

GREENMEADOWS SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2567

Principal: Mark Johnson

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Accountant / Service Provider: Eclipse Solutions 4 Schools Limited



GREENMEADOWS SCHOOL

Annual Financial Statements- For the year ended 31 December 2023

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Greenmeadows 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.

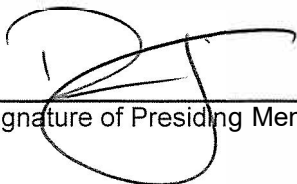
The School's 2023 financial statements are authorised for issue by the Board.

RYAN HAMBLETON


Full Name of Presiding Member

DARREN HOLLOWAY

Full Name of Principal



Signature of Presiding Member



Signature of Principal

16 May 2024

Date:

16 May 2024

Date:



Greenmeadows School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,812,810	3,365,828	3,503,341
Locally Raised Funds	3	280,402	115,000	120,446
Interest		12,046	-	2,819
Other Revenue		4,438	-	3,036
Total Revenue		4,109,696	3,480,828	3,629,642
Expenses				
Locally Raised Funds	3	58,696	47,500	50,350
Learning Resources	4	3,151,360	2,832,750	2,987,004
Administration	5	195,668	160,133	191,784
Interest		6,096	-	4,669
Property	6	491,996	436,200	393,333
Other Expenses	7	-	-	314
Loss on Disposal of Property, Plant and Equipment		6,189	-	7,433
Total Expense		3,910,005	3,476,583	3,634,887
Net Surplus / (Deficit) for the year		199,691	4,245	(5,245)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		199,691	4,245	(5,245)

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

Greenmeadows School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		484,421	484,421	488,156
Total comprehensive revenue and expense for the year		199,691	4,245	(5,245)
Contributions from / (Distributions to) the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	1,510
Equity at 31 December		684,112	488,666	484,421

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.



Greenmeadows School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	343,547	256,166	306,238
Accounts Receivable	9	214,692	218,000	236,261
GST Receivable		15,159	15,000	13,234
Prepayments		20,666	20,000	20,058
Funds Receivable for Capital Works Projects	16	5,325	-	-
		<u>599,389</u>	<u>509,166</u>	<u>575,791</u>
Current Liabilities				
Accounts Payable	12	232,595	234,000	231,058
Revenue Received in Advance	13	1,506	1,500	66,352
Provision for Cyclical Maintenance	14	1,768	20,000	24,925
Finance Lease Liability	15	33,864	20,000	22,239
Funds Held for Capital Works Projects	16	37,244	10,000	11,972
		<u>306,977</u>	<u>285,500</u>	<u>356,546</u>
Working Capital Surplus/(Deficit)		292,412	223,666	219,245
Non-current Assets				
Property, Plant and Equipment	10	462,781	315,000	314,324
		<u>462,781</u>	<u>315,000</u>	<u>314,324</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	31,180	15,000	11,480
Finance Lease Liability	15	39,901	35,000	37,668
		<u>71,081</u>	<u>50,000</u>	<u>49,148</u>
Net Assets		<u>684,112</u>	<u>488,666</u>	<u>484,421</u>
Equity		<u>684,112</u>	<u>488,666</u>	<u>484,421</u>

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



Greenmeadows School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		956,399	740,014	962,231
Locally Raised Funds		288,447	121,351	114,927
Goods and Services Tax (net)		(1,925)	(1,766)	7,564
Payments to Employees		(636,032)	(363,025)	(620,799)
Payments to Suppliers		(358,266)	(453,225)	(421,421)
Interest Paid		(6,096)	-	(4,669)
Interest Received		11,774	(6,714)	2,533
Net cash from/(to) Operating Activities		254,301	36,635	40,366
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(207,692)	(80,035)	(71,644)
Net cash from/(to) Investing Activities		(207,692)	(80,035)	(71,644)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,510
Finance Lease Payments		(29,247)	(4,700)	(16,827)
Funds Administered on Behalf of Other Parties		19,947	(1,972)	11,972
Net cash from/(to) Financing Activities		(9,300)	(6,672)	(3,345)
Net increase/(decrease) in cash and cash equivalents		37,309	(50,072)	(34,623)
Cash and cash equivalents at the beginning of the year	8	306,238	306,238	340,861
Cash and cash equivalents at the end of the year	8	343,547	256,166	306,238

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.



Greenmeadows School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.



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 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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



f) Accounts Receivable

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

g) 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	10–50 years
Furniture and Equipment	3–10 years
Information and Communication Technology	2–10 years
Textbooks	4 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

h) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

Non cash generating assets

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

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

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

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

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

j) 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.

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

l) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

m) Funds held for Capital works

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

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

n) Provision for Cyclical Maintenance

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

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

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

o) Financial Instruments

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

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

p) 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.

q) Budget Figures

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

u) 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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	983,400	782,828	922,521
Teachers' Salaries Grants	2,479,716	2,305,000	2,340,893
Use of Land and Buildings Grants	326,983	276,000	233,020
Other Government Grants	22,711	2,000	6,907
	<u>3,812,810</u>	<u>3,365,828</u>	<u>3,503,341</u>

The school has opted in to the donations scheme for this year. Total amount received was \$70,895 (2022: \$71,400).

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	68,926	17,000	7,314
Curriculum Related Activities - Purchase of Goods and Services	51,138	41,000	28,334
Fees for Extra Curricular Activities	16,392	15,000	14,342
Trading	39,808	30,000	33,540
Fundraising and Community Grants	32,000	9,500	19,449
Other Revenue	72,138	2,500	17,467
	<u>280,402</u>	<u>115,000</u>	<u>120,446</u>
Expenses			
Extra Curricular Activities Costs	18,158	15,800	16,932
Trading	40,538	31,700	33,418
	<u>58,696</u>	<u>47,500</u>	<u>50,350</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>221,706</u>	<u>67,500</u>	<u>70,096</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	135,355	133,950	118,859
Equipment Repairs	2,483	2,000	1,912
Information and Communication Technology	14,786	16,000	13,470
Library Resources	930	3,350	1,652
Employee Benefits - Salaries	2,889,152	2,574,200	2,751,778
Staff Development	12,503	24,100	17,582
Depreciation	96,151	79,150	81,751
	<u>3,151,360</u>	<u>2,832,750</u>	<u>2,987,004</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	5,039	5,041	4,895
Board Fees	3,955	7,500	3,955
Board Expenses	7,467	3,550	5,999
Communication	3,254	2,500	2,629
Consumables	36,902	30,492	34,609
Other	1,324	2,950	13,145
Employee Benefits - Salaries	116,113	89,000	105,300
Insurance	12,014	9,500	11,121
Service Providers, Contractors and Consultancy	9,600	9,600	10,131
	195,668	160,133	191,784

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	10,600	10,800	8,832
Consultancy and Contract Services	-	250	-
Cyclical Maintenance Provision	(3,457)	14,000	455
Grounds	6,908	7,600	7,368
Heat, Light and Water	29,208	27,200	27,925
Rates	1,002	850	942
Repairs and Maintenance	5,699	6,500	8,611
Use of Land and Buildings	326,983	276,000	233,020
Security	2,407	3,000	1,214
Employee Benefits - Salaries	112,646	90,000	104,966
	491,996	436,200	393,333

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. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
		(Unaudited)	
Amortisation of Intangible Assets	-	-	314
	-	-	314

8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	343,547	256,166	306,238
Cash and Cash Equivalents for Statement of Cash Flows	<u>343,547</u>	<u>256,166</u>	<u>306,238</u>

Of the \$343,547 Cash and Cash Equivalents, \$37,244 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Greenmeadows School holds a Visa Card with a credit limit of \$10,000.

9. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	3,750	1,000	7,203
Receivables from the Ministry of Education	4,898	-	20,186
Interest Receivable	558	7,000	286
Teacher Salaries Grant Receivable	205,486	210,000	208,586
	<u>214,692</u>	<u>218,000</u>	<u>236,261</u>
Receivables from Exchange Transactions	4,308	8,000	7,489
Receivables from Non-Exchange Transactions	210,384	210,000	228,772
	<u>214,692</u>	<u>218,000</u>	<u>236,261</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	41,563	-	(582)	-	(1,445)	39,536
Furniture and Equipment	190,934	197,595	(5,607)	-	(48,632)	334,290
Information and Communication Technology	14,039	9,457	-	-	(9,824)	13,672
Textbooks	14	-	-	-	(4)	10
Leased Assets	50,252	43,105	-	-	(33,695)	59,662
Library Resources	17,522	640	-	-	(2,551)	15,611
Balance at 31 December 2023	314,324	250,797	(6,189)	-	(96,151)	462,781
	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	71,914	(32,378)	39,536	72,758	(31,195)	41,563
Furniture and Equipment	605,935	(271,645)	334,290	502,768	(311,834)	190,934
Information and Communication Technology	67,004	(53,332)	13,672	74,368	(60,329)	14,039
Textbooks	1,115	(1,105)	10	1,115	(1,101)	14
Leased Assets	202,658	(142,996)	59,662	224,209	(173,957)	50,252
Library Resources	33,434	(17,823)	15,611	32,794	(15,272)	17,522
Balance at 31 December	982,060	(519,279)	462,781	908,012	(593,688)	314,324

11. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2022	8,431	-	8,431
Additions	-	-	-
Disposals	(5,626)	-	(5,626)
Balance at 31 December 2022 / 1 January 2023	2,805	-	2,805
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2023	2,805	-	2,805
Accumulated Amortisation and impairment losses			
Balance at 1 January 2022	8,117	-	8,117
Amortisation expense	314	-	314
Disposals	(5,626)	-	(5,626)
Impairment losses	-	-	-
Balance at 31 December 2022 / 1 January 2023	2,805	-	2,805
Amortisation expense	-	-	-
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2023	2,805	-	2,805
Carrying amounts			
At 1 January 2022	314	-	314
At 31 December 2022 / 1 January 2023	-	-	-
At 31 December 2023	-	-	-

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2022: \$nil)

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	11,310	12,000	10,933
Accruals	5,361	5,000	3,264
Employee Entitlements - Salaries	207,020	210,000	210,575
Employee Entitlements - Leave Accrual	8,904	7,000	6,286
	<u>232,595</u>	<u>234,000</u>	<u>231,058</u>
Payables for Exchange Transactions	232,595	234,000	231,058
	<u>232,595</u>	<u>234,000</u>	<u>231,058</u>

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	-	-	65,000
Other Revenue in Advance	1,506	1,500	1,352
	1,506	1,500	66,352

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	36,405	36,405	96,548
Increase to the Provision During the Year	13,971	14,000	9,989
Use of the Provision During the Year	-	-	(60,598)
Other Adjustments	(17,428)	(15,405)	(9,534)
Provision at the End of the Year	32,948	35,000	36,405
Cyclical Maintenance - Current	1,768	20,000	24,925
Cyclical Maintenance - Non Current	31,180	15,000	11,480
	32,948	35,000	36,405

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property Plan reviewed annually by the Board of Trustees.

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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	33,864	20,000	22,280
Later than One Year and no Later than Five Years	44,343	40,000	42,731
Future Finance Charges	(4,442)	(5,000)	(5,104)
	73,765	55,000	59,907
Represented by			
Finance lease liability - Current	33,864	20,000	22,239
Finance lease liability - Non Current	39,901	35,000	37,668
	73,765	55,000	59,907



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 8.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Blocks A,B & F Roof Remediation (229746)	-	38,304	(1,060)	-	37,244
AMS/5YA Block I DQLS & QLE Upgrade (229748)	11,972	-	(17,297)	-	(5,325)
Cyclone Remediation - Arborist (243498)	-	7,301	(7,301)	-	-
Totals	<u>11,972</u>	<u>45,605</u>	<u>(25,658)</u>	<u>-</u>	<u>31,919</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	37,244
Funds Receivable from the Ministry of Education	(5,325)

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS/5YA Block I DQLS & QLE Upgrade (229748)	-	43,721	(31,749)	-	11,972
Totals	<u>-</u>	<u>43,721</u>	<u>(31,749)</u>	<u>-</u>	<u>11,972</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	11,972
Funds Receivable from the Ministry of Education	-

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,955	3,955
<i>Leadership Team</i> Remuneration	429,521	506,060
Full-time equivalent members	3.5	4
Total key management personnel remuneration	433,476	510,015

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

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	50 - 60	150 - 160
Benefits and Other Emoluments	5 - 10	20 - 30
Termination Benefits	-	-

Principal 2

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	140 - 150	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

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	7	4
110 - 120	2	-
	9	4

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



19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$0	\$0
Number of People	-	-

20. 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).

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.

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.

21. 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 did not have any operating commitments.



22. Financial Instruments

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

Financial Assets Measured at Amortised Cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	343,547	256,166	306,238
Receivables	214,692	218,000	236,261
Total Financial Assets Measured at Amortised Cost	<u>558,239</u>	<u>474,166</u>	<u>542,499</u>

Financial Liabilities Measured at Amortised Cost

Payables	232,595	234,000	231,058
Finance Leases	73,765	55,000	59,907
Total Financial Liabilities Measured at Amortised Cost	<u>306,360</u>	<u>289,000</u>	<u>290,965</u>

23. Events After Balance Date

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

24. 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 GREENMEADOWS SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of *Greenmeadows School* (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants 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 2 to 20, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 16 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 25 to 33, 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.

David Fraser

David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Greenmeadows School

Kiwisport Report

For the year ended 31 December 2023

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$6,739 (excluding GST). The funding was spent on sports fees and equipment.

The number of students participating in organised sport continues to be at excellent levels.

Statement of variance: progress against targets

Strategic Goal 1:

Written Language – Linking to Structured Literacy Years 1 to 4

What would make our year a success in enhancing literacy skills if there is a focus on it?

- *Teachers develop capabilities that enable them to effectively empower children in literacy*
- *Teachers able to implement specific learning programmes to support the development skills for individuals that are consistent across the school*
- *Students increase readiness to develop learning in literacy and improve levels of achievement in written language from 2022*

Review of 2023 -

Written Language – Linking to Structured Literacy Years 1 to 4

- Overall, teachers remain positive about the introduction of Structured Literacy Learning (SLL) and can see the positive impacts this has on our tamariki understanding how words work.
- Children are focussed on how words look and sound. Attempts to read and write at their stage of learning within our school scope and sequence are no longer based on guessing and using picture prompts, but on decoding and encoding to make sense of the text and to create texts.
- Ākonga are making the connection between reading and writing and are able to transfer the knowledge between decoding and encoding with confidence
- Ākonga are responding to the cumulative and systematic approach positively, and are feeling supported and secure in their reading and code lessons
- Teachers are noticing a much more positive attitude towards their literacy learning and ākonga are enjoying the progress they are making.

Increasing Teacher Capability

- *Teacher PD with Clarity consolidated previous learning about implementing SLL for teachers. Teacher Aids also received tuition from Clarity Education so they can assist children who require extra support in the classroom. This creates consistency of implementation across the school for all learners*
- *Teachers were observed delivering SLL or The Code as part of their PGC*
- *Moderation of writing aligning to curriculum expectations - completed twice over Terms 3 and 4 and will continue in 2024*



- *Reviewed and adapted our GMS Literacy Curriculum document outlining expectations, GMS procedures and coverage, created and shared with staff. Provided consistency across the school.*

Monitoring Student Progress:

- *Ready for Learning (provided by Clarity Education) is our first form of assessment when our children start school. Teachers use this assessment information to make informed decisions on the first steps towards literacy learning.*
- *All children across both Kowhai and Pohutukawa Syndicates (Years 1-4) were monitored for progress in Structured Literacy Learning. Syndicate meetings dedicated to improving student outcomes using the 5-5-5 coaching model.*
- *Target children identified and monitored (as above)*
- *Data was collected from Years 1-3 each term to track progress using SLL scope and sequence from Sunshine Decodables.*
- *Writing moderation across whole school took place in the second half of the year and will continue in 2024*
- *Interventions provided for students identified as Tier 2-3. Ali de Lange (literacy group 3x week), Reading Literacy Tutor, RTLB support and Teacher Aid support.*

Outcomes and Observations:

- *Our focus was to improve writing achievement data based on teacher OTJs in Years 1-4. Across the Y1-4 cohort 60% were achieving at or above. Y1 had 79% at or above expectation, Y4 had 65% at or above. However OTJ data sees a decrease in Written Language achievement levels in Years 2-3. This cohort presented other areas of concern which impacts on students progress. Our tamariki in Year 3 and 4 will be a cohort to monitor progress in 2024.*
- *Our tamariki arrive at school with many pre-literacy skills not in place. This can be a long process for some of our tamariki who require specific targeted learning related to listening and responding.*
- *From the 6 year Observation Data (individual testing of each child completed at 6.3 years by Ali de Lange) there is data that shows. 84% of this cohort could create a list of written words within 10 minutes that met Stanine 4+. 23 of these children could generate 40+ words in this time frame. A good base for assisting with fluency of recording ideas in text.*
- *The use of dictated text provided opportunities for students to apply spelling rules learnt and build fluency and correct letter formation. Teachers noticed children improving their recording skills showing more neatness, fluency and self monitoring of known spelling patterns. Overall 45% of our 6 year nett students were meeting and 17% were above expectations.*
- *Time is a key factor - SLL takes a large chunk of the daily literacy programme in the junior classes so providing opportunities for personal writing is somewhat limited. The junior team made a decision to focus on dictated texts as a way to develop automaticity and accuracy of writing formation and surface features. There is evidence of success within writing samples for a large number of tamariki.*



- *As a result of lower writing level achievements by mid year, our Year 2 - teachers reviewed their existing programmes and implemented more opportunities to write within their literacy independent activities.*
- *Attendance has had an impact on learning for our struggling learners. An absenteeism flow chart has been implemented to ensure these children are tracked and support given to families to ensure their children attend school regularly is provided when and where possible.*

Where to next?

- *Timetables reviewed in Years 1-2 to provide additional contextual writing opportunities*
- *Writing Moderation to continue - 1x term. Whole school involvement. Scheduled into staff meetings.*
- *Maori Students in Year 3 (2024) who have been identified as below from previous year, will be identified early in 2024. RTLit referrals, TA support scaffolding their learning, teachers provide explicit support within their teaching practice, parent information to support at home.*
- *Continue our work with Clarity Education - the Otatara Kahui Ako has been allocated 80 hours. We will dedicate our allocation of time to developing written language alongside SLL for our younger Ākonga, upskilling new staff to SLL and PD for senior school teachers, developing SLL approach for older students.*
- *Ally Ross will deliver PD for all staff around what teachers can do to assist students to overcome writing difficulties.*

Evaluation and analysis of the school's students' progress and achievement

- Despite our best intentions for a reset after two COVID-affected years, and hope for a “normal year”, Cyclone Gabrielle arrived and our year got off to a rocky start. While we had very few families who experienced serious trauma first hand, the closure of the school and heightened anxieties across the community certainly affected our ability to operate normally.
- Academic results were, perhaps, reflective of the interruptions we have experienced over the past three years:

	% at or above				
	All students	Māori	Pasifika	Boys	Girls
Reading	73	63	75	67	78
Writing	58	50	67	49	68
Maths	69	57	67	72	67

- Professional Learning and Development for staff in 2023:
 - Structured Literacy - facilitated by Sue McVey extended into our middle and senior syndicates, following more intensive coverage in the juniors (where our tamariki are in the earlier stages of learning to access text).
 - Science, linked to Mathematical achievement - facilitated by Mihi Hannah. Her work has resulted in improved teacher capability in science; wider use of the House of Science kits in our junior and middle syndicates (previously only used in the seniors); trends upwards in Y4 to 6 assessment data from Term 1 to Term 4.
 - We have prepared for Te Mataiaho with two Teacher Only Days and our annual plan allows for implementation as each curriculum area is refreshed.
 - Mathematics - facilitated by Rob Profitt-White, The Learner First. All teaching staff, along with colleagues from other participating schools, undertook a one day session to prepare for a 3-year commitment to development of our maths teaching and learning programme.
 - Our support staff have been receiving regular opportunities to develop their cultural competencies, with training made available through our kāhui ako.
 - The literacy team continues to develop systems to support the teaching and assessment of writing across the school.
- Extra curricular opportunities remain a strength of the school. We have high levels of participation in a range of sports, arts and cultural activities. On top of our usual range of opportunities, we also produced a production of Peter Pan at the Napier Municipal Theatre and our robotics team placed second at the national event in Auckland.



- ERO finalised our School Profile Report for publishing on their website. This was a positive experience, working alongside our leadership team on Te Ara Huarau, which has resulted in relevant and meaningful targets to work on in progress and achievement of targeted learners; moderation practices in writing; and ensuring consistent teacher practices to promote learner progress and achievement.
- Building works:
 - Block I renovations complete; three prefabs removed from grounds - decking, railing, fencing and landscaping have helped improve the space left along Osier Road.
 - After a couple of years without one, we installed and opened a new senior playground, with considerable financial support from the PTA. A new sandpit has also been installed and a junior play area has become a priority for development in 2024.
 - CCTV (and requisite signage) installed to deter vandalism from occurring outside regular school hours.



How we have given effect to Te Tiriti o Waitangi

- We have hosted two whānau hui in 2023 in order to ascertain whānau aspirations and gather community input. The latter of these hui has resulted in the establishment of a subcommittee that will initially investigate our waharoa project, with the intention of then springboarding on to other whānau-led developments around the school so that our physical spaces reflect Te Ao Māori.
- We continue to develop systems to ensure learners are targeted and that their needs are met in order to make the best possible progress.
- Staff (and BOT) meetings begin and end with karakia or whakatauki. Staff are encouraged to take the lead on delivery, where possible.
- Our mihi whakatau process is now firmly established and continues to undergo refinement. Staff have been encouraged to take on active roles in procedures and tamariki are involved in waiata or kai karakia, as appropriate.
- Support staff have all had access to professional development opportunities made available via our kahui ako, designed to raise capability in te reo Māori and tikanga practices.
- Wai Ako continues to be the main framework for our instruction in learning te reo Māori, although there is an expectation that language is also integrated across other learning areas and into daily routines.
- Resources have been developed through Ōtātara Kāhui Ako to support our local curriculum delivery of Aotearoa New Zealand Histories.
- We have a designated Board member whose role is to ensure that Board actions support our Tiriti obligations and that interests of whānau are met.

Statement of compliance with employment policy (required)

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Free Text Comment</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Free Text Comment</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Free Text Comment</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<i>Free Text Comment</i>
How have you enhanced the abilities of individual employees?	<i>Free Text Comment</i>
How are you recognising the employment requirements of women?	<i>Free Text Comment</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Free Text Comment</i>



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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?		
Has this policy or programme been made available to staff?		
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		
Does your EEO programme/policy set priorities and objectives?		