

GREERTON VILLAGE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1730

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Accountant / Service Provider:

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GREERTON VILLAGE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Greerton Village 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.

RAH

Full Name of Presiding Member

Kimberley Henderson-Binn

Full Name of Principal

Rebecca Kit

Signature of Presiding Member

[Signature]

Signature of Principal

24/6/24

Date:

25/6/24

Date:

Greerton Village School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,559,384	3,828,661	4,066,622
Locally Raised Funds	3	62,300	3,500	137,112
Interest		12,790	-	2,315
Other Revenue		9,177	-	-
Total Revenue		4,643,651	3,832,161	4,206,049
Expense				
Locally Raised Funds	3	56,344	-	41,007
Learning Resources	4	2,846,262	2,845,602	2,643,825
Administration	5	669,765	268,319	527,776
Interest		5,392	705	1,376
Property	6	946,249	729,434	766,340
Loss on Disposal of Property, Plant and Equipment		4,247	-	-
Total Expense		4,528,259	3,844,060	3,980,324
Net Surplus / (Deficit) for the year		115,392	(11,899)	225,725
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		115,392	(11,899)	225,725

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

Greerton Village School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January		507,100	296,716	281,375
Total comprehensive revenue and expense for the year		115,392	(11,899)	225,725
Contribution - Furniture and Equipment Grant		24,299	-	-
Equity at 31 December		646,791	284,817	507,100
Accumulated comprehensive revenue and expense		646,791	284,817	507,100
Equity at 31 December		646,791	284,817	507,100

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.

Greerton Village School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	407,968	126,320	544,531
Accounts Receivable	8	168,290	177,582	173,761
GST Receivable		5,487	4,165	-
Prepayments		2,929	1,847	13,054
Inventories	9	2,280	1,375	-
Funds Receivable for Capital Works Projects	15	3,217	-	25,486
		590,171	311,289	756,832
Current Liabilities				
GST Payable		-	-	36,024
Accounts Payable	11	226,214	264,964	254,860
Revenue Received in Advance	12	9,145	-	17,794
Provision for Cyclical Maintenance	13	50,638	21,223	44,000
Finance Lease Liability	14	19,813	8,252	9,387
Funds held for Capital Works Projects	15	18,457	-	269,407
		324,267	294,439	631,472
Working Capital Surplus/(Deficit)		265,904	16,850	125,360
Non-current Assets				
Property, Plant and Equipment	10	436,998	272,935	394,648
		436,998	272,935	394,648
Non-current Liabilities				
Provision for Cyclical Maintenance	13	21,519	-	5,300
Finance Lease Liability	14	34,592	4,968	7,608
		56,111	4,968	12,908
Net Assets		646,791	284,817	507,100
Equity		646,791	284,817	507,100

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

Greerton Village School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,458,246	1,209,730	1,293,031
Locally Raised Funds		53,494	3,500	154,906
Goods and Services Tax (net)		(41,511)	-	40,189
Payments to Employees		(818,853)	(756,670)	(774,553)
Payments to Suppliers		(490,556)	(391,883)	(396,122)
Interest Paid		(5,392)	(705)	(1,376)
Interest Received		12,584	-	2,019
Net cash from/(to) Operating Activities		168,012	63,972	318,094
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(77,847)	(20,000)	(94,424)
Net cash from/(to) Investing Activities		(77,847)	(20,000)	(94,424)
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,299	-	-
Finance Lease Payments		(15,326)	(15,422)	(4,638)
Funds Administered on Behalf of Other Parties		(235,701)	-	227,729
Net cash from/(to) Financing Activities		(226,728)	(15,422)	223,091
Net increase/(decrease) in cash and cash equivalents		(136,563)	28,550	446,761
Cash and cash equivalents at the beginning of the year	7	544,531	97,770	97,770
Cash and cash equivalents at the end of the year	7	407,968	126,320	544,531

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

Greerton Village School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Greerton Village 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 13.

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 14. Future operating lease commitments are disclosed in note 20b.

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) 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.

e) 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.

f) 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.

g) 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.

h) Inventories

Inventories are consumable items held for sale and comprised of Stationery and 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.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) 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	5-50 years
Furniture and Equipment	4-15 years
Information and Communication Technology	3-10 years
Library Resources	8 years DV
Motor Vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease

k) 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.

l) 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 a comparison to recent market transactions.

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.

m) 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.

n) 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.

o) 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.

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.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

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

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

r) 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.

s) 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 Schools 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.

t) Financial Instruments

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

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

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) 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.

w) Budget Figures

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

x) 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 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,850,966	1,134,346	1,533,252
Teachers' Salaries Grants	2,010,739	2,118,860	1,911,493
Use of Land and Buildings Grants	638,536	494,695	530,159
Moe Moana Funding	8,325	13,592	15,261
Other Government Grants	50,818	67,168	76,457
	4,559,384	3,828,661	4,066,622

The school has opted in to the donations scheme for this year. Total amount received was \$54,404.

3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	3,240	3,500	22,091
Fees for Extra Curricular Activities	36,753	-	20,045
Trading	3,227	-	7,679
Fundraising & Community Grants	19,080	-	87,297
	62,300	3,500	137,112
Expense			
Extra Curricular Activities Costs	49,755	-	13,621
Trading	5,270	-	10,692
Fundraising & Community Grant Costs	1,319	-	16,694
	56,344	-	41,007
<i>Surplus for the year Locally raised funds</i>	5,956	3,500	96,105

4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	91,437	62,600	44,374
Employee Benefits - Salaries	2,638,240	2,681,140	2,504,466
Staff Development	10,013	19,600	5,669
Depreciation	88,106	56,262	69,220
Information And Communication Technology	18,466	26,000	20,096
	2,846,262	2,845,602	2,643,825

5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	5,842	6,700	5,672
Board Fees	4,500	7,000	3,950
Board Expenses	1,608	2,000	4,318
Communication	6,210	7,100	6,951
Consumables	10,166	28,050	27,076
Other	55,431	60,550	45,658
Employee Benefits - Salaries	138,912	131,939	142,200
Insurance	7,614	10,400	2,730
Service Providers, Contractors and Consultancy	15,348	14,580	14,580
Healthy School Lunch Programme	424,134	-	274,641
	669,765	268,319	527,776

6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	3,544	5,500	2,207
Consultancy and Contract Services	65,606	57,000	64,172
Cyclical Maintenance Provision	26,759	8,788	8,232
Grounds	22,970	22,000	16,695
Heat, Light and Water	27,562	25,000	30,379
Rates	22,870	20,000	20,446
Repairs and Maintenance	63,509	20,000	22,990
Use of Land and Buildings	638,536	494,695	530,159
Security	10,191	8,000	7,927
Employee Benefits - Salaries	64,028	62,451	63,133
Van Expenses	674	6,000	-
	946,249	729,434	766,340

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 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	407,968	126,320	544,531
Cash and cash equivalents for Statement of Cash Flows	407,968	126,320	544,531

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

Of the \$407,968 Cash and Cash Equivalents \$18,457 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	189	-	9,671
Interest Receivable	502	-	296
Teacher Salaries Grant Receivable	167,599	177,582	163,794
	<u>168,290</u>	<u>177,582</u>	<u>173,761</u>
Receivables from Exchange Transactions	691	-	9,967
Receivables from Non-Exchange Transactions	167,599	177,582	163,794
	<u>168,290</u>	<u>177,582</u>	<u>173,761</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	-	1,375	-
Uniforms	2,280	-	-
	<u>2,280</u>	<u>1,375</u>	<u>-</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	141,819	8,627	(2,237)	-	(17,784)	130,425
Furniture and Equipment	177,005	59,108	(1,485)	-	(33,451)	201,177
Information and Communication Technology	15,447	8,209	(510)	-	(6,717)	16,429
Motor Vehicles	43,819	-	-	-	(9,166)	34,653
Leased Assets	15,757	58,759	(15)	-	(20,888)	53,613
Library Resources	801	-	-	-	(100)	701
Balance at 31 December 2023	<u>394,648</u>	<u>134,703</u>	<u>(4,247)</u>	<u>-</u>	<u>(88,106)</u>	<u>436,998</u>

The net carrying value of equipment held under a finance lease is \$53,613 (2022: \$15,757)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no 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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	307,469	(177,044)	130,425	392,777	(250,958)	141,819
Furniture and Equipment	357,149	(155,972)	201,177	419,258	(242,253)	177,005
Information and Communication Technology	61,973	(45,544)	16,429	76,632	(61,185)	15,447
Motor Vehicles	45,829	(11,176)	34,653	45,829	(2,010)	43,819
Leased Assets	76,460	(22,847)	53,613	29,806	(14,049)	15,757
Library Resources	42,737	(42,036)	701	42,737	(41,936)	801
Balance at 31 December	891,617	(454,619)	436,998	1,007,039	(612,391)	394,648

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	46,209	45,039	52,363
Accruals	5,842	7,566	5,672
Banking Staffing Overuse	-	27,927	25,050
Employee Entitlements - Salaries	167,599	177,582	163,794
Employee Entitlements - Leave Accrual	6,564	6,850	7,981
	226,214	264,964	254,860
Payables for Exchange Transactions	226,214	264,964	254,860
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	226,214	264,964	254,860

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Ranginui Camp 2023	-	-	17,794
Grants in Advance MOE	9,145	-	-
	9,145	-	17,794

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	49,300	12,435	44,512
Increase to the Provision During the Year	10,459	8,788	8,411
Use of the Provision During the Year	(3,902)	-	(3,444)
Other Adjustments	16,300	-	(179)
Provision at the End of the Year	<u>72,157</u>	<u>21,223</u>	<u>49,300</u>
Cyclical Maintenance - Current	50,638	21,223	44,000
Cyclical Maintenance - Non current	21,519	-	5,300
	<u>72,157</u>	<u>21,223</u>	<u>49,300</u>

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

14. 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	24,221	8,252	10,526
Later than One Year and no Later than Five Years	38,599	4,968	8,176
Future Finance Charges	(8,415)	-	(1,707)
	<u>54,405</u>	<u>13,220</u>	<u>16,995</u>
Represented by			
Finance lease liability - Current	19,813	8,252	9,387
Finance lease liability - Non current	34,592	4,968	7,608
	<u>54,405</u>	<u>13,220</u>	<u>16,995</u>

15. 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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block A		215321	(10,545)	10,185	360	-	-
New Paving		221328	(982)	-	-	-	(982)
Learning Support Handrails		228657	(6,554)	1,351	5,203	-	-
E: Toilet Block Refurb Room 13&14		215318	(7,405)	7,405	-	-	-
LSPM: A-Handrails, G Fence		233407	2,046	3,644	(5,690)	-	-
CH: Weathertightness Remed		215328	141,275	19,025	(160,300)	-	-
GH: Hall Roof & G Block Int Refurb		215326	126,086	25,019	(151,105)	-	-
Floor,Wall,Cabinets Flood Relacements		241073	-	63,336	(63,336)	-	-
LSPM - Visual Mods		239809	-	22,206	(22,206)	-	-
ACHIJL Roof,Clearlite & Gutter		243573	-	-	(923)	-	(923)
AG Lighting & Swithboard		243574	-	19,570	(1,113)	-	18,457
G: Toilet Refurbishment		243575	-	-	(923)	-	(923)
EGH DQLS Upg & Outdoor Carpet		243576	-	-	(389)	-	(389)
Totals			243,921	171,741	(400,422)	-	15,240

Represented by:

Funds Held on Behalf of the Ministry of Education	18,457
Funds Receivable from the Ministry of Education	(3,217)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
5YA Preparation		215324	(2,475)	-	2,475	-	-
Block A		215321	14,407	-	(24,952)	-	(10,545)
Shade Sail		221329	(327)	-	327	-	-
New Paving		221328	-	-	(982)	-	(982)
H Toilet Block Refurb Rm11&12		215319	(4,045)	2,920	1,125	-	-
Learning Support Handrails		228657	(863)	-	(5,691)	-	(6,554)
Playground		232746	19,098	-	(19,098)	-	-
E: Toilet Block Refurb Room 13&14		215318	-	44,448	(51,853)	-	(7,405)
LSPM: A-Handrails, G Fence		233407	-	31,029	(28,983)	-	2,046
CH: Weathertightness Remed		215328	-	171,221	(29,946)	-	141,275
GH: Hall Roof & G Block Int Refurb		215326	-	131,136	(5,050)	-	126,086
Totals			25,795	380,754	(162,628)	-	243,921

Represented by:

Funds Held on Behalf of the Ministry of Education	269,407
Funds Receivable from the Ministry of Education	(25,486)

16. 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 conditions 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.

17. 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	4,500	3,950
<i>Leadership Team</i>		
Remuneration	674,271	656,594
Full-time equivalent members	6.00	5.78
Total key management personnel remuneration	678,771	660,544

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (N/A members) committees that met 8 and 0 times 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	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
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	2.00	-
110 - 120	-	2.00
120 - 130	2.00	-
	4.00	2.00

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

18. 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	-	-
Number of People	-	-

19. 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: the same).

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

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.

20. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$20,631 (2022:\$20,621) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
AG Lighting & Switchboard	21,744	1,113	20,631
Total	31,744	13,330	20,631

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

21. 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	407,968	126,320	544,531
Receivables	168,290	177,582	173,761
Investments - Term Deposits	-	-	-

Total financial assets measured at amortised cost

576,258	303,902	718,292
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Financial liabilities measured at amortised cost

Payables	226,214	264,964	254,860
Finance Leases	54,405	13,220	16,995

Total financial liabilities measured at amortised cost

280,619	278,184	271,855
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22. Events After Balance Date

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

23. 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 Greerton Village School's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Greerton Village School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 25 June 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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Members of the Board of Trustees, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, How We Have Given Effect to Te Tiriti o Waitangi, Kiwisport Report and Statement of Compliance with Employment Policy but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Greerton Village School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Charles Palmer	Presiding Member	Co-opted	Jun 2025
Kimberley Henderson-Ginns	Principal	ex Officio	
Rebecca Kit	Parent Representative	Co-opted	Jun 2025
Claire Hirini	Parent Representative	Elected	Oct 2023
Lesley McLeod	Parent Representative	Elected	Oct 2023
Leonie Pouaka	Parent Representative	Elected	Jun 2025
Tayla Turner	Parent Representative	Co-opted	Jun 2025
Chris Sio	Parent Representative	Co-opted	Jun 2025
Chloe Cave	Staff Representative	Elected	Jun 2025

Greerton Village School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$5,684 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Greerton Village School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



Greerton Village School
Te Kura o Maarawaewae

We are brave. We have mana. We show aroha. We can achieve.

Statement Of Variance - 2023

151 Greerton Road, Tauranga 3112
School Number: 1730



We inspire, challenge and extend all ākonga to become leaders of their own educational journey.

Strategic Goal 1: Mātauranga - Curriculum

Consistently deliver the New Zealand Curriculum to all students and their individual needs and capabilities while honoring and recognising the Treaty of Waitangi.

Annual Target/Goal:

Develop staff to strengthen teaching, leadership, and learner support across our kura.

Build relationships with Māori, involving them in decision making, and partner with them to support rangatiratanga, and Māori educational success.

Actions	Actions What did we do?	What did we achieve?	Reason for the variance	Planning for next year Where to next?
	Staff Meetings: Regular meetings throughout the year based on curriculum focus and need. Identified need taken from data and	Common Code of practice across the school in all teams Shared expertise across staff and professional learning	Targeted students across the kura continue to make progress and significant gains. Once targets are met the kaiako picks up	Formalise Professional Learning Partners across the school - Teacher

We inspire, challenge and extend all ākonga to become leaders of their own educational journey.

<p>Action One:</p> <p>Develop and strengthen teaching, leadership, and learner support capability across our kura.</p> <p>Target: Expected gains across curriculums and cohorts. All children will be making progress and those requiring accelerated progress are targeted. Progress towards targets are monitored termly.</p>	driven by the curriculum team and staff with identified strengths and needs.	relationships based on needs and strengths	another student as a focus target	collaboration inquires - sharing good practice.
	Writing moderation: Across the school looking at a range of different leveled E Asttle samples. Mixed groups with teachers present form different areas of the school.	Teacher confidence and a more streamlined approach of assessment after moderations.	Difficulty to share assessment data through SMS system for children in BSL program	Reading/Home Learning - MOE Initiative - Consolidating BSL in junior and middle school classroom supports MOE initiative
	Data Analysis : Focus on this in syndicate teams and whole school meetings. Teachers will be able to talk to their data with confidence and share next steps and direction.	Teachers used the same language to discuss their learners. At each syndicate hui teachers were encouraged to share targeted learners and reflect on progress and next steps.	Teachers were more aware of needs within classes and across teams - worked together to problem solve challenges and share expertise. The Meeting agendas were more focused on teaching and learning rather than admin.	Whole School focus on raising Maths data and achievement - Cognition Education - MOE professional development Consistent school wide planning approach - IUGO. Planning and assessment tracking for all kaiako

	<p>Reception Classes :For New Entrants - Focus on getting reading to school and essential learning foundations before moving on to Year 1 classes.</p>	<p>Children moving through to Year 1 classes from the reception room when demonstrating a readiness to school and ability for more formal learning.</p>	<p>1 move through during the year in cohort groups - this can take time to settle into a new room. Children in the transition class remain in the Feeder room until they move through into the Bilingual Unit.</p>	<p>Continue with the reception class model and feeder classroom for the Bilingual Unit.</p>
	<p>Bilingual/Transitional Entrance Class - Focus on essential learning foundations with Te Ao Maori Lens- Time spent in mainstream and Bilingual Unit - Children to move from here into Year 2/3 Bilingual classroom in 2024.</p>	<p>Children moved through to Bi Lingual unit with a readiness to learn while already familiar with the Unit and school expectations and practice.</p>		<p>Ensure staff in this role are supported and spend timetabled time in the unit.</p> <p>Encourage staff, kaiako, team leaders and senior leaders to enroll in Te Reo courses to improve and grow capacity across the kura.</p>

	<p>Development of Effective Pedagogy in Literacy: Commitment to Better Start Literacy in the Junior School with Year 2/3 teachers also training in 2003.</p>	<p>We achieved 1 Teacher training at the year 2 level and 1 at the year 3 level. Alongside this we had two teachers who were learning off these ones who were trained in year 1 and were learning parts of year 2. Teachers who have trained in the year 2/3 have learnt how to incorporate better start into the reading approach that is already in place. Those who are trained at a year 1 level are learning from these ones</p>	<p>This was achieved as we had support from our liaison person through the university of Canterbury, We needed our teachers trained in year 2/3 level as we have children that have moved through in 2022 as year 1s and have completed better starts during this time and having a consistent approach to reading going into their new classes as year 2 is beneficial. We also have children who really benefit from this approach and it has been crucial for us to have a consistent approach throughout our junior school.</p>	<p>Reading/Home Learning Consolidating BSL in junior and middle school classroom supports MOE initiative</p> <p>We need to find a way to maintain momentum with this approach especially as we have no longer got a liaison person to have support from. We also have three new teachers going into 2024 that will not be able to receive the training and will have to have support given through our other teachers when possible. Assessment will not be able to be conducted correctly as three teachers are not part of the approach so we will need to create an offline assessment folder and provide training and support around this. In 2024 we also will need to find a successful way to input the data into HERO where we input our other data and have ways of</p>
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				<i>tracking the progress and targets.</i>
	2 Teachers taking .9 Reading Recovery -	<p>Individual students and group class support. 11 children who successfully achieved the average level of their peers.</p> <p>8 children who will be discontinued with success at the end of term 1 2024. 24 children were supported in Tier 2 groups within the classroom.</p>	<p>Beneficial to have 2 trained kaiako in these roles. More group teaching across the classrooms in Year 1 & 2 cohorts.</p> <p>Negative being a possible clash of delivery between Reading Recovery and BSL.</p>	Continue with two trained teachers in Reading Recovery and in 2024 train one more teacher to complete training.



Action 2: Build relationships with Māori, involving them in decision making, and partnership with them to support rangatiratanga and Māori education.	Curriculum Focus Weeks - Literacy and Numeracy weeks cross grouping classrooms and challenges. Focus on practice, mixed ability groups and fun.	<p>Focus on cross grouping in class and across the school during these weeks - literacy and numeracy challenges held school wide.</p> <p>Sharing with whānau during these weeks on ways they could support learning at home and increase child's knowledge and enjoyment of the curriculum.</p>	<p>Teacher's still coming to grasp mixed ability grouping. This is a significant change in thinking and practice for some kaiako.</p>	<p>Will continue into 2024 - Whole school focus Numeracy - Jo Matthews - InCognition Education Profes</p>
	<p>Target students (Just below) groups in each classroom that are shared fortnightly at team meetings. : Reading/Writing/Maths.</p>	<p>Progress data is monitored termly using OTS. Teacher actions to support accelerated learning - discussed at team meetings.</p>	<p>1 move through during the year in cohort groups - this can take time to settle into a new room.</p>	<p>Spend time on moderating across the school, this will also be a focus in teams, and support given to Beginning Teachers</p>

	<p>With the establishment of Whakatōu Te Kākano (3 class bilingual unit) in 2022 which was driven by and through whānau voice there have been a number of initiatives to ensure this goal is met. Eg:</p> <ul style="list-style-type: none"> • Te Reo Class for Kaiako in weekly staff meetings • 5 kaiako persuaded Te Reo outside school hours in addition to school wide PLD • Termly whānau hui • Feeder N/E classroom established • Kapa Haka across the school 	<p>Unit Poutama was created incorporating whānau voice of their aspirations for their tamariki.</p> <p>The bilingual unit has grown in numbers with a wait list of students pre enrolled.</p> <p>Whānau have worked in classrooms regularly supporting all tamariki.</p> <p>Early learning center has joined Whakatōu Te Kākano once a week to maintain and foster Whanaungatanga.</p>	<p>Communication and established relationships through whānau hui and social media has strengthened.</p> <p>There are trusting relationships for learning, behavior and social needs for all children. Whānau appear more confident and safe to express their needs and wants for their tamariki.</p>	<p>Continue with termly hui with whānau</p> <p>Establish connection with Marae</p> <p>Begin outdoor learning alongside Greerton Early Learning Centre - Term 1 2024</p> <p>Senior Leadership x3 and 3x kaiako enroll in Te Ahu o Te Reo</p>
<p>Action 3: Implement an effective coaching model to support middle leaders to further strengthen teacher capability.</p>	<p>Professional Development - Middle Leaders and Senior Leaders: --Evaluation Associates- Working with Teachers to raise</p>	<p>Lots of sharing and discussing within syndicates around better practice and accelerated learning for students.</p>	<p>Different needs across the teams, with staff.</p> <p>Staff at different stages in career and intern confidence.</p>	<p>Continue with this for 2024,</p> <p>-focus on this at each syndicate and staff meeting.</p>

	<p>practice and student achievement.</p> <p>Professional Learning and development, difficult professional conversations, assessment and evaluation.</p>	<p>Common Language across staff</p> <p>Ensuring expectations of all staff, kaikao, support staff and leaders were high. This was streamlined across teams, and ensured that children across the kura were held to the same expectations.</p> <p>Work with Support staff on Teacher Only Days to upskill staff.</p> <p>Building a consistent and collaborative culture across the kura</p>		<p>Clear expectations outlined to all staff at the beginning of the year, in turn with identified, and consistent high expectations for tamariki and whānau.</p> <p>Continue implementing strategies through PLD Leading by Learning, fostering relationships, maintaining high expectations and having difficult conversations.</p>
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Strategic Goal 2:

Whānaungatanga - Community

Establish strong and clear community connections and partnerships

Annual Target/Goal:

Increase engagement with family, whānau to further support the learning and growth of tamariki.

Use reciprocal, communication tools effectively.

Develop partnerships and work with local iwi and hapū.

Actions	Actions What did we do?	What did we achieve?	Reason for the variance?	Planning for next year Where to next?

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Increase engagement with family and whānau to further support the learning and growth of Tamariki.	Termly Mihi Whakataū to welcome new whānau to our kura / community. Increased staff knowledge tikanga of mihi whakataū, including mihi.	Photos shared to facebook of our termly mihi whakataū, notices inviting whānau to join. Established Kaikaranga Mana Whenua as well as skillset with kaiako & tamariki to support processes.	Whakatō Te Kākano lead processes and tikanga. Support provided to staff with te reo me ōna tikanga.	Consistency in school wide knowledge of mōteatea / hīmene to sing, especially Tauranga Moana focussed. Build capacity of te reo for DP and manuhiri to whaikōrero.
		Meet the teacher day, BSLA programme sharing, termly Whakatō Te Kākano hui, Cherry Blossom Festival, Name Change / Attendance Whānau Community Hui, Camp meetings for Ranginui, Parent/student teacher conferences and goal setting.	Improved structure to whānau hui, making available more casual and more formal settings throughout the year.	Continue with these in 2024 - at least 2 per term, planned out in advance and in collaboration with workstreams and curriculum focus. Ensure Annual Plans have specific targets identified to ensure this is more measurable in the future.
	Increased contexts to engage with whānau, with an increase of attendance from whānau at a variety	Focus on whānau engagement - bilingual approach looked at for approach across the mainstream. Reflection on	Improved attendance for whānau who had reached out as transport was a problem with getting their tamariki to school.	Ensure Annual Plans have specific targets identified to ensure this is more measurable in the future. Major push on attendance

Strategic Goal 3:

Tūhono - Connection

To build and enrich each other across our kura through localised curriculum, while ensuring that everyone's well being is at the center.

Annual Target/Goal:

Celebrate all cultures and learners across the kura.

Honoring and recognising Te Tiriti o Waitangi.

Hauora and wellbeing across the kura is prioritised . Address the needs of priority learners with a focus on hauora and learning support.


Actions	Actions What did we do?	What did we achieve?	Reason for the variance	Planning for next year Where to next?

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<p>Action 1</p> <p>Inclusive and Supported Education for all students regardless of needs</p>	<p>Greerton Village School - Te Kura o Maarawaewae are proudly inclusive of all learners, regardless of need, race, religion, beliefs, abilities, or circumstances</p> <p>Successfully catered for and integrated all students into our mainstream classrooms</p> <p>Whare Maanaki for children with ORS funding who are struggling with mainstream for individual reasons. This location is also used for specialist teaching, specialised</p>	<p>A full time specialist teacher who supported children with ORS funding in the mainstream classrooms. Support given by Specialist Teacher and SENCO to support kaiako and whānau of children with additional needs.</p> <p>2x IEPs to set and review appropriate learning goals for the tamariki. This is in conjunction with whānau and MOE support. Zones of regulations rolled out in classrooms through Mana Potential.</p> <p>Strong and established relationships with the Senco and DP (Pastoral) to outside agencies to gain support required for students and whānau.</p> <p>Weekly teacher assistant meetings - Professional development and collaborative planning based on need.</p>	<p>Limited support for children with additional needs.</p> <p>Wait time for services to support.</p> <p>Limited funding based on children needs - model doesn't always fit schools position for support.</p>	<p>Children with ORS funding will spend more time in mainstream classes - flip the model around eg: in the classrooms for inclusion and specialist teaching either alongside classroom teachers or in the Whare Manaaki.</p>
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	support and resetting throughout the day.			
Action 2 Attendance	<p>Community Hui where we shared with whānau our new Attendance plan. This was an evening hui where all information and the importance of achievement was shared.</p> <p> Attendance Protocol</p> <p>Regular updates to BOT around attendance.</p> <p>Worked alongside our local truancy team and iwi providers to support whānau struggling to engage and get children to school.</p> <p>Updates to whānau around attendance goals.</p>	<p>Attendance Data 2023</p> <p>Term 1 Average = 85% Term 2 Average = 84% Term 3 Average = 84% Term 4 Average = 84%</p> <p>Goal for attendance = 90%</p>	<p>Post Covid - Attendance continues to be problematic for our school. The messaging of " Stay Home if Unwell" when we are pushing children to attend school can prove to be problematic. There has been a lot of illness across our school community but there is also a substantial amount of concern of children contracting COVID again.</p>	<p>Through the funding support of our Kahui Ako we will employ someone to pick up and drop off students with Attendance Issues.</p> <p>Kahui Ako Back to School Campaign to promote attendance in our kura.</p> <p>Attendance initiatives in our school for students who meet 100% attendance - weekly draws, whare tokens and certificates and recognition prizes at end of term and end of year for outstanding attendance.</p> <p>Regular communication and celebration of daily/weekly attendance on Facebook with whānau.</p> <p>Reminders of the importance of attendance and protocol</p>
Action 3 Localised Curriculum	All staff attended Te Tai Whanake launch	All staff were exposed to this resource, its background and	Teachers gained a greater insight through resources and	PLD for kaiako with ASL to begin 2024. Focus on

	<p>Kahui Ako WSL attended PLD on this, that was shared with kaiako in the build up to this</p> <p>Tākitimu Waka Launch attended by kaiako with tamariki</p> <p>Attended Kaumata day to establish relationships</p> <p>Attended Ngai Te Rangi professional development day of their resource for Te Tai Whanake</p> <p>Planning evolved to focus on local narratives and our school history - which in turn drove our rebrand direction. Curriculums were then integrated off the focus of localised curriculum and local narrative.</p>	<p>importance, all through iwi voice.</p> <p>Teachers had a starting point and the opportunity to explore the resource with guidance if required, while building awareness.</p> <p>Growth and development of integration of curriculums across the school, with staff hui and resources provided.</p>	<p>the perspective of our 3 iwi.</p> <p>Collaborative journey for our staff across the kura and within teams for planning.</p>	<p>unpacking and navigating the resource while growing understanding.</p> <p>Kai Arataki ō Te Ao Māori position created with consultation through the BOT to fund part of this position. This position will allow a Leader in this area to ensure this resource compliments planning integration across the whole kura.</p> <p>Creative Classrooms initiative to make a Waharoa at our entrance which depicts our local school narrative.</p>
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REPORTING ON TARGETS

Start of Year Roll Number: 353

End of Year Roll Number: 394

Children with additional Learning Needs - Supported Funding

ORS Very High Needs	4 tamariki
ORS High Needs	5 tamariki
ACC ORS Blenz	1 tamariki
ORS Hearing	1 tamariki
High Health Needs	4 tamariki
IWS Support	2 tamariki
HCN	1 tamariki
RTLB	4 tamariki
ESOL	34 tamariki
SWIS	8 tamariki



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

Maths Breakdown of Students At or Above the Expected Level 2023

	Year 1 At/Above	Year 2 At/Above	Year 3 At/Above	Year 4 At/Above	Year 5 At/Above	Year 6 At/Above
Term 1	53%	15%	27%	12%	14%	23%
Term 2	68%	21%	33%	18%	23%	26%
Term 3	84%	28%	63%	40%	40%	28%
Term 4	88%	66%	62%	40%	40%	50%

The trend across the school was of concern in Maths Data. Although there was progress across the curriculum in all Year levels this data has driven the need for PLD in Numeracy as a Year Focus. Ministry Education PLD Provider Learning Cognition will be working with staff and across classrooms as this is a major focus for improvement.

Focus will be on raising student achievement with the aim of 70% of all students across the kura working At/Above by the end of 2024.

Target Practice with Teachers to support this target:

- Planning and Assessment
- Resources to support Program
- Mixed Ability Groupings
- Teacher knowledge and understanding of Math stages



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Writing Breakdown of Students At or Above the Expected Level 2023						
	Year 1 At/Above	Year 2 At/Above	Year 3 At/Above	Year 4 At/Above	Year 5 At/Above	Year 6 At/Above
Term 1	0%	5%	42%	23%	22%	20%
Term 2	4%	5%	53%	28%	28%	25%
Term 3	10%	14%	66%	41%	47%	31%
Term 4	34%	26%	68%	60%	60%	36%

A target from this data to Reach 70% At/Above by the end of 2024. Work from this data on writing moderation and the use of OTJs in 2024. Target writers will continue in 2024.

Reading Breakdown of Students At or Above the Expected Level 2023						
	Year 1 At/Above	Year 2 At/Above	Year 3 At/Above	Year 4 At/Above	Year 5 At/Above	Year 6 At/Above
Term 1	The Better Start Literacy Approach is not leveled and children are tracked from their own progress. Years 1- 3 teachers underwent training in this approach and saw marked improvements in children's progress which they believe was linked to the Better Start Approach. In the early foundations of reading sound work, oral language retaining information all showed marked improvements.			44%	35%	39%
Term 2				44%	43%	46%
Term 3				63%	60%	59%
Term 4				68%	63%	65%

A target of 70% At/Above - Year 4 and above is set for 2024. In 2024 our systems will be changed to ensure that BSL data is collected termly and tracked, to ensure a more consistent approach of reporting is available and in line with our School Reading data reporting. Workshops throughout the year on assessment and recording of data and next steps



Attendance Data 2023

Termly Average	Term 1	Term 2	Term 3	Term 4
	85%	84%	84%	84%
Tear Total Average	84% across the 2023 Year			

Attendance Goal for 2024 - 90% attendance at school - Refer to attendance notes.

Behavior Data

Comparison between Term 1 - Term 4 2022 and Term 1 - Term 4 2023

	2022	Number of Students	2023	Number of Students
Minor	248	73	406	115
Major	230	57	336	76

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Behavior has been a major concern at our kura, which has resulted in fortnightly whole staff meetings after school in term 3 to address issues arising in the classroom and in the playground. Through these meetings we were aware that the behavior was potentially going to increase before it got better as expectations were risen. This was also communicated to the community at hui, where they were also encouraged to share their beliefs and ideas around behavior and expectations.

Focus on these meetings were around:

- Expectations
- Clear guidelines around practices and systems
- Teacher and support staff knowledge around a Major and Minor and following process

This data has also driven our school to re-engage with the Ministry of Education PB4L which will begin in 2024 Term1.

How we have given effect to Te Tiriti o Waitangi

Our kura over the past three years has been looking at our local narrative and who we are. Through this children learnt about the history of our whenua and how our school was given the name Greerton Village.

Children researched and presented to the BOT, community and kaumatua why our name needed to recognise our land and the people who it belonged to.

This became official through the gifting of the name in Term 4 and now is an established part of our rebrand and through the MOE.



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Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Greerton Village School - Te Kura o Maarawaewae recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Greerton Village School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Greerton Village School - Te Kura o Maarawaewae works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Greerton Village School - Te Kura o Maarawaewae aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Greerton Village School - Te Kura o Maarawaewae actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia Ka Hāpaihia.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.



We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Greerton Village School - Te Kura o Maarawaewae has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

Statement of compliance with employment policy Next Review Term 2 2024

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Greerton Village School operates an employment policy that complies with the principle of being a **good employer** and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

Greerton Village School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination
- Ensure staff are aware of policies and procedures to follow if they feel their needs aren't being met or something is unjust.



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- **EEO programme**

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Greerton Village School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an **EEO representative (Principal and BOT Chair)**
- consulting with staff to hear any concerns - staff are aware of the policy and are encouraged to read it and relate to it
- creating an employee database (with informed consent for any EEO data collected) - collected by Executive Officer
- encouraging staff to participate in training and career development - if and when required
- programme monitoring through staff meetings and board reports - this happens regularly as we update policies and when need arises
- reviewing employment and personnel policies and processes, (ongoing)

Greerton Village School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.

