Elsthorpe School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2556
Principal:	Timothy Waite
School Address:	25 Kenderdine Road, Elsthorpe
School Postal Address:	25 Kenderdine Road, Elsthorpe
School Phone:	06 858 4228
School Email:	office@elsthorpe.school.nz

Accountant / Service Provider:	Eclypse Solutions 4 Schools Ltd

Elsthorpe School

Annual Financial Statements - For the year ended 31 December 2024

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Elsthorpe School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

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

Lucie Gilbertson	Timothy Waite
Full Name of Presiding Member	Full Name of Principal
Lucie Gilbertson	Timothy Waite
Signature of Presiding Member	Signature of Principal
3/6/25	3.06.25
Date:	Date:

Elsthorpe School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	680,364	600,203	682,097
Locally Raised Funds	3	146,765	94,350	103,139
Interest		4,127	6,000	5,503
Total Revenue		831,256	700,553	790,739
Expense				
Locally Raised Funds	3	78,681	42,188	60,843
Learning Resources	4	497,423	463,777	506,647
Administration	5	110,019	101,882	101,125
Interest		1,171	1,164	690
Property	6	96,667	89,220	96,893
Other Expense	7	2,508	4,500	3,385
Loss on Disposal of Property, Plant and Equipment		2,367	-	-
Total Expense		788,836	702,731	769,583
Net Surplus / (Deficit) for the Year		42,420	(2,178)	21,156
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		42,420	(2,178)	21,156

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

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Elsthorpe School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		405,580	390,000	380,072
Total Comprehensive Revenue and Expense for the Year		42,420	(2,178)	21,156
Contributions from MOE - Furniture and Equipment Grant		1,875	-	4,352
Equity at 31 December		449,875	387,822	405,580
Accumulated Comprehensive Revenue and Expense		449,875	387,822	405,580
Equity at 31 December		449,875	387,822	405,580

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.

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Elsthorpe School
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	8	277,573	200,000	138,694
Accounts Receivable	9	46,806	32,000	41,137
GST Receivable		-	7,208	7,452
Prepayments		2,697	7,000	9,810
Inventories	10	2,642	11,000	6,772
Biological Asset	11	48,656	55,000	67,544
Funds Receivable for Capital Works Projects	17	-	-	48,797
		378,374	312,208	320,206
Current Liabilities				
GST Payable		2,942	-	-
Accounts Payable	13	66,510	50,000	52,319
Revenue Received in Advance	14	6,976	1,000	8,085
Provision for Cyclical Maintenance	15	35,889	32,840	928
Finance Lease Liability	16	7,776	9,000	8,848
		120,093	92,840	70,180
Working Capital Surplus/(Deficit)		258,281	219,368	250,026
Non-current Assets				
Property, Plant and Equipment	12	208,705	200,000	215,469
		208,705	200,000	215,469
Non-current Liabilities				
Provision for Cyclical Maintenance	15	10,893	19,546	47,071
Finance Lease Liability	16	6,218	12,000	12,844
		17,111	31,546	59,915
Net Assets		449,875	387,822	405,580
Equity		449,875	387,822	405,580

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

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Elsthorpe School
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash Flows from Operating Activities				
Government Grants		198,756	215,470	190,861
Locally Raised Funds		150,126	97,850	98,901
Goods and Services Tax (net)		10,394	(2,460)	(34,765)
Payments to Employees		(123,599)	(103,675)	(99,069)
Payments to Suppliers		(123,711)	(156,121)	(186,609)
Interest Paid		(1,171)	(1,164)	(690)
Interest Received		4,127	6,100	5,520
Net Cash from/(to) Operating Activities		114,922	56,000	(25,851)
Cash Flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(19,173)	(5,000)	(17,887)
Net Cash from/(to) Investing Activities		(19,173)	(5,000)	(17,887)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	4,352
Finance Lease Payments		(7,542)	(1,000)	6,996
Funds Administered on Behalf of Other Parties		48,797	-	(318,183)
Net Cash from/(to) Financing Activities		43,130	(1,000)	(306,835)
Net Increase/(Decrease) in Cash and Cash Equivalents		138,879	50,000	(350,573)
Cash and Cash Equivalents at the Beginning of the Year	8	138,694	150,000	489,267
Cash and Cash Equivalents at the End of the Year	8	277,573	200,000	138,694

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

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Elsthorpe School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

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

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

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

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

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of $33 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 12.

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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 16. Future operating lease commitments are disclosed in note 22.

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

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

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

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

h) Biological Assets
Biological assets are initially measured at cost or, in the case of donated assets, fair value at the date of receipt.

Biological assets are subsequently measured at fair value less costs to sell, with any change recognised in the Statement of Comprehensive Revenue and Expense, as Trading Revenue within Locally Raised Funds. Costs to sell include all costs that would be necessary to sell the assets, including transportation costs.

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

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

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

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

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

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

The estimated useful lives of the assets are:

Land and Building Improvements	0 - 50 years
Furniture and Equipment	5 - 10 years
Information and Communication Technology	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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.

k) 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.

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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.

l) Revenue Received in Advance
Revenue received in advance relates to fees and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

m) 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.

n) 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.

o) 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

r) 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.

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2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Government Grants - Ministry of Education	195,552	175,718	187,580
Teachers' Salaries Grants	408,446	367,773	426,746
Use of Land and Buildings Grants	76,366	56,712	67,065
Other Government Grants	-	-	706
	680,364	600,203	682,097

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Revenue	$	$	$
Donations and Bequests	12,741	9,650	18,476
Fees for Extra Curricular Activities	466	1,000	940
Trading	85,337	39,700	50,569
Fundraising and Community Grants	9,278	5,000	3,555
Other Revenue	1,132	-	1,629
School House Income	37,811	39,000	27,970
	146,765	94,350	103,139
Expense			
Extra Curricular Activities Costs	1,630	1,500	1,204
Trading	55,474	29,000	34,616
Fundraising and Community Grant Costs	1,298	-	-
School House Expenditure	20,279	11,688	25,023
	78,681	42,188	60,843
Surplus/ (Deficit) for the Year Locally Raised Funds	68,084	52,162	42,296

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Curricular	11,348	19,440	16,545
Information and Communication Technology	2,315	2,600	2,346
Employee Benefits - Salaries	453,651	401,437	457,938
Staff Development	7,311	18,700	7,896
Depreciation	22,488	20,000	19,712
Other Learning Resources	310	1,600	2,210
	497,423	463,777	506,647

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5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	7,987	5,400	5,192
Board Fees and Expenses	6,494	9,100	8,293
Other Administration Expenses	10,228	10,926	11,148
Employee Benefits - Salaries	78,721	68,911	69,814
Insurance	639	743	678
Service Providers, Contractors and Consultancy	5,950	6,802	6,000
	110,019	101,882	101,125

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cyclical Maintenance	(1,217)	6,908	700
Heat, Light and Water	10,423	12,500	11,992
Repairs and Maintenance	6,796	8,500	10,752
Use of Land and Buildings	76,366	56,712	67,065
Other Property Expenses	4,299	4,600	6,384
	96,667	89,220	96,893

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. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	2,508	4,500	3,385
	2,508	4,500	3,385

8. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	277,573	200,000	138,694
Cash and cash equivalents for Statement of Cash Flows	277,573	200,000	138,694

Of the $277,573 Cash and Cash Equivalents, $6,976 of Revenue Received in Advance is held by the School, as disclosed in note 14.

Of the $277,573 Cash and Cash Equivalents, $6,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

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9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Receivables	3,889	-	7,250
Receivables from the Ministry of Education	2,665	-	-
Teacher Salaries Grant Receivable	40,252	32,000	33,887
	46,806	32,000	41,137
Receivables from Exchange Transactions	3,889	-	7,250
Receivables from Non-Exchange Transactions	42,917	32,000	33,887
	46,806	32,000	41,137

10. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Stationery	1,647	6,000	3,583
School Uniforms	995	5,000	3,189
	2,642	11,000	6,772

11. Biological Assets

	Livestock $
Balance as at 1 January 2023	67,544
Purchases	30,750
Sales	(83,024)
Change in fair value due to growth and changes in prices	33,386
Net decrease due to deaths and missing	-
Balance as at 31 December 2024	48,656

At 31 December 2024 the school had 46 cattle on hand (2023:58). Livestock are owned by the school for the purpose of raising funds.

12. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land and Building Improvements	166,049	1,135	-	-	(7,167)	**160,017**
Furniture and Equipment	20,095	16,957	(1,647)	-	(5,193)	**30,212**
Information and Communication Technology	179	-	-	-	(179)	**-**
Leased Assets	19,565	-	-	-	(8,751)	**10,813**
Library Resources	9,581	-	(720)	-	(1,198)	**7,663**
	215,469	18,092	(2,367)	-	(22,488)	**208,705**

The net carrying value of furniture and equipment held under a finance lease is $10,813 (2023: $19,565)

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.

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	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Land and Building Improvements	246,999	(86,982)	**160,017**	245,863	(79,814)	**166,049**
Furniture and Equipment	156,888	(126,676)	**30,212**	162,731	(142,636)	**20,095**
Information and Communication Technology	10,309	(10,309)	**-**	28,130	(27,951)	**179**
Leased Assets	25,362	(14,549)	**10,813**	26,444	(6,879)	**19,565**
Library Resources	34,820	(27,157)	**7,663**	36,103	(26,522)	**9,581**
	474,378	(265,673)	**208,705**	499,271	(283,802)	**215,469**

13. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	9,537	14,000	11,211
Accruals	6,187	4,000	3,992
Banking Staffing Overuse	6,978	-	-
Employee Entitlements - Salaries	40,252	32,000	33,887
Employee Entitlements - Leave Accrual	3,556	-	3,229
	66,510	50,000	52,319
Payables for Exchange Transactions	66,510	50,000	52,319
	66,510	50,000	52,319

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	6,000	-	7,109
Other revenue in Advance	976	1,000	976
	6,976	1,000	8,085

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15. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Provision at the Start of the Year	47,999	47,000	47,299
Increase to the Provision During the Year	6,306	6,908	700
Other Adjustments	(7,523)	(1,522)	-
Provision at the End of the Year	46,782	52,386	47,999
Cyclical Maintenance - Current	35,889	32,840	928
Cyclical Maintenance - Non current	10,893	19,546	47,071
	46,782	52,386	47,999

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan and property manager review in 2025.

16. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
No Later than One Year	7,776	9,000	8,848
Later than One Year and no Later than Five Years	7,197	13,500	14,986
Future Finance Charges	(980)	(1,500)	(2,142)
	13,994	21,000	21,692
Represented by			
Finance lease liability - Current	7,776	9,000	8,848
Finance lease liability - Non current	6,218	12,000	12,844
	13,994	21,000	21,692

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.

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
SIP 5YA Electrical Upgrade - 227301	(34,601)	44,701	(10,100)	-	-
LSC Repurpose Block B Space - 219692	(14,196)	14,796	(600)	-	-
Totals	(48,797)	59,497	(10,700)	-	-

Represented by:

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

Where project costs exceed Ministry funding, and therefore, the Board provide funding to complete and close out the project from retained surpluses. The Board contribution is treated as a donation to the Ministry of Education via a distribution through equity.

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2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
SIP 5YA Electrical Upgrade - 227301	172,934	-	(207,535)	-	(34,601)
Roof & Door Remediation - 227303	97,231	12,196	(109,427)	-	-
SIP Combined Storm Water - 227305	(779)	30,449	(29,670)	-	-
LSC Repurpose Block B Space - 219692	-	67,079	(81,275)	-	(14,196)
Totals	269,386	109,724	(427,907)	-	(48,797)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(48,797)

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 and Principal.

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	4,270	4,875
Leadership Team		
Remuneration	120,980	118,691
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	125,250	123,566

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

Salaries and Other Short-term Employee Benefits:	2024 Actual $000	2023 Actual $000
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	1.00	0.00
	1.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board has not entered into any capital commitments.

(Capital commitments at 31 December 2023: $nil)

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2023: $nil)

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23. Financial Instruments

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

Financial Assets Measured at Amortised Cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Cash and Cash Equivalents	277,573	200,000	138,694
Receivables	46,806	32,000	41,137
Total Financial Assets Measured at Amortised Cost	324,379	232,000	179,831

Financial Liabilities Measured at Amortised Cost

Payables	66,510	50,000	52,319
Finance Leases	13,994	21,000	21,692
Total Financial Liabilities Measured at Amortised Cost	80,504	71,000	74,011

24. Events After Balance Date

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

25. Comparatives

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

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ELSTHORPE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Elsthorpe School (the School). The Auditor-General has appointed me, Glenn Fan-Robertson, using the staff and resources of BDO Hawke's Bay, 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 17, that comprise the Statement of Financial Position as at 31 December 2024, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Statement of Cash Flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
    - its financial position as at 31 December 2024; 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 as applicable to entities that quality as tier 2.

Our audit was completed on 3 June 2025. 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.

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Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

The other information obtained at the date of our audit report includes copies of the Statement of Responsibility, Kiwisport Report, Personnel Policy Compliance (s73 and s74 Public Service Act 2020), Statement of Variance Reporting (which includes an evaluation of the School's students progress and achievement) and Giving Effect to Te Tiriti o Waitangi, 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.

Glenn Fan-Robertson
BDO Hawke's Bay
On behalf of the Auditor-General
Hawke's Bay, New Zealand

Elsthorpe School

Kiwisport Report

For the year ended 31 December 2024

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2024 the school received total Kiwisport funding of $743 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

Elsthorpe School

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2024

The Board:

1. Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
2. Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
3. Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
4. Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
5. Meets all EEO requirements.

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Statement of Variance Reporting

5

School Name:	Elsthorpe School	**School Number**:	2556

Strategic Aim:	We will develop an integrated localised curriculum that will equip our learners with diverse skills to succeed in an ever-changing world.
Annual Aim:	Accelerate the achievement of all students in Writing Accelerate the achievement of all students in Reading Accelerate the achievement of all students in Mathematics
Target:	80% of students achieving at or above expectation by the end of the year in Writing 85% of all students working at or above the expected level in Reading 85% of all students working at or above the expected level in Mathematics
Baseline Data:	February 2024 Writing ● 26.5% of students achieving above end of year expectations, a 5% increase on 2022 data ● 83.7% of students achieving at or above end-of-year expectations. 12 NZ European and 1 Maori student. ● 16.3% of students are achieving below their end-of-year expectations. This equates to 8/49 students. ● 87.5% of Maori/Pacifica are achieving at or above expectation, an 18% improvement on 2022. Reading ● 32.7% of students achieving above end-of-year expectations, a 3% increase on 2022 data. 3 Maori/Pacifica students.

	● 83.7% of students achieving at or above end-of-year expectations. ● 16.3% of students are achieving below their end-of-year expectations. This equates to 8/49 students. 7 Nz European students and 1 Maori/Pacifica student. ● 87.5% of Maori are achieving at or above expectation, a 12.5% improvement on 2022. Maths ● 20.4% of students achieving above end-of-year expectations, a 3% increase on 2022 data ● 79% of students achieving at or above the end-of-year expectation ● 12.2% of students are achieving below their end-of-year expectations. ● 87.5% of Maori are achieving at or above expectation, a 20% improvement on 2022.

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
Writing ● Use of student's blue folders to ensure progress against the school's writing matrix. ● Teachers individually conference with students on their writing goals and next steps. ● LSC support for target students across the school. ● Endeavoured to use real-life experiences to engage students in the writing process. ● Developed student's ability to re-craft their writing and respond to feedback. ● Teachers ensure students have the opportunity to share their writing with an audience and can hear what their writing sounds like. ● Students in Junior room have sentences modelled to them by the Teacher. ● Weekly planning for writing ensures coverage and success for the students. ● Making writing fun for the students. ● Moderation across the classrooms.	Writing ● **14.5%** of students achieving above end-of-year expectations, a **12%** decrease on 2023 data ● **83.33%** of students achieving at or above end-of-year expectations. ● **16.67%** of students are achieving below their end of year expectation. This equates to **8/48** students. ● **88.8%** of Maori/Pacifica are achieving at or above expectation, a **1.3%** improvement from **2023** data. ● Our **Year 4** target group made minimal progress on their 2023 data.	Writing ● LSC gave specific support to children in the Middle & Senior Rooms. ● Teachers conferenced with students individually or during group sessions on their writing, giving them specific feedback based on our writing matrix. ● The Teacher Aide timetable was regularly adjusted to utilise the best use of their time. ● Data was shared with the board on a regular basis allowing for targeted funding. Specifically a dedicated TA for the Junior Room. ● Tier system for identifying target students was continued. ● Teachers adjust their timetables and teaching styles to adapt to the needs in their classrooms. ● Discussions in staff meetings about target students. ● Consistency of the school programme - same timetable. ● Teacher aide time is used to assist the competent writers in each class so that the Teacher	Writing ● Continue to utilise Tracey Lancaster (LSC) and Hayley Henderson (RtLit) to support Teachers and Teacher aides to provide a high-quality programme for their students. ● Asking Maori students for their input towards creating an engaging writing programme. What works for Maori students, will often work for all. ● Continue to use the Elsthorpe Writing matrix with students to monitor what they can do in writing, where they are at and what they need to learn to do next. ● Engage more often with working group for Māori Whānau to improve equity and excellence for all of our students. ● Moderate writing with neighbouring school staff again. ● Provide opportunities for high-achieving students to engage in extension activities, project-based learning, or leadership roles.

		is able to spend further time with struggling writers. • Beginning of Structured Literacy programme in Junior Room • Disruption caused by absenteeism of staff members	• Students share with parents/caregivers in Term 1 and Term 3 the goals and progress made against the Elsthorpe Writing matrix. • Students write together across the classes. • Meetings with Tracey Davis (RTLB)
Reading • Continued with Reading Recovery. • Monitoring of student progress across classes with running records and other forms of assessment. • Targeted teacher aid support. • Goal setting and knowing next steps • Support in the Junior Room from Hayley Henderson (RtLit). • Support in the Middle and Senior Room with target students from Tracey Lancaster (LSC). • Ongoing Professional Development of Teaching staff. • Targeted support from the Teacher Aid in the Junior	Reading • **33%** of students achieving above end of year expectation, a .**3%** increase on **2023** data. **7** Maori/Pacifica students. • **85.4%** of students achieving at or above end of year expectations. A 1.7% increase on 2023 data. • **14.6%** of students are achieving below their end of year expectation. This equates to **7/48** students. **5** Nz European students and **1** Maori and 1 Pacifica student. • **77.7%** of Maori are achieving at or above expectation, a **slight decrease** from **2023 data**.	Reading • LSC gave specific support to children in the Middle and Senior Rooms. • Consistency of the school programme - same timetable. • Meetings with RTLB to discuss target students. • Meetings with RTLB to discuss target students. • Tier system for identifying target students was continued. • Reading Recovery provided structured 1:1 support for those students on it. • Teachers knew exactly where the students were at and used running records to monitor the students throughout the year	Reading • Continue with reading recovery to support students who need extra support. • Accurate tracking of student data through the use of the school's assessment folders. • Teacher aide time is used to assist the competent readers in each class so that the Teacher is able to spend further time with struggling readers. • Successful application for the Better Start Literacy programme. • Provide opportunities for high-achieving students to engage in extension activities, project-based learning, or leadership roles.

Room from Term 2 to help with BSLA rollout. Maths ● Guided maths session, modelling, explicit teaching and using materials. ● Specific learning activities to improve students basic facts knowledge and recall. ● Used data from knowledge tests, Gloss and PATs, other	Maths ● **22.9%** of students achieving above end of year expectation, a 2.9% increase on **2023** data ● **72.9%** of students achieving at or above end of year expectation	● Teachers used material that was appealing to their students and engaged their interest ● Teachers were developing specific reading strategies that were appropriate to the target students ● Disruption caused by absenteeism of staff members ● Students developed their understanding of what they were reading by retelling the main ideas or facts they had read. Maths ● The majority of target students made progress because they were being taught specific numeracy strategies. Guided sessions using modelling and explicit teaching using materials made a difference.	● Continue to utilise Tracey Lancaster (LSC) and Hayley Henderson (RtLit) to support Teachers and Teacher aides provide a high quality reading programme for their students. ● Moderation with schools from the surrounding area. ● Continue Structured Literacy programme in Junior Room. ● Continue meetings with Tracey Davis (RTLB) ● RT LIt and LSC to work with targeted students and implement plans in the classroom. Maths ● ALIM programme to Provide targeted small-group instruction for students who need extra support while extending those working above expectations. ● Ensure consistency in how numeracy is taught across all

formative strand assessments to identify specific areas that need more development. ● Students highlighted knowledge areas they have improved in and areas they need to develop. ● Use of Rich Tasks in the classroom where students apply the strategies they have learned and discuss these with peers, consolidating their thinking. Students self-assess against a rubric based on the focus task.	● **27.1%** of students are achieving below their end of year expectation. ● **77.77%** of Maori are achieving at or above expectation, a decline on 2023 data.	● Consistency of the school programme - same timetable. ● Tier system for identifying target students was continued. ● More games were being used in the classes to support the students knowledge learning. ● Purchasing of Maths equipment to enhance classroom programmes. ● Targeted PLD sessions Julie Roberts from NZCER. ● Specific Year long Maths plan continued. ● Meetings with RTLB to discuss target students. ● Teacher in charge of Maths role created.	year levels through observations and conversations with and across staff. ● Provide opportunities for high-achieving students to engage in extension activities, project-based learning, or leadership roles. ● PAT Online testing to provide accurate data and feed forward opportunities with students. ● PLD with Julie Roberts (NZCER), where available, to grow Maths pedagogy. ● Continuing to revise the Elsthorpe School curriculum. ● Ensuring collection of data by staff is moderated and consistent. ● Identify gaps in Basic Facts knowledge and utilise games to teach these gaps ● Accurate tracking of student data through the use of the school's assessment folders. ● Evaluating the daily timetable to ensure that Maths is being taught at the correct time. ● Continue meetings with Tracey Davis (RTLB)

Planning for next year:

Writing

- Continue the Structured Literacy programme in years 0-3
- Adjust our assessment to ensure we are reporting against the new year 0-6 English curriculum
- Develop a schoolwide learner profile in consultation with parents/teachers and students
- Continue to use the Readiness tool to begin to unpack Te Mataiaho
- Create a database of parents' strengths and support systems that can enhance our local curriculum.
- Student/Teacher conferencing when entering data towards the Elsthorpe School writing matrix
- Whanau Hui to build relationships within the learning community. Work closely with families to reinforce learning at home, offering practical ways to support their child's progress.
- Track and address absenteeism, as regular attendance directly impacts achievement.

Reading

- Continue the Structured Literacy programme in years 0-3
- Adjust our assessment to ensure we are reporting against the new year 0-6 English curriculum
- Develop a schoolwide learner profile in consultation with parents/teachers and students
- Continue to use Readiness tool to continue to unpack Te Mataiaho
- Utilise a database of parents' strengths and support systems that can enhance our local curriculum.
- Whanau Hui to build relationships within the learning community. Work closely with families to reinforce learning at home, offering practical ways to support their child's progress.
- Track and address absenteeism, as regular attendance directly impacts achievement.

Maths

- Accessing assistance from Julie Roberts (NZCER) when required
- Adjust our assessment to ensure we are reporting against the new year 0-8 Maths curriculum
- Ministry provided support regarding the implementation of Te Mataiaho
- Complete PAT Testing and follow up with Julie from NZCER to discuss results.
- Implement the Oxford Maths programme across the school.
- Institute a schoolwide learner profile in consultation with parents/teachers and students

- Utilise database of parents strengths and support systems that can enhance our local curriculum.
- Whanau Hui to build relationships within the learning community. Work closely with families to reinforce learning at home, offering practical ways to support their child's progress.
- Track and address absenteeism, as regular attendance directly impacts achievement.

Giving Effect to Te Tiriti o Waitangi

1. Partnership – Honouring Relationships with Māori Communities

Elsthorpe School fosters genuine relationships with Māori whānau, hapū, and iwi through:

- Whānau Hui and Māori Whānau Group involvement (Terms 1, 2, 4): These hui provide opportunities for reciprocal engagement and shared decision-making (p.2–4).
- Consultation with Māori whānau (Term 2) to incorporate *tikanga* and *te ao Māori* into the curriculum.
- Establishment of a working group for Māori Whānau to improve equity and excellence for ākonga Māori (Term 1), demonstrating a commitment to shared goals.
- Use of Pōwhiri to welcome new families (Term 3), embedding cultural protocols and relationship-building into school practice.

These actions align with the principle of Partnership through regular, reciprocal engagement and valuing Māori voices in school planning and decision-making.

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2. Participation – Promoting Māori Voice and Success

Elsthorpe School promotes participation by:

Conclusion

Elsthorpe School's Strategic Plan actively upholds the three principles of Te Tiriti o Waitangi. The initiatives outlined across all strategic strands—Learners, Curriculum, Community, and Stewardship—demonstrate a deepening commitment to:

- Strengthening Māori partnerships,
- Promoting Māori participation at all levels of school life, and
- Protecting Māori identity, language, and culture.

This alignment not only meets the requirements of the Education and Training Act 2020 but also reflects a sincere and embedded approach to biculturalism and equitable education.