



Avonhead School

Growing Excellence Together

Piki ake te tihi ngātahi

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 3287

Principal: Micah Hocquard

School Address: 55 Avonhead Road, Avonhead, Christchurch 8042

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AVONHEAD SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Avonhead 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.

Lauren Wilton

Full Name of Presiding Member

Signed by:

180746F651154A9B

Signature of Presiding Member

30/05/2024

Date:

Micah Hocquard

Full Name of Principal

Signed by:

7567E5FCDB2F8126

Signature of Principal

30/05/2024

Date:

Avonhead School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Lauren Wilton	Presiding Member	Elected	Sep 2025
Micah Hocquard	Principal	ex Officio	
Jay Grubb	Parent Representative	Elected	Sep 2026
Justin Nixon	Parent Representative	Elected	Sep 2025
Deidre McLachlan	Parent Representative	Elected	Sep 2025
Ari Segaran	Parent Representative	Elected	Sep 2025
Bruce Rodger	Staff Representative	Elected	Sep 2025
Ruby Rose	Parent Representative	Elected	Sep 2026
Irene Lau	Parent Representative	Elected	Jun 2023

Avonhead School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	5,354,926	4,489,412	4,989,144
Locally Raised Funds	3	157,877	77,000	154,851
Interest		60,032	20,000	20,553
Total Revenue		5,572,835	4,586,412	5,164,548
Expenses				
Locally Raised Funds	3	83,047	8,000	81,762
Learning Resources	4	3,756,140	3,272,640	3,478,909
Administration	5	286,630	336,192	269,350
Interest		4,557	-	1,997
Property	6	1,385,754	1,113,792	1,184,825
Loss on Disposal of Property, Plant and Equipment		2,109	-	1,161
Total Expense		5,518,237	4,730,624	5,018,004
Net Surplus / (Deficit) for the year		54,598	(144,212)	146,544
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		54,598	(144,212)	146,544

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

Avonhead School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,435,857	2,435,857	2,274,206
Total comprehensive revenue and expense for the year		54,598	(144,212)	146,544
(Distributions to) Ministry of Education		(13,315)	-	-
Contribution - Furniture and Equipment Grant		-	-	15,107
Equity at 31 December		2,477,140	2,291,645	2,435,857
Accumulated comprehensive revenue and expense		2,477,140	2,291,645	2,435,857
Equity at 31 December		2,477,140	2,291,645	2,435,857

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.

Avonhead School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	895,336	1,203,658	1,248,007
Accounts Receivable	8	242,668	279,719	279,719
GST Receivable		18,044	35,182	35,182
Prepayments		37,641	45,151	45,151
Inventories	9	4,235	5,649	5,649
Investments	10	821,385	553,708	553,708
Funds Receivable for Capital Works Projects	16	22,457	93,650	93,650
		2,041,766	2,216,717	2,261,066
Current Liabilities				
Accounts Payable	12	324,834	460,256	460,256
Revenue Received in Advance	13	10,303	11,125	11,125
Provision for Cyclical Maintenance	14	37,247	67,148	36,223
Finance Lease Liability	15	19,246	21,636	21,636
Funds held for Capital Works Projects	16	20,660	125,088	125,088
		412,290	685,253	654,328
Working Capital Surplus		1,629,476	1,531,464	1,606,738
Non-current Assets				
Investments	10	2,000	2,000	2,000
Property, Plant and Equipment	11	945,608	847,118	925,452
		947,608	849,118	927,452
Non-current Liabilities				
Provision for Cyclical Maintenance	14	63,253	78,323	87,719
Finance Lease Liability	15	36,691	10,614	10,614
		99,944	88,937	98,333
Net Assets		2,477,140	2,291,645	2,435,857
Equity		2,477,140	2,291,645	2,435,857

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

Avonhead School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,296,238	1,027,223	1,439,284
Locally Raised Funds		155,070	67,000	148,213
International Students		-	10,000	14,177
Goods and Services Tax (net)		17,138	-	(9,948)
Payments to Employees		(783,522)	(532,237)	(641,538)
Payments to Suppliers		(626,254)	(576,835)	(556,603)
Interest Paid		(4,557)	-	-
Interest Received		47,373	20,000	16,230
Net cash from Operating Activities		101,486	15,151	409,815
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(114,937)	(59,500)	(58,943)
Purchase of Investments		(267,677)	-	(8,611)
Net cash (to) Investing Activities		(382,614)	(59,500)	(67,554)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	15,107
(Distributions to) Ministry of Education		(13,315)	-	-
Finance Lease Payments		(19,967)	-	(18,875)
Funds Administered on Behalf of Other Parties		(38,261)	-	(229,460)
Net cash (to) Financing Activities		(71,543)	-	(233,228)
Net (decrease)/increase in cash and cash equivalents		(352,671)	(44,349)	109,033
Cash and cash equivalents at the beginning of the year	7	1,248,007	1,248,007	1,138,974
Cash and cash equivalents at the end of the year	7	895,336	1,203,658	1,248,007

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.

Avonhead School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

1.3. Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period to which they relate. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period to which they relate. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Finance Lease Payments

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

1.5. Cash and Cash Equivalents

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

1.6. Accounts Receivable

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

1.7. Inventories

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

1.8. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–40 years
Furniture and equipment	5–10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10 years

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

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

Non cash generating assets

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

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

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

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

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

1.11. Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

1.12. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.13. Revenue Received in Advance

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

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

1.14. Funds Held in Trust

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

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

1.15. Funds held for Capital Works

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

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

1.16. Provision for Cyclical Maintenance

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

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

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

1.17. Financial Instruments

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

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 and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. Services received in-kind

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

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,524,588	1,115,486	1,410,593
Teachers' Salaries Grants	2,702,264	2,550,263	2,637,427
Use of Land and Buildings Grants	1,096,259	797,663	899,313
Other Government Grants	31,815	26,000	41,811
	<u>5,354,926</u>	<u>4,489,412</u>	<u>4,989,144</u>

The School has opted in to the donations scheme for this year. Total amount received was \$93,705 (2022: \$92,550).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	45,602	-	29,238
Curriculum related Activities - Purchase of goods and services	11,804	-	6,642
Fees for Extra Curricular Activities	25,555	-	31,743
Trading	10,111	9,000	11,285
Fundraising & Community Grants	2,633	-	7,148
Other Revenue	53,493	58,000	63,297
International Student Fees	8,679	10,000	5,498
	<u>157,877</u>	<u>77,000</u>	<u>154,851</u>
Expenses			
Extra Curricular Activities Costs	62,429	-	56,342
Trading	10,583	8,000	12,394
Fundraising & Community Grant Costs	7,005	-	8,035
Other Locally Raised Funds Expenditure	2,521	-	4,885
International Student - Other Expenses	509	-	106
	<u>83,047</u>	<u>8,000</u>	<u>81,762</u>
<i>Surplus for the year Locally raised funds</i>	<u>74,830</u>	<u>69,000</u>	<u>73,089</u>

During the year the School hosted 1 International student (2022:1)

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	114,536	124,318	111,260
Equipment Repairs	905	1,000	232
Information and Communication Technology	27,077	27,725	20,008
Library Resources	2,082	9,000	3,121
Employee Benefits - Salaries	3,457,083	2,924,263	3,182,007
Staff Development	17,347	26,500	22,968
Depreciation	137,110	159,834	139,313
	<u>3,756,140</u>	<u>3,272,640</u>	<u>3,478,909</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,339	6,700	6,038
Board Fees	3,755	6,000	4,195
Board Expenses	14,848	12,250	9,568
Communication	4,184	5,000	3,023
Consumables	18,910	27,300	17,073
Other	29,426	39,510	25,828
Employee Benefits - Salaries	171,750	198,500	167,125
Insurance	30,738	33,250	30,200
Service Providers, Contractors and Consultancy	6,680	7,682	6,300
	<u>286,630</u>	<u>336,192</u>	<u>269,350</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	16,406	10,000	8,167
Consultancy and Contract Services	96,487	96,800	92,896
Cyclical Maintenance	21,604	21,529	21,529
Adjustment to the Provision	(3,851)	-	-
Grounds	20,276	24,000	15,533
Heat, Light and Water	37,475	43,000	48,742
Rates	12,155	15,600	11,226
Repairs and Maintenance	25,789	27,200	14,464
Use of Land and Buildings	1,096,259	797,663	899,313
Security	6,029	4,000	4,859
Employee Benefits - Salaries	57,125	74,000	68,096
	<u>1,385,754</u>	<u>1,113,792</u>	<u>1,184,825</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	895,336	1,203,658	1,248,007
Cash and Cash Equivalents for Statement of Cash Flows	<u>895,336</u>	<u>1,203,658</u>	<u>1,248,007</u>

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

Of the \$895,336 Cash and Cash Equivalents, \$20,660 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$895,336 Cash and Cash Equivalents, \$6,582 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,557	8,154	8,154
Receivables from the Ministry of Education	15,698	51,751	51,751
Interest Receivable	20,157	7,498	7,498
Teacher Salaries Grant Receivable	203,256	212,316	212,316
	<u>242,668</u>	<u>279,719</u>	<u>279,719</u>
Receivables from Exchange Transactions	23,714	15,652	15,652
Receivables from Non-Exchange Transactions	218,954	264,067	264,067
	<u>242,668</u>	<u>279,719</u>	<u>279,719</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	4,235	5,649	5,649
	4,235	5,649	5,649

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	571,385	553,708	553,708
Forsyth Barr Investment Portfolio	250,000	-	-
Non-current Asset			
Shares	2,000	2,000	2,000
Total Investments	823,385	555,708	555,708

The School holds an investment portfolio with Forsyth Barr. The School has received approval from the Ministry of Education and Treasury under section 160(3) of the Crown Entities Act to hold securities.

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Building Improvements	616,309	18,308	-	-	(23,810)	610,807
Furniture and Equipment	133,540	23,969	(1,657)	-	(31,411)	124,441
Information and Communication Technology	129,997	67,259	-	-	(55,591)	141,665
Leased Assets	29,916	56,886	(12,448)	-	(19,323)	55,031
Library Resources	15,690	5,402	(453)	-	(6,975)	13,664
Balance at 31 December 2023	925,452	171,824	(14,558)	-	(137,110)	945,608

The net carrying value of equipment held under a finance lease is \$55,031 (2022: \$29,916)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	964,516	(353,709)	610,807	946,208	(329,899)	616,309
Furniture and Equipment	722,093	(597,652)	124,441	701,778	(568,238)	133,540
Information and Communication Technology	514,082	(372,417)	141,665	446,823	(316,826)	129,997
Leased Assets	77,623	(22,592)	55,031	78,050	(48,134)	29,916
Library Resources	69,753	(56,089)	13,664	66,263	(50,573)	15,690
Balance at 31 December	2,348,067	(1,402,459)	945,608	2,239,122	(1,313,670)	925,452

12. Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	18,698	43,124	43,124
Accruals	6,339	6,910	6,910
Banking Staffing Overuse	-	114,263	114,263
Employee Entitlements - Salaries	267,114	241,667	241,667
Employee Entitlements - Leave Accrual	32,683	54,292	54,292
	324,834	460,256	460,256
Payables for Exchange Transactions	324,834	460,256	460,256
	324,834	460,256	460,256

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	6,582	-	-
International Student Fees in Advance	-	8,679	8,679
Other Revenue in Advance	3,721	2,446	2,446
	<u>10,303</u>	<u>11,125</u>	<u>11,125</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	123,942	123,942	131,053
Increase to the Provision During the Year	21,604	21,529	21,529
Other Adjustments	(3,851)	-	-
Use of the Provision During the Year	(41,195)	-	(28,640)
Provision at the End of the Year	<u>100,500</u>	<u>145,471</u>	<u>123,942</u>
Cyclical Maintenance - Current	37,247	67,148	36,223
Cyclical Maintenance - Non current	63,253	78,323	87,719
	<u>100,500</u>	<u>145,471</u>	<u>123,942</u>

This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant. The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year.

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	24,042	22,726	22,726
Later than One Year and no Later than Five Years	41,775	11,005	11,005
Future Finance Charges	(9,880)	(1,481)	(1,481)
	<u>55,937</u>	<u>32,250</u>	<u>32,250</u>
Represented by:			
Finance lease liability - Current	19,246	21,636	21,636
Finance lease liability - Non current	36,691	10,614	10,614
	<u>55,937</u>	<u>32,250</u>	<u>32,250</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
	\$	\$	\$	\$	\$
SIP Asphalt Courts #228467	(39,775)	19,661	20,114	-	-
SIP Jnr Playground #228464	(42,910)	16,866	26,044	-	-
SIP Artificial Turf #228467	(10,965)	24,402	(13,437)	-	-
SIP Snr Playground #228466	20,445	15,790	(22,920)	(13,315)	-
SIP Boundary Fence - 236573	63,276	69,750	(133,026)	-	-
LSM 2A Library - 237308	837	2,163	(3,000)	-	-
HVAC Replacement #240183	40,530	28	(40,558)	-	-
Boiler & Roofing #239178	-	16,162	(13,960)	-	2,202
Ventilations Rms 23-26 #243295	-	19,440	(9,050)	-	10,390
Drainage Repairs #246299	-	12,937	(4,869)	-	8,068
Heating & Lighting Upgrade #241986	-	139,164	(161,621)	-	(22,457)
Totals	31,438	336,363	(356,283)	(13,315)	(1,797)

Represented by:

Funds Held on Behalf of the Ministry of Education	20,660
Funds Receivable from the Ministry of Education	(22,457)

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP Asphalt Courts #228467	86,954	-	(126,729)	-	(39,775)
SIP Jnr Playground #228464	53,244	-	(96,154)	-	(42,910)
SIP Artificial Turf #228467	62,910	-	(73,875)	-	(10,965)
SIP Snr Playground #228466	62,816	-	(42,371)	-	20,445
SIP Boundary Fence - 236573	-	200,000	(136,724)	-	63,276
LSM 2A Library - 237308	-	84,651	(83,814)	-	837
HVAC Replacement #240183	-	45,256	(4,726)	-	40,530
Totals	265,924	329,907	(564,393)	-	31,438

Represented by:

Funds Held on Behalf of the Ministry of Education	125,088
Funds Receivable from the Ministry of Education	(93,650)

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 trustees of the Board, Principal, Deputy and Assistant Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,755	4,195
<i>Leadership Team</i>		
Remuneration	403,498	382,065
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	407,253	386,260

There are eight members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and Principal meet weekly.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160- 170	150 - 160
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 -110	7.00	-
110 -120	1.00	2.00
120 - 130	1.00	-
	9.00	2.00

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

Holidays Act Compliance – schools payroll

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

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

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$171,714 (2022:\$31,438) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Boiler & Roofing #239178	161,619	13,960	147,659
Ventilations Rms 23-26 #243295	23,600	9,050	14,550
Drainage Repairs #246299	14,375	4,870	9,505
			-
			-
Total	199,594	27,880	171,714

(b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

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	895,336	1,203,658	1,248,007
Receivables	242,668	279,719	279,719
Investments - Term Deposits	573,385	555,708	555,708
Total Financial assets measured at amortised cost	1,711,389	2,039,085	2,083,434

Financial liabilities measured at amortised cost

Payables	324,834	460,256	460,256
Finance Leases	55,937	32,250	32,250
Total Financial liabilities measured at amortised Cost	380,771	492,506	492,506

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

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

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the board listing, Analysis of variance reporting, Whole school progress reporting, Report on giving effect to Te Tiriti o Waitangi, Statement on Equal Employment Opportunities and Kiwisport report, 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.



Amy Goodman,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Analysis of Variance Reporting



School Name:	Avonhead School	School Number:	3287
Strategic Aims:	<p>Pike ake te tihi ngā Tahi - Growing Excellence Together</p> <p>To ensure excellence and equity through:</p> <ul style="list-style-type: none"> All kaiako, tamariki (teachers & students) and whānau have a deep understanding of our cultural narrative and a strong sense of whanaungatanga (belonging) and kaitiakitanga. Our kaiako (teachers) continuously improve practice, deliberately scaffold students' thinking skills, build powerful relationships and empower students to understand and manage their own learning. All ākonga (learners) think and act in ways that safeguard the future wellbeing of people, our community and our planet. We are adept and innovative, able to confidently choose and use excellent tools to learn, create, collaborate and share information Quality information is gathered through excellent assessment practices to analyse, plan and personalise learning for all ākonga (Learners). 		
Annual Aim:	<ol style="list-style-type: none"> To continue to strengthen student achievement across all areas, with a particular focus on Literacy (Reading in 2023) Adopt and run a structured literacy programme across the school through Literacy Connections as a facilitator. <p>Aims from the end of 2022 for our 2023 year</p> <ol style="list-style-type: none"> Continue Structured Literacy professional development across the whole school using Liz Kane's 'the Code' Spelling and Literacy Programme to try to accelerate reading. Begin to upskill staff in the Writing Revolution approach to enhance writing outcomes Continue to ensure our learning spaces & programmes are innovative and meet the diverse needs of all our students Further improve our moderation and levelling skills to ensure student achievement is indicative of curriculum levels Teachers to continue use our SMS to input, track and analyse data regularly to plan students next steps in their learning with them 		
Target:	<p>Structured Literacy – Reading and Writing:</p> <p>To increase the following achievement in Reading and Writing across our school. We will look at the following:</p> <ol style="list-style-type: none"> To increase the number of students in Year 5 - 8 from working below expectation to at-above in Reading and Writing Māori and Pasifika students: to increase the number of our Māori and Pasifika students working at -above expectation in Reading Māori and Pasifika students: to increase the number of our Māori and Pasifika students working at -above expectation in Writing Track trends in structured literacy results in our Yr 1 -3 students to ensure positive progress 		
Baseline Data:	<p>Following on from our end of year 2022 data, we wanted to continue to shift our reading and writing levels.</p> <p>Structured Literacy data End of 2022:</p> <ol style="list-style-type: none"> Year 1: Average raw score data in structured literacy (Little Learners) improved from 20 in Term 1 to 46 in Term 4 2022 Year 2: Average raw score data in structured literacy (Little Learners) improved from 31 in Term 1 to 44 in Term 4 2022 Year 3/4: Average raw score data in structured literacy (The Code) improved from 19 in Term 1 to 34 in Term 4 2022 		

Other Whole school data End 2022:

1. Reading 70.4% of our students are working at – above expectation end 2022
2. Writing 66.6% of our students are working at-above expectation end 2022

Mid-year data from 2023

1. Reading 53.1% of our students are working at – above expectation mid 2023
2. Writing 3% of our students are working at-above expectation mid 2023
3. Reading 41.9% of our students are working below expectation mid 2023
4. Writing 56% of our students are working below expectation mid 2023

End-year data from 2023

1. Reading 80.8% of our students are working at – above expectation end 2023
2. Writing 67.3% of our students are working at – above expectation end 2023
3. Reading 16.4% of our students are working below expectation end 2023
4. Writing 28.9% of our students are working below expectation end 2023

Structured Literacy data End of 2023:

1. See the Avonhead Whole School Progress Analysis End Year 2023 data document

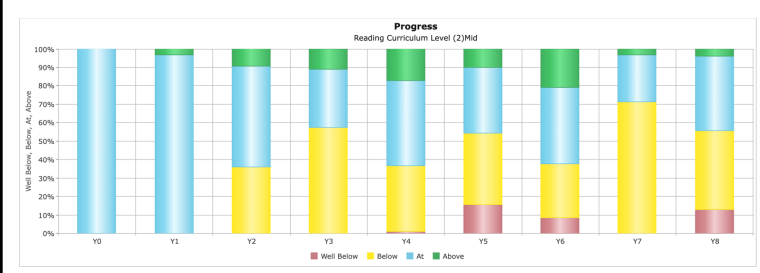
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • We continued with our whole school Professional development in structured literacy through Literacy Connections. We dedicated lots of funding for resources and professional support. • Moderation of our assessment practices and levelling of assessment tasks throughout several staff meetings. • Increased use of devices in the senior school for students who struggle with fine motor skills to increase engagement in writing. • Teachers targeting specific writing groups within writing classes and explicitly teaching writing skills. In our senior school students in Y5-8 knowing their writing goals and being able to upload digital evidence of their progress through Spotlight • Teacher Aide's working with targeted students through the Quick 60 Literacy Programme • Continued to use the STEPs Literacy programme for a number of our Māori and Pasifika students. 	<ul style="list-style-type: none"> • To increase the number of students in Year 5 - 8 from working below expectation to at-above in Reading and Writing – Across 2023 we saw a large increase in the number of students achieving at-above in both Reading and Writing. The number of students working below shifted from 41.9% down to 16.4% in Reading while Writing shifted from 56% working below to 28.9%. This indicates very positive progress across the year. • Māori and Pasifika students: to increase the number of our Māori and Pasifika students working at - above expectation in Reading. We had a positive shift from 34% working at-above to 71% by the end of 2023 for Māori students and from 48% to 66% for Pasifika students. • Māori and Pasifika students: to increase the number of our Māori and Pasifika students working at - above expectation in Writing. We had a positive shift from 29% working at-above to 50% by the end of 2023 for our Māori students and from 38% to 57% for our Pasifika students. • Track trends in structured literacy results in our Yr 1 -3 students to ensure positive progress. Even though our data points changed from 2022 to 2023, we are able to track our mid and end of year data for Little Learner progress of our Year 1 – 3 students. This data analysis indicates that all 	<ul style="list-style-type: none"> • It is obvious to see that the initiatives, interventions, professional development, and discussions all had a positive impact on our targets for 2023. Not only did we see positive shifts of students moving from working below to at, we also saw a significant number of students improve and move to working above expectation. • The positive shift in the number of our Māori and Pasifika students moving from working below to at-above in Reading and Writing is very encouraging. This indicates that with ESOL support, learning support, targeted grouping, Quick60 and STEP programmes in place, we are seeing sustained academic progress for our Māori and Pasifika tamariki. 	<ul style="list-style-type: none"> • Continue to solidify and continue to develop our Structured Literacy approach to Literacy. • Begin to develop an improved schoolwide writing programme based on the Writing Revolution approach. • Continue to utilise our Quick 60 programme to target students in Year 4 and above. • Ensure our priority students (Māori and Pasifika) students continue to be prioritised and supported through culturally inclusive practices. • Continue with the STEPs programme for our Māori and Pasifika students.

	students made some progress and improvement on their achievement from mid 2023 to the end of 2023.		
Planning for 2024:			
<ol style="list-style-type: none"> 1. Continue to support Structured Literacy professional development across the whole school using Liz Kane's 'the Code' Spelling and Literacy Programme to try to accelerate reading. 2. Upskill staff in the Writing Revolution and Structured Writing approaches to enhance writing outcomes. Support staff with resources, professional development, and mentor support. Make use of the Writer's Toolbox in the Senior School. 3. Utilise Science as a vehicle to support contextual writing opportunities. 			

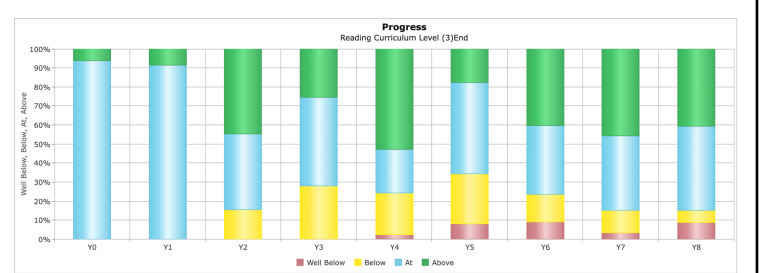
Whole School Progress Comparison Graphs End 2022 - End 2023

Mid 2023	End 2023	Summary of Progress - whole school
<p>Key:</p> <ul style="list-style-type: none"> Reading Curriculum Level (2)Mid 2022 Reading Curriculum Level (2)Mid 2023 	<p>Key:</p> <ul style="list-style-type: none"> Reading Curriculum Level (3)End 2022 Reading Curriculum Level (3)End 2023 	<ul style="list-style-type: none"> - There has been a significant shift in the % of students working above expectation in reading at the end year compared to mid year, 39.8% above expectation end year compared to 12.7% mid 2023. - The % of students across the school working below expectation in reading has also reduced from 41.9% mid 2023 to 16.4% at the end of 2023. - 80.8% of our students are now working at-above expectations in reading at the end of 2023 compared to 75.8% at the end of 2022.
<p>Key:</p> <ul style="list-style-type: none"> Writing Curriculum Level (2)Mid 2022 Writing Curriculum Level (2)Mid 2023 	<p>Key:</p> <ul style="list-style-type: none"> Writing Curriculum Level (3)End 2022 Writing Curriculum Level (3)End 2023 	<ul style="list-style-type: none"> - There has been a slight increase in the % of students working above expectation in writing at the end of the year 17.5%, compared to 11.45% mid 2023. - 67.3% of our students are now working at-above expectation in writing at the end of 2023 compared to 63% at the end of 2022. - We are starting to see a positive shift in writing achievement across the school this year. This is our second year as a school embedding Structured Literacy also, some teams have begun more explicit teaching of writing. The explicit teaching of writing and growing explicit writing teaching model across our school is a continued focus area for 2024.
<p>Key:</p> <ul style="list-style-type: none"> Mathematics Curriculum Level (2)Mid 2022 Mathematics Curriculum Level (2)Mid 2023 	<p>Key:</p> <ul style="list-style-type: none"> Mathematics Curriculum Level (3)End 2022 Mathematics Curriculum Level (3)End 2023 	<ul style="list-style-type: none"> - The % of students working above expectation in maths has doubled since mid year from 22.6% to 42.3% in 2023. - There has also been a positive shift in the % of students working above expectation compared to the end of 2022, from 28.9% in 2022 working above compared to 42.3% at the end of 2023. - While 76.2% of our students are working at-above expectation in maths at the end of 2023 compared to 82.6 % at the end of 2022, we now have 20% more students above expectation (42.3%) at the end of 2023 compared to the end of 2022 (28.9%).

Reading, Writing & Maths Progress Year Groups Mid - End Year Progress 2023

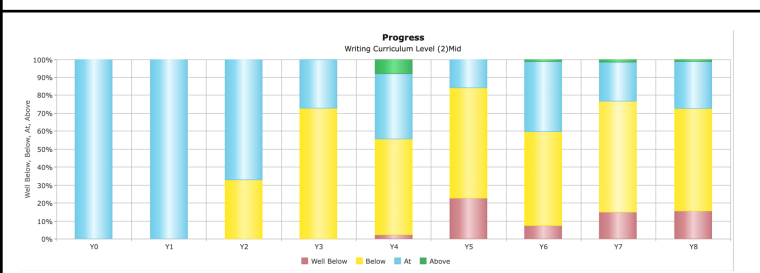


READING MID YEAR

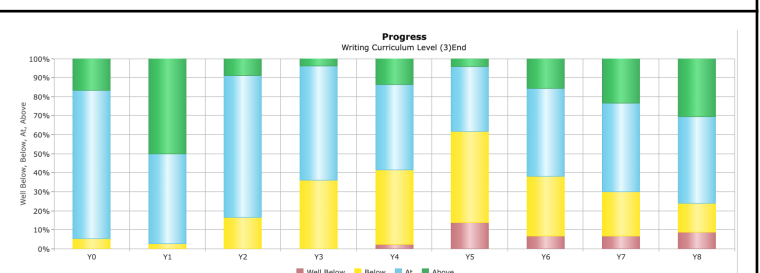


READING END YEAR

READING SUMMARY: There has been a notable increase in the % of students working above expectation from year 2 onwards, particularly in years 4, 6, 7 and 8 as well as a reduction in the % of students working below expectation in years 3, 7 & 8 at the end of the year.

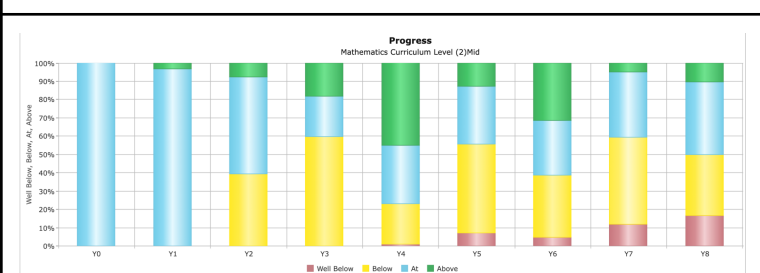


WRITING MID YEAR

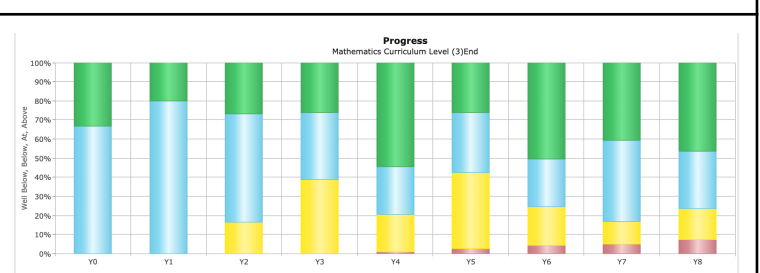


WRITING END YEAR

WRITING SUMMARY: There has been a slight increase in the % of students working above expectation in years 1, 6, 7 & 8 as well as reduction in the % of students working below expectation in years 3, 4, 7 & 8. Overall there has been an increase across the school with students now above in writing which is great to see.



MATHS MID YEAR



MATHS END YEAR

MATHS SUMMARY: There has been a notable increase in the % of students working above expectation from year 2 onwards, particularly in years 1, 2, 4, 6, 7 and 8 as well as a reduction in the % of students working below expectation in years 6, 7 & 8 at the end of the year.

ETHNICITY Breakdown Mid - End Year READING PROGRESS 2023

It is important to note that this data is a snapshot in time, and does not track the same students mid to end of year. From mid year to the end of the year we have had new students arrive and other students leave. This particular data set gives a general overview of our ethnic cohorts' progress.

READING	WELL BELOW		BELOW		AT		ABOVE		Total
Ethnicity	% Mid	% End	% Mid	% End	% Mid	% End	% Mid	% End	625 students
Māori	7%	6%	56%	23%	23%	39%	11%	32%	65 (increase of 3 students since mid year)
Pasifika	5%	3%	45%	29%	45%	53%	3%	13%	38 (increase of 2 students since mid year)
NZ European	2%	1%	34%	10%	52%	50%	11%	38%	217 (increase of students since mid year)
Asian	7%	6%	33%	14%	47%	45%	11%	36%	256 (increase of 51 students since mid year)
Meela	5%	5%	62%	35%	24%	35%	8%	25%	40 (increase of 34 students since mid year)
Other	0	0	33%	0	67%	86%	0	14%	7 (increase of 1 students since mid year)

- There has been a positive shift in the % of students moving from below expectation to at with all ethnic groups shown a reduction by half for this cohort.
- There has also been a positive shift in the % of students working above expectation, notably our Māori students have moved from 11% mid year to 32% above at the end of the year, our Asian students shifting from 11% to 36% and our Pasifika students show a 10% gain at the end of the year also in reading.

Writing	Well Below		Below		At		Above		Total
Ethnicity	% Mid	% End	% Mid	% End	% Mid	% End	% Mid	% End	626 students
Māori	14%	11%	54%	39%	29%	38%	0	12	66
Pasifika	10%	5%	50%	38%	38%	49%	0	8%	39
NZ European	4%	2%	49%	24%	44%	55%	2%	19%	217
Asian	8%	5%	45%	23%	42%	51%	2%	21%	257
Meela	8%	8%	73%	35%	19%	40%	0	18%	40
Other	0	14%	67%	71%	33%	14%	0	7%	7

- | MATHS | WELL BELOW | | BELOW | | AT | | ABOVE | | Total |
|-------------|------------|-------|-------|-------|-------|-------|-------|-------|--------------|
| Ethnicity | % Mid | % End | % Mid | % End | % Mid | % End | % Mid | % End | 626 students |
| Māori | 10% | 8% | 48% | 31% | 29% | 40% | 11% | 22% | 65 |
| Pasifika | 18% | 5% | 40% | 38% | 35% | 38% | 8% | 20% | 40 |
| NZ European | 3% | 1% | 38% | 18% | 45% | 45% | 14% | 36% | 217 |
| Asian | 7% | 2% | 30% | 16% | 41% | 36% | 26% | 46% | 255 |
| Meela | 11% | 5% | 50% | 25% | 50% | 30% | 0 | 40% | 40 |

- | Curriculum Level Progress % | READING | | | | | | WRITING | | | | | | MATHS | | | | | |
|-----------------------------|---------------------------|----------------------|---------------------------|----------------------|---------------------------|----------------------|---------------------------|----------------------|---------------------------|----------------------|---------------------------|----------------------|---------------------------|----------------------|---------------------------|----------------------|---------------------------|----------------------|
| | End 2021 - End 2022 | | Mid 2022 - End 2023 | | | | End 2021 - End 2022 | | Mid 2022 - End 2023 | | | | End 2021 - End 2022 | | Mid 2022 - End 2023 | | | |
| Students 1+yrs at school | Accelerated < 2 sublevels | | Sufficient 1-2 sub levels | | Insufficient > 1 sublevel | | Accelerated < 2 sublevels | | Sufficient 1-2 sub levels | | Insufficient > 1 sublevel | | Accelerated < 2 sublevels | | Sufficient 1-2 sub levels | | Insufficient > 1 sublevel | |
| | End 2021
End 2022 | End 2022
End 2023 | End 2021
End 2022 | End 2022
End 2023 | End 2021
End 2022 | End 2022
End 2023 | End 2021
End 2022 | End 2022
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End 2022 | End 2022
End 2023 | End 2021
End 2022 | End 2022
End 2023 | End 2021
End 2022 | End 2022
End 2023 | End 2021
End 2022 | End 2022
End 2023 |
| Boys | 27% | 50% | 27% | 42% | 47% | 8% | 27% | 41% | 46% | 48% | 27% | 11% | 24% | 51% | 48% | 34% | 28% | 15% |
| Girls | 32% | 50% | 48% | 43% | 20% | 7% | 25% | 50% | 51% | 43% | 24% | 7% | 21% | 48% | 48% | 37% | 30% | 15% |
| Māori | 27% | 51% | 58% | 40% | 15% | 9% | 15% | 42% | 62% | 45% | 24% | 13% | 26% | 30% | 47% | 49% | 26% | 21% |
| Pasifika | 27% | 44% | 50% | 44% | 23% | 12% | 33% | 39% | 33% | 52% | 33% | 8% | 12% | 55% | 50% | 39% | 38% | 6% |
| NZ European | 30% | 50% | 44% | 46% | 26% | 4% | 29% | 45% | 46% | 49% | 25% | 6% | 24% | 50% | 49% | 33% | 28% | 17% |
| Other | 29% | 52% | 46% | 40% | 24% | 8% | 25% | 48% | 49% | 42% | 26% | 10 % | 22% | 53% | 48% | 33% | 30% | 14% |

Maths: 246/500 (49%) students have progress 2 or more curriculum sub-levels over one year in READING, 175/500 (35%) have progressed one sub-level over one year and 78/500 (16%) have made insufficient progress (less than 1 sub-level shift over one full year).

PAT Standardised Data compared with OTJ's - Triangulation of Data check

Math Data Comparison with PAT (12)

MATHS %	Curriculum level 'BELOW' Mid 2023	Curriculum level 'BELOW' End 2023	PAT Math 'BELOW' Term 1	PAT Math 'BELOW' Term 3	Curriculum Level 'AT'	Curriculum level AT End 2023	PAT Math 'AT' Term 1	PAT Math 'AT' Term 3	Curriculum Level 'ABOVE' Mid 2023	Curriculum Level 'ABOVE' End 2023	PAT Math 'ABOVE' End 2023
Year 4	23%	20%	14%	8%	32%	25%	50%	46%	45%	55%	36%
Year 5	56%	43%	26%	9%	31%	32%	46%	53%	13%	26%	28%
Year 6	39%	24%	12%	6%	30%	25%	49%	43%	31%	51%	39%
Year 7	60%	17%	16%	7%	35%	42%	46%	41%	5%	41%	39%
Year 8	50%	24%	15%	12%	40%	30%	55%	46%	10%	46%	30%

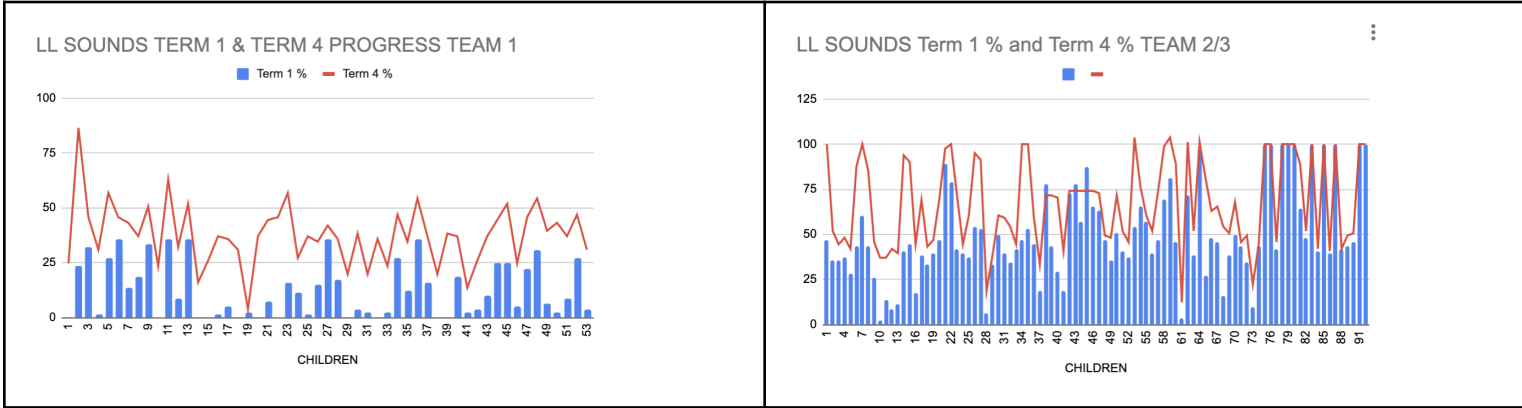
- The greatest discrepancy between OTJ's and PAT scores are with the below students with double the % of students below expectation in maths compared to their end year PAT score, with the exception of year 8 students. There is also a 20% discrepancy from PAT scores and OTJ's for students 'AT' in years 4, 5 and 6 also. There is greater alignment however between end year OTJ's and PAT scores than mid year.

Reading Data Comparison: Curriculum Level, PAT & Running Record (13)

READING %	Curriculum Level OTJ 'BELOW' Term 2	Curriculum Level OTJ 'BELOW' Term 4	PAT Comp 'BELOW' Beg	PAT Comp 'BELOW' End	Curriculum Level OTJ 'AT' Term 2	Curriculum Level OTJ 'AT' Term 4	PAT Comp 'AT' Beg	PAT Comp 'AT' End	Curriculum Level OTJ 'ABOVE' Term 2	Curriculum Level OTJ 'ABOVE' Term 4	PAT Comp 'ABOVE' End	PAT Comp 'ABOVE' End
Year 4	36%	24%	12%	23%	45%	23%	58%	54%	18%	52%	31%	45%
Year 5	54%	34%	20%	10%	35%	48%	54%	59%	10%	18%	26%	31%
Year 6	38%	24%	9%	13%	41%	36%	62%	41%	21%	40%	29%	45%
Year 7	70%	15%	55%	7%	27%	39%	55%	51%	3%	46%	30%	43%
Year 8	55%	15%	15%	9%	40%	44%	65%	59%	5%	41%	20%	31%

- There is far greater alignment between PAT comp scores and OTJ's at the end of the year compared to mid year. Teachers have spent a lot of time triangulating data to ensure more robust OTJ's. The greatest discrepancy in above and below scores is in the Y5 cohort. This will be investigated further to ensure accuracy of OTJ's

STRUCTURED LITERACY PROGRESS - LITTLE LEARNERS Y1- 3



- There have been significant gains by all students in Team 1 in terms of their sound knowledge at the beginning of the year compared to the end of year as shown in the graph above.
- In team 2/3 the number of students while the gains haven't been as pronounced, the year 2/3 students' sound knowledge was significantly higher to begin with for most students and most have made sufficient - accelerated progress over the year.
- All of Team 1 students have made significant shifts in their knowledge of their heart words from Term 1 to Term 4 also. The two students who have made the least progress had already reached expectation in terms of heart word knowledge in term 1 and maintained this in term 4 assessment too.

Learning Support Summary and monitoring of Student Progress - 2023 (Michelle Robinson SENCO)

Teacher aide Programmes: Numbers of Students in targeted learning groups

Q60 Progress in levels	Year	Maths	Stepsweb	Q60	ESL *	Writers Gp	Handwriting	Reading	Phonics alphabet	Little Learners	Code	Speech UoC	Speech MoE / LLI	RTLB 1-1	Occ Therapy sensory	TOM* + PBL*	VAMP *	Music therapy	In-class Behav	ICS *	ORS *
0	Year 1	20	0	1	10	24	11	13	16	3	0	5	1	2	1	16	2	1	3	0	0
44	Year 2	19	6	6	9	25	8	49	3	17	5	1	2	4	2	1	1	1	0	0	1
70	Year 3	15	18	4	15	29	11	25	0	32	1	0	2	1	0	1	0	0	0	0	1
98	Year 4	2	15	3	2	2	0	2	0	1	7	0	0	0	0	0	0	0	1	0	0
83	Year 5	17	25	4	1	28	8	9	0	4	5	0	0	0	0	0	0	0	1	1	1
2	Year 6	5	16	3	6	14	3	8	0	3	3	0	0	0	0	0	0	0	0	0	0
0	Year 7	4	5	4	0	7	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0
0	Year 8	9	10	4	0	20	3	16	0	0	0	0	0	0	0	0	0	0	0	0	0
297	Total	91	95	29	43	149	44	130	19	60	21	6	5	7	3	18	3	2	5	1	3

*TOM Theory of Mind to Support Neurodiversity communication (Autism)

*Q60 Quick 60 (reading and writing remedial literacy programme)

*ICS In Class support (High learning needs)

* VAMP Visual Auditory Memory Processing

*PBL Play based learning

* Language Learning Intervention (High Speech Communication)

* ORS Ongoing Resource Support (Very High Learning Needs)

* ESL English and Second Language Learners.

Tracking the Learning Support Students progress against the NZ Curriculum (One or more Interventions, including Code and Little Learners)

		Reading				Writing				Maths			
Learning Support Year Level	Number of Supported Students	Reading Shift Yes	% Yes	Reading Shift No	% No	Writing Shift Yes	% Yes	Writing Shift No	% No	Maths Shift Yes	% Yes	Maths Shift No	% No
Year 1	28	5	18	23	82	5	18	23	82	3	11	25	89
Year 2	56	29	52	27	48	27	48	29	52	38	68	18	32
Year 3	44	34	77	10	23	36	82	8	18	26	59	18	41
Year 4	17	9	53	8	47	12	71	5	29	9	53	8	47
Year 5	34	26	76	8	24	28	82	6	18	27	79	7	21
Year 6	31	20	65	11	35	20	65	11	35	26	84	5	16
Year 7	11	8	73	3	27	7	64	4	36	5	45	6	55
Year 8	24	7	29	17	71	10	42	14	58	14	58	10	42

- NB all the interventions are measured for their global impact across all curriculum strands. (E.g. writing and reading will have an impact on maths)
- The length of the intervention was also not measured. This will be monitored more in depth in 2024.
- Year 1 is difficult to measure against the curriculum until students establish foundation steps and therefore this is looked at more in-depth through Phonics and Little Learners progress.
- Our continued targeted learning area for 2023 is Phonics, Structured literacy (Writing) and handwriting and its impact on literacy.

Next Steps



Avonhead School

Growing Excellence Together

Piki ake te tihi ngātahi

How does Avonhead School gives effect to Te Tiriti o Waitangi?

We provide a school environment that supports and values Te Tiriti o Waitangi through culturally inclusive practice, innovative learning, sustainable practices and developing and nurturing the capabilities of all akonga.

Working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori

- We have policies and procedures
- It is part of our Annual Goals and Strategic Plan.
- Kapa haka, classroom programmes focussing on tikanga, te reo, te ao and mātauranga Māori
- Use of Matua Steve (deliver te reo Māori and waiata lessons to all students) and Kevin Hapi (supports and runs a taiaha group)

Taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori

- Staff PD - [Tuahiwi Education course](#) for all teachers. Staff completed Education Perfect - Te Ao Māori course
- Support teaching staff to attend [Te Ahu o te Reo Māori course](#)
- Teachers upskilling and observing Mātua Steve deliver te reo and waiata lessons to all students

Achieving equitable outcomes for Māori students

- Mid and end of year assessment data analysis, track progress of Māori students
- Learning Support and Teacher Aide Support as required
- Kapa haka and Taiaha opportunities

The table is from our Strategic and Annual Plan for 2023.

	Annual Goals	Expected Outcomes
Our Place All kaiako, tamariki (teachers & students) and whānau have a deep understanding of our cultural narrative and a strong sense of whanaungatanga (belonging) and kaitiakitanga.	1 - All staff and students develop a shared understanding of te Tiriti o Waitangi, the historical relationship between our area Ōtakaro, our manawhenua and connection to our school, as we develop our cultural narrative together. 2 - All staff integrate and incorporate Tātaiako and inclusive practices across our school. Our school's values support the wellbeing (Hāuora) of all students, whānau and staff. Our cultural diversity (Māori, Pasifika and other cultures) is celebrated and acknowledged in everything we do.	1 - All staff, tamariki and whānau have a common understanding of our New Zealand histories, traditions, connections and values. 2 - All students and staff feel included and supported and show our values, Learner Qualities and Character Strengths daily. A strong sense of Whanaungatānga (belonging) is evident across our school.



Avonhead School

Growing Excellence Together

Piki ake te tihi ngātahi

Statement on Equal Employment Opportunities

Avonhead School is an equal opportunity employer. We are committed to a work environment that supports, inspires and respects all individuals and in which personnel processes are based on merit and applied without discrimination.

We achieve this by following our EEO policy and ensuring that we:

- recognise, in recruitment and selection procedures, skills and knowledge acquired in paid employment, in the home, and in the community
- ensure that employment contract provisions on appointments are known and followed
- make a range of school responsibilities, such as timetabling, taking assemblies, and organising outdoor education, available to all teachers on an equal basis
- monitor the position of all employees in the school in relation to EEO policies and practices
- encourage all employees to discuss the development and implementation of the equal employment opportunities programme
- encourage all employees to undertake training and development
- encourage all employees to seek promotion and to take advantage of career development opportunities.

There were no EEO issues noted in 2023.

Our EEO Policy

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.

All schools are required by the Public Service Act to be “good employers”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

13/02/2024

Micah Hocquard
Principal
Avonhead School



Avonhead School

Growing Excellence Together

Piki ake te tihi ngātahi

10 December 2023

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2023, the school received \$9,053.72 (excluding GST)

We used our Kiwisport funding to assist with:

- Purchasing Sport equipment
- Bus subsidy to allow students to get to organised sports games
- Subsidy of some students who were unable to attend sports events because of cost

The number of students that participated in organised sport events was 600 students.

Kindest regards,

Micah Hocquard
Principal
Avonhead School