

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3283
Principal:	Phil Wheeler
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ASHBURTON NETHERBY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Ashburton Netherby 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.

Elizabeth Walker-Ratu

Full Name of Presiding Member

Signed by:

598AEE11B426CD2F

Signature of Presiding Member

31/05/2024

Date:

Phil Wheeler

Full Name of Principal

Signed by:

B56A3C98C2F4540E

Signature of Principal

31/05/2024

Date:

Ashburton Netherby School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Elizabeth Walker-Ratu	Presiding Member	Elected	Sep 2025
Phil Wheeler	Principal	ex Officio	
Jenny Doak	Parent Representative	Elected	Sep 2025
Amber MacKenzie	Parent Representative	Elected	Sep 2025
Jasmine Ikahihifo	Parent Representative	Elected	Sep 2025
Hedy Kasiano	Parent Representative	Elected	Sep 2025
Mel Oakley	Staff Representative	Elected	Sep 2025
In Attendance Jodi Duffell	Board Secretary		

Ashburton Netherby 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	1,815,781	1,496,279	1,670,816
Locally Raised Funds	3	73,714	35,395	53,871
Interest		37,790	450	3,852
Total Revenue		1,927,285	1,532,124	1,728,539
Expenses				
Locally Raised Funds	3	12,625	29,150	15,208
Learning Resources	4	1,200,065	1,214,830	1,136,782
Administration	5	273,426	104,850	234,737
Interest		1,060	-	626
Property	6	198,701	266,347	213,635
Loss on Disposal of Property, Plant and Equipment		3,013	-	6,533
Total Expense		1,688,890	1,615,177	1,607,521
Net Surplus / (Deficit) for the year		238,395	(83,053)	121,018
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		238,395	(83,053)	121,018

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

Ashburton Netherby 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		799,683	799,683	671,011
Total comprehensive revenue and expense for the year		238,395	(83,053)	121,018
Contribution - Furniture and Equipment Grant		68	-	7,654
Equity at 31 December		1,038,146	716,630	799,683
Accumulated comprehensive revenue and expense		1,038,146	716,630	799,683
Equity at 31 December		1,038,146	716,630	799,683

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.

Ashburton Netherby School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual Restated \$
Current Assets				
Cash and Cash Equivalents	7	410,922	416,543	488,767
Accounts Receivable	8	123,098	80,550	80,550
GST Receivable		6,591	7,014	7,014
Prepayments		26,544	8,864	8,864
Inventories	9	6,390	8,691	8,691
Investments	10	257,500	150,000	150,000
Funds Receivable for Capital Works Projects	16	-	8,767	8,767
		<u>831,045</u>	<u>680,429</u>	<u>752,653</u>
Current Liabilities				
Accounts Payable	12	88,577	77,964	77,964
Revenue Received in Advance	13	3,176	744	744
Provision for Cyclical Maintenance	14	-	-	59,710
Finance Lease Liability	15	6,937	4,108	4,108
Funds held for Capital Works Projects (1)	16	9,247	47,643	47,643
		<u>107,937</u>	<u>130,459</u>	<u>190,169</u>
Working Capital Surplus		723,108	549,970	562,484
Non-current Assets				
Property, Plant and Equipment (1)	11	333,040	251,500	262,329
		<u>333,040</u>	<u>251,500</u>	<u>262,329</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	4,700	79,211	19,501
Finance Lease Liability	15	13,302	5,629	5,629
		<u>18,002</u>	<u>84,840</u>	<u>25,130</u>
Net Assets		<u>1,038,146</u>	<u>716,630</u>	<u>799,683</u>
Equity		<u>1,038,146</u>	<u>716,630</u>	<u>799,683</u>

(1) 2022 Amounts have been restated refer note 25 for details

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

Ashburton Netherby School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	Restated
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		537,353	497,061	594,379
Locally Raised Funds		75,630	35,395	52,168
Goods and Services Tax (net)		423	-	16,326
Payments to Employees		(252,640)	(300,399)	(195,718)
Payments to Suppliers		(213,331)	(299,960)	(368,386)
Interest Paid		(1,060)	-	-
Interest Received		19,245	450	3,153
Net cash from/(to) Operating Activities		165,620	(67,453)	101,922
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (1)		(103,960)	(4,771)	(15,078)
Purchase of Investments		(107,500)	-	(150,000)
Proceeds from Sale of Investments		-	-	-
Net cash (to) Investing Activities		(211,460)	(4,771)	(165,078)
Cash flows from Financing Activities				
Furniture and Equipment Grant		68	-	7,654
Finance Lease Payments		(2,444)	-	(5,437)
Funds Administered on Behalf of Other Parties (1)		(29,629)	-	(157,422)
Net cash (to) Financing Activities		(32,005)	-	(155,205)
Net (decrease)/increase in cash and cash equivalents		(77,845)	(72,224)	(218,361)
Cash and cash equivalents at the beginning of the year	7	488,767	521,023	739,384
Cash and cash equivalents at the end of the year	7	410,922	448,799	521,023

(1) 2022 Amounts have been restated refer note 25 for details

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.

Ashburton Netherby School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Inventories

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

1.9. Investments

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

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20-50 years
Furniture and equipment	5-20 years
Information and communication technology	2-7 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

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

1.12. Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

1.13. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.14. Revenue Received in Advance

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

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

1.15. 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.

1.16. 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.

1.17. Shared Funds

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

1.18. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.19. 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 and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

1.20. Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

1.21. Budget Figures

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

1.22. Services received in-kind

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

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	539,360	497,061	461,727
Teachers' Salaries Grants	924,844	870,331	898,473
Use of Land and Buildings Grants	175,142	128,887	156,236
Healthy Lunches Grant	176,435	-	154,380
	<u>1,815,781</u>	<u>1,496,279</u>	<u>1,670,816</u>

The School has opted in to the donations scheme for this year. Total amount received was \$22,039 (2022: \$22,950).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	6,404	5,900	6,283
Curriculum related Activities - Purchase of goods and services	7,861	2,850	7,740
Trading	9,872	6,070	6,322
Fundraising & Community Grants	45,225	20,100	23,164
Other Revenue	4,352	475	10,362
	<u>73,714</u>	<u>35,395</u>	<u>53,871</u>
Expenses			
Extra Curricular Activities Costs	2,333	19,800	8,141
Trading	10,292	9,350	7,067
	<u>12,625</u>	<u>29,150</u>	<u>15,208</u>
	<u>61,089</u>	<u>6,245</u>	<u>38,663</u>

Surplus / (Deficit) for the year Locally raised funds

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	42,854	68,400	46,522
Information and Communication Technology	662	7,000	545
Library Resources	496	2,000	518
Employee Benefits - Salaries	1,097,718	1,109,330	1,037,839
Staff Development	12,318	12,500	8,975
Depreciation	46,017	15,600	42,383
	<u>1,200,065</u>	<u>1,214,830</u>	<u>1,136,782</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,788	6,500	5,513
Board Fees	3,010	3,700	2,695
Board Expenses	3,647	6,050	2,839
Communication	1,146	1,250	1,075
Consumables	12,655	21,650	10,514
Healthy Lunches Expenses	176,435	-	154,380
Other	6,335	6,800	5,547
Employee Benefits - Salaries	55,563	49,400	43,873
Insurance	4,422	5,000	4,107
Service Providers, Contractors and Consultancy	4,425	4,500	4,194
	<u>273,426</u>	<u>104,850</u>	<u>234,737</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	25,288	32,500	24,897
Cyclical Maintenance	5,043	-	(3,922)
Adjustment to the Provision- Other Adjustments	(79,554)	-	-
Grounds	2,550	2,300	1,735
Heat, Light and Water	8,543	15,750	13,660
Rates	2,730	3,200	2,595
Repairs and Maintenance	44,517	70,710	6,368
Use of Land and Buildings	175,142	128,887	156,236
Security	846	1,000	532
Employee Benefits - Salaries	13,596	12,000	11,534
	<u>198,701</u>	<u>266,347</u>	<u>213,635</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	410,922	416,543	488,767
Cash and Cash Equivalents for Statement of Cash Flows	<u>410,922</u>	<u>416,543</u>	<u>488,767</u>

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

Of the \$410,922 Cash and Cash Equivalents, \$9,247 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.

Of the \$410,922 Cash and Cash Equivalents, \$2,596 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	2,080	2,080
Receivables from the Ministry of Education	10,553	10,969	10,969
Interest Receivable	19,244	699	699
Banking Staffing Underuse	23,096	-	-
Teacher Salaries Grant Receivable	70,205	66,802	66,802
	<u>123,098</u>	<u>80,550</u>	<u>80,550</u>
Receivables from Exchange Transactions	19,244	2,779	2,779
Receivables from Non-Exchange Transactions	103,854	77,771	77,771
	<u>123,098</u>	<u>80,550</u>	<u>80,550</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	6,390	8,691	8,691
	<u>6,390</u>	<u>8,691</u>	<u>8,691</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	257,500	150,000	150,000
Total Investments	<u>257,500</u>	<u>150,000</u>	<u>150,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) Restated	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	74,926	-	-	-	(3,140)	71,786
Furniture and Equipment	102,331	56,341	-	-	(12,781)	145,891
Information and Communication Technology	64,296	46,406	-	-	(23,459)	87,243
Leased Assets	10,044	15,781	-	-	(5,520)	20,305
Library Resources	10,732	1,213	(3,013)	-	(1,117)	7,815
Work in Progress	-	-	-	-	-	-
Balance at 31 December 2023	262,329	119,741	(3,013)	-	(46,017)	333,040

The net carrying value of equipment held under a finance lease is \$20,305 (2022: \$10,044)

Restrictions

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation Restated	2022 Accumulated Depreciation	2022 Net Book Value Restated
	\$	\$	\$	\$	\$	\$
Building Improvements	147,943	(76,157)	71,786	147,944	(73,018)	74,926
Furniture and Equipment	304,180	(158,289)	145,891	247,838	(145,507)	102,331
Information and Communication Technology	216,197	(128,954)	87,243	169,791	(105,495)	64,296
Leased Assets	26,997	(6,692)	20,305	20,924	(10,880)	10,044
Library Resources	38,157	(30,342)	7,815	51,364	(40,632)	10,732
Work in Progress	-	-	-	-	-	-
Balance at 31 December	733,474	(400,434)	333,040	637,861	(375,532)	262,329

The 2022 accounts have been restated to record \$16,128 from work in progress to capital works projects payments and record transfers within projects where required to align with project documents. Refer note 25 for further detail.

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	-	3,270	3,270
Accruals	3,938	3,763	3,763
Employee Entitlements - Salaries	80,386	69,156	69,156
Employee Entitlements - Leave Accrual	4,253	1,775	1,775
	88,577	77,964	77,964
Payables for Exchange Transactions	88,577	77,964	77,964
	88,577	77,964	77,964

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	2,596	-	-
Other Revenue in Advance	580	744	744
	3,176	744	744

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	79,211	79,211	83,133
Increase to the Provision During the Year	5,043	-	7,850
Other Adjustments	(79,554)	-	(11,772)
Provision at the End of the Year	4,700	79,211	79,211
Cyclical Maintenance - Current	-	-	59,710
Cyclical Maintenance - Non current	4,700	79,211	19,501
	4,700	79,211	79,211

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

15. Finance Lease Liability

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	8,367	4,787	4,787
Later than One Year and no Later than Five Years	15,085	6,072	6,072
Future Finance Charges	(3,213)	(1,122)	(1,122)
	20,239	9,737	9,737
Represented by:			
Finance lease liability - Current	6,937	4,108	4,108
Finance lease liability - Non current	13,302	5,629	5,629
	20,239	9,737	9,737

16. Funds Held for Capital Works Projects

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

2023	Opening Balances	Receipts from MoE	Payments	Transfers	Closing Balances
	\$	\$	\$	\$	\$
5YA Upgrade # 217306	47,643	-	(29,629)	(8,767)	9,247
USD Dental extension #217309	(8,767)	-	-	8,767	-
Totals	38,876	-	(29,629)	-	9,247

Represented by:

Funds Held on Behalf of the Ministry of Education 9,247

2022	Opening Balances	Receipts from MoE	Restated Payments	Restated Transfers	Restated Closing Balances
	\$	\$	\$	\$	\$
MOE Cloakroom Project	15,890	-	-	(15,890)	-
5YA Upgrade # 217306	207,024	29,545	(222,451)	33,521	47,643
Windows & Doors Replacement # 217307	(33,009)	-	-	33,009	-
LSC Area # 219771	38,649	23,198	(29,677)	(32,170)	-
USD Dental extension #217309	-	9,703	-	(18,470)	(8,767)
Totals	228,554	62,446	(252,128)	-	38,876

Represented by:

Funds Held on Behalf of the Ministry of Education 47,643
Funds Receivable from the Ministry of Education (8,767)

The 2022 accounts have been restated to record \$16,128 from work in progress to capital works projects payments and record transfers within projects where required to align with project documents. Refer note 25 for further detail.

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 trustees of the Board, Principal, Deputy and Assistant Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,010	2,695
<i>Leadership Team</i>		
Remuneration	453,945	378,068
Full-time equivalent members	4.15	3.00
Total key management personnel remuneration	456,955	380,763

There are seven members of the Board and one teacher representative, excluding the Principal. The Board held seven full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	4- 5	4 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 -110	3.00	-
	3.00	-

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

19. Compensation and Other Benefits Upon Leaving

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

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

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).

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

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

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$9,247 (2022:\$288,602) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
5YA Upgrade # 217306	63,771	54,524	9,247
Total	63,771	54,524	9,247

(b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

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	410,922	416,543	488,767
Receivables	123,098	80,550	80,550
Investments - Term Deposits	257,500	150,000	150,000
Total Financial assets measured at amortised cost	<u>791,520</u>	<u>647,093</u>	<u>719,317</u>

Financial liabilities measured at amortised cost

Payables	88,577	77,964	77,964
Finance Leases	20,239	9,737	9,737
Total Financial liabilities measured at amortised Cost	<u>108,816</u>	<u>87,701</u>	<u>87,701</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.

25. Prior Period Restatement

All material prior period errors are corrected retrospectively in the first set of financial statements authorised for issue after their discovery, by restating the comparative prior period amounts or, if the error occurred before the earliest period presented, by restating the opening balances of assets, liabilities and equity.

A restatement has been made to the 31 December 2022 financial information due to the incorrect categorisation of a project payment to fixed assets work in progress. This resulted in an over statement of fixed assets and an overstatement of funds held on behalf of the Ministry of Education. The adjustments are set out below:

	Original Balance \$	Adjustment \$	Restated Balance \$
Impact on Statement of Financial Position for the year ended 31 December 2022			
Work in Progress	16,128	(16,128)	-
Funds held for Capital Works Projects	63,771	(16,128)	47,643
Project Payments (Note 16)	235,996	16,128	252,124

A number of transfers were required within capital works projects to correctly align with final occupancy use certificate analysis. The net effect of these transfers is Nil.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ASHBURTON NETHERBY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Ashburton Netherby School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Annual Plan 2023 (Analysis of Variance), Kiwisport Report, how the school is giving effect to Te Tiriti o Waitangi, 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.



Amy Goodman,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Giving effect to Te Tiriti o Waitangi

Ashburton Netherby School has given effect to Te Tiriti o Waitangi by:

- Te Reo Māori and Tikanga are taught, valued and celebrated
- Whānau are consulted in meaningful and reciprocal ways
- The diversity of Māori is recognised and valued
- Educational barriers and inequalities are addressed to ensure equitable educational outcomes
- Education content and delivery reflects Aotearoa and our dual heritage
- Students are given the opportunity to be involved in the school kapa haka group and to perform at a local cultural festival

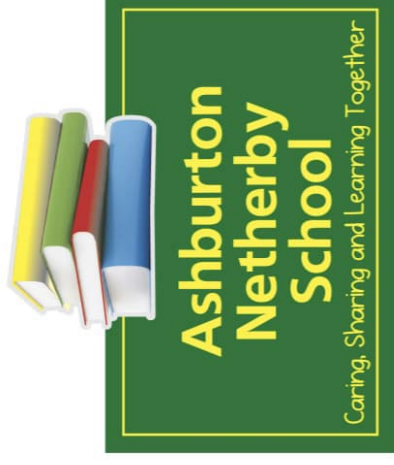
ASHBURTON NETHERBY SCHOOL

Kiwisport is a Government funding initiative to support students' participation in organised sport.

During 2023, the school received total Kiwisport funding of \$2,256.12 (excl GST).

The funding was spent on Sport Mid Canterbury, to pay for a sports coordinator with high quality sports and P.E lessons. The modeling of lessons by the coordinator is also useful for the teachers and their professional development in sports and P.E teaching.

The number of students that participated in organised sport was 180.



Annual Plan 2023 (Analysis of Variance)

Vision:

Quality Teaching, Quality Learning

Mission:

Aim high, do your best, be resilient, have fun.

Principal: Phil Wheeler

Presiding Member: Elizabeth Walker - Ratu

Strategic Aim 1: Our School Wide Curriculum: To create and implement an akonga centred curriculum that is responsive to children's learning needs while having a focus on the future.			
Focus	What we will do	Personnel	Time Frame + Resourcing
Numicon	<p>Purchase numicon resources</p> <p>Observe experienced numicon teachers</p> <p>Attend online and in person numicon courses</p> <p>Blend the DMIC methodology/style with numicon programme</p> <p>Review junior long term plans to follow the Numicon delivery and assessment recommendations.</p> <p>Provide PD to junior syndicate if necessary</p> <p>Use numicon resources and methodologies to build agreed knowledge at each year group.</p> <p>Design school wide assessment that links DMIC and numicon to PaCT.</p>	Nicky junior syndicate Observations at other schools	\$1000 in funds for additional resources 2023 - full year
Analysis 2022	<p>The junior syndicate has been active in implementing Numicon authentically, as if employed in the way it is intended it actually is very much like DMIC, which is great. The syndicate has been active in attending model lessons at other schools. The real issue now is aligning the assessment with PaCT, which Donna is currently leading through the maths committee. There are also online tutorials with Numicon, which will be attended by the junior syndicate. This goal will continue in 2023.</p>		
Analysis 2023	<p>Staff meetings indicated that there is real need for additional support in this professional development for the junior syndicate. We aim to engage in professional development in 2024 to address this need. In the interim the staff are using the resources as best as they can by following the instructions in the booklets provided. Also, we have moved Nicky to the senior area of the school, meaning her expertise and experiences is a little removed from the junior syndicate. The board approved of us budgeting \$30,000 to fund the gold professional development package for 2024 to lead professional development across the entire school. This fund also includes the purchase of equipment for 6 classrooms. We already have enough materials for more than one class as far as I know. The challenge will be blending the great</p>		

pedagogy we have from DMIC into Numicon in the seniors.

A chance meeting at NZPF conference with a few principals who have implemented Numicon school wide convinced me to look deeper into this programme. Essentially, after doing so, and speaking to senior management who felt the seniors had no real understanding of numicon, we have opted into the Numicon development school wide. We selected the gold package to ensure all resources, better support and tuition and enough resources for the entire school.

Strategic Aim 1: Our School Wide Curriculum: To create and implement an akonga centred curriculum that is responsive to children's learning needs while having a focus on the future.			
Focus	What we will do	Personnel	Time Frame + Resourcing
NZ Histories	<p>Read and learn NZ histories Curriculum Document intent at Yr. 0 - 3 and Yr. 4 - 6.</p> <p>Select and create knowledge based lessons to teach at each year group sequencing and building student NZ history knowledge</p> <p>Use https://maatauranga.co.nz/ as a resource to support building student knowledge and understanding of NZ Histories</p>	<p>Phil and whole staff in staff meetings</p>	<p>2022 - 2024 chip away at implementing the NZ Histories</p>
Localised Curriculum	<p>Use our integrated topics to connect with relevant local communities, geographic features, history, museums, Marae, place and people both past and present.</p> <p>Establish and select stories to support and develop deep meaning and understanding of the localised curriculum through our integrated themes.</p> <p>Focus on values and morals that naturally fall out of the stories to</p>	<p>Liz Swanson Successful unit holder to drive initiative Person charged</p>	<p>2022 - 2024 Time</p>

	support key values teaching and competencies development and understanding. Drive a collaborative focus in syndicate planning and implementing the plans in our school during 2022.	with driving localised curriculum	
<i>Analysis 2022</i>	<p>We have put some thought into this. We have an outlined localised curriculum, which we believe will provide links to things of importance to our environment, our children, our community and our school culture. We are contemplating establishing a must teach NZ history events, 4 per year group, each year. More work needs to be done on this, and a management unit is on offer for 2023 to address this area of need. We will also be making good use of the digital resources on the National Library site now we have had professional development to heighten our awareness of the vast resources on offer through this website. This goal will continue in 2023.</p>		
<i>Analysis 2023</i>	<p>At this point we have not decided on a must teach NZ Histories curriculum. We do have links to various resources and have attempted to engage with education perfect resources, which for reasons such as complicated logins, or not enough time and space in the classrooms for this trial. This has resulted in us not really looking at the resource in depth. The intent is for Mel S, Mel O and I to look at the NZ Histories Youtube resources and make decisions from this to create a 3 year programme. The barrier so far is just time to actually do this well. It is on our to-do list. Mel has since come back onto staff from maternity leave and has engaged in some NZ histories webcasts. We will look at this again on teacher only day on 20th November, while also being mindful of a Government change the curriculum proposed might not be anything like what we are planning.</p> <p>A deeper analysis applying the four Ds of, do, defer, delegate or delete, resulted in a lens on our entire curriculum, and proposed developments. It was very apparent that we just had too much in our curriculum to do anything well. The localised curriculum we had developed was watering down both our storyways and our past integrated curriculum while also trying to build in local and or national historic events. It was crowded, stressful, incoherent and confusing. We have dumped the local curriculum we designed. We use the original storyways in literacy as it was originally intended to build oral language and links to literacy. We have built a three year cycle where we have kept the best integrated curriculum</p>		

topics and included two histories based topics per annum, or six per three year cycle where the history is the genuine focus using the Understand, Know and Do. In both integrated curriculum topics and NZ histories we draw as many localised and national links as possible. We feel satisfied and in control. We feel this move has led to more coherence, better focus and a more manageable system to do things well and with quality.

Strategic Aim 1: Our School Wide Curriculum: To create and implement an akonga centred curriculum that is responsive to children's learning needs while having a focus on the future.			
Focus	What we will do	Personnel	Time Frame + Resourcing
Curriculum Refresh	<p>Over the next two years, review, design and implement our new curriculum inline with the curriculum refresh ideology of Understand, Know and Do.</p> <p>Read, follow threads and releases in relation to the refresh</p> <p>Consider our current curriculum, and make meaningful changes that reflect our practice and pedagogy, which is based on evidence based research, while aligning with the intent of the curriculum refresh.</p>	Whole School	2023 to 2023
Analysis and progress 2023	<p>We have been following the curriculum refresh site and have watched the various videos and used the various refreshment tools to familiarise ourselves as best we can up to this point. There seems to be two schools of thought on this as well, in the sense some colleagues are opting to wait until the curriculum is actually designed and in print to start the refresh given we are still in consultation and that there's a chance the refresh may change direction or not occur if there is a change of Government. It is</p>		

immensely frustrating being in limbo for both of these reasons.

On our teacher only day in November we spent quality time on the curriculum refresh. We feel the NZ Histories topic we have selected gives us direction. As we get to each selected Histories topic going forward along with the available resources we have found online, syndicates will plan and design unit plans to go with the topic. In three years we will have an array of units to give effect to the NZ histories, which can be recycled, improved and or gradually changed in a time manageable way.

We looked at the new Mathematics and Statistics and English curriculum with the heading of what we liked, what we don't understand and the wandering we have, and any similarities to our current thinking around these two curricula. The consensus was we liked the Mathematics and Statistics curriculum, it felt sensible, well sequenced, coherent and clear about what children were expected to know at each year level. We felt the English curriculum needed more detail and expansion on what the expectations were at each year level, particularly in writing. We also felt it needed to define, be more explicit and separate the learning in writing and reading. Currently they feel carelessly intertwined and difficult to measure against.

We have essential pedagogies currently at our school that we designed from our Kahui Ako culturally responsive relational pedagogy through Te Whare Wānanga O Awanuiarangi. These pedagogies we employ are essentially underpinned by Russel Bishop's ideas and work in this space. What was apparent was these perfectly align or are effectively saying the same things as the essential pedagogies in Te Mātaiaho, which is pleasing and affirming to us. Teachers are locating themselves on our continuum of best practice, which are drawn out of our six metaphor/pedagogies of Ako, Whanaungatanga, Mahi Tahī Kotahitanga, Wānanga, Kaipapa, Whakapapa. From here they identify an area to improve on, while linking that to a Tapasā Turu, and The Mātaiaho essential pedagogies and then to a school programme. This creates an area of growth in our Annual Growth Plan tailored for each teacher in which they reflect on improving their pedagogical practice linked to these documents which are effectively saying the same thing, with a school curriculum programme that we teach from.

Analysis

and progress 2024	
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Strategic Aim 2: Our Community: Foster relationships with our akonga, community, whānau and community for the purpose of input, support, sense of belonging and local curriculum direction.			
Focus	What we will do	Personnel	Time Frame + Resourcing
Tautai o Le Moana	<p>Improve principal and staff understanding of Pasifika culture Implement the surface actions in a timely manner Work towards connecting the Tapasā indicators to our continuum of best practice.</p> <ol style="list-style-type: none"> 1. Identities, language and cultures 2. Collaborative and respectful relationships and professional behaviour 3. Effective Pacific pedagogies <p>Remodel the front of the school to be deliberately inclusive and reflective of the Pasifika presence in our school.</p>	Phil and Senior Staff	Staff meeting time. Landscape designer engagement
Analysis 2022	<p>We analysed the survey results and co - created actions involving the voice of many. Various discussions took place, and ideas were implemented over the last 3 years. Our thinking around the surveys definitely gave tools and ideas to improve aspects for the minority who felt improvement was needed. We now feel that the data has become aged, not relevant and given Covid and the influence of that on wellbeing, the</p>		

	<p>survey results are now out of date. A future wellbeing survey for staff will be implemented in either 2023 or 2024 once Covid is well and truly gone. We have also decided to deliver an Inclusive Practice Tools Survey for children because the results are easily interpretable and the actions to address the needs more obvious. We will also employ the wellbeing survey for the Yr.0 - 4 children that was developed through the Kahui Ako, which was based on the inclusive tool as well.</p>
<p>Analysis 2023</p>	<p>The professional development has continued with Geoff Siave delivering professional development to both teachers and now teacher aides. The teaching staff are dubious about the value of the talks and purpose of the information sharing and how that actually helps them be better teachers of children who identify as Pasifika. That is not to say they do not enjoy professional development from Geoff. Results wise, our Pasifika students are outperforming our Māori students in most areas and are achieving comparable to our European children which indicates some equity and equality in our approach. Impressive too, when we consider many of our Pasifika students are ESOL. Our teacher aides are engaging with Geoff for a Pasifika 101 professional development session, and the staff are starting to work through the Tapasā document with Geoff. I am unsure where we will go after this. The feedback from the teacher aides was very positive, with them indicating they would like more professional development from Geoff if it is available. We are nearing the end of the main level of support and development that Geoff is likely able to give us as he takes on other schools and we are near the end of two years of support. We have a lot of knowledge and are certainly more mindful of Pasifika as a result. Our intention here is to select one of the Turu from Framework 1, 2 and 3 and make it an annual growth goal for 2024. As described previously. We are integrating an aspect of Turu into our Annual Growth plan and continuum of best practice.</p>

<p>Strategic Aim 2: Our Community: Foster relationships with our akonga, community, whanau and community for the purpose of input, support, sense of belonging and local curriculum direction.</p>			
<p>Focus</p>	<p>What we will do</p>	<p>Personnel</p>	<p>Time Frame +</p>

			Resourcing
<p>Community Consultations</p>	<p>Continue engaging with priority learning community to foster and maintain relationships conducive to input, understanding, support and educational powerful connections Continue with week 7 termly invites to keep parents informed and part of our school curriculum 3- way conferences twice annually. Community consult - face to face, paper consult. Termly priority group meeting (Pasifika and Māori Consultation)</p>	<p>Phil and staff charged with consulting groups.</p>	<p>Ongoing. Funds as budgeted.</p>
<p>Analysis 2022</p>	<p>This is a business as usual goal for us to be honest. We have let the week 7 termly invite slip, but only a little. It has at times merged with other events. Term 1, we had nothing, Term 2 was production, Term 3 the Showcase and Term 4 was Pasifika Fono, and the information evening with structured literacy showcase at the end. We are having a 3 way conference in term 4 because we missed the 3 way conference in term 1. EPC work is on hold due to Covid and through the fact it is extremely time consuming, meaning there is less time for other developments when we are engaging in this all of the time. This goal can drop off as it too is business as usual.</p> <p>In 2023 we have joined various things together to coincide and get the community into school. We have our library opening and this term, Term 3, we are having a performance in relation to our integrated curriculum topic in Term 3. A community event organised through the Pasifika Community was unfortunately cancelled due to terrible weather. It is also worth noting the effort required to continue having the termly consultations with both Pasifika and Māori community is considerable especially if we are not getting the uptake front of the community. It can feel disappointing and remove enthusiasm for and to create the opportunity for these regular consults. However, we will continue with these. Although these consults are management unit responsibility holders, I feel I need to support them otherwise they tend to not happen.</p>		

Strategic Aim 3: Build Teacher Capability and Capacity to: developing curriculum, which give effect to identified children's learning needs; teachers own learning needs and the schools aspiring pedagogical practice.			
Focus	What we will do	Personnel	Time Frame + Resourcing
Culturally Responsive Relational Pedagogy (Kahui Ako focus)	<p>Teachers self locate and reflect on Netherby School's 1 - 5 continuum of good practice</p> <p>Work with the metaphors of Wananga, Ako, Whakapapa, Whanaungatanga, Kaipapa and Kotahitanga to develop understanding of relationships, power sharing, culture, interactivity and student potential through a Maori lens</p> <p>Keep school's Maori educational plan underpinned by Ka Hikatia, and Pasifika Educational Plan fresh and live working documents in our school.</p> <p>Engage in professional learning opportunities through the Kahui Ako to enhance and improve CRRP practices.</p>	Drive by both Phil and within teacher	Ongoing
Analysis 2022	<p>Due to time and business, we have actually not engaged with the continuum of good practice. There is work to do in this space and now link with the Tapasā document, which will illustrate a deeper surface level of knowledge with our Pasifika learners.</p> <p>We have elaborated on the six Māori metaphors, of whakapapa, kaupapa, ako, wananga, kotahitanga and whānaungatanga and how they underpin how we interact and connect with stakeholders pedagogically. These will form part of the curriculum once the refresh is completed.</p> <p>The Pasifika and Māori educational plan has been updated. We will continue with this for 2023.</p>		
Analysis 2023	<p>We have engaged with the continuum of best practice and placed ourselves on this within the last term, with a revisit scheduled later in the term to establish improvement and to maintain familiarisation. After we work through some of the Tapasā document it is likely we will have the knowledge and</p>		

	<p>insights to actually see if the two will blend together or not. Time permitting we could essentially use the placement of ourselves on the continuum as a tool of reference of what we are perceiving as doing well and also then use an area as a personal development goal in our AGP or even as a syndicate wide collaborative inquiry. It is also worth noting Te Mātaiaho has Māori metaphors that underpin an ideal school pedagogy, which incidentally are very similar to ours. Essentially, we could adopt these into our school and it needs to change too much assuming this curriculum remains to be implemented 2024 onwards.</p>
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Strategic Aim 3: Build Teacher Capability and Capacity to: developing curriculum, which give effect to identified children’s learning needs; teachers own learning needs and the schools aspiring pedagogical practice.			
Focus	What we will do	Personnel	Time Frame + Resourcing
Te reo Māori	Engage regularly through within the teacher and appointed resource teacher of Māori to build te reo lessons pitched at each teachers level to build te reo pronunciation in line with our school curriculum and tikanga knowledge. Establish te reo lessons based on our school level one and two curriculum to build teacher capacity and capability in line with our curriculum leading to confidence, repetition and meaningful lessons.	All staff opt into te reo lessons Donna and Roz	2022 - 2023
Analysis 2022	Roz and Donna have done well in delivering te reo Māori in class, and encouraging teachers to re-teach what was taught to lock in the language for themselves and the children as learners together. There is still work to do in this space, but we have made good progress. Ultimately, we would like teachers to be comfortable and good enough in te reo Māori to be using the language spontaneously all day long. This will continue in 2023.		

Analysis 2023

Roz and Donna continue to lead te reo Māori well in the school with the children. PD for staff has fallen right off which is a little disappointing. However, I have completed level 1 of the Te Ahu o Te reo Māori ki Ngāi Tahu, with Donna enrolled for level 1 of Term 3 and 4, and Nicky enrolled for level 2 of Term 3 and 4. I feel the course has improved my confidence in reo, but like anything it needs to be practised and used, otherwise the learning drops off quite quickly. Essentially, use it or lose it, with the struggle being a place to use it frequently. Ideally, it would be good if all staff enrolled in a te ahū course, or if we used the resources from level 1 and 2 to teach staff from next year. I am confident and know the reo curriculum and teaching of it is more alive than probably ever before with the expertise of Roz making the lessons well led simply through having the knowledge, confidence and passion for te reo Māori teaching in school. The children in the senior area of the school are now starting to work at level 2 of our curriculum as well, which is fantastic. It is pleasing to have Nicky Mackenzie engaging in level 2 Te Ahu and Donna Watson level 1 Te Ahu. We also have a teacher enrolled in Ta Ahu level 3 in 2024 and level 2 in 2024. Very pleasing.

Strategic Aim 3: Build Teacher Capability and Capacity to: developing curriculum, which give effect to identified children's learning needs; teachers own learning needs and the schools aspiring pedagogical practice.			
Actions	What we will do	Personnel	Time Frame + Resourcing
The Science of Reading/Writing	Employ Liz Kane reading methodology with RTLit support BSL (MoE) Employ BSLA with LSC support	All staff and unit holder to	Time, staff meetings,

(Literacy)	<p>The Code - employ the Liz Kane Spelling programme the Code Refer to ERO action plan - literacy focus</p> <p>Read, learn, understand and implement contemporary thinking around both whole language learning and structured literacy.</p> <p>Apply for PLD and engage with Helen Walls to employ structured literacy approaches across the school.</p>	drive initiative	readings. 2022 - 2024
Analysis 2022	<p>Bridget has made a pretty good start in this area. The whole school is successfully employing The Code. The junior area of the school is utilising the BSLA programme, where we were a pilot school. We have engaged in several readings and all staff now completely understand the brain science evidence behind handwriting and the impact that has on literacy learning and how all children learn through a structured approach to literacy, though some need this approach less than others. There is significant work going on around the sounds/phonological awareness and linking this to our assessment/PaCT. We are all using the same resource for Handwriting now for consistency and based on the evidence of the structure of delivering the same way improves literacy outcomes. There is still work to do here in 2023 and likely beyond.</p>		
Analysis 2023	<p>Employ Liz Kane reading methodology with RTLit support. The staff in the junior area of the school are using the LLLL, particularly in Room 7 and 6. These books are better suited and levelled for many of our children. The spelling programme and phonological awareness and teaching from The Code also aligns really well with the LLLL meaning there is no confusion between the teaching of these two resources when parents ask how they can help. From Room 5 onwards we are utilising the BSLA junior resources, with Annie Lee supporting the teachers on how to use these resources. The BSLA is more suited for children in these classes and above.</p> <p>The Code - employ the Liz Kane Spelling programme the Code - all teachers are using The Code as the main spelling programme. It is our standardised spelling programme, with improvements being made across the board. As a staff we are using the Casey Caterpillar handwriting resource throughout the school to reinforce the mechanics of handwriting to reduce cognitive overload and wasted thought and space on forming and spelling words leading to better writing outcomes. I have applied and been successful in a PLD journal to have support from Helen Walls to employ structured writing approaches across the school. We received 50 hours of professional</p>		

development. As a staff we engaged on a number of online professional development sessions with Helen to build up structured writing knowledge. It was apparent during the knowledge building sessions that a number of staff were already really familiar with structured writing approaches through experiences and largely teaching abroad in the UK. At the least, the PD supports knowledge building for some of our younger teachers while also affirming elements of good practice with our more experienced worldly staff.

Staff have also received one to one tuition zooms with Helen on samples of work to support the teacher make next steps of learning goals.

We have a bunch of PDFs that outline various elements of structured writing practice, such as;

1. writing lesson plans
2. handwriting goals
3. scope and sequence effect instruction
4. videos
5. tricky punctuation and more

Alongside this we have collaborative inquiries that will outline collective thought and ideas to address learning needs of selected targeted children within each class. The PDF resources and each other's ideas act as the stimuli to invoke new ideas for delivery and reflection of teaching practice.

We have employed Casey Caterpillar handwriting resources as the consistent approach to handwriting, and The Code Spelling programme across the schools as complementary approaches to structured writing and spelling and reading.

Future actions include shadow coaching lessons from Helen Walls herself live in September. Helen Walls visited our school in real person and shadow coached and demonstrated structured writing in class for the benefit of all staff. At this point we have used 25 hours of 50 hours PD.

We are now in the process of filming our structured writing and handwriting as well as the code of up to 10 minutes to send to Helen so she can analyse and provide feedback to the staff based on these videos.

At the end of 2023, we still have a number of hours to use in 2024. I am unsure at this point how these will be used.

Strategic Aim 3: Build Teacher Capability and Capacity to: developing curriculum, which give effect to identified children's learning needs; teachers own learning needs and the schools aspiring pedagogical practice.			
Actions	What we will do	Personnel	Time Frame + Resourcing
PaCT implementation (Kahui Ako Focus)	Engage in professional development to understand PaCT Learn and understand PaCT aspects and in class teacher's knowledge of learners, linking the two together to make accurate PaCT judgments, also suitable for OTJs. Be more mindful of the reporting functionality of PaCT and use the reports as a vehicle to create consistent language, the ability to expand on or modify next steps, what children can do, and where they have come from for depth and width in report writing.	All staff use PaCT Within teacher	Time. 2022 - 2023
Analysis 2022	Teachers are frequently using the PaCT to provide benchmarks. Ideally, we wish for teachers to be using the tool daily, some are. We have struggled to align DMIC and Numicon assessment with PaCT, and structured literacy, especially in the junior area. There is work going on with this in the Maths Committee and literacy committee. Donna to her credit has streamlined the PaCT sign posts into more user friendly format and wording so teachers can assess more quickly and efficiently. This goal will continue to assure embedding in 2023.		

Analysis 2023	Still in the embedding process and utilising PaCT with frequency. As you can appreciate we are also in a position where there is a good chance PaCT could be obsolete with e curriculum refresh and or with a chance of Gov with whispers all assessment will be expected to be eAsttle generated. Until then we will continue with PaCT and just wait and see.
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Strategic Aim 4: Our Learning Environment: Continue creating an environment that develops; values, buildings and learning spaces suitable for our learning pedagogy along with signage, art and cultural links to foster a sense of belonging and ownership to our school.			
Actions	What we will do	Personnel	Time Frame + Resourcing
Building Project	<p>In conjunction with Catalyst, we use our various pools of funds to refurbish and reconfigure our school to meet the current learning needs of our children and professional needs of our staff.</p> <p>Completed refurbished hall suitable for flexible learning.</p> <p>Flexible learning environment/library with universal school bathroom.</p> <p>Multi-sensory room created</p> <p>Versatile shed erected to house PE equipment</p> <p>Reconfigured main block to create a new learning space and resources/board room.</p>	Phil	2022
Analysis 2022	This build has been plagued with endless issues, in relation to builder's competence, poor architectural planning, management incompetence, material shortages, council delays, project management and errors, change in staff and Covid. But, we will get there. This goal will remain in 2023 to ensure completion. We will have other building project goals as well.		

Analysis 2023	<p>We are all but nearly there. The main build is completed with just the roofing iron over Rooms 6 and 7 needing sorted. This is a new job being sorted through Catalyst with the MOE right now with a quote in place from Highpoint roofers.</p> <p>We have also for the record got the concreting sorted, new heat pumps in all classrooms and breakout spaces, two trees removed by the hall which had grown into the sewers, quotes for the cyclic painting and the shade sail poles up for Ashburton Canvas to out the shade sail over the library. We are actually getting there.</p> <p>In November of 2023, we have the concreting completed, the cyclical painting complete, the shade sail complete, the heat pumps installed in all classrooms, and the building work complete. We are still waiting on the code of compliance. I am hassling McIntosh Construction about this.</p> <p>The iron over Rooms 6 and 7 will take place in the next 5yyp cycle.</p> <p>I had a meeting in February of 2024. This project still continues despite having a Code of Compliance as some of the paperwork requirements from the property manager need submitted to the Ministry in order to release the retention funds.</p>
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Strategic Aim 4: Our Learning Environment: Continue creating an environment that develops; values, buildings and learning spaces suitable for our learning pedagogy along with signage, art and cultural links to foster a sense of belonging and ownership to our school.			
Actions	What we will do		
Culture, values and people	Through integrated curriculum and special cultural events ensure teaching links to identity, culture and all people of our school. Have art events which entertain people of this community while bringing alive culture in our school.	Personnel	Time Frame + Resourcing
		All school staff, leaders of Pasifika and Kapa Haka	As needed and through set budgets that support culture, values and people.

Analysis 2022	<p>We, given the circumstances over the last few years, have done well in ensuring culture is celebrated and recognised through language weeks and generally through arts within school. The juniors put on a great performance for the community, the kapa haka and Pasifika groups are performing well. We have had many assemblies celebrating culture and identity. We are looking at the entrance of our school so it captures and shows representation of our three main ethnic groups as soon as you walk into the school. This is quite a big job, and will require a landscape artist or someone who can design an entrance that represents what we want. This will continue in 2023.</p>
Analysis 2023	<p>We are fully engaged in the various festivals in town which showcase culture and learning. We have the two groups in the Hakatere Festival, we have a showcase planned for our Term 3 localised curriculum, groups singing in the Music Festival, groups performing in the LDA dance champs and will also have a term 4 invite to the community with singing and cultural performances showcased. I have not gone any further with the design concept yet, as more pressing building work has monopolised my available time in this space. We hope to set some plans for this in the future.</p>

Targets

To maintain and monitor the achievement levels of all children based on historical achievement from the N/S era from 2014 until 2017 from targeted actions.

Historical Position: Reading	
2014 – 2017 Average (WB 18%)	Below – At or Above 82%
N/ZC2007	1 literacy progression level + below
2018	14%
2019	14%
2020	17%
2021	17%
2022	21%
2023	17%
	Within one progression level or at or above normal curriculum level
	86%
	86%
	83%
	83%
	79%
	Below: 23% AT: 48% AB: 12%

Historical Position: Writing

2014 – 2017 Average (WB 24%)		Below – At or Above 76%
NZC2007	1 literacy progression level + below	Within one progression level or at or above normal curriculum level
2018	20%	80%
2019	19%	81%
2020	15%	85%
2021	16.5%	83.5%
2022	12%	88%
2023	17%	Below: 16% AT: 60% AB:7%

Historical Position: Maths		
2014 – 2017 Average (WB 18%)		Below – At or Above 82%
NZC2007	2 curriculum sub levels + below	Within, at or above normal curriculum level

2018	16%	84%
2019	17%	83%
2020	18%	82%
2021	13%	87%
2022	9%	91%
2023	8%	Below: 26% AT: 58% AB: 9%

Our annual targets for specific children are effectively set through our Class Action Plans (CAPs). This is an adapted system established in 2022 to reduce double ups and administratively heavy assessment.

The results and analysis of the CAPs is generated into an annual report to establish the improvement and gains made for these children documented on the CAP.

1. Statement of variance
2. Evaluation of the school's students' progress and achievement
3. Report on how the school has given effect to Te Tiriti o Waitangi
4. Statement of compliance with employment policy