



## **ANNUAL FINANCIAL STATEMENTS**

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

**School Directory**

<b>Ministry Number:</b>	2107
<b>Principal:</b>	Stuart Wilcox
<b>School Address:</b>	73 Wilson Street, Geraldine 7930
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# GERALDINE PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Geraldine Primary 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.

*Alicia Prothman*

Full Name of Presiding Member

*Stuart Wilcox*

Full Name of Principal

*Alicia Prothman*

Signature of Presiding Member

*[Signature]*

Signature of Principal

*22.05.24*

Date:

*22/05/24*

Date:

# Geraldine Primary School

## Members of the Board

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Alicia Pridham	Presiding Member	Elected	Sep 2025
Stuart Wilcox	Principal	ex Officio	
Chad Tozer	Parent Representative	Elected	Sep 2025
Hamish Pirie	Parent Representative	Elected	Sep 2025
Jamie Ward	Parent Representative	Elected	Sep 2025
Jo Drake	Staff Representative	Elected	Sep 2025
Andrew Leverton	Principal	ex Officio	Apr 2023
In Attendance Susan Pooke	Secretary		

# Geraldine Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,523,445	2,329,719	2,394,655
Locally Raised Funds	3	172,667	134,310	152,560
Interest		30,479	9,000	14,089
<b>Total Revenue</b>		<b>2,726,591</b>	<b>2,473,029</b>	<b>2,561,304</b>
<b>Expenses</b>				
Locally Raised Funds	3	575	1,036	983
Learning Resources	4	1,949,176	1,889,565	1,918,607
Administration	5	125,756	139,237	155,644
Interest		2,563	2,700	2,661
Property	6	623,803	540,121	581,728
Loss on Disposal of Property, Plant and Equipment		2,880	250	389
<b>Total Expense</b>		<b>2,704,753</b>	<b>2,572,909</b>	<b>2,660,012</b>
<b>Net Surplus/ (Deficit) for the year</b>		<b>21,838</b>	<b>(99,880)</b>	<b>(98,708)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>21,838</b>	<b>(99,880)</b>	<b>(98,708)</b>

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



# Geraldine Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,834,266	1,834,266	1,932,974
Total comprehensive revenue and expense for the year		21,838	(99,880)	(98,708)
Contribution - Furniture and Equipment Grant		18,087	-	-
<b>Equity at 31 December</b>		1,874,191	1,734,386	1,834,266
Accumulated comprehensive revenue and expense		1,874,191	1,734,386	1,834,266
<b>Equity at 31 December</b>		1,874,191	1,734,386	1,834,266

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.



# Geraldine Primary School

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	163,850	9,821	65,740
Accounts Receivable	8	221,181	218,107	218,107
GST Receivable		10,005	12,195	12,195
Prepayments		15,917	11,976	11,976
Investments	9	621,547	626,354	706,354
Funds Receivable for Capital Works Projects	15	24,446	-	-
		1,056,946	878,453	1,014,372
<b>Current Liabilities</b>				
Accounts Payable	11	187,625	167,315	167,315
Revenue Received in Advance	12	4,857	1,438	1,438
Provision for Cyclical Maintenance	13	26,004	61,000	17,696
Finance Lease Liability	14	15,583	12,585	12,585
		234,069	242,338	199,034
<b>Working Capital Surplus</b>		822,877	636,115	815,338
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,130,258	1,141,955	1,105,916
		1,130,258	1,141,955	1,105,916
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	58,400	26,787	70,091
Finance Lease Liability	14	20,544	16,897	16,897
		78,944	43,684	86,988
<b>Net Assets</b>		1,874,191	1,734,386	1,834,266
<b>Equity</b>		1,874,191	1,734,386	1,834,266

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



# Geraldine Primary School

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		588,734	541,743	596,260
Locally Raised Funds		167,037	134,310	156,144
Goods and Services Tax (net)		2,190	-	7,900
Payments to Employees		(473,034)	(479,865)	(515,811)
Payments to Suppliers		(197,240)	(227,368)	(233,608)
Interest Paid		(2,563)	(2,700)	-
Interest Received		28,261	9,000	12,319
Net cash from/(to) Operating Activities		113,385	(24,880)	23,204
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(83,620)	(111,039)	(60,969)
Purchase of Investments		-	-	(13,317)
Proceeds from Sale of Investments		84,807	80,000	-
Net cash from/(to) Investing Activities		1,187	(31,039)	(74,286)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		18,087	-	-
Finance Lease Payments		(10,103)	-	(11,663)
Funds Administered on Behalf of Other Parties		(24,446)	-	19,797
Net cash (to)/from Financing Activities		(16,462)	-	8,134
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>98,110</b>	<b>(55,919)</b>	<b>(42,948)</b>
Cash and cash equivalents at the beginning of the year	7	65,740	65,740	108,688
<b>Cash and cash equivalents at the end of the year</b>	7	<b>163,850</b>	<b>9,821</b>	<b>65,740</b>

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

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





# Geraldine Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Geraldine Primary 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 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.

### **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 programs 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. 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.

### 1.9. Property, Plant and Equipment

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	10–50years
Furniture and equipment	5–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



### **1.10. 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.

### **1.11. 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.

### **1.12. Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **1.13. Revenue Received in Advance**

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

### **1.14. 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.



### **1.15. 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.

### **1.16. Financial Instruments**

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

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

### **1.17. 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.

### **1.18. Budget Figures**

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

### **1.19. Services received in-kind**

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



## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	605,121	541,743	606,679
Teachers' Salaries Grants	1,473,990	1,420,205	1,420,205
Use of Land and Buildings Grants	444,334	367,771	367,771
	<u>2,523,445</u>	<u>2,329,719</u>	<u>2,394,655</u>

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	56,546	47,400	53,495
Trading	234	100	91
Fundraising & Community Grants	5,527	-	-
Other Revenue	28,629	21,810	22,345
Transport Revenue	81,731	65,000	76,629
	<u>172,667</u>	<u>134,310</u>	<u>152,560</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	436	436	436
Trading	139	-	-
Other Locally Raised Funds Expenditure	-	100	47
Transport (Local)	-	500	500
	<u>575</u>	<u>1,036</u>	<u>983</u>
<i>Surplus for the year Locally raised funds</i>	<u>172,092</u>	<u>133,274</u>	<u>151,577</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	39,756	39,010	32,461
Information and Communication Technology	22,056	29,610	21,614
Library Resources	1,360	1,460	1,656
Employee Benefits - Salaries	1,795,295	1,727,585	1,766,722
Staff Development	11,737	16,900	17,485
Depreciation	78,972	75,000	78,669
	<u>1,949,176</u>	<u>1,889,565</u>	<u>1,918,607</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	5,813	5,600	5,648
Board Fees	2,085	3,400	3,118
Board Expenses	8,196	2,780	18,418
Communication	1,160	1,250	2,048
Consumables	4,866	4,980	4,103
Operating Lease	7,627	13,250	8,088
Other	4,986	5,992	6,157
Employee Benefits - Salaries	70,602	77,985	84,554
Insurance	14,747	18,300	18,130
Service Providers, Contractors and Consultancy	5,674	5,700	5,380
	<u>125,756</u>	<u>139,237</u>	<u>155,644</u>



## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	9,109	8,700	9,072
Consultancy and Contract Services	4,501	3,300	3,341
Cyclical Maintenance	19,065	15,850	55,020
Adjustment to the Provision- Other Adjustments	(3,617)	-	-
Grounds	7,353	6,250	7,383
Heat, Light and Water	36,353	30,000	28,647
Rates	6,358	5,000	5,356
Repairs and Maintenance	8,563	6,450	16,327
Use of Land and Buildings	444,334	367,771	367,771
Security	3,804	2,300	2,693
Employee Benefits - Salaries	87,980	94,500	86,118
	623,803	540,121	581,728

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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	163,850	9,821	65,740
Cash and Cash Equivalents for Statement of Cash Flows	163,850	9,821	65,740

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

## 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	81,898	76,629	76,629
Receivables from the Ministry of Education	6,637	-	-
Interest Receivable	5,019	2,801	2,801
Teacher Salaries Grant Receivable	127,627	138,677	138,677
	221,181	218,107	218,107
Receivables from Exchange Transactions	86,917	79,430	79,430
Receivables from Non-Exchange Transactions	134,264	138,677	138,677
	221,181	218,107	218,107

## 9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	621,547	626,354	706,354
Total Investments	621,547	626,354	706,354



## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2023</b>						
Land	60,000	-	-	-	-	<b>60,000</b>
Building Improvements	876,880	81,933	-	-	(26,479)	<b>932,334</b>
Furniture and Equipment	72,489	2,176	-	-	(19,252)	<b>55,413</b>
Information and Communication Technology	42,457	12,364	(440)	-	(16,596)	<b>37,785</b>
Leased Assets	28,129	21,934	-	-	(15,232)	<b>34,831</b>
Library Resources	12,808	940	(2,440)	-	(1,413)	<b>9,895</b>
Work in Progress	13,153	-	(13,153)	-	-	<b>-</b>
<b>Balance at 31 December 2023</b>	<b>1,105,916</b>	<b>119,347</b>	<b>(16,033)</b>	<b>-</b>	<b>(78,972)</b>	<b>1,130,258</b>

The net carrying value of furniture and equipment held under a finance lease is \$34,831 (2022: \$28,129)

### Restrictions

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	60,000	-	<b>60,000</b>	60,000	-	<b>60,000</b>
Building Improvements	1,435,532	(503,198)	<b>932,334</b>	1,353,599	(476,719)	<b>876,880</b>
Furniture and Equipment	422,047	(366,634)	<b>55,413</b>	419,871	(347,382)	<b>72,489</b>
Information and Communication Technology	193,621	(155,836)	<b>37,785</b>	411,119	(368,662)	<b>42,457</b>
Leased Assets	55,672	(20,841)	<b>34,831</b>	52,654	(24,525)	<b>28,129</b>
Library Resources	45,995	(36,100)	<b>9,895</b>	55,657	(42,849)	<b>12,808</b>
Work in Progress	-	-	<b>-</b>	13,153	-	<b>13,153</b>
<b>Balance at 31 December</b>	<b>2,212,867</b>	<b>(1,082,609)</b>	<b>1,130,258</b>	<b>2,366,053</b>	<b>(1,260,137)</b>	<b>1,105,916</b>

## 11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	38,701	6,155	6,155
Accruals	5,256	5,591	5,591
Employee Entitlements - Salaries	139,169	146,141	146,141
Employee Entitlements - Leave Accrual	4,499	9,428	9,428
	<b>187,625</b>	<b>167,315</b>	<b>167,315</b>
Payables for Exchange Transactions	187,625	167,315	167,315
	<b>187,625</b>	<b>167,315</b>	<b>167,315</b>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	3,780	-	-
Other Revenue in Advance	1,077	1,438	1,438
	<b>4,857</b>	<b>1,438</b>	<b>1,438</b>





### 13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	87,787	87,787	52,767
Increase to the Provision During the Year	19,065	15,850	19,587
Other Adjustments	(3,617)	-	35,433
Use of the Provision During the Year	(18,831)	(15,850)	(20,000)
Provision at the End of the Year	<u>84,404</u>	<u>87,787</u>	<u>87,787</u>
Cyclical Maintenance - Current	26,004	61,000	17,696
Cyclical Maintenance - Non current	58,400	26,787	70,091
	<u>84,404</u>	<u>87,787</u>	<u>87,787</u>

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

### 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	18,008	14,565	14,565
Later than One Year and no Later than Five Years	21,887	18,354	18,354
Future Finance Charges	(3,768)	(3,437)	(3,437)
	<u>36,127</u>	<u>29,482</u>	<u>29,482</u>
<b>Represented by:</b>			
Finance lease liability - Current	15,583	12,585	12,585
Finance lease liability - Non-current	20,544	16,897	16,897
	<u>36,127</u>	<u>29,482</u>	<u>29,482</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 project is included under cash and cash equivalents in note 7.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 6 Heat Pump Replacement - 242781	-	-	(24,446)	-	(24,446)
Totals	<u>-</u>	<u>-</u>	<u>(24,446)</u>	<u>-</u>	<u>(24,446)</u>

#### Represented by:

Funds Receivable from the Ministry of Education (24,446)

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LED Lighting	(3,858)	3,858	-	-	-
Block 4	(15,939)	41,466	(25,527)	-	-
Totals	<u>(19,797)</u>	<u>45,324</u>	<u>(25,527)</u>	<u>-</u>	<u>-</u>



## 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 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.

## 17. Remuneration

### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and Deputy Principal.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,085	3,118
<i>Leadership Team</i>		
Remuneration	270,171	267,535
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	272,256	270,653

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

### Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	30 - 40	150 - 160
Benefits and Other Emoluments	1 - 10	1 - 10
Termination Benefits	0 - 0	0 - 0

### Principal 2

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70 - 80	0 - 0
Benefits and Other Emoluments	1 - 10	0 - 0
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	7.00	1.00
110 - 120	-	1.00
120 - 130	1.00	-
	8.00	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 trustees, committee members, or employees during the financial year in relation to that cessation and the 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: 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.

## 20. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$2,000 (2022:\$nil) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block 6 Heat Pump Replacement	26,446	24,446	2,000
<b>Total</b>	<b>26,446</b>	<b>24,446</b>	<b>2,000</b>

### (b) Operating Commitments

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

(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	163,850	9,821	65,740
Receivables	221,181	218,107	218,107
Investments - Term Deposits	621,547	626,354	706,354
Total Financial assets measured at amortised cost	<u>1,006,578</u>	<u>854,282</u>	<u>990,201</u>

### Financial liabilities measured at amortised cost

Payables	187,625	167,315	167,315
Finance Leases	36,127	29,482	29,482
Total Financial liabilities measured at amortised Cost	<u>223,752</u>	<u>196,797</u>	<u>196,797</u>



**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 GERALDINE PRIMARY SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Geraldine Primary School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit 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 22 May 2024. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**Responsibilities of the Board for the financial statements**

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

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

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

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

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

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance Report, Good Employer Statement, Kiwisport Statement and Te Tiriti o Waitangi Statement 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.



### **Sam Naylor**

Nexia Audit Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand

**Geraldine Primary School (MOE No. 2107)**  
**Analysis of Variance for 2023 End of Year Student Achievement**

**Overall Context**

- This data covers all students, including those with higher learning needs, e.g In Class Support (ICS), English for Speakers of Other Languages (ESOL), Learning Language Intervention (LLI) and those who have been referred to the Resource Teacher of Literacy (RTLit).
- Curriculum development since 2020 - structured literacy (SL), maths programmes, local curriculum development.
- We acknowledge the positive impact that structured literacy and maths programmes have had on our overall results since 2020 - the year when we adopted new approaches in these areas.

**2023 End of Year Student Achievement Data - Reading**

% of all students, based on end of year OTJs (overall teacher judgments), who are achieving either at or above end of year expectations.

**Year group cohorts**

2023 Yr 1:	76%	Boys 84%	Girls 67%
2023 Yr 2:	74%	Boys 69%	Girls 88%
2023 Yr 3:	94%	Boys 100%	Girls 84%
2023 Yr 4:	98%	Boys 95%	Girls 100%
2023 Yr 5:	91%	Boys 90%	Girls 91%
2023 Yr 6	94%	Boys 92%	Girls 96%



### Overall (2021 - baseline)

	<u>All</u>	<u>Boys</u>	<u>Girls</u>	<u>NZE</u>	<u>Maori</u>	<u>Other</u>
2021	85	79	91	85	83	88
2022	88	81	95	89	75	88
2023	88	87	90	89	82	91

### Programme Inputs

- Budget funding for Structured Literacy (SL) for resources (e.g. reading books, iDeal web portal) and professional development courses
- Group or individual work in classes to target specific needs of learners
- Extensive use of teacher aides, including a specific SL (mainly for students who are below or well below across the school) / Quick 60 (just below or needing a boost, mainly Yr 2) programme run by a TA
- Private tutoring allowed for in school time for students with dyslexia / speech language
- Learning Support Teacher provides additional supports for classroom programmes
- Observation and Coaching has been received by Literacy Connections
- Home and School funding for Readers to allow age appropriate reading books
- CoL focus and PLD in Structured Literacy.

### Successes

- Achievement continues to be high at 88% in 2023. Boys, Māori and Other have increased. Small numbers have an impact on % swings).
- Boys achievement has been higher for the past three years
- Staff engagement across school in Structured Literacy, including TAs being upskilled
- Small group work with TAs has proved successful, with children moving from below to at
- While some children are below in reading and remain below each year, they are still making some progress as they are not dropping to be well below
- Good connection with Resource Teacher of Literacy to support learners and teachers
- Teachers more aware of dyslexia and other learning difficulties
- SL resources / decodable texts have lead to higher engagement, particularly for students who find reading challenging
- GPS is recognised locally as having strong Structured Literacy programmes particularly within the Kahui Ako

- Supporting whānau to seek external diagnostic services for specific learning difficulties, including supporting them with funding applications.
- Positive feedback from Literacy Connections observations, both whole school and individual staff
- Funding received through an external grant to help whānau access SLD testing.

### Challenges

- General lower ability historically for many children starting school, especially for boys
- Disparity in achievement between NZE / Euro and Maori students. This can fluctuate each year
- Difficulties experienced to get a diagnosis, especially with cost
- Cost of resources - new structured literacy texts
- There has been an increase in ESOL students who have come in below curriculum expectation.
- Support for student learning in busy homes.

### Next Steps

- Targeted funding for resources that will challenge and engage students in reading
- Continue to build on the work that has been done in SL to date
- Small group work with TAs has proved successful, so aim to ensure this continues through resourcing
- Continue to make good use of the Kahui Ako development focus on Structured Literacy
- Parent information evening around Structured Literacy
- Engaging with our ESOL families and creating a whanau engagement group

### Student Achievement Reading Targets for 2023

- Year 2 boys (2023) will increase their overall achievement from 60% at or above the NZC expectation in 2022 to 70% in 2023
- The majority of students in this group will make expected (same achievement band) or accelerated (a higher achievement band) progress across the year
- There are 26 boys in this particular cohort

### End of year target analysis:

Year 2 boys did not quite achieve their overall expectation target of 70% at end of 2023  
69% of Year 2 boys achieved at or above in 2023  
17 were at expected level or above and presently 20 are at expected level or above at end of 2023  
9 are currently below. However, 1 student has moved from well below to below  
There are 29 students in this particular cohort

### Student Achievement Reading Targets for 2024

- Year 3 boys (2024) will increase their overall achievement from 69% at or above the NZC expectation in 2023 to 75% in 2024
- To move 4 targeted students from below to at.
- The majority of students in this group will make expected (same achievement band) or accelerated (a higher achievement band) progress across the year
- There are 29 boys in this particular cohort

## 2023 End of Year Student Achievement Data - Writing

% of all students, based on end of year OTJs (overall teacher judgments), who are achieving either at or above end of year expectations.

### Year group cohorts

2023 Yr 1:	91%	Boys 94%	Girls 87%
2023 Yr 2:	97%	Boys 97%	Girls 100%
2023 Yr 3:	78%	Boys 80%	Girls 75%
2023 Yr 4:	89%	Boys 78%	Girls 96%
2023 Yr 5:	75%	Boys 52%	Girls 96%

2023 Yr 6:            81%            Boys 66%            Girls 96%

### Overall (2021 - baseline)

	All	Boys	Girls	NZE	Maori	Other
2021	74	60	88	74	69	84
2022	82	72	93	85	65	77
2023	85	79	93	87	77	78

### Programme Inputs

- Group or work in classes to target specific needs of learners
- Targeted phonetic spelling programmes schoolwide - iDeal learning platform in Years 1 - 4, The Code in Years 5 and 6
- Work being done by Literacy team to develop a writing approach (as part of Annual Plan)
- Junior Team uses a SL approach to writing, e.g. encoding sounds, dictated sentences, rather than story writing. Topic based writing and personal writing still occurs.

### Successes

- Consistent high level of achievement from girls
- Boys, while still comparatively low, have progressed from 60% to 79% in two years
- While some children are below in writing and remain below each year, most are still making progress as they are not dropping to be well below
- Engagement from boys in shorter writing texts, or dictated text
- Good connection with Resource Teacher of Literacy to support learners and teachers
- Structured Literacy impacting positively on enthusiasm for writing
- Positive speech writing experience with input from male speech writer. One student went on to win the Timaru District Speech Competition

### Challenges

- Boys overall achievement and engagement
- The subjective nature of writing can make assessment challenging
- Bringing imagination and personal experiences through into writing

- Less reading at night with families to build language use (feedback from children)
- There has been an increase in ESOL students who have come in below curriculum expectation. This has impacted our data.
- Students with speech difficulties impact their writing. (SLT \$85 for half hour - parent funding)

### **Next Steps**

- Relook at PINDER (different genre) approach to writing
- To more regularly moderate writing samples as a staff
- For our SENCO to engage with teachers and TAs and develop the TALL program for ESOL learners
- Continue to look into how SL applies to writing: Draft Writing scope and sequence has been written. Staff are trialling aspects of this.
- Developing a portfolio of moderated work that highlights the different levels
- Find a male author to come and speak to students
- Working with the Kahui Ako to come up with a consistent moderation across all schools.

### **Student Achievement Writing Targets for 2023**

- Year 4 boys (2023) will increase their overall achievement from 65% at or above the NZC expectation in 2022 to 75% in 2023
- The majority of students in this group will make expected (same achievement band) or accelerated (a higher achievement band) progress across the year
- There were 16 boys in this particular cohort in 2022 - now 19
- One student is ORS so data not entered

### **End of year target analysis:**

Year 4 boys achieved their overall expectation target of 78% at end of 2023

14 students are at the expected level or above

4 students are working below with one student well below. Comparing mid year data 4 students have achieved at the expected level

18 boys data has been collected (1 student is ORS so data not included).

### **Student Achievement Writing Targets for 2024**

### Target 1

- Year 6 boys (2024) will increase their overall achievement from 52% at or above the NZC expectation in 2023 to 60% in 2024
- To move 5 out of 10 targeted students from below to at.
- The majority of students in this group will make expected (same achievement band) or accelerated (a higher achievement band) progress across the year
- There are 21 boys in this particular cohort

### Target 2

- Year 4 students (2024) will increase their overall achievement from 78% at or above the NZC expectation in 2023 to 80% in 2024
- To move 3 out of 7 targeted students from below to at.
- The majority of students in this group will make expected (same achievement band) or accelerated (a higher achievement band) progress across the year
- There are 32 students in this particular cohort

## 2023 End of Year Student Achievement Data - Mathematics

% of all students, based on end of year OTJs (overall teacher judgments), who are achieving either at or above end of year expectations.

### Year group cohorts

2023 Yr 1:	79%	Boys 83%	Girls 73%
2023 Yr 2:	100%	Boys 100%	Girls 100%
2023 Yr 3:	91%	Boys 100%	Girls 75%
2023 Yr 4:	93%	Boys 89%	Girls 96%
2023 Yr 5:	82%	Boys 81%	Girls 83%
2023 Yr 6:	90%	Boys 92%	Girls 87%

### Overall (2021 - baseline)

	<u>All</u>	<u>Boys</u>	<u>Girls</u>	<u>NZE</u>	<u>Maori</u>	<u>Other</u>
2021	85	82	88	87	70	94
2022	88	87	89	89	75	92
2023	89	92	86	90	77	91

### Programme Inputs

- Budget funding for Prime (Year 4 - 6) and Numicon (Year 1 - 3) resources since 2020
- Group or individual work in classes to target specific needs of learners
- Some use of teacher aides to support classroom programmes
- Some staff attended Dyscalculia training with Linda Esselmont

### Successes

- Highest end of year achievement in 2023 school wide (89%), NZE (90%), Māori (77%) and boys (92%) across the last nine years
- All groups have had consistently high achievement over the past three years. Overall Maths results continue to be strong.
- Foundation skills in Numicon allow children to complete more of the programme in a year (cumulative understanding)
- Staff and student engagement across school in using the Prime and Numicon resources; these programmes are well-established.
- While some children are below in maths and remain below each year, they are still making progress as they are not dropping to be well below
- Teachers becoming more aware of dyscalculia and other learning difficulties
- Maths week increased student interest and engagement

### Challenges

- Attendance - if children away from school during a specific unit, e.g. fractions, they may miss out on the whole unit
- Transition between programmes
- Disparity in achievement between NZE / Euro and Maori students.

### **Next Steps**

- More closely aligning assessment of programmes to NZ Curriculum
- Develop a “learning not left to chance” section in our overall curriculum programme that occurs annually.
- Identifying those who need an alternative programme (extension or support) and working with the programmes and knowledge in the school.
- Staff training in dyscalculia
- Rewrite maths curriculum documents to reflect nationwide curriculum refresh

### **Student Achievement Maths Targets for 2023**

- Year 3 girls (2023) will increase their overall achievement from 70% at or above the NZC expectation in 2022 to 75% in 2023
- The majority of students in this group will make expected (same achievement band) or accelerated (a higher achievement band) progress across the year
- There are 11 girls in this particular cohort

### **End of year target analysis:**

Year 3 girls achieved their overall expectation target of 75% at end of 2023

Data was taken from 12 girls

9 students are achieving at or above

3 students are below

### **Student Achievement Maths Targets for 2024**

- Year 2 girls (2024) will increase their overall achievement from 73% at or above the NZC expectation in 2023 to 78% in 2024
- To move 2 out of 4 targeted students from below to at.
- The majority of students in this group will make expected (same achievement band) or accelerated (a higher achievement band) progress across the year
- There are 15 girls in this particular cohort



## **Geraldine Primary School Kiwisport Statement - 2023**

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

During 2023 the school received total Kiwisport funding of \$3867.60 (excluding GST). The funding was spent on the employment of a Coordinator who delivered Kiwisport programmes to students and also selected activities run by external facilitators.

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.**

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<i>By working to the NZEI collective agreement conditions that provide the framework in which the board set working conditions for all staff. This is further supported by the policies and procedures detailed on line for all staff to view 24/7 on school docs.</i>
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	<p><i>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is:</i></p> <ul style="list-style-type: none"> <li>• To maintain, and comply with their school’s Equal Employment Opportunities policy, and</li> <li>• To include in the annual report a summary of the year’s compliance.</li> </ul> <p>To achieve this, the board:</p> <ul style="list-style-type: none"> <li>• Appoints a member to be the EEO officer – this role may be taken by the principal</li> <li>• Shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</li> <li>• Selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude</li> <li>• Recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</li> <li>• Ensures that employment and personnel practices are fair and free of any bias.</li> </ul>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>All permanent appointments in our school are scored on a rubric, with the applicant’s qualifications, experience, checks, interview skills and community survey (Principal) all having a weighting on success or not. Gender,</i>

	<i>ethnicity and race have no bearing on appointing the best qualified and best fit person for a role within our school.</i>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<p><i>We have a staff of 31 and of that 31, and of that 31 staff, 3 identify as Māori, 9.67% of our staff.</i></p> <p>The aim of our staff who identify as Māori is to first deliver a quality education to the tamariki of our school by delivering evidence-based programmes to meet the children's learning needs.</p> <p>As far a employment requirements go, they are covered by the NZEI collective agreement, there re no separate employment conditions for staff who identify as Māori at this stage, other than ensuring we adhere to equal employment opportunities during the appointment process, which we do a previously detailed.</p> <p>The staff in our school aspire to teach Te Ao Māori and do so with much support from the staff and Board. There is opportunity to improve in both Māori language and cultural through professional development activities.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>Our school has a robust annual growth cycle which fosters professional development for all staff based on the learning needs of the children. There' provision within the annual growth plan for individual and collective inquiry into areas of interest of each teacher leading to continuous teacher improvement.</i></p> <p>Career growth and non-permanent leadership roles with remuneration are advertised annually allowing for equal growth and career progression opportunities among staff.</p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>There has been lots of work from NZEI in pay equity claims pushing up both teacher ides and office administration hourly rates which recognise that women have been underpaid in the education sector when compared to other occupations dominated by men. We as a school have almost all staff who are NZEI members, meaning they are covered by the collective agreement, which we adhere to. The staff who are not NZEI collective members are still essentially employed with the same conditions of the collective agreement with an individual employment contract, women or not.</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>We make reference to the site:</i></p> <p><a href="https://www.employment.govt.nz/workplace-policies/employment-for-disabled-people/">https://www.employment.govt.nz/workplace-policies/employment-for-disabled-people/</a><i>We ensure we do not discriminate against people who have a disability and their chance for employment in our school assuming they are able to meet the physical, social, cognitive,</i></p>

	cultural and academic demands of a teacher or employee within our school.
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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

## **Give effect to Te Tiriti o Waitangi at Geraldine Primary School**

Geraldine Primary School celebrates New Zealand's cultural diversity and ensures that all students feel culturally safe and valued. Our cultural diversity is a valuable resource for 21st-century learning.

### **We celebrate and value a variety of cultures by recognising cultural difference, for example:**

- integrating cultural perspectives through curriculum areas across all levels
- convening parent support groups and meetings
- accessing cultural advisors, cultural dance/food festivals
- conducting classroom programmes incorporating different greetings.

We respect the unique position of Māori as tangata whenua (the indigenous people of New Zealand), mana whenua (local Maori) and te reo Māori (Māori language) as an official New Zealand language, in accordance with our commitment to the Treaty of Waitangi. In recognising the unique position of the Māori culture, we provide instruction in tikanga Māori (Māori culture) and te reo Māori for students.

### **We currently foster Māori culture through:**

- teaching Te Reo Māori to an elementary level (greetings, counting, mihi, basic vocabulary for everyday items, pronunciation and translation of place names)
- singing waiata in assemblies and in classrooms
- using resources in the curriculum which recognise New Zealand's dual cultural heritage
- integrating Tikanga and Te Reo Māori through all curriculum areas where appropriate
- visits to marae and cultural centres, and fostering relationships with local iwi, kapa haka, mihi whakatau at the start of the year, bilingual signage around the school, our school pepeha on the two main entrances and a Māori whānau group.

If whānau requests a higher level of Tikanga and / or Te Reo, staff and whānau will discuss and explore options.

### **At this kura we give effect by:**

- Starting the day with our school karakia
- Using the karakia kai before morning tea and/or lunch
- 1 or 2 tamariki sharing their mihi with the class each day. Patai can also be used
- 1 or 2 kaiako sharing their mihi at syndicate hui and staff hui
- Using the kupu o te wiki at a set time each day or throughout the day
- Using a variety of greetings in Te Reo maori and expect that tamariki can respond to these
- Using appropriate kupu and phrases throughout the day which are understood by tamariki - counting colours, values, greetings, praise, basic commands
- Having the school values on display in English and Te Reo māori
- Having books and signage in Te reo Māori that are accessible around the school.