



**ElmGrove**  
SCHOOL

## **ANNUAL FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

**School Directory**

<b>Ministry Number:</b>	3778
<b>Principal:</b>	Chris McKinlay
<b>School Address:</b>	74 Argyle Street, Mosgiel, Dunedin 9024
<b>School Phone:</b>	03 489 6252
<b>School Email:</b>	<a href="mailto:office@elmgrove.school.nz">office@elmgrove.school.nz</a>

# ELMGROVE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Elmgrove 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.

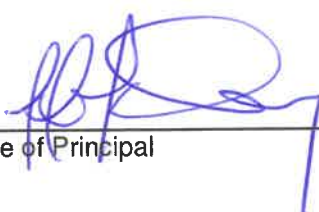
The School's 2023 financial statements are authorised for issue by the Board.

Nikola Webster  
Full Name of Presiding Member

  
Signature of Presiding Member

14.5.2024  
Date:

Christopher John McKinlay  
Full Name of Principal

  
Signature of Principal

14/5/2024  
Date:

# Elmgrove School

## Members of the Board

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
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
Marlene Du Toit	Parent Representative	Elected	Sep 2023
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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,800,144	2,476,080	2,550,661
Locally Raised Funds	3	369,369	262,650	240,376
Interest		21,687	7,000	7,598
<b>Total Revenue</b>		<b>3,191,200</b>	<b>2,745,730</b>	<b>2,798,635</b>
<b>Expenses</b>				
Locally Raised Funds	3	251,567	173,600	212,800
Learning Resources	4	2,288,570	1,872,150	2,063,193
Administration	5	150,148	155,435	154,264
Interest		1,951	-	1,344
Property	6	425,964	583,690	399,800
Loss on Disposal of Property, Plant and Equipment		7,436	-	(530)
<b>Total Expense</b>		<b>3,125,636</b>	<b>2,784,875</b>	<b>2,830,871</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>65,564</b>	<b>(39,145)</b>	<b>(32,236)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>65,564</b>	<b>(39,145)</b>	<b>(32,236)</b>

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		909,761	909,761	1,051,154
Total comprehensive revenue and expense for the year		65,564	(39,145)	(32,236)
Contributions from / (Distributions to) Ministry of Education		-	-	(109,157)
<b>Equity at 31 December</b>		975,325	870,616	909,761
Accumulated comprehensive revenue and expense		975,325	870,616	909,761
<b>Equity at 31 December</b>		975,325	870,616	909,761

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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	213,588	163,376	152,191
Accounts Receivable	8	170,582	212,659	212,659
GST Receivable		13,646	-	-
Prepayments		25,945	16,137	16,137
Inventories	9	13,964	10,369	10,369
Investments	10	243,063	235,620	235,620
		680,788	638,161	626,976
<b>Current Liabilities</b>				
GST Payable		-	5,042	5,042
Accounts Payable	12	201,015	198,250	198,250
Revenue Received in Advance	13	18,265	11,174	11,174
Finance Lease Liability	15	10,981	8,397	8,397
Funds Held on Behalf of the SMMC Cluster	17	(138)	2,442	2,442
		230,123	225,305	225,305
<b>Working Capital Surplus</b>		450,665	412,856	401,671
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	652,022	566,903	599,903
		652,022	566,903	599,903
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	106,475	101,429	84,099
Finance Lease Liability	15	20,887	7,714	7,714
		127,362	109,143	91,813
<b>Net Assets</b>		975,325	870,616	909,761
<b>Equity</b>		975,325	870,616	909,761

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		819,710	666,080	710,015
Locally Raised Funds		375,180	262,650	265,228
Goods and Services Tax (net)		(18,688)	-	(16,484)
Payments to Employees		(399,831)	(349,700)	(367,337)
Payments to Suppliers		(612,740)	(547,845)	(539,375)
Interest Paid		(1,951)	-	-
Interest Received		16,569	7,000	5,232
Net cash from Operating Activities		178,249	38,185	57,279
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(100,047)	(27,000)	(20,173)
Purchase of Investments		(7,443)	-	(162,526)
Net cash (to) Investing Activities		(107,490)	(27,000)	(182,699)
<b>Cash flows from Financing Activities</b>				
Contributions from / (Distributions to) Ministry of Education		-	-	(109,157)
Finance Lease Payments		(6,422)	-	(9,517)
Funds Administered on Behalf of Other Parties		(2,940)	-	(254,363)
Net cash (to) Financing Activities		(9,362)	-	(373,037)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>61,397</b>	<b>11,185</b>	<b>(498,457)</b>
Cash and cash equivalents at the beginning of the year	7	152,191	152,191	650,648
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>213,588</b>	<b>163,376</b>	<b>152,191</b>

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 2023

#### 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 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 expenditure 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 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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	781,481	667,000	711,183
Teachers' Salaries Grants	1,744,329	1,400,000	1,582,848
Use of Land and Buildings Grants	232,745	390,000	237,550
Other Government Grants	41,589	19,080	19,080
	<u>2,800,144</u>	<u>2,476,080</u>	<u>2,550,661</u>

The School has opted in to the donations scheme for this year. Total amount received was \$46,544 (2022: \$45,300).

## 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	74,395	30,300	7,650
Fees for Extra Curricular Activities	15,074	4,000	10,819
Trading	31,164	33,500	35,400
Fundraising & Community Grants	7,015	10,500	11,204
Other Revenue	241,721	184,350	175,303
	<u>369,369</u>	<u>262,650</u>	<u>240,376</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	15,825	4,000	11,260
Trading	37,638	35,500	39,488
Fundraising & Community Grant Costs	4,250	500	3,383
Other Locally Raised Funds Expenditure	188,485	129,600	157,328
Transport (Local)	5,369	4,000	1,341
	<u>251,567</u>	<u>173,600</u>	<u>212,800</u>
<i>Surplus for the year Locally raised funds</i>	<u>117,802</u>	<u>89,050</u>	<u>27,576</u>

## 4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	117,434	124,450	107,860
Library Resources	247	1,000	908
Employee Benefits - Salaries	2,063,031	1,641,700	1,857,446
Staff Development	40,000	45,000	30,696
Depreciation	67,858	60,000	66,283
	<u>2,288,570</u>	<u>1,872,150</u>	<u>2,063,193</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,575	4,473	4,442
Board Fees	2,910	3,500	3,020
Board Expenses	1,621	3,000	3,614
Communication	2,320	3,000	3,179
Consumables	15,632	12,000	11,433
Operating Lease	1,413	14,000	3,941
Other	12,612	11,250	11,915
Employee Benefits - Salaries	99,119	98,000	103,768
Insurance	7,296	3,562	6,292
Service Providers, Contractors and Consultancy	2,650	2,650	2,660
	<u>150,148</u>	<u>155,435</u>	<u>154,264</u>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,477	5,300	4,856
Consultancy and Contract Services	59,218	50,000	52,008
Cyclical Maintenance	22,376	17,330	1,299
Grounds	7,474	6,700	7,678
Heat, Light and Water	25,380	30,000	28,486
Rates	14,862	12,800	13,533
Repairs and Maintenance	23,570	41,500	27,703
Use of Land and Buildings	232,745	390,000	237,550
Security	53	60	53
Employee Benefits - Salaries	34,809	30,000	26,634
	<u>425,964</u>	<u>583,690</u>	<u>399,800</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	213,588	163,376	152,191
Cash and Cash Equivalents for Statement of Cash Flows	<u>213,588</u>	<u>163,376</u>	<u>152,191</u>

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

Of the \$213,588 Cash and Cash Equivalents, \$4,582 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,869	7,171	7,171
Receivables from the Ministry of Education	11,323	64,854	64,854
Interest Receivable	7,557	2,439	2,439
Teacher Salaries Grant Receivable	147,833	138,195	138,195
	<u>170,582</u>	<u>212,659</u>	<u>212,659</u>
Receivables from Exchange Transactions	11,426	9,610	9,610
Receivables from Non-Exchange Transactions	159,156	203,049	203,049
	<u>170,582</u>	<u>212,659</u>	<u>212,659</u>

## 9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	761	1,050	1,050
School Uniforms	13,203	9,319	9,319
	<u>13,964</u>	<u>10,369</u>	<u>10,369</u>

## 10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	243,063	235,620	235,620
Total Investments	<u>243,063</u>	<u>235,620</u>	<u>235,620</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2023</b>						
Building Improvements	457,203	59,739	-	-	(23,360)	<b>493,582</b>
Furniture and Equipment	68,112	15,959	(6,069)	-	(10,922)	<b>67,080</b>
Information and Communication Technology	31,042	21,161	(693)	-	(15,804)	<b>35,706</b>
Motor Vehicles	16,042	1,199	-	-	(4,404)	<b>12,837</b>
Leased Assets	16,258	27,366	-	-	(11,798)	<b>31,826</b>
Library Resources	11,246	2,232	(917)	-	(1,570)	<b>10,991</b>
<b>Balance at 31 December 2023</b>	<b>599,903</b>	<b>127,656</b>	<b>(7,679)</b>	<b>-</b>	<b>(67,858)</b>	<b>652,022</b>

The net carrying value of equipment held under a finance lease is \$31,826 (2022: \$16,258)

### 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.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	919,562	(425,980)	<b>493,582</b>	859,823	(402,620)	<b>457,203</b>
Furniture and Equipment	313,491	(246,411)	<b>67,080</b>	322,252	(254,140)	<b>68,112</b>
Information and Communication Technology	244,536	(208,830)	<b>35,706</b>	225,983	(194,941)	<b>31,042</b>
Motor Vehicles	22,722	(9,885)	<b>12,837</b>	21,522	(5,480)	<b>16,042</b>
Leased Assets	40,881	(9,055)	<b>31,826</b>	43,479	(27,221)	<b>16,258</b>
Library Resources	76,275	(65,284)	<b>10,991</b>	80,619	(69,373)	<b>11,246</b>
<b>Balance at 31 December</b>	<b>1,617,467</b>	<b>(965,445)</b>	<b>652,022</b>	<b>1,553,678</b>	<b>(953,775)</b>	<b>599,903</b>

## 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	7,519	11,252	11,252
Accruals	4,575	4,442	4,442
Banking Staffing Overuse	-	20,000	20,000
Employee Entitlements - Salaries	185,637	156,360	156,360
Employee Entitlements - Leave Accrual	3,284	6,196	6,196
	<b>201,015</b>	<b>198,250</b>	<b>198,250</b>
Payables for Exchange Transactions	<b>201,015</b>	<b>198,250</b>	<b>198,250</b>
	<b>201,015</b>	<b>198,250</b>	<b>198,250</b>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	4,582	-	-
Other Revenue in Advance	13,683	11,174	11,174
	<b>18,265</b>	<b>11,174</b>	<b>11,174</b>

#### 14. Provision for Cyclical Maintenance

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Provision at the Start of the Year	84,099	84,099	82,800
Increase to the Provision During the Year	18,192	17,330	17,330
Other Adjustments	4,184	-	(16,031)
Provision at the End of the Year	106,475	101,429	84,099
Cyclical Maintenance - Non current	106,475	101,429	84,099
	106,475	101,429	84,099

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:

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
No Later than One Year	12,911	9,432	9,432
Later than One Year and no Later than Five Years	22,655	8,358	8,358
Future Finance Charges	(3,698)	(1,679)	(1,679)
	31,868	16,111	16,111
Represented by:			
Finance lease liability - Current	10,981	8,397	8,397
Finance lease liability - Non current	20,887	7,714	7,714
	31,868	16,111	16,111

#### 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.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Carpet - 231942	-	15,312	(15,312)	-	-
Totals	-	15,312	(15,312)	-	-
2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 1 & 2 ILE Redevelopment - 226271	199,177	324,356	(632,690)	109,157	-
Leaking Roof Damage - 232999	(751)	751	-	-	-
Totals	198,426	325,107	(632,690)	109,157	-

#### 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.

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Funds Held at Beginning of the Year	2,442	2,442	1,120
Funds Received from Cluster Members	85,218	-	60,957
Funds Spent on Behalf of the Cluster	(87,798)	-	(59,635)
Funds Held at Year End	(138)	2,442	2,442

## 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 trustees of the Board, Principal, and Syndicate Heads.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,910	3,020
<i>Leadership Team</i>		
Remuneration	487,366	466,099
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	490,276	469,119

There are five members of the Board excluding the Principal. The Board held seven full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) that meet monthly and quarterly respectively. 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150-160
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	2023 FTE Number	2022 FTE Number
100 -110	5.00	2.00
110 -120	1.00	-
	6.00	2.00

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 trustees, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023 Actual \$	2022 Actual \$
Total	-	-
Number of People	-	-

## 21. Contingencies

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

## 22. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$nil (2022:\$nil).

### (b) Operating Commitments

As at 31 December 2023 the Board has entered into the following contracts.

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	213,588	163,376	152,191
Receivables	170,582	212,659	212,659
Investments - Term Deposits	243,063	235,620	235,620
Total Financial assets measured at amortised cost	627,233	611,655	600,470

### Financial liabilities measured at amortised cost

Payables	201,015	198,250	198,250
Finance Leases	31,868	16,111	16,111
Total Financial liabilities measured at amortised Cost	232,883	214,361	214,361

## 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 2023

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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 14 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists.

Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error.

Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

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

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

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

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

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

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

Our responsibilities 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.



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

# Analysis of variance reporting

<b>School name:</b> Elmgrove School	<b>School number:</b> 3778
<b>Focus:</b> Senior Mathematics	
<b>Strategic Aim:</b> Identify learners/ākonga who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports (NELP Objective 4)	
<b>Annual Aim:</b> To increase the number of students achieving at or above expectation for mathematics - Charter goal	
<b>Target:</b> Raise the percentage of children who achieve expectation at the end of year 6 to at least 85%	
<b>Baseline data:</b> <p>In recent years we have noticed that our Year 6 group has a higher percentage of students who do not meet expectations than other year groups. Each year there has been an increase in the percentage of students not at expectation compared to the cohort's results at the end of year 5. We therefore want to focus on the teaching at this level and ensure that children have the skills and understanding of multiplication/ division and proportions and ratios that will enable them to make the required progress. We have seen progress over recent years but think we can do better.</p> <p>Students not making expectation</p> <p>2020 Yr 5 20%, Yr 6 36%      2021 Yr 5 18%   Yr 6 27%      2022 Yr 5 5%      Yr 6 21%</p> <p>While it appears that only 5 % of the 2023 year 6 cohort were below expectation at the end of year 5. I have noted that 41% of those who did make expectations were still at 5.3 on the graph and therefore at the bottom end of the expectation band. These are the children who will have to make considerable progress in order to reach the Year 6 expectation of 6.2. I therefore still expect a drop off for this group but expected with targeted teaching we will improve the percentage on previous years and that we can reduce the percentage of children over time who are in this at risk band and therefore don't make the Year 6 expectation.</p>	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Undertook professional development for teachers in Mathematics</p> <p>Adapted our delivery model using the just in time mathematics approach</p> <p>More mixed ability grouping and class wide discussions on mathematics including class problem solving challenge.</p> <p>Focused on our year 6 cohort in intervention work putting greater emphasis on proportion and ratio concepts.</p>	<p>End of year results show that 89% of our year 6 students achieved expectation in Mathematics. This is above the 85% target set.</p> <p>While there were slightly more children that did not achieve expectation for the end of year 6 when compared to their Year 5 results, This has been significantly reduced on previous years.</p> <p>Our Year 6 group this year was the highest achieving cohort in mathematics.</p>	<p>Exposure to just in time math approaches has increased the number of children who are enjoying mathematics.</p> <p>Discussing mathematical thinking and justifying to your peers has become more of a normal practice and increases confidence.</p> <p>Intervention programmes were particularly effective.</p>	<p>Further work with Rob profit white in a bespoke model with a focus on assessment of mathematical thinking.</p> <p>Further intervention lessons for identified students</p> <p>Work on progressions from the refreshed curriculum framework.</p>

<b>School name: Elmgrove School</b>	<b>School number: 3778</b>
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<b>Focus: Junior Reading</b>
<b>Strategic Aim:</b> <p>Ensure every learner/ ākonga gains sound foundation skills, including language*, literacy and numeracy ( NELP)</p>
<b>Annual Aim:</b> <p><i>To increase the number of students achieving at or above the school expectation levels in reading.</i></p> <p><i>To ensure students get the best possible start in reading when they enter school and reduce the need for intervention</i></p>
<b>Targets:</b> <p><i>To increase the level of achievement in reading in the first year of school so that at least 80% of our students are achieving within or above the school expectations by the end of their first year.</i></p> <p><i>To accelerate the achievement of our Maori students so that 90% of our Maori populations are achieving within expected levels.</i></p>
<b>Baseline Data</b> <p>Analysis of the data identified the Year 1 group had the highest levels of children below expectations. At the end of the 2021 our Year 1 cohort had only 57% achieving expectations or higher. By the end of 2022 this figure had increased to 78%</p> <p>It is great to see an improvement in the percentage of students achieving expectations at the end of year 1 after a couple of years of poor results in this area. We would like to maintain this progress.</p> <p>We therefore plan to focus on reading programmes and practice in the first two years of schooling in the area of reading in order to develop greater consistency of practice and continue to accelerate the reading progress of our children in Year 1 and Year 2.</p> <p>Our Maori students are achieving well in reading but are scoring lower than the general population. 86% of our Maori students were at or above expectation in Reading while the general population had 89%</p>

## Tātaritanga raraunga

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>professional development opportunities for teachers in the teaching of reading with a specific focus on Better start for all year 0/1/2 teachers and extending this to Year 3/4 teachers</p> <p>Introduction of new resources targeting phonics and word sound connections.</p> <p>School wide review of literacy practices by Literacy curriculum team.</p> <p>Provided individual targeted interventions to identified students.</p> <p>Use of decodable texts with students.</p>	<p>By the end of Term 4 2023 68% of the children who have completed their first full year at school had reached expectation. We therefore did not achieve this target.</p> <p>We are seeing more consistent understanding of letters and word sounds from children in their first year of school. Many of these below children are close to achieving the standard</p> <p>71% of our Maori students achieved expectation in reading across the school. This did not meet the target and was a decline on the 2022 results.</p>	<p>We are seeing a higher percentage of students achieving expectations than in previous years prior to the introduction of BSLA</p> <p>Children are not all moving as fast as we would like but are getting a more solid foundation to build on.</p> <p>The BSLA assessment levels do not correlate well with the PM levels we use to measure children's reading level. Children who are reaching the transition point which often at about 1 year often show a slight drop back when they are tested on PM's</p> <p>We expect this to lift again in a short time frame with further exposure to less decodable texts.</p>	<p>Continue small group intervention groups.</p> <p>Further sharing of good practice amongst staff</p> <p>Continued implementation of BSLA and training for all new staff in Year 0-4.</p> <p>Tracking of at risk children by the LSC enabling better continuation and sharing of information.</p> <p>Maoritanga team to look specifically at the results of our Maori students and work with whanau on strategies going forward.</p>

<b>Title:</b> 2023 end year Achievement summary.	<b>Date:</b> December 2023	<b>Level:</b> Year 1 - 6	<b>Subject area:</b> 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.

We have not made judgements on children who have been at school less than 12 by the end of the year. This report covers all children from Year 1 – 6 and excludes our Year 0 population.

**Analysis - Full school results**

Achievement results over the whole school population reflect closely predictions made at mid-year with a slight improvement in writing and mathematics on mid-year figures. As with previous years we expect that intervention in Term 2 and 3 will have contributed to this.

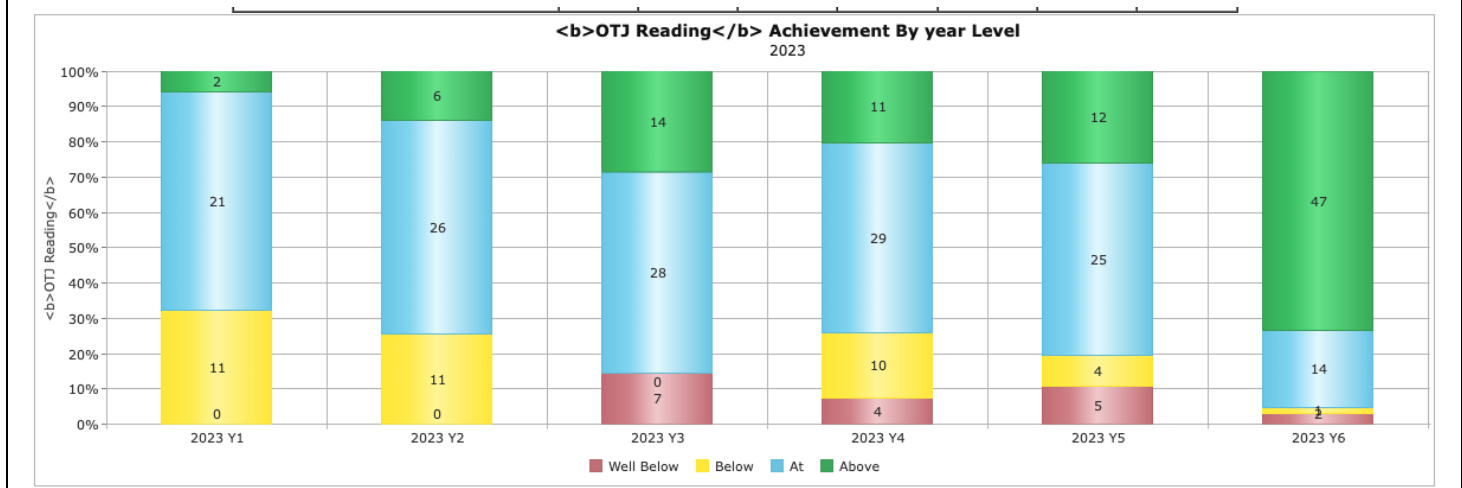
The numbers of children achieving above in reading is again particularly strong. We have seen another slight increase in students above in Mathematics. Writing is the most difficult of the subject areas to assess consistently and again numbers considered above are very low compared to the other subject areas.

Our ESOL population data is still included in this full data set. We have increased to 32 ESOL students this term. This group often takes longer to reach expectation as they have the added challenge of working in a second language. They therefore have a higher percentage of students still working towards full school expectations. We have been developing a separate set of evaluative measures for this group.

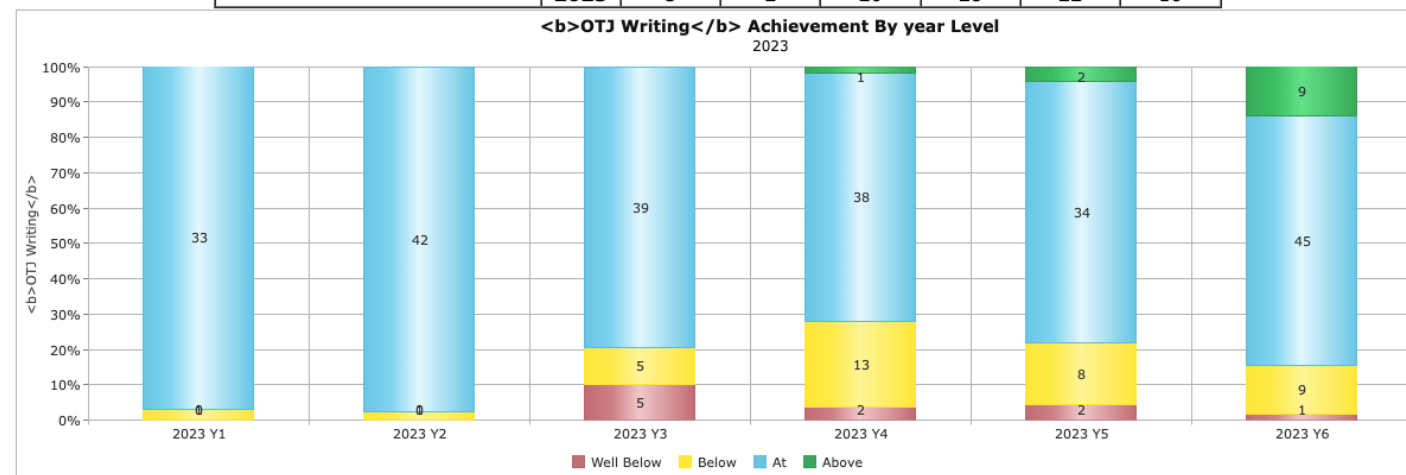
## Year group break downs

**Elmgrove**  
skill id used: 8425 OTJ Reading General  
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Percentage of Pupils - for 2023 Printed: 27 Nov 2023

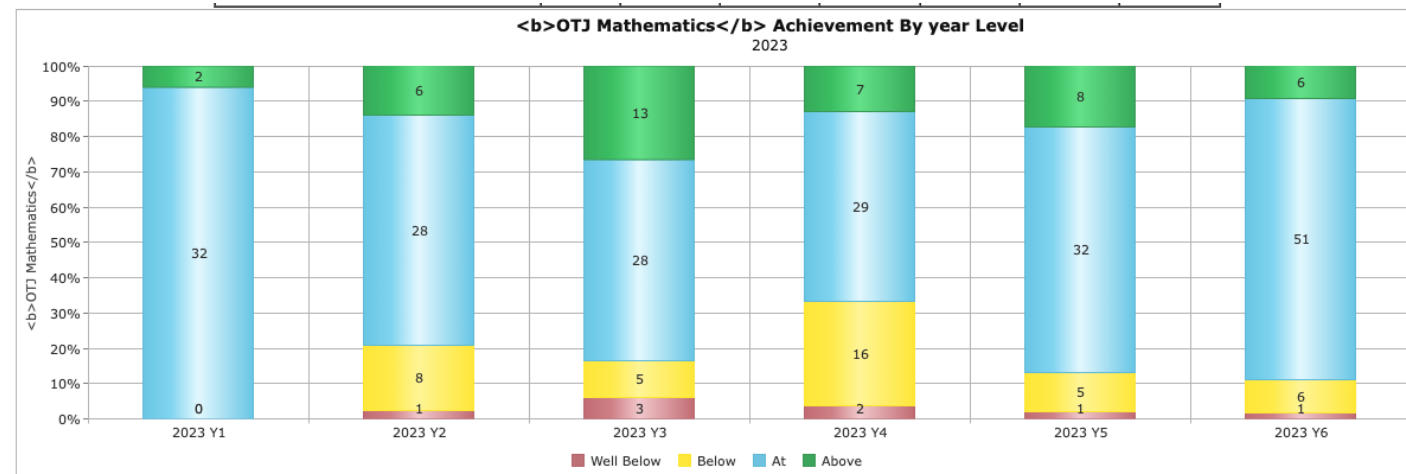
	Well Below Standard	Below Standard	At Standard	Above Standard	Total Well Below	Total Below	Total At	Total Above	Total Pupils
<b>Y1</b>		32% (11)	62% (21)	6% (2)	0%	32% (11)	62% (21)	6% (2)	12% (34)
<b>Y2</b>		26% (11)	60% (26)	14% (6)	0%	26% (11)	60% (26)	14% (6)	15% (43)
<b>Y3</b>	14% (7)		57% (28)	29% (14)	14% (7)	0%	57% (28)	29% (14)	17% (49)
<b>Y4</b>	7% (4)	19% (10)	54% (29)	20% (11)	7% (4)	19% (10)	54% (29)	20% (11)	19% (54)
<b>Y5</b>	11% (5)	9% (4)	54% (25)	26% (12)	11% (5)	9% (4)	54% (25)	26% (12)	16% (46)
<b>Y6</b>	3% (2)	2% (1)	22% (14)	73% (47)	3% (2)	2% (1)	22% (14)	73% (47)	22% (64)
<b>Total pupils</b>	6 % (18)	13 % (37)	49 % (143)	32 % (92)	6% (18)	13% (37)	49% (143)	32% (92)	(290)



	Well Below Standard	Below Standard	At Standard	Above Standard	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y1		3% (1)	97% (33)		0%	3% (1)	97% (33)	0%	12% (34)
Y2		2% (1)	98% (42)		0%	2% (1)	98% (42)	0%	15% (43)
Y3	10% (5)	10% (5)	80% (39)		10% (5)	10% (5)	80% (39)	0%	17% (49)
Y4	4% (2)	24% (13)	70% (38)	2% (1)	4% (2)	24% (13)	70% (38)	2% (1)	19% (54)
Y5	4% (2)	17% (8)	74% (34)	4% (2)	4% (2)	17% (8)	74% (34)	4% (2)	16% (46)
Y6	2% (1)	14% (9)	70% (45)	14% (9)	2% (1)	14% (9)	70% (45)	14% (9)	22% (64)
Total pupils	3 % (10)	13 % (37)	80 % (231)	4 % (12)	3% (10)	13% (37)	80% (231)	4% (12)	(290)



	Well Below Standard	Below Standard	At Standard	Above Standard	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y1			94% (32)	6% (2)	0%	0%	94% (32)	6% (2)	12% (34)
Y2	2% (1)	19% (8)	65% (28)	14% (6)	2% (1)	19% (8)	65% (28)	14% (6)	15% (43)
Y3	6% (3)	10% (5)	57% (28)	27% (13)	6% (3)	10% (5)	57% (28)	27% (13)	17% (49)
Y4	4% (2)	30% (16)	54% (29)	13% (7)	4% (2)	30% (16)	54% (29)	13% (7)	19% (54)
Y5	2% (1)	11% (5)	70% (32)	17% (8)	2% (1)	11% (5)	70% (32)	17% (8)	16% (46)
Y6	2% (1)	9% (6)	80% (51)	9% (6)	2% (1)	9% (6)	80% (51)	9% (6)	22% (64)
Total pupils	3 % (8)	14 % (40)	69 % (200)	14 % (42)	3% (8)	14% (40)	69% (200)	14% (42)	(290)



## Analysis

### Reading

Our reading data shows a wide range of achievement with high numbers of students above but also a slight increase in children below. The year 1 group have not achieved as well this year as in 2022 but achievement is still improved from the previous years before the introduction of BSLA. We are finding some children are still working within the BSLA stages beyond the end of one year at school and when they do transition to the PM assessments they tend to drop or plateau while they adapt to more non decodable words within the books. They then tend to accelerate again using their stronger phonological knowledge. Variation in literacy experience at school entry is significant and we are finding less children reading at home on a regular basis.

Our year 6 group is a strong cohort and have performed well in all areas this year. Year 4 has a higher percentage of students still working towards expectation and will be a priority group for ongoing intervention work.

### Writing

Our writing results are very consistent with last year across the school. Again, we have seen a reduction of children below in year 1 and 2. Our Year 4 cohort continue to be a focus group. In this year group we have several children who are close to expectation but need to include more personal voice to make the transition to the next stage.

### Maths

This year's data shows a slight drop in overall achievement levels. Year 6 students performed strongly, this was also evident in the PAT results. All year groups made progress. We will work to accelerate the progress of the Year 4 group to bring them in line with the other year groups.

## **Maori Achievement % at or above (59 students)**

	Reading	Writing	Mathematics
2021	76%	91%	85%
2022	86%	82%	90%
2023	72%	80%	80%

### **Analysis**

Our Pacifica and Asian students are both very small groups with less than 6 students each. Both groups are below the threshold for reporting due to privacy, so I have not included their data.

There are 59 students classified as Māori within the school. This continues to grow and is now 18% of the overall population. This is 10 more students than this time last year. Achievement levels for our Māori students fluctuates from year to year affected by new students joining the school. Their overall data is below the rate of the general population.

## **Overall recommendations/Next steps**

Our students are doing well on a national comparison. Results have been better than predicted at mid-year.

Funds invested into intervention programmes for struggling students has had a positive impact. We will continue with this approach to at risk learners.

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. We are still working on the transition from BSLA levels to other reading levels and how we move through this transition period. We are also looking at what training might be needed in the senior school for spelling programmes and our struggling learners to fill phonological gaps.

We will be continuing our Mathematics Professional development Year 5 and 6 will be of particular focus in 2024. Our focus for this professional development with Rob Proffit White is on Assessment practices in mathematics. We are fortunate to be part of a joint pilot programme with East Taieri School in mathematics teaching. We believe this will help us to target our teaching strategies and assessment practices.

Writing interventions will prioritise our year 5 cohort in 2024.

With the introduction of a refreshed curriculum and the progressions being re-written, I expect this to have an impact on 2024. Initial work on the refreshed curriculum progressions shows that there has been a significant shift in focus and levels of expectation by the writers. While these have only recently been released, I understand that these are now being revisited by the new government. We will have to wait and see if it is in place for 2024 and how this shift in expectations will affect overall results.

## Te Tiriti o Waitangi report

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

- Board members have undertaken online training in Te Tiriti o Waitangi through NZSTA
- The Board have selected a new board member with skills and knowledge in this area and 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, development of a Māoritanga curriculum team, allocation of responsibility unit to lead development in this area
- Information gathered at Hui Whanau analysed and reported to the Board. Whānau feedback included in development of our strategic plan
- Māori achievement data monitored and used in prioritising funding for intervention

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

- Introduction of additional signage in Māori around the school
- Supply and instruction in the use of newly purchased resources for classrooms on the teaching of te reo including lesson plans.
- Introduction of school pepeha approved by local iwi and shared by students leaders at school/community events
- 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 resource to be used across the school
- Kapahaka being run weekly across the school, utilising whānau support

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.



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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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## Kiwi sport Funding

Kiwi sport is a Government funding initiative to support students' participation in organised sport. During 2022, the school received total Kiwi sport funding of \$4,417.32 (excluding GST).

The funding was spent on Unihoc Puck, Basketballs, unihoc pro set, rugby balls, tennis balls, moonhopper, flying dics, Basketball bibs, Trainer balls, First Aid kits for netball bags, swimming champs, Tag Sets, Hula Hoops, Soccer Balls, Hockey sets and tennis racquets.