



# Glenview School

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1725  
Principal: Carl Allan  
School Address: 68 Bruce Avenue, Glenview, Hamilton  
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# GLENVIEW SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

Page	Statement
------	-----------

<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 - 17</a>	Notes to the Financial Statements
------------------------	-----------------------------------

Independent Auditor's Report

### Other Information

Kiwisport and Statement of Compliance with Employment Policy

Statement of Variance

Report on how the school has given effect to Te Tiriti o Waitangi

# Glenview 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.

Andrew Sheat  
Full Name of Presiding Member

Carl Allan  
Full Name of Principal

Andrew Sheat  
Signature of Presiding Member

[Signature]  
Signature of Principal

24 May 2024  
Date:

24 May 2024  
Date:

# Glenview 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>
Andrew Sheath	Presiding Member	Elected	Sep 2025
Carl Allan	Principal	ex Officio	
Charlotte Watson	Parent Representative	Appointed	Sep 2025
Neil McDonald	Parent Representative	Elected	Sep 2025
Victoria Astrella	Parent Representative	Elected	Sep 2025
Ryan Cox	Parent Representative	Elected	Sep 2025
Richie Jenkins	Parent Representative	Elected	Sep 2025
Laura Galt	Parent Representative	Elected	Sep 2025
Martin Kay	Staff Representative	Elected	Sep 2025

# Glenview 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	4,126,138	3,430,713	3,667,786
Locally Raised Funds	3	78,338	54,903	108,342
Interest		61,393	8,000	28,755
<b>Total Revenue</b>		<b>4,265,869</b>	<b>3,493,616</b>	<b>3,804,883</b>
<b>Expenses</b>				
Locally Raised Funds	3	18,784	14,000	17,827
Learning Resources	4	3,067,898	2,648,887	2,748,331
Administration	5	239,009	214,235	196,503
Interest		1,951	-	1,445
Property	6	792,831	715,902	724,671
Loss on Disposal of Property, Plant and Equipment		273	-	12,333
<b>Total Expense</b>		<b>4,120,746</b>	<b>3,593,024</b>	<b>3,701,110</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>145,123</b>	<b>(99,408)</b>	<b>103,773</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>145,123</b>	<b>(99,408)</b>	<b>103,773</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.

**Glenview 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>		2,138,999	2,138,999	2,035,226
Total comprehensive revenue and expense for the year		145,123	(99,408)	103,773
Contribution - Te Mana Tuhono		16,231	-	-
<b>Equity at 31 December</b>		2,300,353	2,039,591	2,138,999
Accumulated comprehensive revenue and expense		2,300,353	2,039,591	2,138,999
<b>Equity at 31 December</b>		2,300,353	2,039,591	2,138,999

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.

# Glenview 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	86,544	226,107	325,515
Accounts Receivable	8	234,070	199,713	199,713
GST Receivable		11,042	7,989	7,989
Prepayments		26,805	26,498	26,498
Inventories	9	1,233	831	831
Investments	10	1,056,295	1,189,659	1,189,659
Funds Receivable for Capital Works Projects	16	-	46,435	46,435
		<u>1,415,989</u>	<u>1,697,232</u>	<u>1,796,640</u>
<b>Current Liabilities</b>				
Accounts Payable	12	256,064	226,972	226,972
Revenue Received in Advance	13	6,368	15,402	15,402
Provision for Cyclical Maintenance	14	57,680	30,585	18,899
Finance Lease Liability	15	16,247	16,736	16,736
Funds held for Capital Works Projects	16	-	100,196	100,196
Funds Held on Behalf of the COL Kahui Ako Cluster	17	26,469	42,999	49,999
		<u>362,828</u>	<u>432,890</u>	<u>428,204</u>
<b>Working Capital Surplus</b>		<b>1,053,161</b>	<b>1,264,342</b>	<b>1,368,436</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,341,476	884,590	882,590
		<u>1,341,476</u>	<u>884,590</u>	<u>882,590</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	73,320	81,955	84,641
Finance Lease Liability	15	20,964	27,386	27,386
		<u>94,284</u>	<u>109,341</u>	<u>112,027</u>
<b>Net Assets</b>		<u><b>2,300,353</b></u>	<u><b>2,039,591</b></u>	<u><b>2,138,999</b></u>
<b>Equity</b>		<u><b>2,300,353</b></u>	<u><b>2,039,591</b></u>	<u><b>2,138,999</b></u>

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

# Glenview 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		1,144,082	886,643	1,059,500
Locally Raised Funds		60,013	54,903	150,377
Goods and Services Tax (net)		(3,053)	-	10,314
Payments to Employees		(541,834)	(458,859)	(568,567)
Payments to Suppliers		(401,228)	(452,095)	(419,940)
Interest Paid		(1,951)	-	-
Interest Received		55,272	8,000	19,091
Net cash from Operating Activities		311,301	38,592	250,775
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(595,826)	(122,000)	(190,146)
Purchase of Investments		-	-	(9,796)
Proceeds from Sale of Investments		133,364	-	-
Net cash (to) Investing Activities		(462,462)	(122,000)	(199,942)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(10,519)	-	(13,995)
Funds Administered on Behalf of Other Parties		(77,291)	(7,000)	103,169
Net cash (to)/from Financing Activities		(87,810)	(7,000)	89,174
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(238,971)</b>	<b>(90,408)</b>	<b>140,007</b>
Cash and cash equivalents at the beginning of the year	7	325,515	325,515	185,508
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>86,544</b>	<b>235,107</b>	<b>325,515</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.



# Glenview School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

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

##### 1.2. Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical Maintenance*

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

###### *Useful lives of property, plant and equipment*

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

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

#### ***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. 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.

### **1.5. 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.

### 1.6. 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.

### 1.7. Inventories

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

### 1.8. 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	10–75 years
Furniture and equipment	10–15 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**

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 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 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. Shared Funds**

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

#### **1.16. 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.

#### **1.17. 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.

#### **1.18. 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.

#### **1.19. Budget Figures**

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

#### **1.20. 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	1,124,434	885,643	1,047,388
Teachers' Salaries Grants	2,388,925	2,048,954	2,101,670
Use of Land and Buildings Grants	584,329	495,116	495,116
Other Government Grants	28,450	1,000	23,612
	<u>4,126,138</u>	<u>3,430,713</u>	<u>3,667,786</u>

The School has opted in to the donations scheme for this year. Total amount received was \$64,576 (2022: \$61,650).

## 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	5,821	5,700	26,836
Fees for Extra Curricular Activities	8,755	8,000	9,778
Trading	6,874	6,000	5,984
Fundraising & Community Grants	24,903	24,903	-
Other Revenue	31,985	10,300	65,744
	<u>78,338</u>	<u>54,903</u>	<u>108,342</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	12,584	8,000	12,245
Trading	6,200	6,000	5,582
	<u>18,784</u>	<u>14,000</u>	<u>17,827</u>
<i>Surplus for the year Locally raised funds</i>	<u>59,554</u>	<u>40,903</u>	<u>90,515</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	95,497	151,772	100,121
Information and Communication Technology	16,160	21,502	13,582
Library Resources	1,274	1,400	1,803
Employee Benefits - Salaries	2,739,792	2,334,213	2,462,630
Staff Development	51,668	20,000	24,125
Depreciation	163,507	120,000	146,070
	<u>3,067,898</u>	<u>2,648,887</u>	<u>2,748,331</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	7,215	7,005	7,005
Board Fees	4,120	4,300	4,265
Board Expenses	18,138	10,000	12,476
Communication	7,194	8,000	6,789
Consumables	5,577	8,200	3,667
Other	41,163	43,740	27,323
Employee Benefits - Salaries	137,954	116,600	123,460
Insurance	12,258	11,000	2,151
Service Providers, Contractors and Consultancy	5,390	5,390	9,367
	<u>239,009</u>	<u>214,235</u>	<u>196,503</u>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,294	9,000	9,930
Consultancy and Contract Services	59,249	53,600	52,704
Cyclical Maintenance	23,014	10,000	8,264
Adjustment to the Provision- Other Adjustments	4,446	9,000	-
Grounds	6,436	5,000	6,884
Heat, Light and Water	19,825	22,651	19,979
Rates	7,323	5,600	6,004
Repairs and Maintenance	16,455	44,335	51,164
Use of Land and Buildings	584,329	495,116	495,116
Security	4,430	4,600	5,359
Employee Benefits - Salaries	62,030	57,000	69,267
	<u>792,831</u>	<u>715,902</u>	<u>724,671</u>

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

## 7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	86,544	226,107	325,515
Cash and Cash Equivalents for Statement of Cash Flows	<u>86,544</u>	<u>226,107</u>	<u>325,515</u>

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

Of the \$86,544 Cash and Cash Equivalents, \$6,096 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.

Of the \$86,544 Cash and Cash Equivalents, \$26,469 is held by the School on behalf of the COL Kahui Ako cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

## 8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,195	-	-
Interest Receivable	20,090	13,969	13,969
Teacher Salaries Grant Receivable	210,785	185,744	185,744
	<u>234,070</u>	<u>199,713</u>	<u>199,713</u>
Receivables from Exchange Transactions	23,285	13,969	13,969
Receivables from Non-Exchange Transactions	210,785	185,744	185,744
	<u>234,070</u>	<u>199,713</u>	<u>199,713</u>

## 9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,233	831	831
	<u>1,233</u>	<u>831</u>	<u>831</u>

## 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	1,056,295	1,189,659	1,189,659
Total Investments	<u>1,056,295</u>	<u>1,189,659</u>	<u>1,189,659</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Building Improvements	487,540	336,176	-	-	(44,265)	779,451
Furniture and Equipment	266,425	153,746	-	-	(59,696)	360,475
Information and Communication Technology	60,923	117,385	-	-	(39,325)	138,983
Leased Assets	43,593	10,609	-	-	(16,648)	37,554
Library Resources	24,109	4,750	(273)	-	(3,573)	25,013
<b>Balance at 31 December 2023</b>	<u>882,590</u>	<u>622,666</u>	<u>(273)</u>	<u>-</u>	<u>(163,507)</u>	<u>1,341,476</u>

The net carrying value of furniture and equipment held under a finance lease is \$37,554 (2022: \$43,593)

### 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	1,598,483	(819,032)	779,451	1,262,307	(774,767)	487,540
Furniture and Equipment	775,185	(414,710)	360,475	621,439	(355,014)	266,425
Information and Communication Technology	573,066	(434,083)	138,983	455,681	(394,758)	60,923
Leased Assets	58,470	(20,916)	37,554	60,185	(16,592)	43,593
Library Resources	89,332	(64,319)	25,013	85,550	(61,441)	24,109
<b>Balance at 31 December</b>	<u>3,094,536</u>	<u>(1,753,060)</u>	<u>1,341,476</u>	<u>2,485,162</u>	<u>(1,602,572)</u>	<u>882,590</u>

## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	18,833	14,920	14,920
Accruals	5,715	6,697	6,697
Employee Entitlements - Salaries	224,360	200,249	200,249
Employee Entitlements - Leave Accrual	7,156	5,106	5,106
	<u>256,064</u>	<u>226,972</u>	<u>226,972</u>
Payables for Exchange Transactions	<u>256,064</u>	<u>226,972</u>	<u>226,972</u>
	<u>256,064</u>	<u>226,972</u>	<u>226,972</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	6,096	-	-
Other Revenue in Advance	272	15,402	15,402
	<u>6,368</u>	<u>15,402</u>	<u>15,402</u>



#### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	103,540	103,540	95,276
Increase to the Provision During the Year	23,014	9,000	20,907
Other Adjustments	4,446	-	(12,643)
Provision at the End of the Year	<u>131,000</u>	<u>112,540</u>	<u>103,540</u>
Cyclical Maintenance - Current	57,680	30,585	18,899
Cyclical Maintenance - Non current	73,320	81,955	84,641
	<u>131,000</u>	<u>112,540</u>	<u>103,540</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.

#### 15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	17,869	18,462	18,462
Later than One Year and no Later than Five Years	21,767	28,517	28,517
Future Finance Charges	(2,425)	(2,857)	(2,857)
	<u>37,211</u>	<u>44,122</u>	<u>44,122</u>
Represented by:			
Finance lease liability - Current	16,247	16,736	16,736
Finance lease liability - Non-current	20,964	27,386	27,386
	<u>37,211</u>	<u>44,122</u>	<u>44,122</u>

#### 16. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
N Block -234766	(46,435)	71,240	(20,544)	(4,261)	-
Electrical & Heat Pump Remediation -235585/234763	100,196	-	(100,196)	-	-
Totals	<u>53,761</u>	<u>71,240</u>	<u>(120,740)</u>	<u>(4,261)</u>	<u>-</u>
2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSM Access Modifications -215050	13,051	-	(13,051)	-	-
Shade Sails & Office Fitout -225186	(3,530)	3,530	-	-	-
K Block Upgrades - 216370	9,911	-	(9,911)	-	-
LSC Project -218655	1,457	-	(1,457)	-	-
Library Upgrade - 232154	(19,205)	2,978	(15,586)	31,813	-
Electrical & Heat Pump Remediation -235585/234763	-	116,587	(120,284)	3,697	-
N Block -234766	-	299,597	(346,032)	-	(46,435)
Roofing Project - 234794	-	100,196	-	-	100,196
Totals	<u>1,684</u>	<u>522,888</u>	<u>(506,321)</u>	<u>35,510</u>	<u>53,761</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	100,196
Funds Receivable from the Ministry of Education	(46,435)



## 17. Funds Held on Behalf of the COL Kahui Ako Cluster

Glenview School was the lead school and holds funds on behalf of the Kahui Ako cluster, a group of schools funded by the Ministry of Education to share professional support.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	49,999	49,999	-
Funds Received from Cluster Members	31,831	-	49,999
Funds Spent on Behalf of the Cluster	(55,361)	(7,000)	-
Funds Held at Year End	<u>26,469</u>	<u>42,999</u>	<u>49,999</u>

## 18. 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.

## 19. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,120	4,265
<i>Leadership Team</i>		
Remuneration	421,750	382,408
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>425,870</u>	<u>386,673</u>

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

### Principal

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	170 - 180	150 -160
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 -110	4.00	1.00
110 -120	2.00	1.00
120 - 130	1.00	-
	<u>7.00</u>	<u>2.00</u>

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

## 20. 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	-	-

## 21. 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.

## 22. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board has no capital commitments (2022:\$142,846).

### (b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

## 23. 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	\$ 86,544	\$ 226,107	\$ 325,515
Receivables	234,070	199,713	199,713
Investments - Term Deposits	1,056,295	1,189,659	1,189,659
Total Financial assets measured at amortised cost	<u>1,376,909</u>	<u>1,615,479</u>	<u>1,714,887</u>

### Financial liabilities measured at amortised cost

Payables	256,064	226,972	226,972
Finance Leases	37,211	44,122	44,122
Total Financial liabilities measured at amortised Cost	<u>293,275</u>	<u>271,094</u>	<u>271,094</u>

## 24. Events After Balance Date

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

## 25. 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 GLENVIEW SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Glenview School (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, 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 17, 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 24 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 pages 1, 2, 21 to 28, 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.

A handwritten signature in blue ink, appearing to read "JvL".

Johann van Loggerenberg  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand

### **Kiwi Sport Report for 2023**

In 2023 we received \$6,255 as a Kiwi Sport grant. This money was used to purchase sports equipment and sports uniforms for our sports programme. We also used it to acknowledge the work our sports coaches and managers put into developing the children. The grant was also used to help subsidise the fees for some of our teams and students to take part in local competitions. In some cases, it was used to fully fund some students so they could take part in local competitions. In 2023 we had children taking part in rugby, netball, hockey and basketball competitions and our first 7s tournament touch.

### **Statement of Compliance with Employment Policy**

For the year ended 31st December 2023 the Glenview Primary School Board:

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

### 2023 School Targets - Analysis of Variance

#### READING TARGET:

85% Year 2, 4 & 6 at their aligned NZC level (Y2=L1; Y4=L2; Y6=L3)

Accelerate Y 3-6 students from their expected level to above their expected reading level, by more than 41% (2022)

	Y1-6 (All)	Males	Females	NZE	Māori
2023	57%	56%	59%	62%	55%
2022 (Covid Year)	70%	67%	69%	78%	61%
2021 (Covid Year)	69%	71%	67%	77%	59%
2020 (Covid Year)	81%	80%	81%	83%	75%

#### **51% of Year 2 students are reading at Level 1.**

45% males and 55% females have achieved this target.

It included 58% NZE; 41% Māori, 53% Asian, 50% Pacifica & 50% Other students

This cohort fell short of the 2023 target by 34%.

As Year 1's in 2022 this cohort achieved 78%.

#### **59% of Year 4 students are reading at or above Level 2.**

75% males and 47% females have achieved this target.

It included 68% NZE; 48% Māori; 50% Pacifica; 64% Asian students & 100% Other students

This cohort fell short of the 2023 target by 26%.

As Year 3's in 2022 this cohort achieved 71%.

#### **67% of Year 6 students are reading at or above Level 3.**

77% males and 61% females have achieved this target

It included 71% NZE; 63% Māori; 43% Pacifica; 80% Asian students and 50% Other students

This cohort fell short of the 2023 target by 18%.

As Year 5's in 2022 this cohort achieved 61%.

#### **Accelerate Y 3-6 students from their expected level to above their expected reading level, by more than 41% (2022)**

27% of Y3-6 students have accelerated from meeting to above in Reading. (Data Take 1 to Data Take 2)

#### Actions & Findings:

Extended absenteeism for a significant number of students, from a reluctance or inability to return to school has further impeded learning progress. 130 students have joined the school this year which is 30% of the entire school roll. Students enrolling in school tend to be achieving below the expected standard across all year levels.

226 students (57%) are reading appropriately or above expectation. This is a 13% decrease from 2022 end of year data. 48 of the 172 underachieving readers across Y1-6 have attended school less than 80%.



Across all cohorts (Y1-6) 45% Māori and 51% students from other ethnicities are underachieving in Reading compared to 33% NZE students. Of these 11/53 are underachieving Māori and 23/53 underachieving students from other ethnicities are new to GVS in 2023.

Of the students working below the expected level, 56 are ESOL, have high learning needs (IEP) or are chronically absent (under 70% attendance).

Actions to lift student achievement in Reading included the continuation of:

- 12 Teacher Aides supported students (including ESOL students) within a range of programmes to build oral language, consolidate alphabet & sight word knowledge, extend reading mileage and reading comprehension tasks
- Reading Recovery provided individualised teaching for 12 students (10 males and 2 females), as well as small group literacy interventions in the junior school.
- An emphasis on effective teaching practices continued in 2023, through coaching where regular team meetings 3x term focused on tracking student progress, analysing 'deliberate teaching acts', building learnership and resetting 'next steps' across three identified bands to accelerate learners.
- Structured literacy, Better Start Literacy (BSLA), was implemented in the Junior School in term 3 to support literacy development in the early years. This will continue in 2024.
- Staff used Reading Progressions as part of an ongoing tracking system.
- Integration of Learnership principles to raise expectations and achievement

### **Where To 2024:**

#### ***The 2024 Reading targets:***

1. 85% achievement for Y2, 4 & 6 student cohorts
2. Accelerate meeting students across Y2, 4 & 6 from current Reading level to above their current level

#### ***Actions to support this intended outcome include:***

Continued Reading Recovery for Y1 & 2 students (0.6)

Implementation of 0.2 for extra reading support in the Y3 & 4 area

Strengthen teacher practice of BLSA and assessment

SLT mentoring of Team Leaders as coaches who examine effective teaching practices and ongoing analysis with their team, while tracking student progress.

Embed moderation (assessment and programme content between Y2 & 3 teachers and Y4 & 5 teachers) to continue to address discrepancies in year-to-year data as students move from one syndicate to another.

Mentor teachers to effectively use and assess with the new 2023 NZC progressions.

Frequency of lessons is consistent and in line with the GVS procedure.

Alignment is in place with planning and goals.

Staff and students use learnership throughout the school as a tool to excel learning.

Continued emphasis on selection of meaningful texts that reflect student identity in their content and context

Promotion of greater integration of reading across the curriculum

Teachers to engage in 'predictions of progress' for targeted students to set short term goals towards the expected achievement

**WRITING TARGET:**

- 80% Y2, 4 & 6 at their aligned NZC level (Y2=L1; Y4=L2; Y6=L3)
- Accelerate Y 3-6 students from their expected level to above their expected writing level, by more than 31% (2022)

	Y1-6 (All)	Males	Females	NZE	Māori
2023	61%	58%	64%	67%	56%
2022 (Covid Year)	56%	52%	61%	63%	49%
2021 (Covid Year)	58%	55%	60%	62%	50%
2020 (Covid Year)	75%	72%	77%	78%	68%

**66% of Year 2 students are writing at or above Level 1iii.**

65% males and 66% females have achieved this target

It included 78% NZE; 36% Māori, 82% (14 of 16) Asian; 2 of 2 Pacifica and 3 of 4 Other students

This cohort fell short of the 2023 target by 14%.

As Year 1's in 2022 this cohort achieved 63%.

**55% of Year 4 students are writing at or above Level 2**

65% males and 47% of females have achieved this target

It included 63% NZE; 46% Māori, 57% Asian; 67% Pacifica & 0 of 1 Other students

This cohort fell short of the 2023 target by 25%

As Year 3's in 2022 this cohort achieved 58%.

**48% of Year 6 students are writing at or above Level 3.**

39% males and 58% females have achieved this target

It included 64% NZE; 46% Māori, 50% Asian, 14% Pacifica & % Other students

This cohort fell short of the 2023 target by 32%.

As Year 5's in 2022 this cohort achieved 41%.

**Accelerate Y 3-6 students from their expected level to above their expected reading level, by more than 31% (2022).**

13% of Y3-6 students have accelerated from meeting to above in Reading. (Data Take 1 to Data Take 2)

**Actions & Findings:**

Extended absenteeism for a significant number of students, from a reluctance or inability to return to school has further impeded learning progress. 130 students have joined the school this year which is 30% of the entire school roll. Students enrolling in school tend to be achieving below the expected standard across all year levels.

242 students (61%) are writing at or above expectation. This is a 5% increase from 2022 end-of-year data. 39 of the 156 underachieving writers across Y1-6 have attended school less than 80%.

Across all cohorts (Y1-6) 44% Māori and 41% students from other ethnicities are underachieving in writing compared to 33% NZE students. Of these 13/53 are underachieving Māori and 21/53 underachieving students from other ethnicities are new to GVS in 2023.

Of the students working below the expected level, 56 are ESOL, have high learning needs (IEP) or are chronically absent (under 70% attendance).

Actions to lift student achievement in Writing included the continuation of:

- 12 Teacher Aides supported students (including ESOL students) in class writing programmes and vocab development through oral language groups.
- An emphasis on effective teaching practices continued in 2023, through coaching where regular team meetings 3x term focused on tracking student progress, analysing 'deliberate teaching acts', building learnership and resetting 'next steps' across three identified bands to accelerate learners.
- A structured literacy, Better Start Literacy (BSLA), was implemented in the Junior School in term 3 to support literacy development in the early years. This will continue in 2024.
- Staff used Writing Progressions as part of an ongoing tracking system.
- School and team moderation of levels.
- Integration of Learnership principles to raise expectations and achievement

**Where to 2024:**

***The 2024 Writing targets:***

1. 80% achievement for Y2, 4 & 6 student cohorts
2. Accelerate meeting students across Y2, 4 & 6 from current writing level to above their current level

***Actions to support this intended outcome include:***

Daily, targeted writing programmes using 'Hattie & Marzano' effective strategies as a basis for planning and teaching  
 Continued coaching to examine effective teaching practices and to build teaching capability across all cohorts  
 Improved moderation processes within and across teams as part of the tracking process  
 Improved teacher agency for meeting targets, by setting short term goals against 'predictions of progress' each term  
 SLT mentoring of Team Leaders as coaches who examine tracking and analysis of student progress in their teams  
 Continued selection of meaningful writing contexts that reflect student identity & interest, particularly for Māori students  
 Exposing student writers to quality writing that supports the use & understanding of specific language features for Level 2 & above  
 Staff and student use learnership throughout the school as a tool to excel learning  
 Encouraging student ability to revisit/recraft writing (process) to convey a clear message  
 Increasing student agency in writing, by providing active visual supports and a meaningful feedback system  
 Consistent schoolwide implementation of a spelling programmes that support student writing  
 Promoting greater integration of writing across the curriculum  
 Embedding teacher ability to use GVS Writing Progressions holistically that lead to addressing identified gaps in writing

**MATHS TARGET:**

**85% Year 2, 4 & 6 at their aligned NZC level (Y2=L1; Y4=L2; Y6=L3)**

**Accelerate Y 3-6 students from their expected level to above their expected reading level, by more than 41% (2022)**

	Y1-6 (All)	Males	Females	NZE	Māori
2023	75%	72%	76%	79%	70%
2022 (Covid Year)	73%	71%	75%	81%	54%
2021 (Covid Year)	78%	80%	76%	81%	71%
2020 (Covid Year)	88%	78%	88%	88%	83%

**77% of Year 2 students are working at or above Level 1**

75% males and 79% females have achieved this target  
 It included 79% NZE; 70% Māori, 78% Asian, 68% Pacifica & 48% Other students  
 This cohort fell short of the 2023 target by 8%.  
 As Year 1's in 2022 this cohort achieved 92%.

**75% of Year 4 students are working at or above Level 2 NZC**

79% males and 64% females have achieved this target

It included 84% NZE; 68% Māori, 86% Asian & 47% Pacifica & 0 of 1 Other students

This cohort fell short of the 2023 target by 34%.

As Year 3's in 2022 this cohort achieved 75%.

**58% of Year 6 students are working at or above Level 3.**

58% males and 58% females have achieved this target

It included 71% NZE; 51% Māori, 70% Asian, 43% Pacifica & 50% Other students

This cohort fell short of the 2023 target by 37%

As Year 5's in 2022 this cohort achieved 51%.

**Accelerate Y 3-6 students from their expected level to above their expected maths level, by more than 32 % (2022).**

7% of Y3-6 students have accelerated from meeting to above in Reading. (Data Take 1 to Data Take 2)

**Actions & Findings**

Extended absenteeism for a significant number of students, from a reluctance or inability to return to school has further impeded learning progress. 130 students have joined the school this year which is 30% of the entire school roll. Students enrolling in school tend to be achieving below the expected standard across all year levels.

294 students (75%) are working at or above expectation. This is a 2% increase from 2022 end-of-year data. 31 of the 104 underachieving students across Y1-6 have attended school less than 80%.

Across all cohorts (Y1-6) 29% Māori and 29% students from other ethnicities are underachieving in Maths compared to 20% NZE students. Of these 8/53 are underachieving Māori and 17/53 underachieving students from other ethnicities are new to GVS in 2023.

Of the students working below the expected level, 56 are ESOL, have high learning needs (IEP) or are chronically absent (under 70% attendance).

Actions to lift student achievement in Maths included the continuation of:

- Identification of underperforming students through the close monitoring of progress during team meetings
- Mentoring of new staff members to understand and use Glenview tracking, planning and assessment measures
- Familiarity with using the revised Maths Progressions to guide planning and programmes during CRT sessions
- Movement towards a 'problem-solving' approach to engage and challenge learners
- Assessment for Y4-6 using PAT triangulates collated data
- Staff development in the use of IXL and Mathletics
- Integration of Learnership principles to raise expectations and achievement

**Where to 2024:**

***The 2024 Mathematics targets***

1. 85% achievement for Y2, 4 & 6

2. Accelerate meeting students across Y2, 4 & 6 from current maths level to above their current level

***Actions to support this intended outcome include:***

SLT mentoring of Team Leaders as coaches who examine effective teaching practices and ongoing analysis with their team, while tracking student progress.

Frequency of lessons is consistent and in line with the GVS procedure.

Alignment is in place with planning and goals.

Staff and student use learnership throughout the school as a tool to excel learning

Sustained integration of the number strand with other strands, ensuring comprehensive instruction of mathematics in meaningful contexts and evaluating prerequisite number knowledge through continuous assessment.

Consistent adoption of a 'problem-solving' approach to heighten student engagement and autonomy.

Increasing the use of digital resources (IXL & Mathletics) to support understanding.

Display an efficient way to monitor and track students' growth regardless of current level.

Using ongoing tracking assessments to confirm teaching effectiveness and inform future teaching.

Embed moderation (assessment and programme content between Y2 & 3 teachers and Y4 & 5 teachers) to continue to address discrepancy in year to year data as students move from one syndicate to another.

Mentor teachers to effectively use and assess with the new 2023 NZC progressions.

### Cumulative Data Table: 2015-2023

#### Reading: Comparison of Cohorts Across Years - % Meeting or Above NZC Level

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Y1	49%	42%	60%	86%	89%	79%	70%	78%	37%
Y2	80%	72%	70%	78%	87%	88%	67%	68%	51%
Y3	83%	88%	86%	77%	82%	85%	88%	71%	55%
Y4	75%	86%	73%	80%	73%	80%	74%	86%	69%
Y5	58%	81%	79%	79%	78%	74%	56%	61%	78%
Y6	78%	76%	80%	74%	81%	79%	61%	57%	65%

#### Writing: Comparison of Cohorts Across Years - % Meeting or Above NZC Level

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Y1	66%	54%	66%	72%	80%	72%	52%	63%	94%
Y2	79%	71%	63%	76%	86%	82%	73%	58%	66%
Y3	70%	75%	62%	54%	66%	75%	58%	58%	43%
Y4	65%	71%	57%	64%	75%	72%	60%	69%	55%
Y5	52%	70%	59%	66%	74%	76%	49%	41%	53%
Y6	47%	59%	78%	57%	76%	71%	58%	46%	46%

#### Maths: Comparison of Cohorts Across Years - % Meeting or Above NZC Level

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Y1	76%	61%	65%	100%	80%	84%	90%	92%	88%
Y2	83%	72%	57%	85%	89%	94%	70%	77%	82%
Y3	72%	79%	75%	82%	79%	87%	91%	75%	71%
Y4	72%	82%	77%	92%	86%	86%	81%	89%	75%
Y5	65%	84%	65%	76%	85%	79%	67%	54%	66%
Y6	74%	81%	88%	72%	86%	82%	71%	51%	58%

# Cultural Diversity and Māori Dimension

## **We will reflect New Zealand's cultural diversity by:**

Providing equal opportunities for all students

Through incorporating the principles of the Treaty of Waitangi within the teaching and learning environment. Where possible class programmes, contexts and practices will reflect New Zealand's cultural diversity and the unique position of the Maori culture where the identity, language and culture of Maori learners and their whanau, hapu and iwi are affirmed.

## **The unique position of the Maori by:**

With a third of our role Maori it is essential that this is reflected in the life of the school. With a focus on 'what works for Maori students, works for all students', programmes will reflect the bicultural nature of Aotearoa.

## **We will incorporate Tikanga and te reo Maori into the school's curriculum by:**

Incorporating mautauranga (Maori knowledge/ understanding) Te Reo /Tikanga Maori in all areas of the curriculum, providing powhiri for special occasions, marae study, waiata and kapa haka programmes and celebrating significant Maori occasions (matariki).

As the relationship between Whanau and school develops it is anticipated further assistance will be provided to enhance the quality of Tikanga Maori programmes in the school.

Integrating Te Reo Maori as part of the curriculum areas in an appropriate manner.

Level 4B Delivery schoolwide as a minimum

## **To discover the views and concerns of the school's Maori community we will:**

Consult with the school Whanau through our communication networks so we are aware of the views and concerns of the Maori community. We will also consult with Maori families through our annual survey aggregating their data separately. The Principal will report the aggregation of Maori achievement data to the BOT separately where appropriate.

Set specific goals & expectations for Maori students through reporting procedures