



# Leamington School

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

### School Directory

<b>Ministry Number:</b>	1789
<b>Principal:</b>	Mike Malcolm
<b>School Address:</b>	Lamb Street, Leamington, Cambridge
<b>School Postal Address:</b>	Lamb Street, Leamington, Cambridge 3432
<b>School Phone:</b>	07 827 5747
<b>School Email:</b>	<a href="mailto:mikem@leamington.school.nz">mikem@leamington.school.nz</a>
<b>Accountant / Service Provider:</b>	Canterbury Education Services (CES)

# Leamington 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 Expires</b>
Karyn Porton	Presiding Member	Elected September 2022	June 2025
Mike Malcolm	Principal	ex Officio - January 2008	
Kiel Adlam	Parent Representative	Co-opted September 2022	June 2025
Tarsha Makgill	Parent Representative	Elected September 2022	June 2025
David Connors	Parent Representative	Elected September 2022	June 2025
Amy Featonby	Parent Representative	Elected September 2022	June 2025
Alex Ball	Parent Representative	Elected September 2022	June 2025
Bex Le Gros	Staff Representative	Elected September 2022	June 2025

# LEAMINGTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 19</a>	Notes to the Financial Statements
<a href="#">20 - 22</a>	Independent Auditor's Report
<a href="#">23 - 28</a>	Analysis of Variance with Te Tiriti O Waitangi
<a href="#">29</a>	Kiwisport Report
<a href="#">30</a>	Statement of Compliance with Employment Policy

# Leamington 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.

Karin Angela Parton

Full Name of Presiding Member



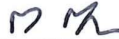
Signature of Presiding Member

28 May 2024

Date:

Michael Lyons Malcolm

Full Name of Principal



Signature of Principal

28 May 2024

Date:

# Leamington School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	5,340,679	1,108,288	4,838,399
Locally Raised Funds	3	574,411	420,119	415,852
Interest		30,985	2,500	6,300
<b>Total Revenue</b>		<b>5,946,075</b>	<b>1,530,907</b>	<b>5,260,551</b>
<b>Expense</b>				
Locally Raised Funds	3	443,281	393,562	348,237
Learning Resources	4	3,826,586	774,380	3,473,443
Administration	5	305,270	264,640	314,182
Interest		2,505	2,200	2,920
Property	6	1,258,211	259,900	1,035,281
<b>Total Expense</b>		<b>5,835,853</b>	<b>1,694,682</b>	<b>5,174,063</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>110,222</b>	<b>(163,775)</b>	<b>86,488</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>110,222</b>	<b>(163,775)</b>	<b>86,488</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.

# Leamington School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	2023	2023	2022
Notes	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Equity at 1 January</b>	1,022,489	1,022,489	936,001
Total comprehensive revenue and expense for the year	110,222	(163,775)	86,488
<b>Equity at 31 December</b>	1,132,711	858,714	1,022,489
Accumulated comprehensive revenue and expense	1,132,711	858,714	1,022,489
<b>Equity at 31 December</b>	1,132,711	858,714	1,022,489

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.

# Leamington School Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	344,010	293,802	312,462
Accounts Receivable	8	311,052	301,277	334,425
GST Receivable		14,183	-	-
Prepayments		11,908	669	669
Inventories	9	52,855	44,056	44,056
Investments	10	327,603	181,212	181,212
Funds Receivable for Capital Works Projects	16	67,509	-	119,586
		<u>1,129,120</u>	<u>821,016</u>	<u>992,410</u>
<b>Current Liabilities</b>				
GST Payable		-	5,377	5,377
Accounts Payable	12	331,864	277,707	277,707
Revenue Received in Advance	13	46,110	55,148	55,148
Provision for Cyclical Maintenance	14	7,068	6,733	55,744
Finance Lease Liability	15	11,970	8,978	15,133
Funds held for Capital Works Projects	16	13,143	-	38,742
		<u>410,155</u>	<u>353,943</u>	<u>447,851</u>
<b>Working Capital Surplus/(Deficit)</b>		718,965	467,073	544,559
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	508,619	495,276	561,048
		<u>508,619</u>	<u>495,276</u>	<u>561,048</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	85,878	86,452	70,185
Finance Lease Liability	15	8,995	17,183	12,933
		<u>94,873</u>	<u>103,635</u>	<u>83,118</u>
<b>Net Assets</b>		<u>1,132,711</u>	<u>858,714</u>	<u>1,022,489</u>
<b>Equity</b>		<u>1,132,711</u>	<u>858,714</u>	<u>1,022,489</u>

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

# Leamington School Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,487,504	1,279,544	1,340,893
Locally Raised Funds		610,668	665,604	474,157
Goods and Services Tax (net)		(19,560)	34,184	34,184
Payments to Employees		(962,618)	(880,775)	(834,920)
Payments to Suppliers		(901,462)	(909,950)	(714,840)
Interest Paid		(2,505)	(2,200)	(2,920)
Interest Received		5,006	318	4,118
Net cash from/(to) Operating Activities		217,033	186,725	300,672
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(58,470)	(65,274)	(114,632)
Purchase of Investments		(146,391)	(181,212)	(181,212)
Net cash from/(to) Investing Activities		(204,861)	(246,486)	(295,844)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(7,101)	(6,438)	5,567
Painting Contract Payments		-	-	(352,868)
Funds Administered on Behalf of Other Parties		26,477	-	
Net cash from/(to) Financing Activities		19,377	(6,438)	(347,301)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>31,547</b>	<b>(66,199)</b>	<b>(342,473)</b>
Cash and cash equivalents at the beginning of the year	7	312,462	360,001	654,935
<b>Cash and cash equivalents at the end of the year</b>	7	<b>344,010</b>	<b>293,802</b>	<b>312,462</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.



# Leamington School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Leamington 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.

##### **b) 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 expense 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 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 21.

#### *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.

### **c) 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 they relate to. 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 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.

### **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.

### **d) 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.

### **e) 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.

### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools 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.

### **g) Inventories**

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

### **h) 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 material.

### **i) 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:

Buildings and Building improvements	25-33 years
Furniture and equipment	5 years
Information and communication technology	2.5–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **j) 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 for 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. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

### **k) 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.

### **l) 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 and 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.

**m) Revenue Received in Advance**

Revenue received in advance relates to fees received for holiday programme 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.

**n) 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.

**o) 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 the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside 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 7 to 10 year period. 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.

**p) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liabilities. 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.

**q) 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.

**r) Budget Figures**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,469,079	1,108,288	1,357,999
Teachers' Salaries Grants	2,924,329	-	2,665,687
Use of Land and Buildings Grants	947,271	-	789,430
Other Government Grants	-	-	25,283
	<u>5,340,679</u>	<u>1,108,288</u>	<u>4,838,399</u>

The school has opted in to the donations scheme for this year. Total amount received was \$80,759.

## 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	11,464	6,600	11,084
Fees for Extra Curricular Activities	207,010	186,000	152,573
Trading	52,784	37,300	51,798
Fundraising & Community Grants	5,493	40	12,356
Other Revenue	297,660	190,179	188,041
	<u>574,411</u>	<u>420,119</u>	<u>415,852</u>
<b>Expense</b>			
Extra Curricular Activities Costs	180,347	207,502	151,926
Trading	40,583	34,560	29,167
Fundraising and Community Grant Costs	384	-	-
Other Locally Raised Funds Expenditure	221,967	151,500	167,144
	<u>443,281</u>	<u>393,562</u>	<u>348,237</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>131,130</u>	<u>26,557</u>	<u>67,615</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	77,097	130,707	68,634
Information and Communication Technology	1,933	19,000	1,227
Library Resources	2,494	1,800	2,868
Employee Benefits - Salaries	3,604,505	442,973	3,253,323
Staff Development	29,658	49,900	11,994
Depreciation	110,899	130,000	135,397
	<u>3,826,586</u>	<u>774,380</u>	<u>3,473,443</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,071	6,071	5,894
Board Fees	5,665	6,000	4,730
Board Expenses	4,117	6,100	8,685
Communication	4,259	5,900	5,288
Consumables	8,084	9,150	5,876
Leases - Operating	24,000	24,000	21,258
Other	40,004	40,660	33,681
Postage	69	150	-
Employee Benefits - Salaries	205,036	159,109	223,050
Insurance	2,245	2,000	-
Service Providers, Contractors and Consultancy	5,720	5,500	5,720
	<u>305,270</u>	<u>264,640</u>	<u>314,182</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	17,573	14,000	14,500
Consultancy and Contract Services	57,938	52,000	51,636
Cyclical Maintenance	41,901	23,000	27,150
Grounds	12,519	25,450	20,571
Heat, Light and Water	56,185	45,000	49,834
Repairs and Maintenance	40,872	36,000	-
Use of Land and Buildings	947,271	-	789,430
Security	798	3,000	24,010
Employee Benefits - Salaries	83,154	61,450	58,150
	<u>1,258,211</u>	<u>259,900</u>	<u>1,035,281</u>

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

## 7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	344,010	293,802	312,462
Cash and cash equivalents for Statement of Cash Flows	<u>344,010</u>	<u>293,802</u>	<u>312,462</u>

Of the \$344,010 Cash and Cash Equivalents, \$13,143 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

## 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	60,823	91,393	91,393
Receivables from the Ministry of Education	22,753	-	-
Interest Receivable	5,408	2,182	2,182
Banking Staffing Underuse	-	-	33,148
Teacher Salaries Grant Receivable	222,068	207,702	207,702
	<u>311,052</u>	<u>301,277</u>	<u>334,425</u>
Receivables from Exchange Transactions	66,231	93,575	93,575
Receivables from Non-Exchange Transactions	244,821	207,702	240,850
	<u>311,052</u>	<u>301,277</u>	<u>334,425</u>

## 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	-	-	1,441
School Uniforms	52,855	44,056	42,615
	<u>52,855</u>	<u>44,056</u>	<u>44,056</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	327,603	181,212	181,212
	<u>327,603</u>	<u>181,212</u>	<u>181,212</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	12,807	-	-	-	(1,823)	<b>10,984</b>
Building Improvements	355,292	1,641	-	-	(19,838)	<b>337,095</b>
Furniture and Equipment	128,990	12,042	-	-	(52,365)	<b>88,667</b>
Information and Communication Technology	22,411	33,579	-	-	(17,276)	<b>38,714</b>
Leased Assets	26,746	9,435	-	-	(17,525)	<b>18,656</b>
Library Resources	14,802	2,012	(237)	-	(2,072)	<b>14,505</b>
<b>Balance at 31 December 2023</b>	<b>561,048</b>	<b>58,709</b>	<b>(237)</b>	<b>-</b>	<b>(110,899)</b>	<b>508,621</b>

The net carrying value of information & communication technology equipment held under a finance lease is \$18,656 (2022: \$26,746).

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	45,599	(34,616)	<b>10,983</b>	45,599	(32,792)	<b>12,807</b>
Building Improvements	555,216	(218,122)	<b>337,094</b>	553,575	(198,283)	<b>355,292</b>
Furniture and Equipment	696,730	(608,063)	<b>88,667</b>	706,592	(577,602)	<b>128,990</b>
Information and Communication Technology	119,694	(80,980)	<b>38,714</b>	175,065	(152,654)	<b>22,411</b>
Leased Assets	44,855	(26,199)	<b>18,656</b>	93,298	(66,552)	<b>26,746</b>
Library Resources	67,193	(52,688)	<b>14,505</b>	66,243	(51,441)	<b>14,802</b>
<b>Balance at 31 December 2023</b>	<b>1,529,287</b>	<b>(1,020,668)</b>	<b>508,619</b>	<b>1,640,372</b>	<b>(1,079,324)</b>	<b>561,048</b>

## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	44,808	38,090	33,196
Accruals	27,324	-	4,894
Employee Entitlements - Salaries	244,365	239,617	231,283
Employee Entitlements - Leave Accrual	15,366	-	8,334
	<u>331,863</u>	<u>277,707</u>	<u>277,707</u>
Payables for Exchange Transactions	331,863	277,707	277,707
	<u>331,863</u>	<u>277,707</u>	<u>277,707</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	8,030	-	-
Other revenue in Advance	38,080	55,148	55,148
	<u>46,110</u>	<u>55,148</u>	<u>55,148</u>

## 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	125,929	125,929	104,844
Increase to the Provision During the Year	31,437	23,000	27,150
Use of the Provision During the Year	(74,884)	(55,744)	(6,065)
Other Adjustments	10,464	-	-
Provision at the End of the Year	<u>92,946</u>	<u>93,185</u>	<u>125,929</u>
Cyclical Maintenance - Current	7,068	6,733	55,744
Cyclical Maintenance - Non current	85,878	86,452	70,185
	<u>92,946</u>	<u>93,185</u>	<u>125,929</u>

The schools cyclical maintenance schedule details annual painting 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 schools 10 Year Property plan and the painting quote.

## 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	13,467	8,978	17,228
Later than One Year and no Later than Five Years	9,603	17,183	13,949
Later than Five Years	(2,105)		(3,111)
	<u>20,965</u>	<u>26,161</u>	<u>28,066</u>
<b>Represented by</b>			
Finance lease liability - Current	11,970	8,978	15,133
Finance lease liability - Non current	8,995	17,183	12,933
	<u>20,965</u>	<u>26,161</u>	<u>28,066</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 \$
Block G & H & Roof 204718	(23,014)	-	-	-	(23,014)
B19 Roll Growth 216805	11,003	-	-	-	11,003
Hall Upgrade Project 226734	(89,060)	114,211	(25,151)	-	-
Replace light with LED 228123	(6,512)	-	-	6,512	-
Learning Support Handrails 227891	2,500	4,000	(6,500)	-	-
A&B Internal Refurbishment 232630	25,239	490,459	(560,193)	-	(44,495)
Drainage, roofing & plumbing 232628	(1,000)	-	-	1,000	-
A,B,D,E,F Heating & Electrical Stage 1 243436	-	29,946	(27,806)	-	2,140
Totals	<u>(80,844)</u>	<u>638,616</u>	<u>(619,650)</u>	<u>7,512</u>	<u>(54,366)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	13,143
Funds Receivable from the Ministry of Education	(67,509)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block G & H & Roof 204718	(23,014)	-	-	-	(23,014)
B19 Roll Growth 216805	11,003	-	-	-	11,003
Hall Upgrade Project 226734	290,547	-	(379,607)	-	(89,060)
Replace light with LED 228123	(6,512)	-	-	-	(6,512)
Learning Support Handrails 227891	-	6,500	(4,000)	-	2,500
A&B Internal Refurbishment 232630	-	40,739	(15,500)	-	25,239
Drainage, roofing & plumbing 232628	-	-	(1,000)	-	(1,000)
Totals	<u>272,024</u>	<u>47,239</u>	<u>(400,107)</u>	<u>-</u>	<u>(80,844)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	38,742
Funds Receivable from the Ministry of Education	(119,586)

## 17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## 18. Remuneration

### Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	<b>2023</b> <b>Actual</b> <b>\$</b>	<b>2022</b> <b>Actual</b> <b>\$</b>
<i>Board Members</i>		
Remuneration	5,665	4,730
<i>Leadership Team</i>		
Remuneration	412,261	389,078
Full-time equivalent members	3	3
Total key management personnel remuneration	417,926	393,808

There are 7 members of the Board excluding the Principal. The Board has held 9 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 1

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

	<b>2023</b> <b>Actual</b> <b>\$000</b>	<b>2022</b> <b>Actual</b> <b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	0-10	0-10

### Other Employees

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

<b>Remuneration</b> <b>\$000</b>	<b>2023</b> <b>FTE Number</b>	<b>2022</b> <b>FTE Number</b>
100-110	8.00	1.00
110-120	2.00	1.00
120-130	1.00	0.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

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

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

### Holidays Act Compliance – Schools Payroll

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

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

### Pay equity settlement wash-up amounts

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

## 21. Capital Commitments

At 31 December 2023, the Board had capital commitments of \$182,828 (2022:\$329,013) as a result of entering MOE 5YA contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
B19 Roll Growth	851,218	727,562	123,656
A,B,D,E,F Heating and Electrical Stage 1	86,978	27,806	59,172
<b>Total</b>	<b>938,196</b>	<b>755,368</b>	<b>182,828</b>

## 22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

### Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	344,010	293,802	312,462
Receivables	311,052	301,277	334,425
Investments - Term Deposits	327,603	181,212	181,212
Total financial assets measured at amortised cost	<u>982,665</u>	<u>776,291</u>	<u>828,099</u>

### Financial liabilities measured at amortised cost

Payables	331,863	277,707	277,707
Finance Leases	20,965	26,161	28,066
Total financial liabilities measured at amortised cost	<u>352,828</u>	<u>303,868</u>	<u>305,773</u>

## 23. Events After Balance Date

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

## 24. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.



## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Leamington 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 2 to 19, 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 28 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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





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

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 23 to 30, 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', written in a cursive style.

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

# Solidify, Amplify and Mobilise effective practice for all children so they can enjoy personal success (SAM)

1 2 3 4 5 6

Teachers having PD in WTB

WTB champions within the school

Teachers are tracking writing progress through Moderated writing samples twice a year and progressions

Implementing the Aotearoa Histories curriculum with focus on our whenua and awa

Te Reo taught in classes by Kaiako and Kaiaarahi (4b)

Constructing a set of impact measures in relation to belonging, attendance, engagement and success with Whaanau

Increase the visibility of Reo and te au Maaori artifacts across the school

Best practice for sequential writing development

2 3 4 7

Best practice for sequential literacy development

2 3 4 7

Researching and deciding on how we will structure literacy acquisition in yr 1

Decide how children will be identified

Researching, deciding and actioning how we will support struggling readers past year 1

Purchasing resources to support direction



Te Reo, waitata and tikanga heard and seen across the school

1 2 4 5 7

Working towards implementation of new curriculum

1 2 5 7

Te Maataiaho is explored with teachers

2 Teacher only days to explore new documents that are released

Using the Nature of learning as our foundational Docu [Open file](#)

**Solidify, Amplify and Mobilise effective practice for all children so they can enjoy personal success**



**Best practice for sequential writing development** Week 4, 7, 10.

Priority	Key actions	Success looks like	Quantitative (more numbers based)	Qualitative (stories, noticings etc)
<p><b>Best practice for sequential writing development</b></p> <p><b>Rationale:</b> When children are able to regularly identify sentence types and use them well at home they are more effective writers. All children access to high quality, consistent resources which ensure a step up in the children's understanding of writing.</p>	<p>Teachers having PD in WTB</p> <p>WTB champions within the school</p> <p>Teachers are tracking writing progress through Moderated writing samples twice a year and progressions</p>	<p>Teachers mastering/automaticity of skills, sentence types to teach</p> <p>Reading programmes are showing connections to writing</p> <p>Planning deliberate acts within writing and other appropriate curriculum areas</p> <p>Progressions accurately reflect where the child is achieving</p>	<p>- 2023 year 6 cohort - 70% 3P or above (currently 55% at or above)</p> <p>- 2023 year 4 cohort - 70% 2P or above (currently 81% at or above)</p> <p>- 2023 year 2 cohort - 80% at 1p or above (currently 96% at or above)</p> <p>- 25% of Measri children below expectations in T1 are achieving at by the end of the year</p> <p>- 25% of boys below expectations in T1 are achieving "at" by the end of the year</p> <p>- 80% of AC children making accelerated progress</p>	<p>Teachers feel they have the support they need</p> <p>How the children feel about themselves as writers</p> <p>Teachers feeling more confident in their teaching of writing</p> <p>Y4s able to write an increasing number of sentences independently on three ideas, with a minimum of 4 sentences on each idea.</p> <p>Better able to meet the needs of children and extend them as writers</p> <p>Children demonstrate use of sentence types (following progressions expectations)</p>

**Best practice for Sequential literacy development** Week 5,8,1,3

Priority	Key actions	Success looks like	Quantitative (more numbers based)	Qualitative (stories, noticings etc)
<p><b>Supporting Reading and writing development for emergent and struggling children</b></p> <p><b>Rationale:</b> A strong and early foundation's in literacy acquisition leads to future success</p>	<p>Researching and deciding on how we will structure literacy acquisition in yr 1</p> <p>Decide how children will be identified</p> <p>Researching, deciding and actioning how we will support struggling readers past year 1</p> <p>Purchasing resources to support direction</p>	<p>Decisions for next steps grounded in a literature base</p> <p>Year one children becoming confident emergent readers and writers <b>90</b></p> <p>Children confidently using the skills to decode and encode text <b>90</b></p> <p>Seeing a shift in writing achievement to 1P after 12 months at school</p> <p>Effectively identifying children who are experiencing early difficulties</p>	<p>80% of Children who have been at school for 12 months writing at 1P independently <b>90</b></p> <p>80% of children knowing their letter sounds after 6 months at school <b>90</b></p> <p>80% of children able to decode and encode CVC words after 12 months at school</p>	<p>Children confidently decoding and encoding text</p> <p>Teachers feel they are making more of a difference for emergent learners</p> <p>Teachers noticing children are writing more within your stories</p> <p>Teachers feel writing quality has improved</p> <p>Children feeling success as a learner at school as a reader and writer</p>

Te Reo, waitata and tikanga heard and seen across the school  Week 6, 9, 2

Priority	Key actions	Success looks like	Quantitative (more numbers based)	Qualitative (stories, noticings etc)
<p>Te Reo, waitata and tikanga heard and seen across the school</p> <p><i>Reference: If all children in school understand and use Te Reo Māori in their everyday lives, they will be confident to use it in a range of contexts and will be able to understand and use it in a range of contexts. This is the goal of the school's Te Reo Māori strategy.</i></p>	<p>Implementing the Aotearoa Histories Curriculum with focus on our whenua and awa</p> <p>Te Reo taught in classes by Kaiako and Kaiarahi (4b)</p> <p>Constructing a set of impact measures in relation to belonging, attendance, engagement and success with Whānau</p> <p>Increase the visibility of Reo and te au Māori artifacts across the school</p>	<p>Children know their local stories and their importance to Mana whenua</p> <p>School wide attendance and being on time improves</p> <p>A Kaiako Reo working in classes alongside teachers to support Reo, Tikanga and Waitata</p> <p>Displays in the office/ staff area are bi-lingual</p> <p>Extension reo and/or kapa haka available for children</p> <p>Teachers learning te reo</p> <p>Clear goals for the school are what success in belonging, attendance, engagement and success for Māori at 15 consists of developed by Whānau</p> <p>All classes can welcome new children with a whakatau</p>	<p>100% of classes working at Level 4b</p> <p>93% on time (currently 87% compared to 93% school wide)</p> <p>80% of Māori children voice noticing reo, tikanga and waitata within classes and across the school</p> <p>90% of Māori students regularly attend (90% or more) (currently 52.5% in T4 23)</p>	<p>Greetings in the office are bi-lingual</p> <p>Whānau voice that their children know more Te Reo and use it at home</p> <p>Participating in events of significance to Mana Whenua</p> <p>Artifacts of Tikanga/ whakapapa noticeable across the school surrounds</p> <p>Classes start day with waiata, karakia, tikanga</p> <p>Teachers are more confident using Te Reo within class</p>

New Curriculum Implementation 

Priority	Key actions	Success looks like	Quantitative (more numbers based)	Qualitative (stories, noticings etc)
<p>Working towards implementation of new curriculum</p> <p><i>Reference: The NZC is being implemented with full implementation by 2025. Documents are being released and the school is working to ensure all staff are up to date with the curriculum and have access to all other resources.</i></p>	<p>2 Teacher only days to explore new documents that are released</p> <p>Te Maataiaho is explored with teachers</p>	<p>Implementation of NZ histories curriculum</p> <p>Teachers confident when using UKD in Curriculum</p> <p>Making use of resources that have been created</p>		<p>Understand, know, do contained in planning of NZ Histories Curriculum</p> <p>Understand, know, do reflected in class program for Histories curriculum</p>

Key Actions	Success looks like (Level of completion / being online. 10 - Fully implemented / online 1- Not started yet Blue - start of year Red - end of year	Summary of Key Actions	Setbacks	Quantitative measures	Qualitative measures
<p><b>Best practice for sequential development of writing acquisition</b></p> <ul style="list-style-type: none"> <li>Teachers having PD in WTB</li> <li>WTB champions within the school</li> <li>Teachers are tracking writing progress through Moderated writing samples twice a year and progressions</li> </ul>	<ul style="list-style-type: none"> <li>Teachers mastering/ automaticity of skills, sentence types to teach 3/5</li> <li>Planning deliberate acts within writing and other appropriate curriculum areas 2/5</li> <li>Reading programmes are showing connections to writing 4/5</li> <li>Progressions accurately reflect where the child is achieving 4/6</li> </ul>	<ul style="list-style-type: none"> <li>PD onsite with WTB very successful - teachers enjoyed having the expertise on hand to support their growth.</li> <li>Sharing of learning at staff hui also well received - short sharp workshops with hands on experiences to use in own classroom.</li> <li>Writing moderation process now very familiar to staff - a lot of rich discussion and identification of next steps for children.</li> <li>Writing Champions attended Literacy Summit run by WTB.</li> <li>Updated Writing progressions put on Hero and now in use.</li> <li>Writing Scope and Sequence developed alongside Writing Overview (Term by term focus)</li> <li>PLD application successful for 2024 (20 hours)</li> </ul>	<ul style="list-style-type: none"> <li>Lack of meeting times with writing champions to set clear goals/role expectations.</li> <li>The enormity of this work - this is a slow process with a lot of new learning involved. Need to break down steps in future planning to ensure progress continues and teachers are not overwhelmed.</li> <li>Some teachers lack of understanding of how the Hero system works - how levels are assigned based on goals. Need to ensure they all understand how this works going forward.</li> <li>Time - always a challenge to fit everything in and do it all as well as you envisaged.</li> <li>Children moving from Level 2 to Level 3 of the curriculum - still a barrier here - especially for our boys.</li> <li>AC data not collected as planned - need to move this to Hero to ensure it is easily located and not being double handled.</li> </ul>	<ul style="list-style-type: none"> <li>- 2023 year 6 cohort - 70% 3P or above (currently 55% at or a above) 50% in Term 4 2023 (this move to L3 of the curriculum proving challenging)</li> <li>- 2023 year 2 cohort - 80% at 1p or above (currently 96% at or above) 94% in Term 4 2023</li> <li>- 80% of AC children making accelerated progress (data not collected as planned)</li> <li>- 2023 year 4 cohort - 70% 2P or above (currently 81% at or above) 82% in Term 4 2023</li> <li>- 25% of Maaori children below expectations in T1 are achieving at by the end of the year. 16% in Term 4 2024</li> <li>- 25% of boys below expectations in T1 are achieving "at" by the end of the year 10% in Term 4 2023</li> </ul>	<ul style="list-style-type: none"> <li>Teachers feel they have the support they need - improving, need to offer more needs based support.</li> <li>Teachers feeling more confident in their teaching of writing - improving, writing scope and sequence/overview will support this in 2024.</li> <li>Better able to meet the needs of children and extend them as writers - improving but teachers still early in this learning journey.</li> <li>How the children feel about themselves as writers - positive change in terms of confidence and sentence formation.</li> <li>Yr 4s able to write an increasing number of sentences independently on three ideas, with a minimum of 4 sentences on each idea. This data was collected mid year but was not collected end of year - need to put this on Assessment Map moving forward.</li> <li>Children demonstrate use of sentence types (following progressions expectations) Improving - writing scope and sequence and overview will provide more support here in 2024</li> </ul>
<p><b>Best practice for sequential development of literacy acquisition</b></p> <ul style="list-style-type: none"> <li>Researching and deciding on how we will structure literacy acquisition in yr 1</li> </ul>	<ul style="list-style-type: none"> <li>Decisions for next steps grounded in a literature base 3/10</li> <li>Children confidently using the skills to decode and encode text 3/5</li> </ul>	<ul style="list-style-type: none"> <li>Identified key documents - Scarborough Reading Rope, The Simple View of Reading, The Science of Reading-Defining Guide</li> <li>Trish, Sarah and Tonia, meeting with Rachel VanSant to learn</li> </ul>	<ul style="list-style-type: none"> <li>Teachers moving to Structured Literacy Approach continuing to assess using PM Running Records and Yolanda Sorryl Phonics Assessment. These did not align with what was being taught so very difficult to measure growth.</li> </ul>	<ul style="list-style-type: none"> <li>80% of Children who have been at school for 12 months writing at 1P independently - 42%, 1P or above 52%</li> <li>80% of children knowing their letter sounds after 6</li> </ul>	<ul style="list-style-type: none"> <li>Children confidently decoding and encoding text - improving with more explicit teaching</li> <li>Teachers noticing children are writing more within your stories - yes, lower children able to string</li> </ul>

<ul style="list-style-type: none"> <li>Decide how children will be identified</li> <li>Researching, deciding and actioning how we will support struggling readers past year 1</li> <li>Purchasing resources to support direction</li> </ul>	<ul style="list-style-type: none"> <li>Effectively Identifying children who are experiencing early difficulties <b>2/2</b></li> <li>Year one children becoming confident emergent readers and writers <b>5/6</b></li> <li>Seeing a shift in writing achievement to 1P after 12 months at school <b>2/5</b></li> </ul>	<p>more about SL - led to investigating Liz Kane more closely</p> <ul style="list-style-type: none"> <li>Rachel ran PD Staff Meeting to demonstrating SL lessons</li> <li>Trish, Kelsea and Tonia attended Liz Kanes 2 day workshop - led to deciding to follow the Little Learners Love Literacy Scope and Sequence and use the Code to teacher spelling and language rules for children reading at or above from 8 years</li> <li>Many teachers in the Junior School started to implement more elements from a Structured Literacy Approach and the use of decodable texts increased</li> <li>Kelsea, Trish and Tonia worked on SL Reading Progressions to be used from 2024</li> <li>Leesa secured PLD hours for PD in SL. She then secured Kirsty Tatere from Liz Kane's group to work with the whole school in 2024</li> <li>Kelsea and Tonia ran an information session for families during Open Evening to share our 'why' and what that looks like in class.</li> </ul>	<ul style="list-style-type: none"> <li>Teacher's implementing The Code before having PD, made this challenging for them</li> <li>Change over to SL Reading Progressions is going to mean 2 different sets of progressions are being used across the school. This will stay in place until the last children using the Leamington Reading Progressions have completed their years at Leamington</li> <li>Resourcing the school with enough Decodable Texts for all children reading below 8 yrs. This is not just junior children so there needs to be a selection to text at lower levels that appeal to older students. This will be costly.</li> </ul>	<p>months at school - 12 mths 58%</p> <ul style="list-style-type: none"> <li>80% of children able to decode and encode CVC words after 12 months at school - 56%</li> </ul> <p>Using phonics assessment that does not separate this data well. Changing to LARs Assessment in 2024 which will give more accurate data</p>	<p>more words together independently</p> <ul style="list-style-type: none"> <li>Children feeling success as a learner at school as a reader and writer</li> <li>Teachers feel they are making more of a difference for emergent learners - teachers enjoying learning about tools for their kete that support low readers by using decodables.</li> <li>Teachers feel writing quality has improved - yes, definitely holding hands with WTB</li> </ul>
<ul style="list-style-type: none"> <li><b>Te Ao Maaori</b></li> <li>Implementing the Aotearoa Histories curriculum with focus on our whenua and awa</li> <li>Te Reo taught in classes by Kaiako and Kaiarahi (4b)</li> <li>Constructing a set of impact measures in relation to belonging, attendance, engagement and success with Whaanau</li> <li>Increase the visibility of Reo and te au Maaori artifacts across the school</li> </ul>	<ul style="list-style-type: none"> <li>Children know their local stories and their importance to Mana whenua - <b>3 / 5</b></li> <li>A Kaiako Reo working in classes alongside teachers to support Reo, Tikanga and Waiata - <b>2 / 2</b></li> <li>Extension reo and/or kapa haka available for children - <b>5 / 1</b></li> <li>Clear goals for the school on what success in belonging, attendance, engagement and success for Maori at LS consists of</li> </ul>	<ul style="list-style-type: none"> <li>Employed a new Kaiarahi o te reo Maaori.</li> <li>Released a teacher and allocated a unit to support our Kaiarahi.</li> <li>Set aside a room to allow Kaiarahi to be based.</li> <li>Involvement in Te Kaiarahi o te Kapua iti</li> <li>Purchased Niho Taniwha books in preparation for 2024.</li> <li>Supported several staff members to be involved.</li> <li>Planned school trips to visit local places of significance to Manawhenua.</li> </ul>	<ul style="list-style-type: none"> <li>The time and difficulty it takes to employ a Kaiarahi. We lost our person at the start of 2023 (due to being headhunted by another organisation.) It took close to 6 months to find another person and then another term to train that person to be sufficiently equipped to perform the teaching role. We have put a lot of our "eggs" into the Kaiarahi role and put time and money into supporting the person as a key driver of Te Ao Maaori across the</li> </ul>	<ul style="list-style-type: none"> <li>100% of classes working at Level 4b - <b>100%</b></li> <li>80% of Maori children voice noticing reo, tikanga and waitata within classes and across the school - <b>Successful. However, some children do not recognise its use due to it being so present day to day - they do not differentiate the difference.</b></li> <li>93% on time (currently 87% compared to 93% school-wide) - <b>96% on-time</b></li> </ul>	<ul style="list-style-type: none"> <li>Greetings in the office are bi-lingual - <b>Improving, noticeable from front-facing staff members</b></li> <li>Teachers are more confident using Te Reo within class - <b>Improving slowly - the fear of teaching children incorrectly is a barrier.</b></li> <li>Participating in events of significance to Mana Whenua - <b>Yes</b></li> <li>Classes start day with waiata, karakia, tikanga - <b>Yes</b></li> </ul>

	<p>developed by Whaanau - <b>2/2</b></p> <ul style="list-style-type: none"> <li>• School wide attendance and being on time improves - <b>2/?</b></li> <li>• Displays in the office/ staff area are bi-lingual - <b>3/3</b></li> <li>• Teachers learning te reo - <b>1/2</b></li> <li>• All classes can welcome new children with a whakatau - <b>1/1</b></li> </ul>	<ul style="list-style-type: none"> <li>• Classes having programs of work to learn local stories.</li> <li>• Matariki community event</li> <li>• Kept Waiata going with no Kaiarahi.</li> </ul>	<p>school. When the position is vacant, the momentum we have as a school drains significantly. This is reflected in how many of our goals either did not progress or went backwards.</p>	<ul style="list-style-type: none"> <li>• 90% of Maori students regularly attend (90% or more) (currently 52.5% in T4 23) <b>46% in Term 3, 38% in Term 4. (The frustrating part is that we have a large group of children who sit between 85% to 89% of attendance.)</b></li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Whaanau voice that their children know more Te Reo and use it at home - <b>Did not start this piece of work</b></li> <li>• Artifacts of Tikanga/whakapapa noticeable across the school surrounds - <b>Improving in both text and artwork.</b></li> </ul>
<p><b>Working towards implementation of revised curriculum</b></p> <ul style="list-style-type: none"> <li>• 2 Teacher only days to explore new documents that are released</li> <li>• Te Maataiaho is explored with teachers</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of NZ histories curriculum <b>3/7</b></li> <li>• Teachers confident when using UKD in Curriculum <b>1/4</b></li> <li>• Making use of resources that have been created <b>1/5</b></li> </ul>	<ul style="list-style-type: none"> <li>• Staff meetings unpacking Te Mataiaho: <ul style="list-style-type: none"> <li>○ UKD</li> <li>○ Whakapapa of Te Mātaiaho</li> <li>○ Use of Readiness tool to guide next steps</li> <li>○ Unpacking Principals and calls to action</li> </ul> </li> <li>• Staff meetings unpacking Local Stories.</li> <li>• Attending Kaahui Ako days to unpack local stories and create resources for kura.</li> <li>• Team Leaders guiding teams in using UKD in planning.</li> </ul>	<ul style="list-style-type: none"> <li>• Not sending any classroom teachers to Kaahui Ako days - they are using the resources and we would have benefited from having their voice.</li> <li>• Time - it takes time to work through each story and to create the resources - need to be patient but also ensure we are moving forward.</li> </ul>	<p>NA</p>	<ul style="list-style-type: none"> <li>• Understand, know, do contained in planning of NZ Histories Curriculum - <b>yes, templates in use across school</b></li> <li>• Understand, know, do reflected in class program for Histories curriculum. <b>UKD reflected in planning and lesson implementation in classroom. Modelled on teaching and learning examples from staff hui's.</b></li> </ul>



## Statement of Kiwisport Funding

Kiwisport is a Government funded initiative to support student participation in organised sport. In 2023 the school received total Kiwisport funding of \$8,233.32 (excluding GST). We ran a number of internal sports days and paid for swimming sports. The total used in 2023 was \$6,774.80 ex GST excluding release days for teachers to plan sporting events. This was spent on swimming sports, PE equipment, hire of facilities for athletics day and buses to transport students to athletics day, Winter Sports day and wages.

The number of students participating in organised sport at the end of the school year was 100% of the school roll.

Mike Malcolm  
Principal



## **Leamington School**

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

For the year ended 31st December 2023 the Leamington 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.