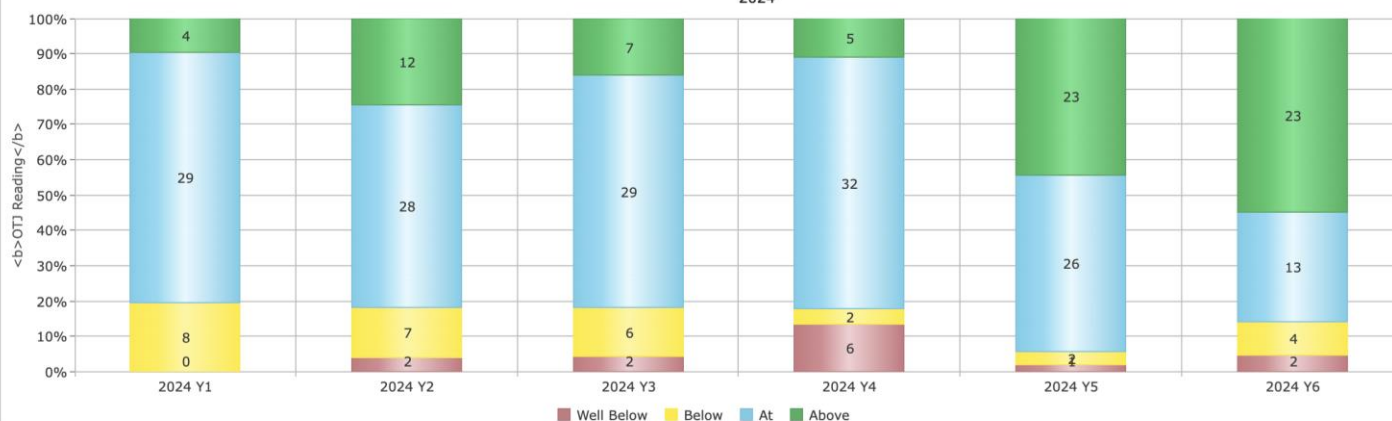
Prepared by: Chris McKinlay,

Rational/ Explanation: The teachers track student progress throughout the year and adapt their programmes to meet children's needs. School expectation bands are based on expected progress for children either at the end of the school year or after a specified time at school. Expectations are set for 12 months, 24 months, 36 months at school and then at the end of year 4, year 5 and year 6. The rationale for this is that after three years of schooling the gap in achievement levels, as a result of time at school, is reduced to the point where expectations based on mid and end of year assessments are now considered valid. The data used in this report is based on data gathered by teachers in Term 4. Teachers have used this information to make judgements on whether children have reached the expected achievement bands for their time at school when assessments were gathered.

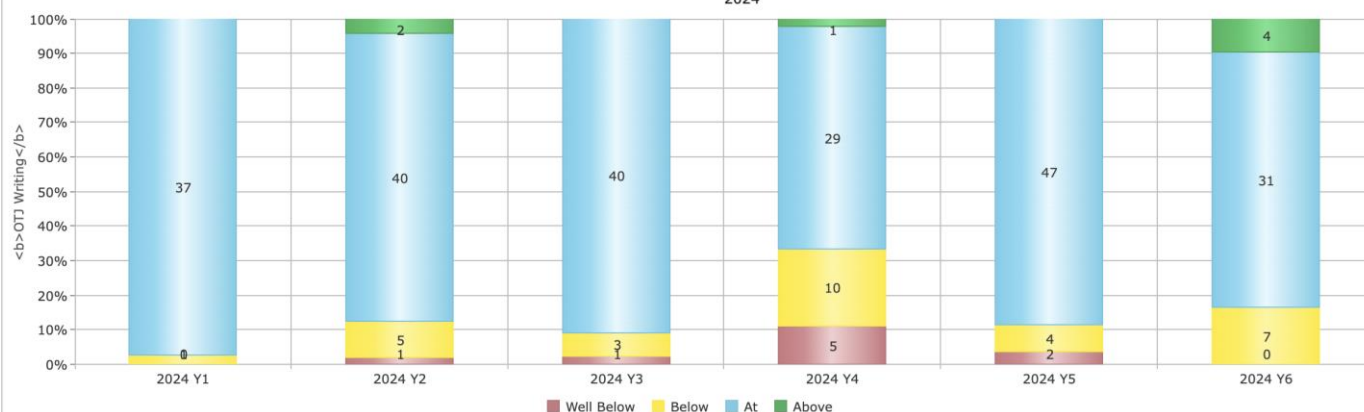
This report covers all children from Year 1 – 6 and excludes our Year 0 population.



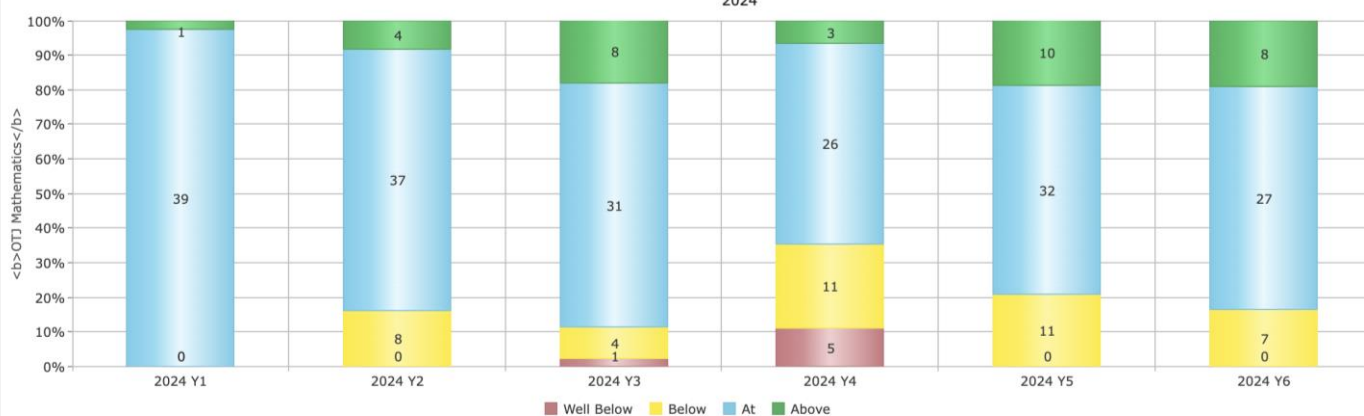
OTJ Reading Achievement By year Level
2024



OTJ Writing Achievement By year Level
2024



OTJ Mathematics Achievement By year Level
2024



Analysis -

Results over the whole school population have shown an increase in achievement in both reading and writing and a consistent result in Mathematics. The end of year results exceeded the predictions made at mid year for reading and writing and matched mathematics quite closely with a slight increase in the percentage of children identified as above. Interventions were undertaken in Term 2/3 in literacy subjects for the junior and middle school and mathematics in the senior school. As with previous years these showed strong results in terms of accelerating student progress.

Year group break downs

The year group breakdown shows consistent levels of achievement across the year groups in Reading. It is particularly good to see the increase in children reaching expectations at Year 1 which has been a focus area for several years. Considerable work has been done on implementing the BSLA approach at this level and increasing the level of consistency in implementation. In 2025 we will have a teacher released 0.8 to facilitate and run small group acceleration groups in reading and work to refine our practices in this area even further.

Analysis

Reading

Our reading data shows a more consistent set of results across year groups this year. Reading remains the area with the highest percentage of children above. We see an overall improvement in the percentage of children who are AT or Above expectation within the school. The year 1 group have had a strong year this year with 80% reaching expectations. The introduction to reading through the BSLA structured literacy approach is slightly slower as children learn all the letter and sound combinations, but we believe it sets them up for better results in the long run and enables them to progress more consistently once they have this learning consolidated. BSLA is a major component in the first two years of school and continues into the middle school for those who continue to need work in this area.

Writing

Our writing results are showing good progress for our students. Our overall percentage of children reaching expectations is slightly up on last year. Our Year 4 cohort show the highest percentage of children below.

Maths

This year's data matches closely with last year. Our Year 6 students show a slightly lower achievement than 2023 overall but there are some particularly strong mathematicians in this cohort. The Year 4 group has the largest impact on the data. We have a number of children who are working close to expectation but still regularly revert to counting on strategies which are holding them back from progressing. Basic fact knowledge has also been identified as a focus for these students.

	Reading	Writing	Mathematics
Maori Students (49) Achievement 2024	76%	83%	78%
Pacifica Student (14) Achievement 2024	72%	72%	78%
Asian student (13) achievement 2024	77%	85%	77%

Analysis

The number of Pacifica and Asian students has increased to the level where I have this year reported their overall achievement without identifying individuals.

There are 49 students classified as Māori within this data set. This is slightly lower than last year. Our overall Māori population remains at 18%. Achievement levels for our Māori students fluctuate from year to year affected by new students joining the school. Their overall data is below the rate of the full school population. There has been a small increase in achievement levels in both reading and writing

Our Pacifica and Asian students also demonstrated levels below that of their European classmates. Writing for the Asian population is the exception to this where they are equivalent to the overall school average.

Overall recommendations/Next steps

Overall our students are doing well against current curriculum expectations with over 80% achievement in all areas. Results have been better than predicted at mid-year

It is clear that funds invested into intervention programmes for struggling students has had a positive impact. We will be taking a different approach to this next year with an intervention teacher released 4 days each week to undertake intervention work in Literacy.

We are seeing positive results with our BSLA programme and will continue with this and the training of staff. All staff working in Years 0-4 have undertaken training and we will offer this training to our new teachers in 2025. We have refined the school report to reflect the different reading levels we use. We think this makes the transition clearer for all users. We have worked hard on consistency of the reading programme especially around the transitions between reading materials.

We will be continuing our Mathematics Professional development. Our focus for this professional development is on Assessment practices in mathematics and the refreshed curriculum.

We will keep a focus on our current Year 4 Cohort and track their progress and need for further supports.

This year's overall teacher judgments align with the 2008 curriculum and expectations. With the release of the refreshed curriculum and the lift in expectations as part of this rewrite we may see a shift in data next year as we familiarise ourselves with the new expectations and evaluate students against these.

Te Tiriti o Waitangi report 2024

The Board of Trustees have given effect to Te Tiriti o Waitangi through the following actions.

- The Board have maintained Maori representation through a Board member who identifies as Māori and brings greater understanding to a Board level
- The Board has supported greater understanding and practice of Te Ao Māori through funding. This has included the participation of the principal in a Māori Achievement Collaborative, a Māoritanga curriculum team, allocation of a cultural leadership position within the school to lead development in this area
- Information gathered at Hui Whanau was analysed and reported to the Board. Whānau feedback included in development of our strategic plan
- Māori achievement data monitored and used to inform decisions.

The school has made progress in making instruction available in tikanga me te reo Māori through the following actions

- Focusing on the school values through a tikanga lens
- Supply and support in the use of resources for classrooms on the teaching of te reo including lesson plans, waiata and karakia.
- Regular use and teaching of the school pepeha particularly in community settings including assemblies.
- Development and use of pepeha by staff at parent evenings
- Daily use of school karakia and whakatauki with and by students
- Planned units on local Māori history and practices.
- Development of waiata and karakia resource to be used across the school
- Kapahaka being run weekly, utilising whānau support
- Goals set for the increased use and level of teaching in Te Reo throughout the school.
- Incorporation of BSLA Te Reo component to structured literacy programmes
- Matariki is a focus of class programmes and celebrated with the wider community.
- School involvement with the Maori Achievement Collaborative through the principal and cultural leadership role.

As a result Elmgrove is a more inclusive environment and the use of te reo and tikanga is a more common part of everyday practice.



Elmgrove School
74 Argyle Street
Mosgiel
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Email: office@elmgrove.school.nz

Compliance with the Good Employer Policy
The School Board:

- Has developed and implemented appropriate policies which promote high levels of staff performance and recognise the needs of students;
- Has reviewed its compliance with these policies and can report that it meets all the requirements identified and is in accordance with best practice;
- Is a good employer and complies with all conditions included within employee contracts;
- Ensures all employees are treated fairly, without bias or discrimination;
- Meets all EEO requirements.



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Kiwisport Funding

Kiwi sport is a Government funding initiative to support students' participation in organised sport. During 2024, the school received total Kiwi sport funding of \$ 4,490.32 (excluding GST).

The funding was spent on Dodgeball kits, moon hoppers, footballs, basketballs, batting tees, elastics, hoops, touch balls, cricket batting set, junior cricket sets, egg and spoon race kits, Unihoc sets, footballs, containers for uniforms, trophies, tee ball stands, Buses to attend cross country and athletics.