

GORDONTON SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1728
Principal:	Keith O'Donnell
School Address:	Woodlands Road, Gordonton
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Accountant / Service Provider:

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GORDONTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Gordonton 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.

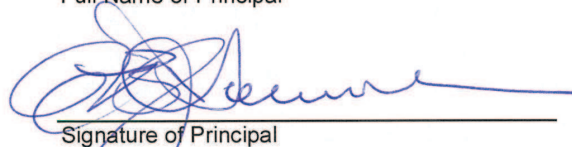
The School's 2023 financial statements are authorised for issue by the Board.

KATY BAXTER
Full Name of Presiding Member


Signature of Presiding Member

10/05/24.
Date:

Keith O'Donnell
Full Name of Principal


Signature of Principal

10/05/24
Date:

Gordonton School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,950,992	1,840,044	1,806,485
Locally Raised Funds	3	137,946	46,800	126,718
Interest		7,745	500	2,469
Total Revenue		2,096,683	1,887,344	1,935,672
Expense				
Locally Raised Funds	3	61,192	300	66,433
Learning Resources	4	1,469,076	1,475,883	1,371,955
Administration	5	100,802	92,732	86,594
Interest		939	217	673
Property	6	463,524	387,077	416,903
Total Expense		2,095,533	1,956,209	1,942,558
Net Surplus / (Deficit) for the year		1,150	(68,865)	(6,886)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,150	(68,865)	(6,886)

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



Gordonton 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		507,830	437,228	484,786
Total comprehensive revenue and expense for the year		1,150	(68,865)	(6,886)
Contributions from / (Distributions to) the Ministry of Education		-	-	21,779
Contribution - Furniture and Equipment Grant		13,531	-	8,151
Equity at 31 December		522,511	368,363	507,830
Accumulated comprehensive revenue and expense		522,511	368,363	507,830
Equity at 31 December		522,511	368,363	507,830

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.



Gordonton School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	57,140	2,477	90,521
Accounts Receivable	8	111,363	108,906	103,688
GST Receivable		1,926	7,757	4,892
Prepayments		13,832	10,583	8,861
Inventories	9	439	1,270	605
Investments	10	82,703	77,906	79,161
Funds Receivable for Capital Works Projects	18	4,500	-	67
		<u>271,903</u>	<u>208,899</u>	<u>287,795</u>
Current Liabilities				
Accounts Payable	12	135,526	214,919	173,346
Borrowings	13	5,214	5,214	5,214
Revenue Received in Advance	14	21,031	6,972	19,257
Provision for Cyclical Maintenance	15	-	13,615	-
Painting Contract Liability	16	13,613	-	13,613
Finance Lease Liability	17	8,836	8,272	7,931
		<u>184,220</u>	<u>248,992</u>	<u>219,361</u>
Working Capital Surplus/(Deficit)		87,683	(40,093)	68,434
Non-current Assets				
Property, Plant and Equipment	11	482,947	436,869	494,148
		<u>482,947</u>	<u>436,869</u>	<u>494,148</u>
Non-current Liabilities				
Borrowings - Due beyond one year	13	7,821	18,249	13,035
Provision for Cyclical Maintenance	15	7,975	-	-
Painting Contract Liability	16	25,388	-	33,188
Finance Lease Liability	17	6,935	10,164	8,529
		<u>48,119</u>	<u>28,413</u>	<u>54,752</u>
Net Assets		<u><u>522,511</u></u>	<u><u>368,363</u></u>	<u><u>507,830</u></u>
Equity		<u><u>522,511</u></u>	<u><u>368,363</u></u>	<u><u>507,830</u></u>

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



Gordonton School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		384,114	357,982	384,088
Locally Raised Funds		100,944	26,800	120,422
International Students		27,956	20,000	17,739
Goods and Services Tax (net)		2,966	-	2,865
Payments to Employees		(250,941)	(215,845)	(214,574)
Payments to Suppliers		(240,803)	(221,570)	(234,534)
Interest Paid		(939)	(217)	(673)
Interest Received		7,240	500	1,992
Net cash from/(to) Operating Activities		30,537	(32,350)	77,325
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(45,444)	(27,000)	(55,849)
Purchase of Investments		(3,542)	-	(1,255)
Net cash from/(to) Investing Activities		(48,986)	(27,000)	(57,104)
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,531	-	8,151
Finance Lease Payments		(5,306)	(6,097)	(5,695)
Painting contract payments		(14,660)	(13,600)	(13,613)
Loans Received		-	(5,214)	-
Repayment of Loans		(5,214)	-	(5,214)
Funds Administered on Behalf of Other Parties		(3,283)	-	(67)
Net cash from/(to) Financing Activities		(14,932)	(24,911)	(16,438)
Net increase/(decrease) in cash and cash equivalents		(33,381)	(84,261)	3,783
Cash and cash equivalents at the beginning of the year	7	90,521	86,738	86,738
Cash and cash equivalents at the end of the year	7	57,140	2,477	90,521

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, and the 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.



Gordonton School Notes to the Financial Statements For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.



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 17. Future operating lease commitments are disclosed in note 23b.

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 schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

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

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:

Buildings	40 years
Furniture and Equipment	10-15 years
Information and Communication Technology	3-5 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

m) 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.



n) 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, to 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.

o) 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 students, should the School be unable to provide the services to which they relate.

p) 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.

q) 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.

r) Shared Funds

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



s) 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 Schools 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 plus inflation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

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

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

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

u) 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.

v) 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.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	449,083	359,765	437,314
Teachers' Salaries Grants	1,188,048	1,241,977	1,104,331
Use of Land and Buildings Grants	305,561	238,302	259,397
Other Government Grants	8,300	-	5,443
	<u>1,950,992</u>	<u>1,840,044</u>	<u>1,806,485</u>

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	30,630	17,000	32,384
Fees for Extra Curricular Activities	47,281	500	56,396
Trading	4,227	300	843
Fundraising & Community Grants	26,183	9,000	35,995
Other Revenue	1,321	-	1,100
International Students	28,304	20,000	-
	<u>137,946</u>	<u>46,800</u>	<u>126,718</u>
Expense			
Extra Curricular Activities Costs	40,597	-	47,346
Trading	3,124	300	962
Fundraising & Community Grant Costs	17,004	-	18,125
International Student - Other Expenses	467	-	-
	<u>61,192</u>	<u>300</u>	<u>66,433</u>
<i>Surplus for the year Locally raised funds</i>	<u>76,754</u>	<u>46,500</u>	<u>60,285</u>

During the year the School hosted 5 International students (2022:0)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	29,597	39,766	33,603
Library Resources	885	1,200	876
Employee Benefits - Salaries	1,362,925	1,370,917	1,273,591
Staff Development	10,870	9,000	2,818
Depreciation	64,799	55,000	61,067
	<u>1,469,076</u>	<u>1,475,883</u>	<u>1,371,955</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,524	4,524	4,392
Board Fees	3,570	4,140	3,885
Board Expenses	1,223	1,320	2,936
Communication	4,233	4,400	5,045
Consumables	3,537	3,000	1,987
Operating Leases	-	-	242
Other	18,398	17,624	13,042
Employee Benefits - Salaries	47,329	40,084	37,367
Insurance	5,988	3,640	4,952
Service Providers, Contractors and Consultancy	12,000	14,000	12,746
	<u>100,802</u>	<u>92,732</u>	<u>86,594</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	39,342	39,200	41,208
Consultancy and Contract Services	6,860	-	-
Cyclical Maintenance Provision	7,975	9,004	24,399
Grounds	11,730	12,700	11,113
Heat, Light and Water	13,286	15,950	13,971
Rates	334	300	370
Repairs and Maintenance	22,640	18,100	14,990
Use of Land and Buildings	305,561	238,302	259,397
Security	6,515	6,700	5,806
Employee Benefits - Salaries	49,281	46,821	45,649
	<u>463,524</u>	<u>387,077</u>	<u>416,903</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	57,140	2,477	90,521
Cash and cash equivalents for Statement of Cash Flows	<u>57,140</u>	<u>2,477</u>	<u>90,521</u>

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



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	13,532	189	511
Receivables from the Ministry of Education	-	-	9,199
Interest Receivable	1,210	228	705
Teacher Salaries Grant Receivable	96,621	108,489	93,273
	<u>111,363</u>	<u>108,906</u>	<u>103,688</u>
Receivables from Exchange Transactions	14,742	417	1,216
Receivables from Non-Exchange Transactions	96,621	108,489	102,472
	<u>111,363</u>	<u>108,906</u>	<u>103,688</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	327	410	316
Uniforms	112	860	289
	<u>439</u>	<u>1,270</u>	<u>605</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	82,703	77,906	79,161
Total Investments	<u>82,703</u>	<u>77,906</u>	<u>79,161</u>



11. Property, Plant and Equipment

2023	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Buildings	26,687	-	-	-	(1,779)	24,908
Building Improvements	176,186	-	-	-	(6,032)	170,153
Furniture and Equipment	206,023	36,699	-	-	(27,687)	215,035
Information and Communication Technology	60,395	8,745	-	-	(19,313)	49,827
Leased Assets	16,436	8,155	-	-	(8,935)	15,656
Library Resources	8,421	-	-	-	(1,053)	7,368
Balance at 31 December 2023	494,148	53,599	-	-	(64,799)	482,947

The net carrying value of equipment held under a finance lease is \$15,656 (2022: \$16,436)

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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	71,165	(46,257)	24,908	71,165	(44,478)	26,687
Building Improvements	281,747	(111,594)	170,153	281,747	(105,561)	176,186
Furniture and Equipment	657,214	(442,179)	215,035	620,515	(414,492)	206,023
Information and Communication Technology	322,818	(272,991)	49,827	314,073	(253,678)	60,395
Leased Assets	47,792	(32,136)	15,656	39,637	(23,201)	16,436
Library Resources	50,247	(42,879)	7,368	50,247	(41,826)	8,421
Balance at 31 December	1,430,983	(948,036)	482,947	1,377,384	(883,236)	494,148

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	13,110	35,207	12,276
Accruals	4,524	4,264	4,392
Banking Staffing Overuse	17,374	62,883	59,513
Employee Entitlements - Salaries	96,621	108,489	93,273
Employee Entitlements - Leave Accrual	3,897	4,076	3,892
	135,526	214,919	173,346
Payables for Exchange Transactions	135,526	214,919	173,346
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	135,526	214,919	173,346

The carrying value of payables approximates their fair value.



13. Borrowings

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	5,214	5,214	5,214
Loans due after one year	7,821	18,249	13,035
	<u>13,035</u>	<u>23,463</u>	<u>18,249</u>

14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Fees/Receipts In Advance	1,590	6,972	650
International Students in Advance	17,391	-	17,739
Grants in Advance-MOE	1,876	-	694
Student Accounts	174	-	174
	<u>21,031</u>	<u>6,972</u>	<u>19,257</u>

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	-	4,611	36,015
Increase to the Provision During the Year	7,552	9,004	7,552
Other Adjustments	423	-	(43,567)
Provision at the End of the Year	<u>7,975</u>	<u>13,615</u>	<u>-</u>
Cyclical Maintenance - Current	-	13,615	-
Cyclical Maintenance - Non current	7,975	-	-
	<u>7,975</u>	<u>13,615</u>	<u>-</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2030. This plan is based on the schools 10 Year Property plan / painting quotes. Inflation adjustment is included.



16. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	13,613	-	13,613
Due after one year	25,388	-	33,188
	<u>39,001</u>	<u>-</u>	<u>46,801</u>

In 2022 the Board signed an agreement with Programmed Property Services (the contractor) for an agreed programme of work covering a 7 year period. The programme provides for exterior school painting of the Ministry owned buildings in 2022, with regular maintenance in subsequent years. The agreement has an annual commitment of \$13,613. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. 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	9,703	8,272	8,619
Later than One Year and no Later than Five Years	7,422	10,164	8,965
Future Finance Charges	(1,354)	-	(1,124)
	<u>15,771</u>	<u>18,436</u>	<u>16,460</u>
Represented by			
Finance lease liability - Current	8,836	8,272	7,931
Finance lease liability - Non current	6,935	10,164	8,529
	<u>15,771</u>	<u>18,436</u>	<u>16,460</u>



18. 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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Key Lock Replacement		236812	(67)	-	67	-	-
Outdoor Learning Env		236960	-	-	(1,000)	-	(1,000)
M & N Block Toilets		236961	-	-	(1,000)	-	(1,000)
F,C,G Roofing		236963	-	-	(500)	-	(500)
Electrical - Distribution Replacement		236964	-	-	(1,500)	-	(1,500)
Drainage Work		236962	-	-	(500)	-	(500)
Totals			(67)	-	(4,433)	-	(4,500)

Represented by:

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

-
(4,500)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
5YA A:Repair skylight and additional Autex		235746	-	15,225	(15,225)	-	-
Key Lock Replacement		236812	-	5,196	(5,263)	-	(67)
Totals			-	20,421	(20,488)	-	(67)

Represented by:

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

-
(67)

19. 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 conditions 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.

Keith O'Donnell is the Principal; his brother Alan O'Donnell owns O'Donnell Corporate Services Limited. During the year, the School contracted O'Donnell Corporate Services Limited for cleaning services. The total value of all transactions for the year was \$37,184 (2022: \$37,694) and \$2,388 is outstanding as at balance date (2022: \$3,943). This contract was entered into by the Board on arm's length or normal commercial terms. O'Donnell Corporate Services Limited also provided sponsorship for year 7/8 hoodies to the value of \$1,380.



20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,570	3,885
<i>Leadership Team</i> Remuneration	568,918	614,780
Full-time equivalent members	5.00	6.00
Total key management personnel remuneration	572,488	618,665

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (3 members) committees that met 3 and 1 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

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	3.00	1.00
110 - 120	1.00	-
	4.00	1.00

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

21. Compensation and Other Benefits Upon Leaving

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

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



22. 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: the same).

In 2023 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. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

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.

23. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$-656,089).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).



24. 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	57,140	2,477	90,521
Receivables	111,363	108,906	103,688
Investments - Term Deposits	82,703	77,906	79,161
Total financial assets measured at amortised cost	251,206	189,289	273,370

Financial liabilities measured at amortised cost

Payables	135,526	214,919	173,346
Borrowings - Loans	13,035	23,463	18,249
Finance Leases	15,771	18,436	16,460
Painting Contract Liability	39,001	-	46,801
Total financial liabilities measured at amortised cost	203,333	256,818	254,856

25. Events After Balance Date

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



Gordonton School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Katy Baxter	Presiding Member	Elected	May 2025
Keith O'Donnell	Principal	ex Officio	
Jo Soanes	Parent Representative	Elected	May 2025
James Gavin	Parent Representative	Elected	May 2025
Olin Greenan	Parent Representative	Elected	May 2025
Michael Grayson	Parent Representative	Elected	May 2025
Hayley Van Hellemond	Staff Representative	Elected	May 2025
Carol Henry	Other	Co-opted	May 2025

Gordonton School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$3,326 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Gordonton 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.

Evaluation and Analysis - Gordonton School - 2023

Introduction

This Evaluation and Analysis should be read in conjunction with the Statement of Variance from 2023 that outlines student progress and achievement against the annual strategic statements and goals.

Literacy

Since the start of 2022 Gordonton has been using a Structured literacy programme (The Code) in developing a viable and successful method of delivering learning in Reading and Writing. This has been very successful and we are 2 full years along in the programme. The first 18 months was devoted to developing a reading schematic that worked and could be scaffolded on up the school. Subsequently the focus has shifted to writing and a great deal of professional development and coaching has been convened to assist in the building of capacity and capability of the teaching faculty. The leader of this programme holds a position as a 'within school' Kahui Ako role.

Maths

Since the beginning of 2019 the school has been integrating a structured maths (Pr1me) programme which is textbook centred and provides a range of levels to suit all abilities. This has also proved to be an effective teaching and learning tool which, when used alongside other maths teaching resources can be tailored to individual students needs while maintaining an auditable pathway through the levels. The Maths leader also holds the position of Deputy Principal.

Assessment

Assessment is carried out throughout the year with students for a range of reasons: Formative tests to reveal prior knowledge. Diagnostic testing to establish gaps and/or the reason for them, summative testing to assess progress and understanding of concepts and retention of strategies.

The school leadership requires a triangulated method to ensure accurate assessment across the core curriculum. One of the triangulation points is required to be a norm referenced, standardised test. The other points could comprise, but are not limited to; teacher observation, progress tests, book work, and peer/self assessment.

Following on from the whole-class assessment, formalised moderation is convened across teams of teachers and checks and balances are measured to ensure consistency and accuracy of the assessment.

Reporting

This is done formally (in writing twice per year and informally as required in individual cases).

Target Learners

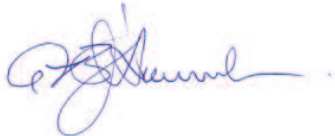
These are the learners who are not achieving at the expected level but who have been identified as potentially able to with additional support or strategy. Target learner interventions are recorded and discussed. We hold formal target learner meetings within teams where the SENCO attends and conversations/analysis of the individual learning progress and strategies are shared. The aim is to dial in to the strategies that have worked in the past to accelerate learning and record the success or otherwise of newly tried strategies.

The approach

Gordonton school's approach to planning/assessment, evaluation and reporting is aligned to the priorities as outlined in the school strategic plan. This is reviewed at Board meetings and reported using the Principals report to the Board.

The results

As per the Analysis of Variance summary.



PRINCIPAL
3 May 2024

Statement of Variance Reporting



School Name:	Gordonton	School Number:	1728
Strategic Aim:	<p>We will continue to identify and reduce learning barriers for target learners esp Maori and Pacific akonga</p> <p>We will deliver quality teaching and learning that responds to our akonga's needs and sustains their identity and culture.</p> <p>We will ensure all akonga are achieving in literacy and numeracy to the best of their potential</p>		
Annual Aim:	To give all the learners at our school access to quality teaching and learning, but specifically, to reduce the number of learners who are achieving below expectations, identify and assess them, analyse their learning and the accompanying teaching environment.		
Target:	That the 47 Students currently assessed as being below or well below their expected level of achievement in Writing will make accelerated progress against the curriculum. That all other students will make appropriate progress in writing.		
Baseline Data:	The baseline data has been accumulated from a range of sources. E-Asttle, running records and in class assessments being analysed, moderated and formulated into triangulated OTJ placement against the levels. Special focus on those children who are below or well below.		

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>
<p>Continued with the delivery of Structured literacy in the school, led by a highly skilled within-school teacher supported by the Te PAe Here Kahui Ako.</p> <p>An increased amount of PD around writing for teachers bringing them up to date with practices and teaching tools.</p> <p>development of complimentary pathways between levels in the school so that momentum of learning has not been lost.</p>	<p>There was a significant shift in teaching approach with a more collegial and collaborative environment emerging. Teachers are more likely to approach the Literacy leader or other identified experienced teachers in the school for advice, guidance and ideas.</p> <p>Teachers are using the tools with confidence and certainty. There is high quality, explicit, consistent literacy teaching practice being delivered around the school.</p>	<p>Literacy leadership was a bit frayed at the top where the literacy leader was uncertain as to where they answered to. Making this more linear with direct report to the Principal made the delivery more certain without conflicting messages. This had a trickle down effect and made the teachers more certain as well.</p> <p>Students beyond year 3 are now very familiar with the model of learning and approach their learning with enthusiasm - learning literacy skills, not spending time learning the model and its delivery.</p>	<p>Continue as we have been as we are seeing the reward of our focus. The trick is to allow the model to work long term and avoid needless tinkering.</p> <p>Workshops on:</p> <ul style="list-style-type: none"> ● Oral language ● Handwriting ● Writing Goal setting and Modelling <p>Team and across team moderation looking at assessment practices and skills.</p> <p>Using assessment to inform teaching practice.</p> <p>Scope and sequence for writing skills - specifically writing and punctuation as identified in the writing samples from 2022.</p> <p>Review at years end.</p>
Planning for next year:			
<p>The use of the structured literacy model has continued to pay dividends and teachers are enjoying the professional development. This will continue into 2024 remaining the primary PD focus.</p>			

Statement of Variance Reporting



School Name:	Gordonton	School Number:	1728
Strategic Aim:	<p>To raise the achievement of all learners in the school</p> <p>To identify target learners and deliver specifically tailored programmes to accelerate their achievement.</p> <p>To explore ways to assess with requisite rigour despite disruption due to covid response.</p>		
Annual Aim:	<p>Focus on Literacy. The Kura will continue a School-wide professional development and curriculum development on Structured Literacy learning with a specific focus on developing writing capability but also incorporating reading disciplines.</p>		
Target:	<p>That the 34 Students currently assessed as being below or well below their expected level of achievement in Reading will make accelerated progress against the curriculum</p> <p>That all other students will make appropriate progress in reading.</p>		
Baseline Data:	<p>The baseline data has been accumulated from a range of sources. E-Asttle, running records and in class assessments being analysed, moderated and formulated into triangulated OTJ placement against the levels. Special focus on those children who are below or well below.</p>		

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>
<p>We completed our second year of delivery with the structured literacy programme which built on the knowledge already gained in the previous years.</p> <p>Having a specialist Literacy teacher in the school and having that teacher available to the staff for advice and guidance has been significant in addressing practice concerns within a tight timeframe and not allowing matters to be dwelled on.</p> <p>Regular PD and feedback sessions as well as promulgation of resources and organising and cataloguing of support material meant the resourcing was accessible and auditable.</p>	<p>31 Students have been assessed at below or well below. A variance of 3 students. The reduction has been across year levels and evenly spread across gender. Māori are still overrepresented in the result but less so than before.</p> <p>What is of significance is the high numbers of students who progressed from at to above. This was evident across all levels.</p>	<p>There were high quality teaching and learning programmes across all classrooms.</p> <p>There was a turnover of learning assistants and those working with target learners needed retraining and familiarisation with the teaching programmes.</p> <p>There has been consistency of teaching and learning however greater targeting of these learners through the annual implementation plan is identified,</p>	<p>Continue with the structured literacy programme.</p> <p>Consult with SENCo and team leaders to discuss better methods of closely monitoring the learning outcomes for this group.</p>
Planning for next year:			
<p>The BoT have continued to support the Structured Literacy programme implementation into 2024. The appointment of a within school literacy teacher has centralised and consolidated the Professional growth for teachers around delivery and assessment. Staff are much more familiar with the structured literacy approach and are consolidating tis across the 1 hour per day requirement.</p>			

Statement of Variance Reporting



School Name:	Gordonton	School Number:	1728
Strategic Aim:	<p>To raise the achievement of all learners in the school To identify target learners and deliver specifically tailored programmes to accelerate their achievement. To explore ways to assess with requisite rigour despite disruption due to covid response.</p>		
Annual Aim:	<ul style="list-style-type: none"> • To develop and implement teaching and learning strategies purposefully aimed at raising the achievement of all learners. • To regularly review and collaborate on effective teaching and learning strategies and share strategies and progress at team meetings. • To develop an expectation of planning to meet the needs of the learners and groups of learners. Learning programmes to be; • Scaffolded, Differentiated, Show Effective feedback/feed-forward 		
Target:	<p>That the 29 Students currently assessed as being below or well below their expected level of achievement in Maths will make accelerated progress against the curriculum That all other students will make appropriate progress in Maths</p>		
Baseline Data:	<p>The baseline data has been accumulated from a range of sources. E-Asttle, Pr1me Maths placement and progress tests and in class assessments being analysed, moderated and formulated into triangulated OTJ placement against the levels. Special focus on those children who are below or well below.</p>		

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>
<p>Continued exploration of the PR1ME maths system and extension of it down the school. Consistency of planning and assessment strategies and regular collaboration around the identification and progress of target learners.</p>	<p>At End of year 34 students were achieving below or well below slight increase however we had some student turnover through the year. Of some note is that while we had a reduction in students achieving below in 7/8 years, we still experienced an increase in the cohort at year 4. This seems to be a time when the capability around maths briefly fails to meet the expectation - the curriculum becomes more challenging.</p>	<p>Because we have now implemented PR1ME maths throughout the school we are experiencing a familiarity with the language of maths that was previously absent. I'm satisfied that the increase in children falling below expectations in year 4 is not a teacher problem but a curriculum anomaly. Many schools with whom I liaise are experiencing the same issue.</p>	<p>Continue with this programme as well as incorporating additional numeracy learning to reinforce understanding.</p>
<p>Planning for next year:</p>			
<p>PR1ME maths to continue through the school. Managing to implement the 1 hour per day curriculum delivery expectation in a meaningful way.</p>			

5 April 2024

Gordonton School - Giving effect to Te Tiriti.

- Gordonton School Board, Management, Staff and Community has made considerable effort in working toward giving broad and robust effect to Te Tiriti o Waitangi.
- We work closely with our Board Mana Whenua - Carol Henry, who advises the Board and Management on matters pertaining to Te Ao Maori. Carol is also a member of Ngati Wairere, local tangata whenua.
- The Board funds a teacher (Mrs Michelle Pene) to take Te Reo lessons across the school. This is done on rotation during teacher classroom release. Lessons are regular and scaffolded based on ability.
- Te Tumuaki me Tumuaki Tuarua lead kap haka in the school. This involves all of the year 1 - 4 students and a large number of year 5 - 8 students.
- The school just undertook 5 weeks of learning around cultural competence which culminated in a festival of cultures which was very well attended by the community.
- The school has done a term of Professional development with Rogohia Te Hau learning modules endorsed and underwritten by the Te Pae Here Kahui Ako.
- We have excellent connections with Local Iwi, freedom of Hukanui Marae extended by Ngati Wairere. Our Intermediate students completed a Noho Marae as part of their learning. The Principal was asked to support a suburban ECE centre with a whaikorero on their recent visit.

Regards



Keith O'Donnell
Principal