



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	290
Principal:	Hugh Gully
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COLLINGWOOD AREA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Collingwood Area 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.


Brendan Richards
Full Name of Presiding Member

Signed by:

C5A7C78CB9C26677
Signature of Presiding Member

20 June 2024
Date:

Hugh Gully
Full Name of Principal

Signed by:

343EEC428A526949
Signature of Principal

20 June 2024
Date:

Collingwood Area School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Brendan Richards	Presiding Member	Elected	Aug 2025
Hugh Gully	Principal	ex Officio	
Dan Jessep	Parent Representative	Elected	Aug 2025
Meret Weiss	Parent Representative	Elected	Oct 2023
Anne Harvey	Manawhenua ki Mohua	Appointed	Sep 2025
Rosie Riley	Parent Representative	Elected	Nov 2023
Edwinal Howell	Parent Representative	Elected	Nov 2023
Pete Taylor	Staff Representative	Elected	Aug 2025
Tiana Onley	Student Representative	Elected	Nov 2023
Amelia-Jade Swan	Student Representative	Elected	Sep 2024

Collingwood Area School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,538,481	2,365,881	2,395,618
Locally Raised Funds	3	156,962	115,232	171,921
Interest		35,470	6,000	8,449
Gain on Sale of Property, Plant and Equipment		-	-	6,001
Total Revenue		2,730,913	2,487,113	2,581,989
Expenses				
Locally Raised Funds	3	57,588	39,193	41,383
Learning Resources	4	2,078,312	1,985,149	1,818,113
Administration	5	236,352	182,320	208,082
Interest		2,135	1,200	2,083
Property	6	360,038	339,419	320,618
Other Expenses	7	2,156	1,500	1,221
Loss on Disposal of Property, Plant and Equipment		245	-	-
Total Expense		2,736,826	2,548,781	2,391,500
Net (Deficit)/Surplus for the year		(5,913)	(61,668)	190,489
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(5,913)	(61,668)	190,489

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

Collingwood Area School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,175,007	2,175,007	1,824,139
Total comprehensive revenue and expense for the year		(5,913)	(61,668)	190,489
Contribution - Furniture and Equipment Grant		12,360	-	160,379
Equity at 31 December		2,181,454	2,113,339	2,175,007
Accumulated comprehensive revenue and expense		2,181,454	2,113,339	2,175,007
Equity at 31 December		2,181,454	2,113,339	2,175,007

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.

Collingwood Area School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	1,000,350	944,534	977,014
Accounts Receivable	9	159,382	175,552	175,552
GST Receivable		13,945	4,190	4,190
Prepayments		77,432	46,668	46,668
Funds Receivable for Capital Works Projects	17	40,366	35,176	35,176
		1,291,475	1,206,120	1,238,600
Current Liabilities				
Accounts Payable	12	257,657	153,437	153,437
Revenue Received in Advance	13	23,539	66,844	66,844
Provision for Cyclical Maintenance	14	-	16,958	56,184
Finance Lease Liability	15	11,127	11,389	11,389
Funds held in Trust	16	4,219	2,769	2,769
		296,542	251,397	290,623
Working Capital Surplus		994,933	954,723	947,977
Non-current Assets				
Investments	10	210,356	206,030	206,030
Property, Plant and Equipment	11	1,043,152	976,675	1,036,589
		1,253,508	1,182,705	1,242,619
Non-current Liabilities				
Provision for Cyclical Maintenance	14	53,026	8,500	-
Finance Lease Liability	15	13,961	15,589	15,589
		66,987	24,089	15,589
Net Assets		2,181,454	2,113,339	2,175,007
Equity		2,181,454	2,113,339	2,175,007

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

Collingwood Area School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		676,643	607,714	795,106
Locally Raised Funds		174,872	106,232	113,337
International Students		(2,763)	9,000	12,421
Goods and Services Tax (net)		(9,755)	-	(343)
Payments to Employees		(445,475)	(338,859)	(365,054)
Payments to Suppliers		(312,729)	(381,281)	(305,224)
Interest Paid		(2,135)	(1,200)	-
Interest Received		29,257	6,000	6,242
Net cash from Operating Activities		107,915	7,606	256,485
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(80,508)	(40,086)	(70,650)
Purchase of Investments		(4,326)	-	-
Net cash (to) Investing Activities		(84,834)	(40,086)	(70,650)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,360	-	160,379
Finance Lease Payments		(8,365)	-	(15,159)
Funds Administered on Behalf of Other Parties		(3,740)	-	(234,489)
Net cash from/(to) Financing Activities		255	-	(89,269)
Net increase/(decrease) in cash and cash equivalents		23,336	(32,480)	96,566
Cash and cash equivalents at the beginning of the year	8	977,014	977,014	880,448
Cash and cash equivalents at the end of the year	8	1,000,350	944,534	977,014

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.

Collingwood Area School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Collingwood Area 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. 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.

1.8. 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	10-40 years
Furniture and equipment	5-20 years
Information and communication technology	4-5 years
Motor vehicles	8 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

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

1.10. 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.

1.11. 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.

1.12. Revenue Received in Advance

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

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

1.13. Funds Held in Trust

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

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

1.14. Funds held for Capital Works

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

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

1.15. Provision for Cyclical Maintenance

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

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

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

1.16. Financial Instruments

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

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

1.17. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.18. Budget Figures

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

1.19. Services received in-kind

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

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	688,321	576,632	655,278
Teachers' Salaries Grants	1,664,310	1,624,831	1,500,327
Use of Land and Buildings Grants	161,121	151,393	151,162
Other Government Grants	24,729	13,025	88,851
	<u>2,538,481</u>	<u>2,365,881</u>	<u>2,395,618</u>

The School has opted in to the donations scheme for this year. Total amount received was \$23,734 (2022: \$25,050).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	16,404	10,850	53,964
Fees for Extra Curricular Activities	43,123	24,600	18,083
Trading	793	400	379
Fundraising & Community Grants	20,969	7,382	13,837
Other Revenue	66,015	63,000	85,658
International Student Fees	9,658	9,000	-
	<u>156,962</u>	<u>115,232</u>	<u>171,921</u>
Expenses			
Extra Curricular Activities Costs	49,307	36,293	40,846
Trading	329	100	117
Fundraising & Community Grant Costs	6,669	800	85
International Student - Other Expenses	1,283	2,000	335
	<u>57,588</u>	<u>39,193</u>	<u>41,383</u>
<i>Surplus for the year Locally raised funds</i>	<u>99,374</u>	<u>76,039</u>	<u>130,538</u>

During the year the School hosted 1 International students (2022:nil)

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	99,817	104,645	67,471
Equipment Repairs	-	1,000	-
Information and Communication Technology	3,049	8,771	8,025
Library Resources	2,415	2,700	2,198
Employee Benefits - Salaries	1,884,485	1,745,133	1,628,245
Staff Development	4,524	11,900	3,808
Depreciation	84,022	111,000	108,366
	<u>2,078,312</u>	<u>1,985,149</u>	<u>1,818,113</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,339	6,500	6,038
Board Fees	5,855	4,000	3,185
Board Expenses	3,151	3,450	3,396
Communication	2,790	3,800	3,336
Consumables	16,675	10,100	11,469
Legal Fees	-	1,000	2,140
Other	27,569	24,050	19,116
Employee Benefits - Salaries	158,649	116,500	145,781
Insurance	4,251	3,500	3,279
Service Providers, Contractors and Consultancy	11,073	9,420	10,342
	<u>236,352</u>	<u>182,320</u>	<u>208,082</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,562	4,010	3,438
Cyclical Maintenance	10,888	8,500	7,483
Adjustment to the Provision- Other Adjustments	(14,046)	-	-
Grounds	8,699	17,000	13,711
Heat, Light and Water	29,655	24,000	23,543
Rates	7,080	8,500	7,719
Repairs and Maintenance	58,232	42,016	35,396
Use of Land and Buildings	161,121	151,393	151,162
Employee Benefits - Salaries	93,847	84,000	78,166
	<u>360,038</u>	<u>339,419</u>	<u>320,618</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. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	2,156	1,500	1,221
	<u>2,156</u>	<u>1,500</u>	<u>1,221</u>

8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	1,000,350	944,534	977,014
Cash and Cash Equivalents for Statement of Cash Flows	<u>1,000,350</u>	<u>944,534</u>	<u>977,014</u>

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

Of the \$1,000,350 Cash and Cash Equivalents, \$21,095 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.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	4,098	31,904	31,904
Receivables from the Ministry of Education	11,321	-	-
Interest Receivable	10,404	4,191	4,191
Banking Staffing Underuse	-	18,057	18,057
Teacher Salaries Grant Receivable	133,559	121,400	121,400
	<u>159,382</u>	<u>175,552</u>	<u>175,552</u>
Receivables from Exchange Transactions	14,502	36,095	36,095
Receivables from Non-Exchange Transactions	144,880	139,457	139,457
	<u>159,382</u>	<u>175,552</u>	<u>175,552</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Non-current Asset			
Long-term Bank Deposits	210,356	206,030	206,030
Total Investments	<u>210,356</u>	<u>206,030</u>	<u>206,030</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Land	354,040	-	-	-	-	354,040
Buildings	444,081	-	-	-	(17,600)	426,481
Building Improvements	27,106	-	-	-	(5,490)	21,616
Furniture and Equipment	111,399	51,565	-	-	(23,077)	139,887
Information and Communication Technology	33,288	12,062	-	-	(17,615)	27,735
Motor Vehicles	21,745	-	-	-	(4,460)	17,285
Leased Assets	26,937	10,322	-	-	(13,114)	24,145
Library Resources	17,993	3,583	(245)	-	(2,666)	18,665
Work in Progress	-	13,298	-	-	-	13,298
Balance at 31 December 2023	<u>1,036,589</u>	<u>90,830</u>	<u>(245)</u>	<u>-</u>	<u>(84,022)</u>	<u>1,043,152</u>

The net carrying value of furniture and equipment held under a finance lease is \$24,145 (2022: \$26,937)

Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	354,040	-	354,040	354,040	-	354,040
Buildings	705,671	(279,190)	426,481	705,671	(261,590)	444,081
Building Improvements	496,374	(474,758)	21,616	496,374	(469,268)	27,106
Furniture and Equipment	437,561	(297,674)	139,887	385,996	(274,597)	111,399
Information and Communication Technology	174,598	(146,863)	27,735	162,536	(129,248)	33,288
Motor Vehicles	35,677	(18,392)	17,285	35,677	(13,932)	21,745
Leased Assets	68,415	(44,270)	24,145	63,231	(36,294)	26,937
Library Resources	42,223	(23,558)	18,665	39,172	(21,179)	17,993
Work in Progress	13,298	-	13,298	-	-	-
Balance at 31 December	<u>2,327,857</u>	<u>(1,284,705)</u>	<u>1,043,152</u>	<u>2,242,697</u>	<u>(1,206,108)</u>	<u>1,036,589</u>

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	85,302	12,181	12,181
Accruals	4,689	6,038	6,038
Employee Entitlements - Salaries	146,212	124,131	124,131
Employee Entitlements - Leave Accrual	21,454	11,087	11,087
	<u>257,657</u>	<u>153,437</u>	<u>153,437</u>
Payables for Exchange Transactions	<u>257,657</u>	<u>153,437</u>	<u>153,437</u>
	<u>257,657</u>	<u>153,437</u>	<u>153,437</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	21,095	51,741	51,741
International Student Fees in Advance	-	12,421	12,421
Other Revenue in Advance	2,444	2,682	2,682
	<u>23,539</u>	<u>66,844</u>	<u>66,844</u>

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	56,184	56,184	48,701
Increase to the Provision During the Year	10,888	8,500	7,483
Use of the Provision During the Year	-	(39,226)	-
Other Adjustments	(14,046)	-	-
	<u>53,026</u>	<u>25,458</u>	<u>56,184</u>
Provision at the End of the Year	-	16,958	56,184
Cyclical Maintenance - Current	53,026	8,500	-
Cyclical Maintenance - Non current	<u>53,026</u>	<u>25,458</u>	<u>56,184</u>

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The School is undergoing a major redevelopment which is expected to be completed in 2024. At the present time there is significant uncertainty over how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised over all school buildings (except Block G that is not part of the development), even though the School will be required to maintain any buildings that are not replaced.

15. Finance Lease Liability

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	13,023	13,190	13,190
Later than One Year and no Later than Five Years	15,382	16,932	16,932
Future Finance Charges	(3,317)	(3,144)	(3,144)
	<u>25,088</u>	<u>26,978</u>	<u>26,978</u>
Represented by:			
Finance lease liability - Current	11,127	11,389	11,389
Finance lease liability - Non-current	13,961	15,589	15,589
	<u>25,088</u>	<u>26,978</u>	<u>26,978</u>

16. Funds Held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	4,219	2,769	2,769
	<u>4,219</u>	<u>2,769</u>	<u>2,769</u>

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenses of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. 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 8.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Sports Field Drainage & Pool -225422	(679)	-	(5,190)	-	(5,869)
Outdoor Ed & PE Storage 228579	(34,497)	-	-	-	(34,497)
MOE Rebuild - Electrical Wiring	-	2,791	(2,791)	-	-
Totals	<u>(35,176)</u>	<u>2,791</u>	<u>(7,981)</u>	<u>-</u>	<u>(40,366)</u>

Represented by:

Funds Receivable from the Ministry of Education (40,366)

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Sports Field Drainage & Pool -225422	81,609	-	(82,288)	-	(679)
Outdoor Ed & PE Storage 228579	116,684	-	(151,181)	-	(34,497)
Totals	<u>198,293</u>	<u>-</u>	<u>(233,469)</u>	<u>-</u>	<u>(35,176)</u>

Represented by:

Funds Receivable from the Ministry of Education (35,176)

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 Principal and SLT.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	5,855	3,185
<i>Leadership Team</i>		
Remuneration	325,272	389,349
Full-time equivalent members	2.25	3.00
Total key management personnel remuneration	331,127	392,534

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

Principal

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	180 - 190	150 - 160
Benefits and Other Emoluments	3 - 4	3 - 4
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	1.00	1.00
110 - 120	4.00	2.00
120 - 130	-	-
	5.00	3.00

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	-	30-35
Number of People	-	1

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 had no capital commitments (2022:\$234,693).

(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	1,000,350	944,534	977,014
Receivables	159,382	175,552	175,552
Investments - Term Deposits	210,356	206,030	206,030
Total Financial assets measured at amortised cost	1,370,088	1,326,116	1,358,596

Financial liabilities measured at amortised cost

Payables	257,657	153,437	153,437
Finance Leases	25,088	26,978	26,978
Total Financial liabilities measured at amortised Cost	282,745	180,415	180,415

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 COLLINGWOOD AREA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Collingwood Area School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 20 June 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, 2023 Learning Outcomes Commentary, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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



Michael Rondel
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand



Connecting to others, our environment and the future
Te whanaungatanga ki te tangata, te taio, te anamata hoki



At Collingwood Area Schools we have a responsibility to give effect to Te Tiriti o Waitangi, t

We take the various steps:

Te Reo Māori language: Encourage and promote the use of Te Reo Māori language in the school, including through language learning programs, cultural performances, and bilingual signage.

Māori culture and identity: Provide opportunities for students to learn about and engage with Māori culture, traditions, and identity, including through arts, performances, and workshops.

Treaty education: Incorporate Te Tiriti o Waitangi into the school curriculum, teaching students about the history, significance, and principles of the Treaty.

Partnership with iwi/Māori organisations: Develop relationships with Manawhenua ki mohua and Māori organisations to provide opportunities for students to engage with Māori language, culture, and identity.

Inclusive curriculum: Develop a curriculum that is inclusive of Māori perspectives, histories, and experiences, acknowledging the historical trauma and ongoing impacts of colonisation.

Cultural competency: Provide professional development for teachers to develop cultural competency and understanding of Māori culture, traditions, and identity.

Māori student achievement: Monitor and address disparities in Māori student achievement, providing targeted support and resources to help close the gap.

School values and policies: Incorporate Te Tiriti o Waitangi principles into school values and policies, ensuring that they are aligned with the Treaty's objectives.

Consultation with Māori: Engage in regular consultation with Māori communities, including parents, whānau (families), and hapū (sub-tribes), to ensure that school decisions align with Māori values and aspirations.

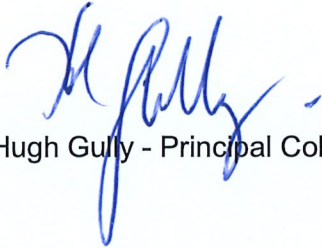
By taking these steps, schools can demonstrate their commitment to giving effect to Te Tiriti o Waitangi and promoting a more inclusive and equitable education system for all students.

Hugh Gully Principal

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$2861.86 (excluding GST).

The funding was spent on athletics and winter sports equipment and transport (bus) for students to attend Kahui Ako sporting events (ripping rugby, swimming, football, athletics, netball & miniball).

The number of students that participated in organised sport was 153

A handwritten signature in blue ink, appearing to read 'H. Gully', with a long horizontal stroke extending to the right.

Hugh Gully - Principal Collingwood Area School



Connecting to others, our environment and the future
Te whanaungatanga ki te tangata, te taio, te anamata hoki



Compliance with Employment Policies: Section 597 of the Employment and Training Act

Introduction:

As part of our ongoing commitment to maintaining a fair and respectful workplace, we are pleased to provide this report on our compliance with Section 597 of the Employment and Training Act (ETA), which relates to employment policies.

Section 597 of the Employment and Training Act:

Section 597 of the ETA outlines the requirements for employers to develop, maintain, and comply with employment policies that promote a fair and respectful workplace. Specifically, the section requires employers to:

1. Develop and maintain employment policies that promote fair treatment, dignity, and respect for all employees.
2. Ensure that all employment policies are communicated to all employees in a clear and concise manner.
3. Monitor and enforce compliance with employment policies.
4. Provide training to employees on their responsibilities under the employment policies.
5. Maintain records of employment policies, training, and compliance.

Compliance Report:

Our organization has taken significant steps to ensure compliance with Section 597 of the ETA. Our employment policies are designed to promote a fair and respectful workplace, and we have implemented procedures to ensure that all employees are aware of their responsibilities under these policies.

Key Compliance Measures:

1. Ongoing schedule of policy review
2. Updated employment contracts
3. Updated Job Descriptions

Conclusion:

In conclusion, our organization is committed to maintaining a fair and respectful workplace by ensuring compliance with Section 597 of the ETA. Our comprehensive employment policies, training programs, and reporting mechanisms are designed to promote a positive and inclusive work environment. We will continue to monitor and update our employment policies to ensure ongoing compliance with the requirements of the ETA.

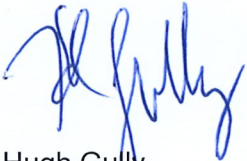
Recommendations:

1. Review and update our employment policies regularly to ensure they remain relevant and effective.
2. Provide regular training sessions for employees on their responsibilities under our employment policies.
3. Continuously monitor and enforce compliance with our employment policies.

Compliance Report:

Our organization has taken significant steps to ensure compliance with Section 597 of the ETA. Our employment policies are designed to promote a fair and respectful workplace, and we have implemented procedures to ensure that all employees are aware of their responsibilities under these policies.

In conclusion, our organization is committed to maintaining a fair and respectful workplace by ensuring compliance with Section 597 of the ETA. Our comprehensive employment policies, training programs, and reporting mechanisms are designed to promote a positive and inclusive work environment. We will continue to monitor and update our employment policies to ensure ongoing compliance with the requirements of the ETA.



Hugh Gully
Principal

2023 Learning Outcomes Commentary

- What does the data tell us
- What are our celebrations and why
- What are our next steps
- [Summary Graphs](#)

	Reading	Writing	Maths
Year 1	Students made steady progress throughout the year. All students are “at” or above expected level. Children are aware of their progression as they learn new sounds and progress through the structured books and levels. Continue with the BSLA program.	All students have continued to be at their level. The BSLA program gives students the tools to record beginning sounds with increasing confidence and begin to work with some independence.	Students have continued to be at their expected level. Continue classroom program.
Year 2	That all students have continued to progress and only one child was not at the expected level Shows that the reading programme that is in place caters for most of the children. That the Reading Recovery intervention works at this level. We need to continue to come up with a programme for the at risk students which is the priority learners.	That most of the students are at or above the expected level. The students are not only writing at writing time but they are doing in other areas, BSLA gives them the tools to record more sounds with confidence and are more independent.	Most of the students are at expected level and four students are working at above the expected level. Continue classroom program.
Year 3	Students have significantly moved from either being below or at to at and above. A focus has been on decoding and phonemic awareness which has contributed to this shift as well as a reading programme which has focused on vocabulary and comprehension skills plus learning to think critically about their reading. Their next learning steps are to establish an extension group for those high flyers and to continue to support those other learners including	7 students at, 1 student above and 4 students below in term four. 3 students moved down from above to at which is concerning but important to note that there were no more students in the below category. For these students, a more structured approach to writing could be beneficial with skills-based workshops addressing surface and deeper features explicitly.	1 student below, 6 at and 5 above in term 4. These figures are encouraging as 3 students moved from below to at and 2 students moved to above. Number talks and small group instruction has been effective here. Next steps are to continue to challenge all learners and provide differentiation.

	the priority students.		
Year 4	<p>A significant shift from below to at and at to above for reading in this group.</p> <p>Reading programme has been broadened to cater to a wide spread of learning needs - Group reading, double grouping, buddy reading and one-on-one learner support programmes offer a wide range of opportunities for students to engage with and improve their reading. Next steps are to establish effective extension programmes for advanced readers in this age group.</p>	<p>A very significant shift from at to above, but also a concerning shift from at to below in this group. All three of these students now identified as priority learners in this area, and become the focus for addition support.</p> <p>This year we will be consolidating the structured literacy programme which will help address encoding gaps, answer need to continue to explicitly model deeper features of writing, use working walls effectively, and continue to emphasise high expectations in our written work.</p>	<p>Results here show an even spread and expected progress in maths over the year - with the exception of one student who has slipped from at to below. Initiate priority learner support for this student.</p> <p>Continue to challenged and extended in appropriate ways - within their ZOPD. Continue to offer differentiation and 'low floor, high ceiling' tasks.</p>
Year 5	<p>A very significant shift from at to above for reading in this group, however, one student who dropped from at to below.</p> <p>Reading programme has been broadened to cater to a wide spread of learning needs - Group reading, double grouping, buddy reading and one-on-one learner support programmes offer a wide range of opportunities for students to engage with and improve their reading. Next steps are to establish effective extension programmes for advanced readers in this age group.</p>	<p>Year 5 writing results show a clear movement upwards, with students moving from below to at, or at to above, through the year.</p> <p>Significant emphasis has been placed on teaching deeper features - vocab, sentence types and structure / organisation of writing. This appears to be taking hold and improving results. Next steps are to continue to explicitly model deeper features of writing, use working walls effectively, and continue to emphasise high expectations in our written work.</p>	<p>This group has been a strong cohort in maths since their early years at CAS. Results show a large proportion at or above, with one student moving from at to above. This shows that they are being challenged and extended in appropriate ways - Continue to challenge them within their ZOPD. Be alert to the 4 students who are below and keep the maths programme challenging but achievable and not intimidating for them. Continue to offer differentiation and 'low floor, high ceiling' tasks.</p>
Year 6	<p>The data tells us that in Reading the achievement levels did not change from term 2 to Term 4.</p> <p>Celebrate successes: students share book</p>	<p>The data tells us that in Writing the achievement levels did not change from Term 2 to Term 4.</p> <p>Celebrate successes: -students shared their writing with</p>	<p>The data tells us that in Maths there was a slight change in Term 4. This could be the result of some students attending in term 3 a Maths extension group.</p>

	<p>reviews/topics covered in books with the class during class discussions, assembly, with parents (SeeSaw), recognise efforts in using effective strategies in reading</p> <p>Next steps to promote higher achievement levels are:</p> <ul style="list-style-type: none"> -With the students discuss the purpose of reading - Offer reading material that is relevant to their abilities, interests and topic work -Focus on teaching specific reading strategies -Identify with the students what they can do with the information gathered from the text (A 'so what next' approach) -Make links to real life contexts to help them internalise their learning from text. -Create reciprocal reading sessions which involve the following processes: <ul style="list-style-type: none"> -<i>formulating questions to stimulate thoughtful discussion;</i> -<i>clarifying ideas and information in the text;</i> -<i>predicting what might follow, using prior knowledge and information in the text;</i> -<i>summarising information in the text.</i> -Offer extension to those students who are avid readers by choosing more challenging text with complicated plots. (Book club) 	<p>the class during class discussions, assembly, with parents (SeeSaw), recognise effective strategies in writing</p> <p>Next steps to promote higher achievement levels are:</p> <ul style="list-style-type: none"> -The teacher models to and co-constructs a piece of writing with the students. - Forming intensions and practise planning for writing more in depth -Small group teaching and learning about processes and strategies for those students who are underachieving and need extra support. - Share writing with a partner to support each other with how to use the processes and strategies - Offer extension classes for students who show an interest in writing. (e.g 4 sessions) - Make links between writing and Reading Comprehension Strategies - Students model how to reflect on writing and make changes to their writing 	<p>There also was time made available to get support for students to develop their basic facts knowledge further and have small support.</p> <p>Celebrate successes:</p> <ul style="list-style-type: none"> - recognise effective strategies used in Maths. - Students teach students -Apply learned knowledge to project designs (hands on) <p>Next steps to build confidence/ competence:</p> <ul style="list-style-type: none"> -Explore elements of maths in 'real life' contexts -Collaborate with others when problem-solving -Small group work shops for all students , including students with extra needs - Use technology to enhance internalising maths concepts through maths games and design experiments -Connecting maths to careers the students may be interested in -Focus on using teaching and learning strategies for a Growth Mindset - Offer extension work for the students who are more able -Students create individual progress charts - Offer extension to those students who are
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			competent mathematicians
Year 7	<p>The data tells us that in Reading the achievement levels did change from Term 2 to Term 4 with students working above their achievement levels in Term 4.</p> <p>This maybe the result of students working online using a literacy program and participation in integrated topic work which required a lot of research.</p> <p>To celebrate successes:</p> <ul style="list-style-type: none"> -Students present topic work in class, at assembly and with parents. <p>Next steps:</p> <ul style="list-style-type: none"> -Revisit Reading Comprehension strategies. -Continue with Reciprocal reading strategies - 	<p>The data tells us that in Writing the achievement levels did not change from Term 2 to Term 4.</p> <p>Celebrate successes:</p> <ul style="list-style-type: none"> -students shared their writing with the class during class discussions, assembly, with parents (SeeSaw), Community via the school newsletter, recognise effective strategies used in writing -The teacher models to and co-constructs a piece of writing with the students. - Forming intensions and practise planning for writing more in depth -Small group teaching and learning about processes and strategies for those students who are underachieving and need extra support. - Share writing with a partner to support each other with how to use the processes and strategies - Offer extension classes for students who show an interest and strength in writing. (e.g 4 sessions) - Make links between writing and Reading Comprehension Strategies - Students model how to reflect on writing and make changes to their writing 	<p>The data tells us that in Maths the achievement levels did not change from Term 2 to Term 4.</p> <p>Next steps to build confidence/competence:</p> <ul style="list-style-type: none"> -Explore elements of maths in 'real life' contexts -Collaborate with others when problem-solving -Small group work shops for all students , including students with extra needs - Use technology to enhance internalising maths concepts through maths games and design experiments -Connecting maths to careers the students may be interested in -Focus on using teaching and learning strategies for a Growth Mindset - Offer extension work for the students who are more able -Students create individual progress charts
Year 8			
Year 9	<p>In reading for 2023 only one student was below, the rest were above or at. Although that did not change by the end of the year, it is still an achievement worth celebrating. Maori reading took a little step back over the</p>	<p>Quite disparate results from writing in Year 9 those at and below grew and those above shrank. Writing is a difficult skill to quantify and it might be beneficial to look at portfolio based OTJs rather than one-off assessments -</p>	<p>Students coming into year 9 at mathematics have been historically low over the past couple of years, basic skills such as multiplication tables have not yet been</p>

	<p>year, but on one data point this is not a real concern.</p> <p>Unable to comment on how reading was celebrated - but in 2024 it would be good to see whaanau comps with speed or scan reading. School wide silent reading (even the principal and caretaker) - making reading the “norm”.</p> <p>Next steps: looking to widen what students are reading. Give them strategies to evaluate the validity of information (critical literacy) Develop their close reading skills which flow on into senior English. Also continue to imbed matauranga Maaori into texts and text based analysis</p>	<p>if that is how things are done - to try and get the best data possible. Maori were also spread across the range of levels.</p> <p>The threat here is the CAAs and the pathways to literacy. Nationwide, writing is the weaker of the literacy skills, but celebrating writing in public forms - assemblies, newsletters, walls, year books, websites might work.</p> <p>Next steps: skills work and accuracy, especially in long term preparation for the CAAs. Aligning teaching of skills across the school could a worthwhile exercise both pedagogically and in terms of improving outcomes. Writing comps for whaanau comps would also be great.</p>	<p>mastered. This has led to low self-belief in mathematical ability. Much of the work done to improve ability levels was on increasing students' belief in themselves in conjunction with constantly covering basic facts.</p> <p>In order to achieve acceptable pass rates for the CAA numeracy the secondary needs to work with primary to ensure that students are arriving into the secondary with at least some rote learning of times tables, and the ability to use algorithms to complete addition / subtraction.</p> <p>We need to have a cohesive programme leading from the primary to the secondary in terms of mathematics in order that the secondary curriculum can be followed without having to first teach students how to complete basic tasks.</p> <p>By the end of the year, as basic facts had been worked on many students moved up from either “below” to “above”, much of this is due to an increase in self-confidence and an emphasis on rote learning of times tables.</p>
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<p>Year 10</p>	<p>Generally, strong readers, with two dropping below by the end of the year.</p> <p>Suggestions for celebrating and next steps align pretty much with the above.</p>	<p>Writing fades away a little by the end of the year, but if these bore out as CAA results that would be something to celebrate and well above national trends.</p> <p>Next steps for Years 10s in 2024 is to take time out the regular curriculum to prep for the CAAs for those that are ready.</p> <p>Other suggestions above around normalising “reading” and “writing” as things also apply here.</p>	<p>Year 10 improved greatly across the course of the year, with all students except one gaining their NCEA numeracy over the course of the year. There is still quite a lot of work to be done in preparing for the CAAs.</p> <p>Students are often quite lazy when answering questions, and need to spend more time showing working and ensuring they are answering the question.</p>
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