

ELMWOOD NORMAL SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

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ELMWOOD NORMAL SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Elmwood Normal School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Eden Chan	Presiding Member	Appointed June 2024	Sept 2025
Eden Chan	Parent Representative	Co-opted May 2025	Jun 2024
Paul Armitage	Principal ex Officio		
Julia Hurren	Parent Representative	Elected Aug 2022	Sept 2025
Julia Hurren	Presiding Member	Re-Appointed Aug 2022	Jun 2024
Andy Lamont	Parent Representative	Elected Aug 2022	Sept 2025
Lachlan Knighton	Parent Representative	Selected May 2024	Sept 2025
Joelle Grace	Parent Representative	Re-Elected Aug 2022	Sept 2025
Sophie Burt	Parent Representative	Elected Aug 2022	Sept 2025
Claire Peacock-Price	Staff Representative	Elected Aug 2022	Sept 2025

Elmwood Normal School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Eden Chan

Full Name of Presiding Member



Signature of Presiding Member

20-5-25

Date:

Paul Am. it Age

Full Name of Principal



Signature of Principal

20-5-25

Date:

Elmwood Normal School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	4,381,197	209,882	4,226,191
Locally Raised Funds	3	266,068	274	323,782
Interest		85,081	-	59,598
Total Revenue		4,732,346	210,156	4,609,571
Expense				
Locally Raised Funds	3	80,715	(8,500)	103,652
Learning Resources	4	3,381,575	502,440	3,134,433
Administration	5	300,010	321,900	315,404
Interest		2,844	3,000	1,484
Property	6	1,047,202	201,100	791,167
Loss on Disposal of Property, Plant and Equipment		975	-	127
Total Expense		4,813,321	1,019,940	4,346,267
Net Surplus / (Deficit) for the year		(80,975)	(809,784)	263,304
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(80,975)	(809,784)	263,304



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

Elmwood Normal School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,155,618	2,155,618	1,845,244
Total comprehensive revenue and expense for the year		(80,975)	(809,784)	263,304
Contributions from the Ministry of Education		71,761	71,761	-
Contribution - Furniture and Equipment Grant		69,634	69,634	47,070
Equity at 31 December		2,216,038	1,487,229	2,155,618
Accumulated comprehensive revenue and expense		2,216,038	1,487,229	2,155,618
Equity at 31 December		2,216,038	1,487,229	2,155,618



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.

Elmwood Normal School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	63,645	102,094	95,875
Accounts Receivable	8	290,109	287,170	222,146
GST Receivable		9,348	9,348	9,142
Prepayments		8,079	8,079	31,117
Inventories	9	1,143	1,143	1,572
Investments	10	1,525,853	893,826	1,152,485
		1,898,177	1,301,660	1,512,337
Current Liabilities				
Accounts Payable	12	285,555	285,556	225,296
Revenue Received in Advance	13	70,047	70,047	54,232
Provision for Cyclical Maintenance	14	114,816	-	-
Finance Lease Liability	15	21,612	21,612	13,240
Funds held for Capital Works Projects	16	246,045	246,045	-
		738,075	623,260	292,768
Working Capital Surplus/(Deficit)		1,160,102	678,400	1,219,569
Non-current Assets				
Investments	10	-	-	2,000
Property, Plant and Equipment	11	1,119,129	835,488	965,776
		1,119,129	835,488	967,776
Non-current Liabilities				
Provision for Cyclical Maintenance	14	36,533	-	-
Finance Lease Liability	15	26,659	26,659	31,727
		63,192	26,659	31,727
Net Assets		2,216,039	1,487,229	2,155,618
Equity		2,216,038	1,487,229	2,155,618



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

Elmwood Normal School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		970,865	179,882	977,224
Locally Raised Funds		237,244	11,517	266,174
International Students		58,548	18,481	67,731
Goods and Services Tax (net)		(206)	(206)	5,269
Payments to Employees		(577,038)	(207,277)	(525,446)
Payments to Suppliers		(532,732)	(638,672)	(476,044)
Interest Paid		(2,844)	(3,000)	(1,484)
Interest Received		79,173	(5,909)	47,487
Net cash from/(to) Operating Activities		233,010	(645,184)	360,911
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(127)
Purchase of Property Plant & Equipment (and Intangibles)		(260,786)	-	(148,456)
Purchase of Investments		(371,368)	258,659	(242,942)
Proceeds from Sale of Investments		-	2,000	-
Net cash from/(to) Investing Activities		(632,154)	260,659	(391,525)
Cash flows from Financing Activities				
Furniture and Equipment Grant		69,634	69,634	47,070
Contributions from Ministry of Education		71,761	71,761	-
Finance Lease Payments		(20,526)	3,304	(16,692)
Funds Administered on Behalf of Other Parties		246,045	246,045	-
Net cash from/(to) Financing Activities		366,914	390,744	30,378
Net increase/(decrease) in cash and cash equivalents		(32,230)	6,219	(236)
Cash and cash equivalents at the beginning of the year	7	95,875	95,875	96,111
Cash and cash equivalents at the end of the year	7	63,645	102,094	95,875

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.

Elmwood Normal School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Elmwood Normal 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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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.

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 released to 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.

d) Operating Lease Payments

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



e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value



k) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment 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.

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.

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international students 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.

o) 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.



p) 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.

q) 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, borrowings, finance lease liability, and painting contract 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.

r) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

s) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	973,804	179,882	977,224
Teachers' Salaries Grants	2,807,418	20,000	2,681,335
Use of Land and Buildings Grants	599,975	10,000	567,632
	<u>4,381,197</u>	<u>209,882</u>	<u>4,226,191</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	107,881	85,608	156,676
Fees for Extra Curricular Activities	58,654	-	62,669
Trading	14,276	(8,500)	27,495
Other Revenue	42,524	(79,500)	39,954
International Student Fees	42,733	2,666	36,988
	<u>266,068</u>	<u>274</u>	<u>323,782</u>
Expense			
Extra Curricular Activities Costs	65,069	-	61,520
Trading	15,646	(8,500)	42,132
	<u>80,715</u>	<u>(8,500)</u>	<u>103,652</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>185,353</u>	<u>8,774</u>	<u>220,130</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	67,784	70,950	50,756
Information and Communication Technology	-	-	(7,846)
Employee Benefits - Salaries	3,151,898	210,602	2,968,616
Staff Development	28,430	24,600	25,690
Depreciation	130,287	130,288	94,258
Other Learning Resources	3,176	66,000	2,959
	<u>3,381,575</u>	<u>502,440</u>	<u>3,134,433</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,625	20,000	6,523
Board Fees and Expenses	9,560	180,200	20,403
Operating Leases	956	5,000	946
Other Administration Expenses	62,490	114,000	60,325
Employee Benefits - Salaries	179,752	1,200	191,567
Insurance	37,627	1,500	35,640
	<u>300,010</u>	<u>321,900</u>	<u>315,404</u>



6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	65,717	40,000	59,085
Cyclical Maintenance	151,349	45,000	-
Heat, Light and Water	44,988	16,000	39,390
Rates	16,830	10,000	13,822
Repairs and Maintenance	103,473	7,000	39,499
Use of Land and Buildings	599,975	-	567,632
Employee Benefits - Salaries	54,431	17,100	51,385
Other Property Expenses	10,439	66,000	20,354
	<u>1,047,202</u>	<u>201,100</u>	<u>791,167</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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	63,645	102,094	95,875
Cash and cash equivalents for Statement of Cash Flows	<u>63,645</u>	<u>102,094</u>	<u>95,875</u>

Of the \$63,645 Cash and Cash Equivalents, \$246,045 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$63,645 Cash and Cash Equivalents, \$70,047 of Revenue Received in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	6,777	6,777	20,686
Receivables from the Ministry of Education	2,939	-	-
Interest Receivable	25,314	25,314	19,405
Teacher Salaries Grant Receivable	255,079	255,079	182,055
	<u>290,109</u>	<u>287,170</u>	<u>222,146</u>
Receivables from Exchange Transactions	32,091	32,091	40,091
Receivables from Non-Exchange Transactions	258,018	255,079	182,055
	<u>290,109</u>	<u>287,170</u>	<u>222,146</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	1,143	1,143	1,572
	<u>1,143</u>	<u>1,143</u>	<u>1,572</u>



10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	1,525,853	893,826	1,152,485
Non-current Asset			
Shares held in Canterbury Education Services Society Limited	-	-	2,000
Total Investments	1,525,853	893,826	1,154,485

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building improvements - Crown	653,925	21,895			(23,051)	652,769
Furniture and Equipment	142,360	117,293			(33,832)	225,821
Information and Communication Technology	73,556	118,891			(45,991)	146,456
Motor Vehicles	272				(272)	-
Leased Assets	51,176	23,830			(21,364)	53,642
Library Resources	44,487	2,706	(975)		(5,777)	40,441
	965,776	284,615	(975)	-	(130,287)	1,119,129

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building improvements - Crown	994,222	(341,453)	652,769	972,326	(318,401)	653,925
Furniture and Equipment	961,242	(735,421)	225,821	843,949	(701,589)	142,360
Information and Communication Technology	628,008	(481,552)	146,456	509,117	(435,561)	73,556
Motor Vehicles	6,469	(6,469)	-	6,469	(6,197)	272
Leased Assets	238,286	(184,644)	53,642	214,456	(163,280)	51,176
Library Resources	143,546	(103,105)	40,441	143,996	(99,509)	44,487
	2,971,773	(1,852,644)	1,119,129	2,690,313	(1,724,537)	965,776



12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	6,771	6,771	10,886
Accruals	16,802	16,802	27,076
Employee Entitlements - Salaries	255,079	255,079	182,055
Employee Entitlements - Leave Accrual	6,904	6,904	5,280
	<u>285,556</u>	<u>285,556</u>	<u>225,297</u>
Payables for Exchange Transactions	285,556	285,556	225,297
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>285,556</u>	<u>285,556</u>	<u>225,297</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
International Student Fees in Advance	70,047	70,047	54,232
	<u>70,047</u>	<u>70,047</u>	<u>54,232</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	-	-	-
Increase to the Provision During the Year	151,349	45,000	-
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>151,349</u>	<u>45,000</u>	<u>-</u>
Cyclical Maintenance - Current	114,816	-	-
Cyclical Maintenance - Non current	36,533	-	-
	<u>151,349</u>	<u>-</u>	<u>-</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025 This plan is based on the schools 10 Year Property Plan is prepared by a Ministry of Education appointed consultant.



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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	23,158	23,158	14,075
Later than One Year and no Later than Five Years	28,205	28,205	33,626
Future Finance Charges	(3,092)	(3,092)	(2,734)
	<u>48,271</u>	<u>48,271</u>	<u>44,967</u>
Represented by			
Finance lease liability - Current	21,612	21,612	13,240
Finance lease liability - Non current	26,659	26,659	31,727
	<u>48,271</u>	<u>48,271</u>	<u>44,967</u>

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

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, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE SIP Landscaping Project number 200199	-	343,035	(96,990)	-	246,045
Totals	<u>-</u>	<u>343,035</u>	<u>(96,990)</u>	<u>-</u>	<u>246,045</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	246,045
Funds Receivable from the Ministry of Education	-

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Drainage and Roofing	-	22,538	22,538	-	-
Totals	<u>-</u>	<u>22,538</u>	<u>22,538</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-



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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,625	3,680
<i>Leadership Team</i>		
Remuneration	303,809	294,432
Full-time equivalent members	2	2
Total key management personnel remuneration	307,434	298,112

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance Committee (3 members) that meet as and when needed and Property Committee (2 members) that meet as and when needed. As well as these regular meetings, including preparation time, the Chair 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	172-180	160-170
Benefits and Other Emoluments	1-5	1-5

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100-110	9	7
110-120	1	2
120-130	1	1
	11	10

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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$246,045 (2023:\$0) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
MOE SIP Landscaping	\$ 246,045
The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.	

(b) Operating Commitments

As at 31 December 2024, the Board has entered into no contracts.



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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	63,645	102,094	95,875
Receivables	290,109	287,170	222,146
Investments - Term Deposits	1,525,853	893,826	1,154,485
Total financial assets measured at amortised cost	<u>1,879,607</u>	<u>1,283,090</u>	<u>1,472,506</u>

Financial liabilities measured at amortised cost

Payables	285,556	285,556	225,297
Finance Leases	48,271	48,271	44,967
Total financial liabilities measured at amortised cost	<u>333,827</u>	<u>333,827</u>	<u>270,264</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 ELMWOOD NORMAL SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Elmwood Normal School (the School).
The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Qualified opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2024, 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, except for the matter described in the Basis for our Qualified opinion section of our report, the financial statements of the School:

- present fairly, in all material respects:
 - o its financial position as at 31 December 2024; and
 - o 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 May 2025. This is the date at which our opinion is expressed.

The basis for our qualified 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 Qualified opinion – provision for cyclical maintenance in the comparative year

Our audit opinion on the School's 31 December 2023 financial statements was qualified because the school did not recognise a cyclical maintenance provision for its obligation to the Ministry of Education to keep the land and buildings in good order and repair. This was a departure from PBE IPSAS 19: Provisions, contingent assets and contingent liabilities, which requires a provision to be recorded where there is a present obligation that will need to be settled and this can be reliably estimated. The audit opinion on the financial statements for the year ended 31 December 2023 was modified accordingly.

In the 31 December 2024 financial statements, the Board has appropriately recorded a provision for cyclical maintenance in accordance with PBE IPSAS 19: Provisions, contingent assets and contingent liabilities.

Our opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding comparative figures.

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 qualified 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 required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

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

**Sam Naylor**

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

He Māpara Mātauranga
Elmwood Normal School
Analysis of Variance 2024

Student Achievement Target End of Year Report.

Based on the 2023 End of Year curriculum expectation data the following targets were set for this year:

READING

By the end of 2024, we expect 100% of the targeted Year 3-6 (63) students to make at least one year's progress towards meeting their year group appropriate Reading curriculum expectation.

Analysis of Variance

Of the sixty three Year 3 - 6 students who were below their year group expected Reading curriculum level at the end of 2023, six have left the school. Nineteen students have made accelerated progress and therefore have reached the end-of-year expectation for their year group.

Twenty six have made one year's growth, finishing the year below the expected curriculum level. Another twelve are working well below the end-of-year expectation for their year group. Nineteen of these students have English as a second language and ten others are Tier 3 learners who have received MOE support for learning.¹

WRITING

By the end of 2024, we expect 100% of the targeted group of Year 4-6 (62) to have made at least one year's progress towards meeting their age appropriate Writing curriculum expectation.

Analysis of Variance

Of the sixty two Year 4 - 6 students who were below their year group expected Writing curriculum level at the end of 2023, three have left the school. Twenty one students have made accelerated progress and therefore have reached the end-of-year expectation for their year group.

Thirty four have made one year's growth, finishing the year below the expected curriculum level. Another six are working well below the end-of-year expectation for their year group. Thirteen of these students have English as a second language and ten others are Tier 3 learners who have received MOE support for their learning.²

MATHEMATICS

By the end of 2024, we expect 100% of the targeted group of Year 3 - 6 students (48) to have made at least one year's progress towards meeting their age appropriate Number and Algebra curriculum expectation.

Analysis of Variance

Of the forty eight Year 3 - 6 students who were below their year group expected Mathematics - Number and Algebra curriculum level at the end of 2024, four have left the school. Eighteen students have made accelerated progress and therefore have reached the end-of-year expectation for their year group.

Twenty five have made one year's growth, finishing the year below the expected curriculum level. One is working well below the end-of-year expectation for their year group. Nine of these students have English as a second language and nine others are Tier 3 learners who have received MOE support for their learning.³

Jill Evans,
Deputy Principal

¹ Ministry of Education funding in the form of ORS, ICS, RTL, RTD

² as above

³ as above

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Elmwood Normal 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.

Signed by:



Eden Chan
Presiding Member of the Board

Date: 28.02.2025

Signed by:



Paul Armitage
Principal

Date: 28.02.2025

ANNUAL REPORT ON KIWISPORTS PROGRAMME 2024

2024 the school received \$7767.04 (GST Exclusive) MOE funding to support Kiwisport initiatives. The school used this funding towards promoting skills development and active participation in games across the school. Further the school made good use of the funds available to increase resources, organise sporting events and involve the community through participation as sports managers, coaches and supporters.

The Kiwisports direction centred on six key dimensions: -

- Resources & Support
- Standardised Learning
- Knowledge of Active Learning
- Working Partnerships
- Events Management
- Community Involvement

Throughout the year teachers were given coaching to develop their knowledge of the sports that they involved themselves in. Time was given to develop the skills to be taught, how best to give feedback to the children, using the correct terminology and effective questioning that encouraged game sense. The standardised learning involved a three-tier system based on levels of readiness.

These levels were identified as:

Level 1- Development of skills (Basic skills, PMP space, team work)

Level 2 - Game sense (spatial awareness, self-assessing, game communication, thinking strategies)

Level 3 - Competitive sports (implementing strategies for winning, assessing next steps to improve)

The school continued to encourage parent involvement and to utilise the knowledge and skills to add value to the overall programme delivery.

The children were engaged in numerous events to enjoy and test their skills. These events included Friday sports interchange programme involving many other schools, Canterbury competitions through zone sports and championship events.

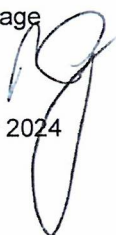
In 2024 Elmwood teams had outstanding success at zone and Canterbury Sports Competition events.

Expenditure: (GST Exclusive)

• Teaching Resources	\$1,032
• Equipment for games	\$2,906
• Equipment for events activities	\$1,553
• Coaching fees	\$
• Uniforms	\$
• Events Activity	\$2,276
• TOTAL:	\$7,767

Paul Armitage
Principal

December 2024



Report on how He Mapara Matauranga Elmwood Normal School has given effect to Te Tiriti o Waitangi in 2024

- Based on the Education Review Office Framework for Improvement

Te Tiriti o Waitangi Domain Indicator	Progress Statement (ERO Framework)	Evidence
TT1 - Learner understanding of Te Tiriti	Learners are beginning to understand their role in giving effect to Te Tiriti by participation in te reo Māori, tikanga Māori and beginning to learn about mātauranga Māori and the histories of Aotearoa.	Annual teaching and learning around significant events in the Maori calendar eg Waitangi day celebrations, Matariki
TT2 - Whānau involvement in decision making	The school is increasingly involving whānau, hapū and iwi in decision making in the school. The school's vision, goals, targets and priorities reflect those of whānau.	- Regular Whānau hui are held during the year - Whanau were actively engaged in the development of the 2024-2025 Strategic Plan
TT3 - Integrated Te ao Māori learning opportunities	Teachers are increasingly integrating quality te reo Māori, tikanga Māori and mātauranga Māori learning opportunities throughout implementation of the curriculum.	- Pāiki (Inquiry) curriculum planning 2024; - Semester 1 - 'Cultural Identity' based on <i>Te ao Tangata (Social Sciences)</i> refreshed curriculum - learning included focus on; Visual mihi, sharing family taonga, early Polynesian/Pacific navigation, historical timelines, and writing personal mihi. - Semester 2 - 'Design and Innovation' - learning included focus on; pre-European Maori tools and technology, mana whenua use of natural resources, and a Museum trip.
TT5 - Curriculum reflects local contexts	Our Pāiki curriculum reflects local contexts in a way that learners can see themselves, their identity and culture.	- Pāiki (Inquiry) curriculum planning 2024; - Semester 1 - 'Cultural Identity' based on <i>Te ao Tangata (Social Sciences)</i> refreshed curriculum - learning included focus on; Visual mihi, sharing family taonga, early Polynesian/Pacific navigation, historical timelines, and writing personal mihi. - Semester 2 - 'Design and Innovation' - learning included focus on; pre-European Maori tools and technology, mana whenua use of natural resources, and a Museum trip.
TT6 - Commitment to Te Tiriti	Teachers voice a commitment to tangata whenuatanga and Te Tiriti o Waitangi Partnership by understanding, recognising and celebrating the unique status of tangata whenua	- Regular informal and formal conversations regarding our commitment to Te Tiriti (ie. embedded into PGC - Routine protocols demonstrate our commitment eg. karakia for kai, karakia to begin whole school assemblies.
TT7 - Evidence based and culturally responsive pedagogies	Teachers use evidence based and culturally responsive strategies, to provide purposeful and well-paced learning opportunities.	Professional Learning Development was undertaken with / by Staff
TT8 - Supporting parents and whānau to engage in learners' learning	Teachers provide relevant and useful support and resources to parents and whānau so they can assist their child's learning and progress.	Teachers seek out parent and whanau involvement in regular conversation about supporting their child's learning (not just at the 'formal' times (Meet the teacher, 3WLC) but in regular informal situations.

TT9 - Te reo, tikanga and mātauranga Māori	Teachers are increasingly integrating quality te reo Māori, tikanga Māori and mātauranga Māori learning opportunities throughout implementation of the curriculum.	• Kapa Haka opportunities are available to students in Year 2 - 6. • As per TT3
TT10 - Professional learning in te reo and te ao Māori	Leaders and teachers are engaging in effective professional learning to improve confidence and capability in te reo me ona tikanga, mātauranga Māori and te ao Māori knowledge and capability in teaching and learning	• All staff have prepared and acted upon a plan to develop their own knowledge and use Te Reo and Tikanga . • Emphasis has been placed on growth/improvement Te Reo and Tikanga as part of their Professional Growth Cycle. • Teacher Only Day - Pre-European history of Banks Peninsula - Bus trip
TT11 - Data analysis for evidence-based improvement	Leaders and teachers are strengthening the ways they collect, analyse, and interpret data. Data is being used more widely to inform decision making for school improvement. The school has a system of data collection and management. • The school has a strong data analysis capability.	• Mid year and End of Year school-wide data analysis occurs • Results from data analysis informs future learning programmes. • Māori student data is collated and reported on as part of this analysis • Refer to TT15
TT12 - Safe and inclusive environment	The school is strengthening and consolidating its provision of a physically and emotionally safe and inclusive environment for all learners; the school is increasingly free from racism, discrimination and bullying	• Student voice gathered through Well-being survey. • Term 1 - 3WLC 'conversations for learning' with whanau - emphasis is placed on developing a sense of belonging. Refer to TT4
TT14 - Wellbeing and inclusion policies and programme	Leadership is strengthening policies, programmes and practices to promote learners' wellbeing, inclusion confidence in their identity, language and culture; and engagement in learning.	• Refer to TT12 • Policies and procedures are systematically reviewed through School docs • Strength-based learning - emphasis is placed on social emotional intelligence and self-efficacy for all learners as part of the first five week programme of the year, and discussed at 3WLC with whanau.
TT15 - Reducing barriers and supporting access	Leaders and teachers use a range of effective strategies to reduce barriers to education and support access to learning for all, including for Māori and Pacific learners, disabled learners and those with learning support needs.	• Use a response to intervention 3 tiered approach. Movement in and out of tiers is fluid and based on assessment data. The importance of student mana, self worth, whānau involvement and communication remain paramount in the success of any interventions put in place. • Target Learning coordinator and SENCO undertake termly discussions with regards to those students who need to access extra support (Tier 2 & 3 learners). • Comprehensive Structured Literacy PLD has been undertaken by all staff (teachers and teaching assistants).
TT16 - Partnership with Māori	The school is committed to giving effect to Te Tiriti o Waitangi through partnerships with Māori and mana whenua.	• Connections are made and enhanced through regular Whanau hui.

**He Māpara Mātauranga
Elmwood Normal School**

Evaluation of student progress and achievement 2024

Student Achievement Target 2025

Strategic Aim - Realise the potential of every child - *Me mōhio te kaha o ia ākonga*

Reading
Key outcomes: ● Ensure equitable outcomes for all students ● Increase the number of students achieving at or above curriculum expectation for reading
Our current position: In Years 2- 6, between 74-83 % of students were reading at or above Curriculum Expectation at the end of 2024. Overall, 79 % of our students are reading at or above Curriculum Expectation, while 90% of Maori students are reading at or above Curriculum Expectation.
2025 Target: As a result of analysis of the 2024 Curriculum Expectation data and reviewing the learning progress of each of the students, we have determined the following priorities for student achievement targets for 2025: <i>By the end of 2025, we expect 100% of the targeted Yr3-6 (68) students to make at least one year's progress towards meeting their year group appropriate Curriculum Expectation for Reading</i>
Our strategy: ● Ensure the 1 Hour per day policy as it relates to reading is being implemented ● Align assessment (OTJ's) with the 2025 English Curriculum. ● Identify and create a register of students reading below curriculum expectation. ● Teachers will identify these students through their class description, develop an action plan to differentiate their classroom programme to better meet these students' learning needs. ● Targeted Learning Coordinator / SENCO/ Team Leaders monitor their progress with classroom teachers on a termly basis. ● Provide learning support for the students with the greatest level of need. LA's trained in SL will support these students ● Professional expertise provided to support those classroom teachers via DP and Target Learning Coordinator and outside agencies including RTLB and RTIiT. ● Ensure Structured Literacy is delivered consistently across the school. ● Promote love of reading through visits to the library. ● Parent education in strategies to support literacy skill development at home. ● Continue PLD for new teachers in the Science of Reading/Structured Literacy.

Writing

Key outcomes:

- Reduce the gap in achievement between boys and girls Yr4-6
- Increase the number of students achieving at or above curriculum expectation for writing

Our current position:

In Years 2- 6, between 63-90 % of students were writing at or above Curriculum Expectation at the end of 2024. Overall, 76% of our students are reading at or above Curriculum Expectation, while 72% of Maori students are writing at or above Curriculum Expectation.

2025 Target:

As a result of analysis of the 2024 Curriculum Expectation data and reviewing the learning progress of each of the students, we have determined the following priorities for student achievement targets for 2025:

By the end of 2025, we expect 100% of the targeted Yr3-6 (73) students to make at least one year's progress towards meeting their year group appropriate Curriculum Expectation.

Our strategy:

- Ensure the 1 Hour per day policy as it relates to writing is being implemented
- Align assessment (OTJ's) with the 2025 English Curriculum.
- Identify and create a register of students writing below curriculum expectation.
- ESOL supplementary programme designed and implemented.
- Teachers will identify these students through their class description, develop an action plan to differentiate their classroom programme to better meet these students' learning needs.
- Targeted Learning Coordinator / SENCO/ Team Leaders monitor their progress with classroom teachers on a termly basis.
- Provide learning support for the students with the greatest level of need.
- Professional expertise provided to support those classroom teachers via DP and Target Learning Coordinator and outside agencies including RTLB and RTIiT.
- Ensure Structured Literacy is delivered consistently across the school.

Mathematics

Key outcomes:

- Increase the number of students achieving at or above curriculum expectation for writing

Our current position:

In Years 2- 6, between 80-90 % of students were writing at or above Curriculum Expectation at the end of 2024. Overall, 86% of our students are reading at or above Curriculum Expectation, while 69% of Maori students are writing at or above Curriculum Expectation.

2025 Target:

As a result of analysis of the 2024 Curriculum Expectation data and reviewing the learning progress of each of the students, we have determined the following priorities for student achievement targets for 2025:

By the end of 2025, we expect 100% of the targeted Yr3-6 (38) students to make at least one year's progress towards meeting their year group appropriate Curriculum Expectation.

Our strategy:

- Ensure the 1 Hour per day policy as it relates to writing is being implemented
- Align assessment (OTJ's) with the 2025 Mathematics and Statistics Curriculum.
- Undertake MoE PLD in the new curriculum and also our supporting resource "Maths NO Problem"
- Identify and create a register of students reading below curriculum expectation.
- Teachers will identify these students through their class description, develop an action plan to differentiate their classroom programme to better meet these students' learning needs.
- Targeted Learning Coordinator / SENCO/ Team Leaders monitor their progress with classroom teachers on a termly basis.
- Provide learning support for the students with the greatest level of need.

End of Year Student Achievement Data 2024

Reading

All students - 486

OTJ	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Above	0	20	10	12	21	23	86
At	61	29	65	55	38	51	299
Below	14	16	15	8	15	11	79
Well Below	5	2	4	3	5	3	22
% At or Above	76%	74%	80%	86%	75%	84%	79%

Writing

All students - 486

OTJ	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Above	0	3	13	7	23	18	64
At	80	58	55	59	27	46	325
Below	0	6	26	12	23	22	89
Well Below	0	0	0	0	6	2	8
% At or Above	100%	91%	72%	85%	63%	73%	80%

Mathematics - Number and Algebra

All students - 486

OTJ	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Above	4	20	15	18	27	30	114
At	69	38	71	53	37	46	314
Below	7	9	8	7	14	12	57
Well Below	0	0	0	0	1	0	1
% At or Above	91%	87%	91%	91%	81%	86%	88%