



## **ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**School Directory**

**Ministry Number:** 3700

**Principal:** Stephanie Madden

**School Address:** 72 North Taieri Road, Abbotsford, Dunedin 9018

**School Postal Address:** PO Box 13211, Green Island, Dunedin 9052

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# ABBOTSFORD SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Members of the Board
<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 18</a>	Notes to the Financial Statements
	Independent Auditor's Report

# Abbotsford 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.

Aaron Derrick Collins

Full Name of Presiding Member



Signature of Presiding Member

27/5/24

Date:

Stephanie Anne Madden

Full Name of Principal



Signature of Principal

27.5.24

Date:

# Abbotsford 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>
Aaron Collins	Presiding Member	Elected	May 2025
Stephanie Madden	Principal	ex Officio	
Jamie Munro	Parent Representative	Elected	May 2025
Cameron Third	Parent Representative	Elected	May 2025
Rosalyn Ayson	Parent Representative	Elected	May 2025
Nicole Moore	Parent Representative	Elected	May 2025
Marlene Turner	Staff Representative	Elected	May 2025
Apiti Maihi	Parent Representative	Co-opted	Oct 2023
In Attendance Kerry Cooper	Secretary		

# Abbotsford School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,888,641	2,836,999	2,507,725
Locally Raised Funds	3	206,033	307,650	178,513
Interest		11,356	1,000	1,281
<b>Total Revenue</b>		<b>3,106,030</b>	<b>3,145,649</b>	<b>2,687,519</b>
<b>Expenses</b>				
Locally Raised Funds	3	131,528	119,750	164,964
Learning Resources	4	2,232,214	2,222,256	1,905,395
Administration	5	120,943	115,050	136,408
Interest		1,697	-	1,478
Property	6	592,195	684,793	507,556
Loss on Disposal of Property, Plant and Equipment		34	-	-
<b>Total Expense</b>		<b>3,078,611</b>	<b>3,141,849</b>	<b>2,715,801</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>27,419</b>	<b>3,800</b>	<b>(28,282)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>27,419</b>	<b>3,800</b>	<b>(28,282)</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.

# Abbotsford 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>		332,464	332,464	350,026
Total comprehensive revenue and expense for the year		27,419	3,800	(28,282)
Contribution - Furniture and Equipment Grant		17,795	-	10,720
<b>Equity at 31 December</b>		377,678	336,264	332,464
Accumulated comprehensive revenue and expense		377,678	336,264	332,464
<b>Equity at 31 December</b>		377,678	336,264	332,464

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.

# Abbotsford 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	441,831	237,643	161,843
Accounts Receivable	8	140,351	255,863	255,863
GST Receivable		29,578	-	-
Prepayments		18,944	10,640	10,640
Inventories	9	11,716	15,349	15,349
Funds Receivable for Capital Works Projects	15	39,509	23,159	23,159
		681,929	542,654	466,854
<b>Current Liabilities</b>				
GST Payable		-	31,334	31,334
Accounts Payable	11	226,455	172,087	172,087
Revenue Received in Advance	12	59,028	51,803	51,803
Provision for Cyclical Maintenance	13	17,519	17,519	17,383
Finance Lease Liability	14	10,183	10,056	10,056
Funds held for Capital Works Projects	15	226,410	124,271	124,271
		539,595	407,070	406,934
<b>Working Capital Surplus</b>		142,334	135,584	59,920
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	299,703	256,071	311,071
		299,703	256,071	311,071
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	45,277	47,671	30,807
Finance Lease Liability	14	19,082	7,720	7,720
		64,359	55,391	38,527
<b>Net Assets</b>		<b>377,678</b>	<b>336,264</b>	<b>332,464</b>
<b>Equity</b>		<b>377,678</b>	<b>336,264</b>	<b>332,464</b>

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

# Abbotsford 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		861,041	706,000	523,391
Locally Raised Funds		213,704	307,650	260,738
Goods and Services Tax (net)		(60,912)	-	39,593
Payments to Employees		(489,933)	(455,500)	(444,424)
Payments to Suppliers		(373,624)	(479,350)	(351,823)
Interest Paid		(1,697)	-	(1,478)
Interest Received		11,356	1,000	1,281
				-
Net cash from Operating Activities		159,935	79,800	27,278
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(21,721)	(4,000)	(92,841)
Net cash (to) Investing Activities		(21,721)	(4,000)	(92,841)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		17,795	-	10,720
Finance Lease Payments		(6,808)	-	(12,320)
Loans Received		-	-	13,172
Funds Administered on Behalf of Other Parties		130,787	-	44,218
Net cash from Financing Activities		141,774	-	55,790
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>279,988</b>	<b>75,800</b>	<b>(9,773)</b>
Cash and cash equivalents at the beginning of the year	7	161,843	161,843	171,616
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>441,831</b>	<b>237,643</b>	<b>161,843</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.



# Abbotsford School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Abbotsford 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 to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

#### **Other Grants where conditions exist**

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

### ***Donations, Gifts and Bequests***

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

### ***Interest Revenue***

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

#### **1.4. Operating Lease Payments**

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

#### **1.5. Finance Lease Payments**

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

#### **1.6. Cash and Cash Equivalents**

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

#### **1.7. Accounts Receivable**

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

#### **1.8. Inventories**

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

#### **1.9. 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	10–25 years
Furniture and equipment	5–15 years
Information and communication technology	5–10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10 years

### **1.10. Impairment of property, plant and equipment**

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 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 Statement of Comprehensive Revenue and Expense.

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 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, and accounts receivable. 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, 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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	740,492	686,000	643,210
Teachers' Salaries Grants	1,747,205	1,747,206	1,526,950
Use of Land and Buildings Grants	383,793	383,793	331,861
Other Government Grants	17,151	20,000	5,704
	<u>2,888,641</u>	<u>2,836,999</u>	<u>2,507,725</u>

The School has opted in to the donations scheme for this year. Total amount received was \$45,774 (2022: \$nil).

## 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	69,538	76,500	37,150
Fees for Extra Curricular Activities	17,584	15,500	25,407
Trading	26,255	23,500	24,162
Fundraising & Community Grants	5,098	100,000	15
Other Revenue	87,558	92,150	91,779
	<u>206,033</u>	<u>307,650</u>	<u>178,513</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	14,540	13,500	37,100
Trading	27,806	23,500	41,649
Other Locally Raised Funds Expenditure	89,182	82,750	86,215
	<u>131,528</u>	<u>119,750</u>	<u>164,964</u>
<i>Surplus for the year Locally raised funds</i>	<u>74,505</u>	<u>187,900</u>	<u>13,549</u>

## 4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	65,974	74,050	27,745
Equipment Repairs	480	6,000	1,407
Information and Communication Technology	4,188	4,500	-
Library Resources	332	1,000	102
Employee Benefits - Salaries	2,099,570	2,067,206	1,819,193
Staff Development	4,979	10,500	4,228
Depreciation	56,691	59,000	52,720
	<u>2,232,214</u>	<u>2,222,256</u>	<u>1,905,395</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,517	4,500	5,503
Board Fees	2,316	3,000	2,265
Board Expenses	3,851	3,500	4,558
Communication	2,893	3,000	2,512
Consumables	7,358	14,500	9,210
Operating Lease	-	-	1,500
Other	22,159	17,050	30,363
Employee Benefits - Salaries	70,715	58,500	65,011
Insurance	6,328	6,000	5,666
Service Providers, Contractors and Consultancy	1,806	5,000	9,820
	<u>120,943</u>	<u>115,050</u>	<u>136,408</u>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,785	12,000	12,802
Cyclical Maintenance	11,219	17,000	11,312
Adjustment to the Provision- Other Adjustments	7,291	-	-
Grounds	23,761	20,500	21,904
Heat, Light and Water	31,946	31,000	30,678
Rates	6,323	5,500	2,755
Repairs and Maintenance	13,072	136,000	7,310
Use of Land and Buildings	383,793	383,793	331,861
Security	2,218	2,000	1,764
Employee Benefits - Salaries	100,787	77,000	87,170
	<u>592,195</u>	<u>684,793</u>	<u>507,556</u>

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

## 7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	441,831	237,643	161,843
Cash and Cash Equivalents for Statement of Cash Flows	<u>441,831</u>	<u>237,643</u>	<u>161,843</u>

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

Of the \$441,831 Cash and Cash Equivalents, \$270,008 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 \$441,831 Cash and Cash Equivalents, \$4,969 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	6,927	12,342	12,342
Receivables from the Ministry of Education	9,975	125,523	125,523
Teacher Salaries Grant Receivable	123,449	117,998	117,998
	<u>140,351</u>	<u>255,863</u>	<u>255,863</u>
Receivables from Exchange Transactions	6,927	12,342	12,342
Receivables from Non-Exchange Transactions	133,424	243,521	243,521
	<u>140,351</u>	<u>255,863</u>	<u>255,863</u>

## 9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,143	2,752	2,752
School Uniforms	9,573	12,597	12,597
	<u>11,716</u>	<u>15,349</u>	<u>15,349</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	119,447	1,022	-	-	(9,324)	111,145
Furniture and Equipment	133,567	14,421	-	-	(21,548)	126,440
Information and Communication Technology	33,125	1,200	-	-	(13,343)	20,982
Leased Assets	16,360	23,636	-	-	(11,374)	28,622
Library Resources	8,572	2,478	(34)	-	(1,102)	9,914
Work in Progress	-	2,600	-	-	-	2,600
<b>Balance at 31 December 2023</b>	<b>311,071</b>	<b>45,357</b>	<b>(34)</b>	<b>-</b>	<b>(56,691)</b>	<b>299,703</b>

The net carrying value of furniture and equipment held under a finance lease is \$28,622 (2022: \$16,360)

### Restrictions

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	258,939	(147,794)	111,145	257,918	(138,471)	119,447
Furniture and Equipment	429,755	(303,315)	126,440	415,334	(281,767)	133,567
Information and Communication Technology	176,757	(155,775)	20,982	175,557	(142,432)	33,125
Leased Assets	75,504	(46,882)	28,622	51,868	(35,508)	16,360
Library Resources	51,434	(41,520)	9,914	49,152	(40,580)	8,572
Work in Progress	2,600	-	2,600	-	-	-
<b>Balance at 31 December</b>	<b>994,989</b>	<b>(695,286)</b>	<b>299,703</b>	<b>949,829</b>	<b>(638,758)</b>	<b>311,071</b>

## 11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	69,605	43,589	43,589
Accruals	11,247	10,500	10,500
Employee Entitlements - Salaries	140,341	117,998	117,998
Employee Entitlements - Leave Accrual	5,262	-	-
	<u>226,455</u>	<u>172,087</u>	<u>172,087</u>
Payables for Exchange Transactions	226,455	172,087	172,087
	<u>226,455</u>	<u>172,087</u>	<u>172,087</u>

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	4,969	-	-
Other Revenue in Advance	54,059	51,803	51,803
	<u>59,028</u>	<u>51,803</u>	<u>51,803</u>



### 13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	48,190	48,190	59,877
Increase to the Provision During the Year	11,219	17,000	11,312
Other Adjustments	7,291	-	-
Use of the Provision During the Year	(3,904)	-	(22,999)
Provision at the End of the Year	<u>62,796</u>	<u>65,190</u>	<u>48,190</u>
Cyclical Maintenance - Current	17,519	17,519	17,383
Cyclical Maintenance - Non current	45,277	47,671	30,807
	<u>62,796</u>	<u>65,190</u>	<u>48,190</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	12,162	11,189	11,189
Later than One Year and no Later than Five Years	21,108	8,363	8,363
Future Finance Charges	(4,005)	(1,776)	(1,776)
	<u>29,265</u>	<u>17,776</u>	<u>17,776</u>
<b>Represented by:</b>			
Finance lease liability - Current	10,183	10,056	10,056
Finance lease liability - Non-current	19,082	7,720	7,720
	<u>29,265</u>	<u>17,776</u>	<u>17,776</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 1 & Block 2 Upgrade - 208818	124,271	-	(27,737)	-	96,534
Bilingual Signage - 223255	(3,772)	700	-	3,072	-
SIPS Pool Redevelopment Project - 223256	(17,842)	24,175	(7,390)	1,057	-
Hall/Radiators	(1,545)	-	(37,964)	-	(39,509)
Replace Threadbare Carpet - 239249	-	21,554	(22,376)	822	-
Toilet & ILE Upgrade - 239248	-	336,032	(206,156)	-	129,876
Totals	<u>101,112</u>	<u>382,461</u>	<u>(301,623)</u>	<u>4,951</u>	<u>186,901</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	226,410
Funds Receivable from the Ministry of Education	(39,509)

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 1 & Block 2 Upgrade - 208818	29,764	646,520	(552,013)	-	124,271
Path & Fencing - 232825	25,751	-	(25,751)	-	-
Bilingual Signage - 223255	6,300	-	(10,072)	-	(3,772)
SIPS Pool Redevelopment Project - 223256	(4,921)	49,028	(61,949)	-	(17,842)
Hall/Radiators	-	-	(1,545)	-	(1,545)
Totals	56,894	695,548	(651,330)	-	101,112

**Represented by:**

Funds Held on Behalf of the Ministry of Education	124,271
Funds Receivable from the Ministry of Education	(23,159)

**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, Deputy and Assistant Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,316	2,265
<i>Leadership Team</i>		
Remuneration	279,500	257,458
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	281,816	259,723

There are six members of the Board excluding the Principal. The Board had held six full meetings of the Board in the year. The Board also has Finance Group (2 members) that meet annually. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal*

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	0 - 5	0 - 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	2.00	2.00
110 - 120	2.00	-
	4.00	2.00

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

## 18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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.

### 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.

## 20. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$729,386 (2022:\$101,112) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Toilets & ILE Upgrade - 239248	821,877	206,156	615,721
Hall Upgrade	153,174	39,509	113,665
<b>Total</b>	<b>975,051</b>	<b>245,665</b>	<b>729,386</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	\$ 441,831	\$ 237,643	\$ 161,843
Receivables	140,351	255,863	255,863
Total Financial assets measured at amortised cost	<u>582,182</u>	<u>493,506</u>	<u>417,706</u>

### Financial liabilities measured at amortised cost

Payables	226,455	172,087	172,087
Finance Leases	29,265	17,776	17,776
Total Financial liabilities measured at amortised Cost	<u>255,720</u>	<u>189,863</u>	<u>189,863</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.

**24. New Service Provider**

Abbotsford School changed financial service provider in 2023 and, due to this change, some prior year figures may not be directly comparable.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ABBOTSFORD SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Abbotsford School (the School). The Auditor-General has appointed me, Heidi Rautjoki, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 3 to 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 27 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Board is responsible for the other information. The other information comprises the information included on the pages accompanying the financial statements but does not include the financial statements, and our auditor's report thereon.

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

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

## Independence

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

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



Heidi Rautjoki  
for Deloitte Limited  
On behalf of the Auditor-General  
Dunedin, New Zealand

# Abbotsford School Annual Improvement Plan 2023- Analysis of Variance

<b>Year: 2023</b>	<b>Target Area: Reading</b>	<b>Resourcing:</b> 17.5 hours per week Reading Recovery staffing 19 hours per week Learning Assistant time 2.5 hours per week Literacy Support Co-Ordinator
<b>Strategic Goal:</b> <ul style="list-style-type: none"> <li>• Provide a high quality, broad curriculum programme based on the NZC, which fosters excellence and personal development, and recognizes each students' learning needs.</li> <li>• All parents and whanau will be empowered to support students to achieve success in their learning</li> </ul>		
<b>Background Baseline Data / Historical Position:</b> <p>At the end of 2022 Overall Teacher Judgments (OTJ's) were made using data from teacher observations and conferences, running records, e-AsTTle and Six Year Observation Surveys.</p> <p>Across the school 78% of students achieved at or above expected curriculum level          78% of boys achieved At or Above expected level          77% of girls achieved At or Above expected level</p> <p>Across the school 79% of Māori students achieved at or above the expected curriculum level          83% of Māori boys achieved At or Above expected level          77% of Māori girls are achieved At or Above expected level</p> <p>Standardized testing undertaken at the start of 2023 showed:          91% of students in Years 4-8 scored in the average to above average stanines (4-9) on PAT Reading Comprehension          86% of Māori students in Years 4-8 scored in the average to above average stanines (4-9) on PAT Reading Comprehension</p> <p>88% of students in Years 4-8 scored in the average to above average stanines (4-9) on PAT Reading Vocabulary          89% of Māori students in Years 4-8 scored in the average to above average stanines (4-9) on PAT Reading Vocabulary</p> <p>91% of students in Years 4-8 scored in the average to above average stanines (4-9) on STAR          83% of Māori students in Years 4-8 scored in the average to above average stanines (4-9) on STAR</p>		
<b>Target 1:</b> That the 15 students in Year 2 working below the expected curriculum level at the end of 2022 will make accelerated progress and be working at the appropriate curriculum level by the end of 2023. <b>Target 2:</b> That the 12 students in Year 6 working below the expected curriculum level at the end of 2022 will make accelerated progress and be working at the appropriate curriculum level by the end of 2023.		



Planned Actions for Raising Achievement	Responsibility	Resources	Timeframe	Outcomes	End of Year Review
<p><b>Year 2 (15 students)</b></p> <ul style="list-style-type: none"> <li>• 12 students will participate in the reading recovery programme.</li> <li>• 9 students will participate in the Quick 60 Some of these students will then move into Reading Recovery when spaces allow.</li> <li>• Additional Learning Assistant support will be provided daily during literacy time in the Year 2 classes</li> <li>• Students' progress will be monitored and regularly discussed at team meetings.</li> <li>• All students will have guided reading sessions 4 times per week.</li> <li>• Year 2 parents to be offered the Reading Together programme.</li> </ul>	<p>Reading Recovery Teachers</p> <p>Literacy Support Teacher</p> <p>Principal</p> <p>Team leader</p> <p>Classroom teachers</p> <p>Year 2 Teachers</p>	<p>17.5 hours per week RR staffing.</p> <p>15 hours per week Learning Assistant time</p>	<p>Terms 1-4</p> <p>Terms 2-4</p> <p>Terms 1-4</p> <p>Terms 1-4</p> <p>Terms 1-4</p>	<ul style="list-style-type: none"> <li>• That all identified students will show accelerated progress in reading</li> <li>• Clear assessment information will be available</li> <li>• Analysis of progress will be carried out regularly with the support of all adults working with the child</li> <li>• Everyone will be clear about next steps in learning</li> </ul>	<p>9 of the 15 children (60%) in this group have made accelerated progress and are now reading at expected level. Three of these children are now reading above expected level.</p> <p>2 of the students who did not make accelerated progress have been diagnosed with learning disabilities during the year. One has been accepted for ORS and the other by the MoE behaviour team, which will provide additional support for their learning.</p> <p>4 students remain below expected level. Our Reading Recovery teacher had a serious injury at the start of Term 4. 2 of these students had started reading recovery but did not complete the programme due to this staff absence. They will be picked up again in 2024</p>
<p><b>Year 6 (12 students)</b></p> <ul style="list-style-type: none"> <li>• 3 children will attend Tutor Reading sessions 4 days per week. Their progress will be closely monitored and supported by the Literacy Support Teacher</li> <li>• 9 students will participate in Targeted Literacy Groups within the class.</li> <li>• All students' progress will be monitored and discussed at team meetings.</li> <li>• These students will have guided reading sessions at least 2-3 times per week.</li> </ul>	<p>Literacy Support Teacher</p> <p>Team Leader</p> <p>Classroom teachers</p>	<p>4 hours per week Learning Assistant time.</p>	<p>Term 2</p> <p>Term 2-4</p> <p>Terms 1-4</p> <p>Terms 1-4</p>		<p>The remaining 2 students made good Progress throughout the year, however, have not yet caught up with their peers. They will be considered for Reading Recovery in 2024</p>

<b>Year: 2023</b>	<b>Target Area: Writing</b>	<b>Resourcing:</b> 15 hours per week Learning Assistant time
<p><b>Strategic Goal:</b></p> <ul style="list-style-type: none"> <li>• Provide a high quality, broad curriculum programme based on the NZC, which fosters excellence and personal development, and recognizes each student's learning needs</li> <li>• All parents and whanau will be empowered to support students to achieve success in their learning</li> </ul>		
<p><b>Background Baseline Data / Historical Position:</b></p> <p>At the end of 2021 Overall Teacher Judgments (OTJ's) were made using teacher observations, current classroom work, and samples of writing that had been marked using theAsTTle writing rubric.</p> <p>Across the school 73% of students achieved at or above the expected curriculum level. 68% of boys achieved at or above expected level.79% of girls achieved at or above expected level.</p> <p>Across the school 66% of Māori students achieved at or above expected curriculum level.49% of Māori boys were writing at or above expected curriculum level. 87% of Māori girls were writing at or above expected curriculum level.</p>		
<p><b>Target 1:</b> That the 17 Māori students across the school who were below expected level in writing at the end of 2022 will make accelerated process by the end of 2023.</p> <p><b>Target 2:</b> That the 3 Māori students across the school who were well below expected level in writing at the end of 2022 will make accelerated process by the end of 2023.</p>		

Planned Actions for Raising Achievement	Responsibility	Resources	Timeframe	Outcomes	End of Year Review
<p><b>Target 1: (17 students)</b> All teachers will be supported to create writing programmes that are purposeful and meaningful for Māori learners, where students:</p> <ul style="list-style-type: none"> <li>• have the clarity they need to understand what they are learning in writing, and why.</li> <li>• are given increasing degrees of agency over their writing.</li> <li>• build and use their writing skills across the curriculum, in contexts that are relevant, interesting, and meaningful for them.</li> <li>• Students will work with our Kaiāwhina to explore stories from their own iwi.</li> </ul> <p><b>Target 2: (3 students)</b> These students will participate in an additional 20-minute writing session (4 days per week) for 15 weeks with their classroom teacher.</p> <p>Students will have a pathway of learning which will be shared with the child, their family, and whanau.</p> <p>Progress will be discussed at team meetings, next steps identified and actioned to raise achievement.</p> <p>Additional teacher aide support will be provided during Literacy sessions.</p>	<p>Principal Facilitator Bek Galloway</p> <p>Classroom Teachers</p> <p>Kaiāwhina</p> <p>Classroom Teachers</p> <p>Team Leaders</p>	<p>MoE funded PLD</p> <p>Supporting documentation (Abbotsford Writing whanau)</p> <p>LA support 5 hours</p> <p>LA support during sessions (2.5 hours)</p>	<p>Terms 1-4</p> <p>Terms 2-4</p> <p>Terms 2-4</p>	<ul style="list-style-type: none"> <li>• That all identified students will show accelerated progress in writing</li> <li>• Clear assessment information will be available</li> <li>• Analysis of progress will be carried out regularly with the support of all adults working with the child</li> <li>• Everyone will be clear about next steps in learning</li> </ul>	<p><b>Target 1</b> One of these students moved to another school through the year.</p> <p>7 of the remaining 16 students (44%) made accelerate progress and are now working at expected level. One of these students is now working above expected level.</p> <p>9 students made expected progress. These students will require ongoing support to ensure they reach expected level.</p> <p><b>Target 2</b> 1 of the 3 students who were well Below expected level made accelerated progress and is now below expected level. The other 2 students made good progress throughout the year, however, will need ongoing support in 2024</p>

<b>Year: 2022</b>	<b>Target Area: Mathematics</b>	<b>Resourcing:</b> 12 hours teacher time per week
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**Strategic Goals:**

- Provide a high quality, broad curriculum programme based on the NZC, which fosters excellence and personal development, and recognizes each student’s learning needs
- Ensure all parents and whanau are empowered to support students to achieve success in their learning

**Background Baseline Data / Historical Position:**

2021 mathematics data for each year level was collated. Overall Teacher Judgments were made using classroom observations and conferences, JAM, Gloss, IKAN, and e-ASTTLe.

**Achievement Results:**

Across the school 80% of students achieved at or above the expected curriculum level.  
83% of boys achieved At or Above expected level  
79% of girls achieved At or Above expected level

Across the school 75% of Māori students achieved at or above the expected curriculum level.  
71% of Māori boys achieved At or Above expected level  
78% of Māori girls achieved At or Above expected level

This data is supported by standardized testing undertaken at the start of 2022  
83% of students in Years 4-8 scored in the average to above average stanines (4-9) on PAT Reading Comprehension  
81% of Māori students in Years 4-8 scored in the average to above average stanines (4-9) on PAT Reading Comprehension

**Target 1:** That the 22 students who were below expected level in mathematics at the end of 20202will make accelerated progress and be working at the appropriate curriculum level by the end of 2023.

Planned Actions for Raising Achievement	Responsibility	Resources	Timeframe	Outcomes	Review
<p><b>Target 1:</b> Target Mathematics groups</p> <p>Students will work with the Numeracy Support Teacher for an extra 45 minutes per day, 3 days per week, for at least 15 weeks.</p> <p>The Mathematics Lead teacher will support the classroom teacher with assessment and programming ideas</p> <p>Parents will be invited to view how the programme operates and will be offered resources, activities to support their child at home (Home School Partnership resources).</p>	<p>Numeracy Support teacher</p>	<p>12 hours staffing per week</p>	<p>Terms 1-4</p>	<ul style="list-style-type: none"> <li>• That all identified students will show accelerated progress in maths</li> <li>• Clear assessment information will be available</li> <li>• Analysis of progress will be carried out with the support of all adults working with the child</li> <li>• Everyone will be clear about next steps in learning</li> </ul>	<p>8 of the 22 (41%) of the students made accelerated progress and are now working at expected level.</p> <p>11 students made expected progress within the year. These students will continue to be supported by the Numeracy Support Teacher. These students all report improved confidence and enjoyment in undertaking mathematical tasks after working in this programme.</p> <p>1 student did not maintain regular progress, however, has been diagnosed with a significant learning disability. They will work on an Individual education plan (IEP) in 2024.</p>

## Student Progress and Achievement 2023

The main focus for professional learning and development in 2023 was to raise achievement in writing. At the end of 2022, 73% of students were achieving at or above the expected level. At the end of 2023, 79% of students were at or above the expected level, an increase of 6%.

We were particularly focussed on raising achievement for our Māori boys in this area. Achievement increased from 49% in 2022 to 61% by the end of 2023, an increase of 12%.

### Reading

74% of students achieving at or above the expected level  
67% of Māori students achieving at or above the expected level  
76% of girls achieving at or above the expected level  
74% of boys achieving at or above the expected level

### Writing

79% of students achieving at or above the expected level  
67% of Māori students achieving at or above the expected level  
79% of girls achieving at or above the expected level  
76% of boys achieving at or above the expected level

### Maths

84% of students are achieving at or above the expected level in Number  
79% of Māori students are achieving at or above the expected level in Number  
79% of girls are achieving at or above the expected level in Number  
88% of boys are achieving at or above the expected level in Number

87% of students are achieving at or above the expected level in Algebra  
88% of students are achieving at or above the expected level in Geometry  
86% of students are achieving at or above the expected level in Measurement  
82% of students are achieving at or above the expected level in Statistics

### Science

89% of students are able to question and hypothesise at or above the expected level  
99% of students are able to observe, explore or experiment at or above the expected level  
89% of students are able to record and explain their findings at or above the expected level

### Technology

93% of students can design a solution to an identified problem at or above the expected level  
88% of students can evaluate the design/solution at or above the expected level  
95% of students use digital technology to support and their enhance learning

## **Social Sciences**

94% of students can identify an issue, select an action and explain why at or above the expected level  
91% of students ask relevant questions to gain information at or above the expected level  
86% of students can find, sort and record information at or above the expected level

## **Health**

91% of students identify and demonstrate ways of maintaining relationships with others  
97% of students demonstrate responsibility for self-care at or above the expected level  
95% of students identify risks and use safe practices in a range of contexts

## **Physical Education**

94% of students have an adequate level of fitness  
91% of students have well developed co-ordination and motor skills  
94% of students demonstrate fair play

## **The Arts**

95% of students play tunes and rhythmic pieces in time with others  
95% of students express themselves through dance at or above the expected level  
98% take on a role in drama at or above the expected level.  
96% of students use a variety of techniques in the visual arts.

## **Te Reo Māori**

98% of student show an understanding of tikanga and te ao Māori  
95% speak and write te reo at an appropriate level.

## **How Abbotsford School has given effect to Te Tiriti o Waitangi**

### **Article 1 – Kawatanga (Honourable Governance)**

- A whānau representative has been co-opted onto the Board.
- We use the Kai Tahu education goals to guide our strategic planning.
- Regular whānau hui are held.
- The Board has had the Cultural Narrative for Abbotsford School written by Aukaha.
- The school has been a member of the Ōtepoti Māori Achievement Collaborative (MAC) since 2017.
- The Board have employed a Kaiāwhina for 15 hours per week to support Māori learners.

## Article 2 – Rangatiratanga (Agency)

- Māori students work in hapu/iwi groups to learn the pūrākau, waiata, and kawa from their own region
  - Every Māori student and their whānau explores their whakapapa with our Kaiāwhina
  - Whānau are supported to register their child with their iwi.
  - Te Reo is being embedded into our everyday language.
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- Teachers are upskilling in Te Reo through Te Ahu professional development
  - Staff are being supported to use the Kāi Tahu dialect.
  - The Kāi Tahu dialect is being used in all our documentation.
  - Karakia are used at the start and finish of the school day and at all meetings.
  - New students and families are welcomed at the start of each term with a mihi whakataū.
  - Classes all follow local tikanga and kawa.
  - Over 100 pupils choose to be part of our Kapa Haka groups.
  - Student Agency is a core component of our localised curriculum.
  - Students are given the opportunity to lead and develop tuakana/teina relationships through the Student Council, the House System, Physical Activity Leaders (PAL's), and Peer Mediation programmes.

## Article 3 - Oritetanga (Equity)

- The New Zealand Histories curriculum is being embedded.
- Staff are supported by our Kaiāwhina to integrate Mātauranga Māori into their planning and programmes.
- Māori students are identified, and their achievement data is tracked with additional support provided if needed.

## Compliance with the Good Employer Policy

The Abbotsford School Board:

- Has developed and implemented appropriate policies which promote high levels of staff performance and recognise the needs of students;
- Has reviewed its compliance with these policies and can report that it meets all the requirements identified and is in accordance with best practice;
- Is a good employer and complies with all conditions included within employee contracts;
- Ensures all employees are treated fairly, without bias or discrimination;
- Meets all EEO requirements.



## Kiwisport Funding

Kiwisport is a government funding initiative to support student's participation in organised sport. Abbotsford School received \$4,799.90 (GST excl.) funding through the operational grant for this purpose.

- \$2,609.83 was spent on sports equipment.
- \$1,608.00 was spent on a series of golf lessons for all students.
- The remaining \$ 582.07 went towards the cost of buses to the KVC Sports Expo.