



Ara Tū Whakatā
**Gilberthorpe
School**

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 3346

Principal: Andrew Wilkinson

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Accountant / Service Provider:

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GILBERTHORPE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Gilberthorpe School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Scott Hancock	Presiding Member	Re-Elected Sep 2022	Sep 2025
Chrissie Tait	Parent Representative	Re-Elected Sep 2022	Sep 2025
Shona Robertson	Parent Representative	Elected Sep 2022	Sep 2025
Erin Corcoran	Parent Representative	Elected Sep 2022	Sep 2025
Mesbahuddin Chowdury	Parent Representative	Elected Sep 2022	Sep 2025
Lee-Anne Waho	Staff Representative	Re-Elected Sep 2022	Sep 2025
Andrew Wilkinson	Principal (ex Officio)		

Gilberthorpe 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.

Scott
Hancock

Full Name of Presiding Member

Signed by:

CE5291BC5677E2FB

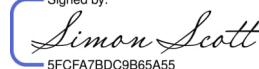
Signature of Presiding Member

13/12/2024

Date:

Simon Scott

Full Name of Principal

Signed by:

5FCFA7BDC9B65A55

Signature of Principal

13/12/2024

Date:

Gilberthorpe School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	2,801,782	2,022,712	2,326,540
Locally Raised Funds	3	155,619	42,350	46,074
Interest		18,752	4,500	4,443
Total Revenue		2,976,153	2,069,562	2,377,057
Expense				
Locally Raised Funds	3	24,860	7,950	3,377
Learning Resources	4	1,875,823	1,518,942	1,451,204
Administration	5	377,183	121,436	285,920
Interest		3,366	2,680	1,662
Property	6	636,370	527,277	553,631
Loss on Disposal of Property, Plant and Equipment		24	-	-
Total Expense		2,917,626	2,178,285	2,295,794
Net Surplus / (Deficit) for the year		58,527	(108,723)	81,263
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		58,527	(108,723)	81,263

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

Gilberthorpe 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		525,963	525,963	440,456
Total comprehensive revenue and expense for the year		58,527	(108,723)	81,263
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	4,244
Equity at 31 December		584,490	417,240	525,963
Accumulated comprehensive revenue and expense		584,490	417,240	525,963
Reserves		-	-	-
Equity at 31 December		584,490	417,240	525,963

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.

Gilberthorpe 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	97,225	51,954	161,851
Accounts Receivable	8	124,701	96,449	111,563
GST Receivable		24,882	7,000	-
Prepayments		29,886	4,690	4,690
Inventories	9	10,416	1,561	1,561
Investments		292,476	155,000	154,518
		<u>579,586</u>	<u>316,654</u>	<u>434,183</u>
Current Liabilities				
GST Payable		-	-	834
Accounts Payable	12	182,167	105,053	112,516
Revenue Received in Advance	13	32,837	-	21,977
Provision for Cyclical Maintenance	14	1,101	-	-
Finance Lease Liability	15	20,586	20,586	12,345
Funds held in Trust	16	130	-	-
Funds held for Capital Works Projects	17	26,320	-	-
		<u>263,141</u>	<u>125,639</u>	<u>147,672</u>
Working Capital Surplus/(Deficit)		316,445	191,015	286,511
Non-current Assets				
Property, Plant and Equipment	11	333,771	257,675	280,724
		<u>333,771</u>	<u>257,675</u>	<u>280,724</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	40,441	6,165	27,377
Finance Lease Liability	15	25,285	25,285	13,895
		<u>65,726</u>	<u>31,450</u>	<u>41,272</u>
Net Assets		<u><u>584,490</u></u>	<u><u>417,240</u></u>	<u><u>525,963</u></u>
Equity		<u><u>584,490</u></u>	<u><u>417,240</u></u>	<u><u>525,963</u></u>

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

Gilberthorpe School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		690,030	510,277	775,172
Locally Raised Funds		158,112	30,373	27,856
Goods and Services Tax (net)		(25,716)	(7,834)	13,287
Payments to Employees		(383,272)	(339,152)	(310,295)
Payments to Suppliers		(308,968)	(285,325)	(390,102)
Interest Paid		(3,366)	(2,680)	(1,662)
Interest Received		15,790	4,500	3,936
Net cash from/(to) Operating Activities		142,610	(89,841)	118,192
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(77,665)	(15,000)	(92,125)
Purchase of Investments		(137,958)	(482)	(2,673)
Net cash from/(to) Investing Activities		(215,623)	(15,482)	(94,798)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,244
Finance Lease Payments		(18,063)	(4,574)	(13,153)
Funds Administered on Behalf of Other Parties		26,450	-	
Net cash from/(to) Financing Activities		8,387	(4,574)	(8,909)
Net increase/(decrease) in cash and cash equivalents		(64,626)	(109,897)	14,485
Cash and cash equivalents at the beginning of the year	7	161,851	161,851	147,366
Cash and cash equivalents at the end of the year	7	97,225	51,954	161,851

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.

Gilberthorpe School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	20 years
Furniture and equipment	5-10 years
Information and communication technology	3-10 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	As per lease agreement
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held 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.

p) 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.

q) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

r) Financial Instruments

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

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

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	924,713	513,124	849,489
Teachers' Salaries Grants	1,158,573	1,117,088	913,737
Use of Land and Buildings Grants	477,565	392,500	392,500
Healthy Lunches	240,931	-	170,814
	2,801,782	2,022,712	2,326,540

The school has opted in to the donations scheme for this year. Total amount received was \$32,057.

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	18,560	6,100	9,547
Fees for Extra Curricular Activities	718	5,000	6,512
Trading	17,862	13,450	6,685
Fundraising & Community Grants	118,479	17,800	23,330
	155,619	42,350	46,074
Expense			
Extra Curricular Activities Costs	1,830	2,000	1,595
Trading	7,643	4,950	(3,067)
Fundraising and Community Grant Costs	15,387	1,000	4,849
	24,860	7,950	3,377
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	130,759	34,400	42,697

Donations include a \$15,877 donation from a benefactor of the school which is earmarked for hardship.

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	81,966	70,200	52,207
Equipment Repairs	2,226	2,200	3,451
Library Resources	1,090	1,200	1,060
Employee Benefits - Salaries	1,705,301	1,359,088	1,310,895
Staff Development	20,952	24,000	20,246
Depreciation	64,288	62,254	63,345
	1,875,823	1,518,942	1,451,204

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,788	5,788	5,513
Board Fees	3,130	3,680	2,985
Board Expenses	1,380	2,700	4,452
Communication	6,641	9,200	3,442
Consumables	17,524	16,000	15,666
Operating Leases	-	-	114
Lunch at School	240,931	-	170,814
Other	16,641	15,823	15,821
Employee Benefits - Salaries	70,590	55,300	55,285
Insurance	2,921	2,595	1,826
Service Providers, Contractors and Consultancy	11,637	10,350	10,002
	377,183	121,436	285,920

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	37,921	33,840	36,713
Cyclical Maintenance	14,165	6,185	-
Grounds	23,941	18,500	20,112
Heat, Light and Water	19,254	17,532	18,933
Rates	7,975	7,500	6,125
Repairs and Maintenance	11,682	9,220	38,251
Use of Land and Buildings	477,565	392,500	392,500
Employee Benefits - Salaries	43,867	42,000	40,997
	636,370	527,277	553,631

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	97,225	51,954	161,851
Cash and cash equivalents for Statement of Cash Flows	97,225	51,954	161,851

Of the \$97,225 Cash and Cash Equivalents, \$26,320 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 \$97,225 Cash and Cash Equivalents, \$32,837 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 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	13,652	6,238	6,238
Receivables from the Ministry of Education	1,858	-	17,719
Interest Receivable	3,730	768	768
Teacher Salaries Grant Receivable	105,461	89,443	86,838
	<u>124,701</u>	<u>96,449</u>	<u>111,563</u>
Receivables from Exchange Transactions	17,382	7,006	7,006
Receivables from Non-Exchange Transactions	107,319	89,443	104,557
	<u>124,701</u>	<u>96,449</u>	<u>111,563</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	1,006	1,561	1,561
School Uniforms	9,410	-	-
	<u>10,416</u>	<u>1,561</u>	<u>1,561</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	292,476	155,000	154,518
	<u>292,476</u>	<u>155,000</u>	<u>154,518</u>
Total Investments	<u>292,476</u>	<u>155,000</u>	<u>154,518</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	17,181				(859)	16,322
Furniture and Equipment	151,573	55,539			(21,014)	186,098
Information and Communication Technology	80,319	23,068			(22,910)	80,477
Leased Assets	26,102	37,694			(18,682)	45,114
Library Resources	5,549	1,057	(23)		(823)	5,760
Balance at 31 December 2023	<u>280,724</u>	<u>117,358</u>	<u>(23)</u>	<u>-</u>	<u>(64,288)</u>	<u>333,771</u>

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
	\$	\$	\$	\$	\$	\$
Building Improvements	34,521	(18,199)	16,322	34,521	(17,340)	17,181
Furniture and Equipment	390,320	(204,222)	186,098	334,780	(183,207)	151,573
Information and Communication Technology	277,677	(197,200)	80,477	254,609	(174,290)	80,319
Textbooks	9,516	(9,516)	-	9,516	(9,516)	-
Leased Assets	107,570	(62,456)	45,114	94,065	(67,963)	26,102
Library Resources	41,683	(35,923)	5,760	40,799	(35,250)	5,549
Balance at 31 December 2023	861,287	(527,516)	333,771	768,290	(487,566)	280,724

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	28,386	4,124	4,124
Accruals	6,438	6,438	6,088
Banking Staffing Overuse	31,602	-	10,566
Employee Entitlements - Salaries	105,461	89,443	86,837
Employee Entitlements - Leave Accrual	10,280	5,048	4,901
	182,167	105,053	112,516
Payables for Exchange Transactions	182,167	105,053	112,516
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	182,167	105,053	112,516

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	10,953	-	10,000
Other revenue in Advance	21,884	-	11,977
	32,837	-	21,977

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	27,377	-	-
Increase to the Provision During the Year	14,165	6,185	27,377
Provision at the End of the Year	<u>41,542</u>	<u>6,185</u>	<u>27,377</u>
Cyclical Maintenance - Current	1,101	-	-
Cyclical Maintenance - Non current	40,441	6,165	27,377
	<u>41,542</u>	<u>6,165</u>	<u>27,377</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024 This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	24,057	24,057	13,882
Later than One Year and no Later than Five Years	27,657	27,657	15,396
Future Finance Charges	(5,843)	(5,843)	(3,037)
	<u>45,871</u>	<u>45,871</u>	<u>26,241</u>
Represented by			
Finance lease liability - Current	20,586	20,586	12,345
Finance lease liability - Non current	25,285	25,285	13,895
	<u>45,871</u>	<u>45,871</u>	<u>26,240</u>

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	130	-	-
	<u>130</u>	<u>-</u>	<u>-</u>

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Main Contractor for Block 1, 5 New Internal Teaching Walls - Project number 239187	-	52,359	(26,094)		26,265
Project Block 1 Toilet Upgrade and Awning Extension - Project number 239188	-	36,759	(36,704)		55
Totals	-	89,118	(62,798)	-	26,320

Represented by:

Funds Held on Behalf of the Ministry of Education	26,320
Funds Receivable from the Ministry of Education	-

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,130	2,985
<i>Leadership Team</i>		
Remuneration	580,851	548,278
Full-time equivalent members	5	5
Total key management personnel remuneration	583,981	551,263

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	140-150
Benefits and Other Emoluments	0-5	0-5
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	2.00	1.00
110-120	1.00	1.00
	3.00	2.00

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay equity settlement wash-up amounts

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

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$26,320 (2022:\$0) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Main Contractor for Block 1, 5 New Internal Teaching Walls	36,758	36,703	55
Project Block 1 Toilet Upgrade and Awning Extension	52,359	26,094	26,265
Total	89,117	62,797	26,320

(b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	97,225	51,954	161,851
Receivables	124,701	96,449	111,563
Investments - Term Deposits	292,476	155,000	154,518
Total financial assets measured at amortised cost	514,402	303,403	427,932

Financial liabilities measured at amortised cost

Payables	182,167	105,053	112,516
Finance Leases	45,871	45,871	26,240
Total financial liabilities measured at amortised cost	228,038	150,924	138,756

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 prior period comparatives which have been reclassified to make disclosure consistent with the current year. Benevolent funds income was moved from Extra Curricular to Donations Income. This is for about \$9,000 and has no material impact on the reports.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Gilberthorpe 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 2 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 13 December 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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

A handwritten signature in black ink that reads 'Amy Goodman of BDO Christchurch'. The signature is written in a cursive, flowing style.

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



Ara Tū Whakatā
**Gilberthorpe
School**

221 Buchanans Road
Yaldhurst
Christchurch 8042

Phone: (03) 349-7363

Email: principal@gilberthorpe.school.nz

Statement of Compliance with Employment Policy

For the year ended 31 December 2023 the Gilberthorpe School Board of Trustees:

- 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 employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Signed

Scott Hancock

Presiding Member

Gilberthorpe School.

Report on Implementation of Te Tiriti o Waitangi Principles at Gilberthorpe School

Te Tiriti o Waitangi is a foundational document in New Zealand, outlining the relationship between the indigenous Māori people and the Crown. Implementing its principles at Gilberthorpe School acknowledges and respects the rights of Māori as the tangata whenua (people of the land).

The principles of Te Tiriti o Waitangi emphasize partnership, participation, and protection. Therefore, Gilberthorpe School continues to integrate these principles into the school curriculum and policies. Teachers work towards achieving equity and social justice in education, by ensuring that Māori students have equal opportunities for success.

We do this by:

- Our Curriculum and policies demonstrate a commitment to recognising and respecting Māori culture, language, and identity. It helps create a culturally inclusive environment where all students, regardless of their background, feel valued and respected. Our cultural lead teacher helps us to keep Māori perspective in strategic goals, assessment data for target groups and planning.
- We include Māori perspectives into the curriculum which enhance learning outcomes for all students. This provides diverse perspectives, enriches understanding, and promotes critical thinking and empathy.
- **Gilberthorpe encourage community engagement and collaboration** by involving and engaging with our Māori communities and fostering partnerships based on mutual respect and understanding. By having regular Hui with our Māori community strengthens relationships between Gilberthorpe school, whānau (families), and communities, leading to more effective educational outcomes. We are able to pinpoint identified areas of need and priorities for our learners.

In summary Gilberthorpe is continuing to refine and develop policies and practices in implementing Te Tiriti o Waitangi principles in our school context so we promoting cultural diversity, equity, and inclusion, and for creating an educational environment that reflects the values of Aotearoa New Zealand.

Recommendations:

- To continue the staff development in Te Reo and understanding of how we need to consider Te Ao Māori in our practices in the school
- Continue to develop and strengthen Whānau hui for a fully culturally inclusive environment

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$3281.60 (excluding GST).

The funding was spent on purchasing sports equipment for our winter sports tournaments. The number of students that participated in organised sport was 110.



Tūhura te ao

“PATHWAYS FOR SUCCESS”

“He Ara Angitu”



Pou tautoko

Overarching Strategic Goals

Valuing our place, our people, our community

A collaborative culture of learning and growing

Strategic Initiatives

- © Neurosequential model.
- © Resilience strategies-PB4L Tier 1/2, Zones of Regulation.
- © Growth Mindset.
- © Te Whare Tapa Whā

- © BSU hands on activities
- © PBL - Learning through Play
- © Learn Create Share
- © Gilberthorpe Curriculum

- © Develop a range of best practice mathematical strategies to deliver quality programmes.
- © Continue to develop and embed Structured Literacy practices.



2023



2024



2025

Staff and students develop a deeper understanding of Te Whare Tapa Whā and NME

Staff and students confidently use different strategies to support Te Whare Tapa Whā and NME

Students, staff and whānau demonstrate strategies which help them with their wellbeing

Staff, implement the refreshed Gilberthorpe Curriculum

Students begin to lead their learning by asking questions and having a voice

Students are independently exploring interests and sharing their learning

Staff upskilled to be confident at delivering high quality Numeracy and Literacy programmes

All Staff implement quality programmes reflective of Gilberthorpe Literacy and Numeracy Expectations

High levels of accelerated progress evident across all year levels



2023



2024



2025

Key Outcomes

Our school community shows a growing understanding and use regularly a kete of wellbeing strategies

Students are motivated, passionate and engaged life long learners

Students are capable and confident as they travel along their learning pathways



Aroha tētahi ki tētahi



Ara Tū Whakatā
Gilberthorpe School



Kei a koe te tikanga

Ara Tū Whakatā Gilberthorpe School Annual Plan | 2023

Strategic Goal 1 Valuing our place, our people, our community - *Our school community shows a growing understanding and developing a kete of wellbeing strategies*

NELP -Learners at the centre, Barrier free access, Quality teaching and leadership, Future of learning and work

Initiative: Neurosequential Model

Term 1

Term 2

Term 3

Term 4

Action - 1

NME Professional Development through Jase Williams- Andrew

Action - 2

Staff Book Study - Boy Raised as a Dog- Andrew

Action - 3

Sensory Garden - Andrew

Action - 4

NME/TWTW Resources - Clay

Action - 3

Explicit Teaching - Clay



Annual Goals

Our school community shows a growing understanding and developing a kete of wellbeing strategies

Staff develop understanding of Te Whare Tapa Whā as a Wellbeing model and the initiatives we use to compliment it



Actions

Action 1: NME- Upskilling kaimahi through Professional development with Jase Williams

Action 2: BRAD book study with whole staff, discussions and wonderings, unpacking the content and relating to Ara Tū Whakatā

Action 3: Plan, design and begin to create a Sensory Garden alongside whānau and tamariki

Action 4: Resources and workshops provided for kaimahi and whānau around NME/TWTW

Action 5- Students given explicit teaching around the brain, how it functions, what different parts do.



Measure 1: Measures

Teachers have a sound understanding of NME and how they can help their students via attending professional learning

Measure 2:
BRAD study completed, all staff attended and active participants.

Measure 3:
Children have a safe and calming space to go to

Measure 4: Whānau receive resources and provide feedback, evidence of use.

Measure 5- Brain content taught and discussed, visuals created in each space as a reference, student examples to show understanding.



Reflection

Upskilling is underway,

Pathways for Success

Ara Tū Whakatā Gilberthorpe School Annual Plan | 2023

Strategic Goal 1 Valuing our place, our people, our community - *Our school community shows a growing understanding and developing a kete of wellbeing strategies*

NELP-

Initiatives: Resilience Strategies, PB4L, Zones, Mindfulness, Te Whare Tapa Wha

Term 1

Term 2

Term 3

Term 4

Action - 1

TWTW model @ Gilberthorpe School- Clay

Action - 2

Leadership Groups - Clay

Action - 3

Student kete of regulation strategies - Clay

Action - 4

Yoga - Clay

Action - 5

Growth Mindset- Nicole



Annual Goals

Our school community shows a growing understanding and developing a kete of wellbeing strategies

Staff develop understanding of Te Whare Tapa Whā as a Wellbeing model and the initiatives we use to compliment it



Actions

Action 1- All ākonga and kaimahi educated in the Te Whare Tapa Wha model, its importance, relevance and place in todays world.

Action 2 Student leadership groups established for each “wall” of TWTW. Students to establish clear goals and objectives.

A

Action 4 Student leaders to lead whole school mindful stretching (Yoga) teaching and supporting staff

Action 5 All students to set and reflect using our SMART goal framework, incorporating the ‘Power of yet’



Measures

Measure 1: Programmes and planned and taught, including reflecting on the success, including student voice.

Measure 2: Leadership groups up and running, making an impact. High numbers of students involved.

Measure 3: Plan is completed and accessible for all students, utilised as necessary.

Measure 4: Whole school stretching session undertaken , routine for each hub established.

Measure 5: Class will have learned about and displayed indicators showing Growth Mindset thinking. Goal setting evident and reflected on regularly.



Reflection

Pathways for Success

Ara Tū Whakatā Gilberthorpe School Annual Plan | 2023

Strategic Goal 2

A collaborative culture of learning and growing - Students are motivated, passionate and engaged life long learners

NELP- Learners at the centre, Barrier free access,

Initiative: BSU -Hands on activities

Term 1

Term 2

Term 3

Term 4

Action - 1

BSU planned and delivered including links to Literacy and Numeracy - Nicole

Action - 2

Staff/Student/ Whānau voice gathered -Nicole

Action - 3

Celebration of learning held final week of each term-Tuesday- Andrew

Action - 4

Self directed learning - Nicole



Annual Goal

Students are motivated, passionate and engaged life long learners

Staff, Understand, Know and use (Do) the Gilberthorpe Curriculum which includes BSU, PBL, LCS etc



Actions

Action 1: BSU activities planned and implemented 3 times per term and are linked to the current achievement objectives

BSU activities intentionally planned to provide motivation across Literacy and Numeracy activities.

Action 2: Kaimahi, Akonga and whānau voice gathered and reflected on to inform future work.

Action 3: BSU content celebrated termly, whānau invited in to observe and join in!

Action 4- Students self directing learning in Term 3 and 4 via "Motivated me" work.



Measures

Measure 1: Students motivated and engaged in their learning due to high engaging BSU activity.

Measure 2: Whānau, student and staff voice gathered and analysed.

Measure 3: High levels of attendance at Celebrations of learning

Measure 4: Students completed "Motivated me" work and reflect on.



Reflection

Pathways for Success

Ara Tū Whakatā Gilberthorpe School Annual Plan | 2023

Strategic Goal 2

A collaborative culture of learning and growing - Students are motivated, passionate and engaged life long learners
NELP-

Initiatives: Refreshed Gilberthorpe Curriculum, Play Based Learning, Learn Create Share.

Term 1

Term 2

Term 3

Term 4

Action - 1

LTP- Rebecca

Action - 2

Curriculum reflects our school Philosophies and beliefs and expectation- Rebecca

Action - 3

Play Based Learning reflects School Currirucum Philosophies and beliefs and expectaion- Sam

Action - 4

PBL coaching Sam

Action - 5 a/b

Learn Create Share Mel



Annual Goal

Students are motivated, passionate and engaged life long learners

Staff, Understand, Know and use (Do) the Gilberthorpe Curriculum which includes BSU, PBL, LCS etc



Actions

Action 1:

LTP used to help design BSU and Inquiry programmes

Action 2:

Curriculum is clear in planning and teaching expectations and our Curriculum reflects the philosophies behind PBL, BSU , LCS etc

Action 3:

PBL activities and programmes provide Student voice and relate to Gilberthorpe School Curriculum including BSU/ LCS, to develop creativity and their own curiosities

Action 4

PBL Coaching - developing student capabilities and language through play

Action 5a:

Continue to develop staff understanding of Learn Create Share

Action 5b:

Learn Create share can be clearly seen in BSU, PBL as well as other learning areas linked through the Gilberthorpe Curriculum



Measures

Measure 1: Teacher planning shows coverage and direction

Measure 2:

Inquiry and concepts clear in enabling teacher to make good decisions in programmes and teaching units

Measure 3:

Curriculum shows sound pedagogy in all learning areas including BSU/PBL/Inquiry , student voice gathered and analysed.

Measure 4: PBL work is progressive and continues to develop, strategic planning is in place.

Meausre 5,6: Staff PLD on LCS and its impact and implementation to develop shared understanding.



Reflection

Pathways for Success

Ara Tū Whakatā Gilberthorpe School Annual Plan | 2023

Strategic Goal 3: A collaborative culture of learning and growing -Students are capable and confident in their learning with a clear understanding of their learning pathways in numeracy and literacy.

NELP -Learners at the centre, Future of learning and work

Initiative: Develop a range of best practice mathematical strategies to deliver quality programmes.

Term 1

Term 2

Term 3

Term 4

Action - 1 Learning Pathways implemented- Joanne

Action - 2 Mathematics PLD - Joanne/Liana

Action - 3 Planning and programmes- Joanne

Action - 4 Maths programmes evaluated - Joanne



Annual Goal

Students are capable and confident in their learning with a clear understanding of their learning pathways in numeracy and literacy.

Students and staff are using learning pathway language daily.



Actions

Action 1:

Children and staff are always using learning pathway language in lessons and goal setting

Action 2:

Mathematics PLD with Rob Proffit-White
Mathematics team upskilled and lead staff development to ensure high quality teaching and learning porogrammes.

Action 3:

Clear and explicit expectations on programmes and planning

Action 4:

Maths team establishing clear roles and guidance, observation and feedback structure set and followed.



Measures

Measure 1:

Students, staff and whānau confident in learning pathway

Measure 2:

Teachers are confident in the programmes and resources they use to meet student learning needs within Maths

Measure 3:

Curriculum documents have clear guidelines as to how maths looks at Gilberthorpe, a LTP and strand coverage.

Measure 4:

Identifying and naming Group and Class SLOs which reflect the student pathways has become part of normal language for all students and teachers.



Reflection

Ara Tū Whakatā Gilberthorpe School Annual Plan | 2023

Strategic Goal 3: A collaborative culture of learning and growing -Students are capable and confident in their learning with a clear understanding of their learning pathways in numeracy and literacy.

NELP -

Initiative -Continue to develop and embed Structured Literacy practices.

Term 1	Term 2	Term 3	Term 4
Action - 1	Whānau engagement strategy- Lee-Anne		
Action - 2	Quality Practice reflection - Planning and Programmes	Rebecca and Literacy leadership team	
Action - 3	Attendance monitoring	Andrew/Jayne	
Action - 4	Learning pathways clear with balanced programmes, including other side of the rope. Sam and Literacy leadership team		



Annual Goal

Students are capable and confident in their learning with a clear understanding of their learning pathways in numeracy and literacy.

Students and staff are using learning pathway language daily.



Actions

Action 1: Establish a whānau engagement strategy, including a parent reference group to meet with, discuss and reflect regularly. Share goals, dreams and passions with all whānau.

Action 2 : Use a range of evaluative questions to investigate the quality of practice at Gilberthorpe. Unpack as a leadership team ERO evaluation indicators

- Responsive curriculum, effective teaching and opportunity to learn
- Professional capability and collective capacity

Action 3- Develop an attendance strategy and implement to move closer to MOE targets and have more students attend regularly.

Action 4: Balanced reading programme implemented



Measures

Measure 1: Whānau group established and meet regularly

Measure 2,3: Through use of ERO Evaluative indicators, unpack quality of practice at Gilberthorpe, share with ERO and BOT to improve practice.

Measure 4: Collaborative attendance strategy created, evidence of an increase of attendance.

Measure 5: All aspects of reading- a balanced reading programme is in place including Language Comprehension is being taught well, not just SL, PA



Reflection

Ara Tū Whakatā Gilberthorpe School Target Group 2023

Te Ara Whakatau: Reading

Action - 1

Action - 2

Action - 3



Annual Goal

Show accelerated progress for a group of Yr 1-2 learners specifically in reading

Yr2's

*Ekum, Leilani,
Raef, Gracyn,
Arasto, Hannah*



Actions

- Extra Structured Literacy & Phonemic Awareness classroom session with teacher on Fridays
- Extra Tier 2 level Structured Literacy support with a Literacy Support Teacher daily.
- Daily reading milage from browsing box and with additional teacher aide supports.
- Early words support with TA daily.
- Regular communication with whānau
- Introduction of SMART goals specific to their reading next steps.



Measures

- LLLL Assessment at initial data entry point and at the end of each term. SL heat map will show termly progress as well as PA heat map.
- Instructional Reading is timetabled 5x a week
- Assessment at the beginning and end of intervention
- Regular tracking of students using the SL Assessment sheets and reading tracking sheets
- SMART goals set each term and corresponded with whānau.



Reflection

These students have all made some great gains with their reading this year. They are all reading a lot more fluently and are reading with more automaticity too.

They have all engaged well in the classroom programme and have enjoyed the games that they have been exposed to.

Each term we have seen positive shifts in their SL tracking and Heggerty tracking.

We have been able to boost their milage through the support of both the TA and an extra classroom support helper.

The tier 2 support has not been able to occur due to staffing issues - hopefully we can iron out this for next year and ensure these learners get this additional level of support

Ara Tū Whakatā Gilberthorpe School Target Group 2022

Te Ara Takitini: Writing

Action - 1

Action - 2

Action - 3



Annual Goal

*Show
accelerated
progress for a
group of Yr 3-4
learners
specifically in
reading
1p-1a*

Alicia
Mia
Myra
Josias
Pisces



Actions

Action 1: Extra support with teacher aid working on phonological awareness - letter sound relationships

Action 2: Extra writing session 2x a week with teacher focusing on building on ideas - two solid sentences. .

Action 3: Whānau meeting to discuss next steps and how they can help at home

Action 4: Extra support with Rebecca Speeden with a reading recovery support



Measures

Measure 1: Teacher aid reports back to teacher on progress

Measure 2: Photos taking fortnightly to see progress of sentences.

Measure 3: Meeting at least once a term. Packs sent home.

Measure 4: Reporting back to teacher on progress.



Reflection

Ara Tū Whakatā Gilberthorpe School Target Group 2023

Te Ara Angitu: Reading

This group of students are all of Māori descent and in Year 6. Curriculum Reading levels range from Level 1 Turquoise to Level 2B. Engagement and ability to focus on learning tasks is a challenge, particularly when working independently.



Annual Goal

Show accelerated progress for a group of Yr 6 learners specifically in Reading

Oskar, Aria, Essence, Nivada, Ryan, Locklyn



Actions

Action 1: Additional reading sessions with volunteer support person 2 times a week.

Action 2: Resource packs for reading, specific to each student's needs sent home. These to include student choice and high-interest texts.

Action 3: Increased reading mileage through Buddy Reading with junior students.

Action 4: Daily reading and reciting of sight and heart words.

Action 5: Wh ānau learning conversations and inclusion in the target group aims, goals and interventions.



Measures

Measure 1: Volunteers and teachers will discuss session content and how these are going. A checklist will be kept to track the number of sessions attended.

Measure 2: Resource packs in homes and learning tasks individualised. Teachers to check in with ākonga and wh ānau.

Measure 3: Buddies set up and a regular part of the Reading routine.

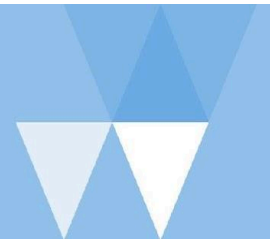
Measure 4: Tracking documents show progress and monitoring.

Measure 5: Initial meetings done and catch-up conversations set on the calendar.



Reflection

Essence left and Aria's attendance and attitude towards school has seen a significant dip. Ryan had custody issues, Essence moved due to bullying & Aria has a court case. Essence was the only student who engaged in home learning tasks.



School name: Ara Tū Whakatā Gilberthorpe School	School number: 3346
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Focus: For a group of six Year 6 students of Māori descent, who are below their expected level, to show accelerated progress in Reading.
Strategic Aim: Strategic Goal 3: <i>A collaborative culture of learning and growing -Students are capable and confident in their learning with a clear understanding of their learning pathways in numeracy and literacy.</i>
Annual Aim: A group of students who are achieving well below and below the expected level will make accelerated progress.
Target: Show accelerated progress in Reading for a group of Year 6 Māori students in Te Ara Angitu.
Baseline data: This group of students are all of Māori descent and in Year 6. Curriculum Reading levels range from Level 1 Turquoise to Level 2B. Engagement and ability to focus on and complete learning tasks is a challenge, particularly when working independently. They showed the following characteristics: <ul style="list-style-type: none">➤ Low levels of engagement in Literacy lessons.➤ Difficulty in working independently.➤ A lack of confidence in their reading abilities.➤ Avoidance of independent learning tasks.

Tātaritanga raraunga



Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
A Structured Literacy approach was introduced.	All students saw an improvement in phonemic awareness and spelling rules. These skills were then evident and used when they were dealing with unfamiliar words.	Phonemic awareness and spelling rules were new to this group of students so once they were taught something, they were quick to learn and progress.	Determine needs of students and continue to use a Structured Literacy approach.
Learning conversations around the skills needed at different levels of the curriculum.	Each term we focused on seven skills needed for reading and used these to guide lessons. Learning conversations and regular feedback and feedforward were conducted. Students became clear about what they were learning and working on.	Because the learning conversations were focused on the individual student's needs, they were clear about what they were focusing on and became more confident.	Conduct beginning of the year assessments for the learning target group students followed by learning conversations about specific skills for Reading needed at Level 3 of the curriculum.
One to one reading with the teacher with a focus on specific skill development.	Initially, reading aloud seemed uncomfortable for most of these students. They soon became more confident when reading aloud and being able to discuss the text content, author's purpose and inferencing. Students had instructional group time with additional reading	Fluency, confidence and opportunities to use newly acquired skills enabled students to recognise their progress. Concepts that were covered in instructional groups were repeated and all students became more capable.	Create additional opportunities for reading with others, particularly in reading aloud. Have focus skills available and shared with students, staff and whānau.



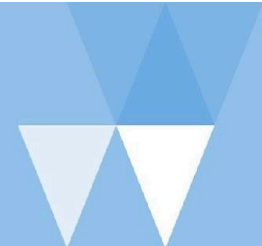
Tātaritanga raraunga

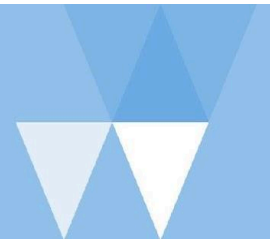
	opportunities to read with the teacher.		
Regular engagement and review using the StepsWeb programme.	We used the StepsWeb programme daily. The data from this shows a breakdown of accuracy in Reading / Spelling Accuracy, Comprehension / Language, Phonic Knowledge / Skills and Phonological Awareness. This allowed teachers and students to see where specific needs were and also areas that were improving and showed strength. This information was shared regularly with students.	Having the data that StepsWeb provides being shared, enabled teachers to identify needs so they could give support to individuals. Students were also aware of their progress and always aimed to be at the 90% and above range. They also enjoyed reaching weekly goals and being acknowledged for this.	Continue to use the StepsWeb programme and ensure students understand what each area means. Use supplementary resources provided by StepsWeb to support learning.
Achievement data discussions from testing and the programmes used in Reading and Literacy.	Teachers had regular learning conversations to ensure students knew what level they were reading at and what they were focusing on to improve. Informal Prose Inventories were discussed and students had a clear and	Students responded really positively to having a good understanding of their different levels which helped them become focused on their learning and wanting to continue to see progress.	Ensure that students have a good understanding of their achievement data and what it means. Share this data with whānau.

	accurate idea of where they were at. Their progress was shown and celebrated.		
One to one regular reading with volunteers.	Great relationships developed and students were in a good routine with weekly reading sessions. They were read to, did reading with the volunteers and read aloud to them.	Confidence and fluency improved over time as did the ability to discuss what happened in the text. Good oral language development as they always had conversations during their sessions.	Continue to access these resources and also create more opportunities for reading in this way.
<p>Planning for next year:</p> <ul style="list-style-type: none"> ● Provide learning support materials in Reading for whānau and increase the number of conversations with them. ● Set up more opportunities to read aloud such as whānau helpers, buddy reading with juniors and other students in the same hub. ● Continue to use a Structured Literacy approach, starting by filling gaps. ● Share assessment data more regularly with students and whānau, ensuring there is a clear understanding of current levels and next steps in learning. 			



Tātaritanga raraunga





School name: Gilberthorpe School -	School number: 3346
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Focus: Reading
Strategic Aim: to raise student achievement by providing high quality, engaging, culturally responsive teaching
Annual Aim: All students who are achieving well below or below the standard will make accelerated progress
Target: Six students in the group will move from Curriculum level 1b to 1a by the end of the year. 4/6 students made significant progress and are now working at the end of curriculum level 1p (Year 2's) 2/6 students made tremendous progress and are now working at the beginning of curriculum level 1a (Year 1's)
Baseline data: A large proportion of our students are working below and well below age expectation.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Used the structured literacy approach in each learning session. Focusing on building phonemic awareness through using Heggerty Curriculum and the use of decodable texts.	The Structured Literacy approach has worked well and all students have made improvements in their Phonological Awareness and Graphemes scores across the year. They are all working or have completed the second part of the assessment and have made some huge gains in the scope and sequence that we follow with our teaching. Children were engaged in each session and we had whānau engagement and support through our home learning books. The learning games that have been implemented have helped students master the sound/rule that they have been working on. Great reinforcement activities that had high levels of engagement.	Teachers have all participated in professional learning and been applying their learning into practice. Observations by the literacy team have offered support and advice and ensured that the literacy expectations have been upheld in the learning space. Support staff have received professional development and understand the approach and are beginning to use aspects in their programmes when working with these learners.	Continue implementing structured literacy school wide in order to segment the approach. In 2024 we have quite a few new staff so we need to upskill these staff. Continue with upskilling all staff with working alongside them and coaching them through and advice and guidance approach. Look to see how we can implement the next tier of instruction for these learners. Need to ensure there is consistency is the learning hubs so the children can continue to flourish with their learning.
Create a strong literacy based classroom environment with an emphasis on a high quality literacy programme.	Teachers implemented a critical literacy lens within their literacy programme and they used the Structured literacy approach. Students were exposed to a well balanced reading programme	Teachers implemented professional learning and put it into practice to make the necessary changes to their programmes.	Continue to build on this and ensure we have all classes with high quality programmes and teaching. Think about how we can ensure Critical literacy is strengthened but also including the other side of the rope - comprehension activities
Increased our instructional lesson timings	This group had a reading session five times a week. Four sessions were new learning and one session was a revision session of the weeks learning. This group had priority and when things interrupted the classroom programme the teacher ensured this group always had their five learning sessions across the week.	Wanted to prioritise these learners and give them as many learning opportunities as possible and lots of time and teacher support daily.	Explore the instructional learning times in 2024. Think about how we can extra boost these students and have them be involved in the next layers of support tier 2 and 3 supports.
Daily reading 1:1 with TA from the browsing box or from their teacher session.	Students had an additional 10 mins of support daily where they were reading 1:1 with a TA. Students enjoyed this time and they got to choose the text from a selection that they wanted to read.	We wanted to increase the reading mileage for these students and ensure that they were being exposed to lots of learning opportunities and a range of texts. We also wanted to help boost	Think about who we could have to support these students with their reading mileage, could we have a reading buddy within/across the school in 2024?



Tātaritanga raraunga

	<p>These students their fluency in reading has greatly increased and they are all reading a lot more words automatically and their reading sounds more like talking.</p>	<p>their fluency and provided them with as much additional mileage support as we possibly could.</p>	
<p>Planning for next year:</p> <ul style="list-style-type: none"> • Implementing the other side of the rope - what does this look like in each space, consistent approach across hubs. • What will reading recovery look like in 2024 with early literacy support? • Explore what the literacy hour looks like in each space, ensure consistency is established between all learning hubs, are the reinforcement through games etc occurring? • How can we increase students' love of reading and will that impact results? • Tier 2 and Tier 3 support for these learners - how will we staff this? Need to ensure this has priority. 			