



Chertsey School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3313
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CHERTSEY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Chertsey School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Malcolm Chubb	Presiding Member	Re-elected Sep-22	Sep 2023
Andrew Scott	Parent Rep / Presiding Member	Elected Sep 22	Sep 2025
Amber Wilkinson	Parent Rep	Re-elected Sep-22	Sep 2025
Brenda Close	Parent Rep	Re-elected Sep-22	Sep 2025
Jen Light	Staff Rep	Elected Sep 22	Sep 2025

Chertsey 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.

Andrew Scott

Full Name of Presiding Member

Signed by:

42D23A9E5328FFA0

Signature of Presiding Member

31/05/2024

Date:

Claire Maria

Full Name of Principal

Signed by:

3EA9CE6D477E8B97

Signature of Principal

31/05/2024

Date:

Chertsey 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	839,649	768,215	824,609
Locally Raised Funds	3	175,745	32,720	122,588
Interest		3,606	500	3,151
Total Revenue		1,019,000	801,435	950,348
Expense				
Locally Raised Funds	3	22,608	6,970	11,690
Learning Resources	4	632,140	646,602	715,054
Administration	5	97,395	58,824	55,299
Interest		288	240	620
Property	6	124,110	113,959	117,524
Loss on Disposal of Property, Plant and Equipment		-	-	(430)
Total Expense		876,541	826,595	899,757
Net Surplus / (Deficit) for the year		142,459	(25,160)	50,591
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		142,459	(25,160)	50,591

Chertsey 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		236,689	236,689	164,725
Total comprehensive revenue and expense for the year		142,459	(25,160)	50,591
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	21,373
Equity at 31 December		379,148	211,529	236,689
Accumulated comprehensive revenue and expense		379,148	211,529	236,689
Reserves		-	-	-
Equity at 31 December		379,148	211,529	236,689

Chertsey 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	88,681	66,917	39,547
Accounts Receivable	8	36,018	37,717	48,547
GST Receivable		6,619	-	57,929
Prepayments		-	-	82,686
Inventories	9	536	536	536
Investments		37,745	100,000	58,276
Funds Receivable for Capital Works Projects	16	233,908	-	167,989
		403,507	205,170	455,510
Current Liabilities				
GST Payable		(1)	1,500	-
Accounts Payable	12	114,624	52,786	51,318
Revenue Received in Advance	13	9,419	-	22
Provision for Cyclical Maintenance	14	-	4,500	4,500
Finance Lease Liability	15	5,357	5,357	5,768
Funds held for Capital Works Projects	16	143,116	-	239,700
		272,515	64,143	301,308
Working Capital Surplus/(Deficit)		130,992	141,027	154,202
Non-current Assets				
Property, Plant and Equipment	11	271,918	102,187	115,187
		271,918	102,187	115,187
Non-current Liabilities				
Provision for Cyclical Maintenance	14	13,327	21,250	18,225
Finance Lease Liability	15	10,435	10,435	14,475
		23,762	31,685	32,700
Net Assets		379,148	211,529	236,689
Equity		379,148	211,529	236,689

Chertsey 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		332,233	269,952	331,892
Locally Raised Funds		183,683	40,658	118,203
Goods and Services Tax (net)		51,310	59,430	(71,570)
Payments to Employees		(213,683)	(195,942)	(249,000)
Payments to Suppliers		13,677	(29,632)	(206,659)
Interest Paid		(288)	(240)	(620)
Interest Received		4,137	1,031	2,777
Net cash from/(to) Operating Activities		371,069	145,257	(74,977)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	430
Purchase of Property Plant & Equipment (and Intangibles)		(173,964)	-	(28,796)
Purchase of Investments		-	(41,724)	(801)
Proceeds from Sale of Investments		20,531	-	
Net cash from/(to) Investing Activities		(153,433)	(41,724)	(29,167)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	21,373
Finance Lease Payments		(5,998)	(4,451)	(5,581)
Funds Administered on Behalf of Other Parties		(162,504)	(71,711)	(143,308)
Net cash from/(to) Financing Activities		(168,502)	(76,162)	(127,516)
Net increase/(decrease) in cash and cash equivalents		49,134	27,371	(231,660)
Cash and cash equivalents at the beginning of the year	7	39,547	39,547	271,207
Cash and cash equivalents at the end of the year	7	88,681	66,918	39,547

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.

Chertsey School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Chertsey 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 20.

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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
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.

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 Grants where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

o) Funds held for Capital works

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

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

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

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

The School's financial liabilities comprise 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.

r) 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.

s) 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	303,364	211,514	248,767
Teachers' Salaries Grants	388,684	426,502	414,080
Use of Land and Buildings Grants	93,597	75,199	75,199
Other Government Grants	54,004	55,000	86,563
	839,649	768,215	824,609

The school has opted in to the donations scheme for this year. Total amount received was \$5,104.

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	13,084	6,000	8,450
Fees for Extra Curricular Activities	5,476	2,000	4,285
Trading	47,316	23,620	22,025
Fundraising & Community Grants	104,908	600	86,578
Other Revenue	4,961	500	1,250
	175,745	32,720	122,588
Expense			
Extra Curricular Activities Costs	15,609	2,000	6,857
Trading	6,999	4,970	4,833
	22,608	6,970	11,690
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	153,137	25,750	110,898

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	30,958	32,200	35,390
Information and Communication Technology	1,576	3,500	4,815
Library Resources	40	700	272
Employee Benefits - Salaries	570,617	585,502	642,335
Staff Development	10,169	11,700	18,111
Depreciation	18,780	13,000	14,131
	632,140	646,602	715,054

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,961	4,500	4,725
Board Fees	2,745	2,400	2,690
Board Expenses	940	700	929
Healthy Lunches	37,992	-	-
Communication	3,220	3,500	1,697
Consumables	2,836	3,000	4,854
Operating Leases	468	3,900	1,430
Other	10,295	9,450	10,799
Employee Benefits - Salaries	26,959	25,000	23,428
Insurance	443	274	274
Service Providers, Contractors and Consultancy	6,536	6,100	4,473
	97,395	58,824	55,299

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	3,118	1,500	3,432
Cyclical Maintenance	(9,398)	5,000	2,475
Grounds	8,958	5,000	6,160
Heat, Light and Water	6,187	4,700	5,123
Rates	705	660	612
Repairs and Maintenance	3,689	9,400	9,907
Use of Land and Buildings	93,597	75,199	75,199
Security	969	500	403
Employee Benefits - Salaries	16,285	12,000	14,213
	124,110	113,959	117,524

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	88,681	66,917	39,547
Cash and cash equivalents for Statement of Cash Flows	88,681	66,917	39,547

Of the \$88,681 Cash and Cash Equivalents, \$143,116 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 \$88,681 Cash and Cash Equivalents, \$9,419 is held by the School in advance as disclosed in note 13.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	-	7,960
Receivables from the Ministry of Education	-	-	3,438
Interest Receivable	-	-	531
Teacher Salaries Grant Receivable	36,018	37,717	36,618
	<u>36,018</u>	<u>37,717</u>	<u>48,547</u>
Receivables from Exchange Transactions	-	-	8,491
Receivables from Non-Exchange Transactions	36,018	37,717	40,056
	<u>36,018</u>	<u>37,717</u>	<u>48,547</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	536	536	536
	<u>536</u>	<u>536</u>	<u>536</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	37,745	100,000	58,276
	<u>37,745</u>	<u>100,000</u>	<u>58,276</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Work in Progress	-	138,022			-	138,022
Buildings	54,592				(1,795)	52,797
Furniture and Equipment	30,185	32,997			(6,991)	56,191
Information and Communication Technology	6,827	2,946			(3,278)	6,495
Leased Assets	20,257	1,546			(6,300)	15,503
Library Resources	3,326				(416)	2,910
Balance at 31 December 2023	<u>115,187</u>	<u>175,511</u>	<u>-</u>	<u>-</u>	<u>(18,780)</u>	<u>271,918</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
	\$	\$	\$	\$	\$	\$
Work in Progress	138,022	-	138,022	-	-	-
Buildings	86,879	(34,082)	52,797	86,879	(32,287)	54,592
Furniture and Equipment	154,611	(98,420)	56,191	121,613	(91,428)	30,185
Information and Communication Technology	84,562	(78,067)	6,495	82,253	(75,426)	6,827
Leased Assets	26,971	(11,468)	15,503	25,424	(5,167)	20,257
Library Resources	26,538	(23,628)	2,910	26,538	(23,212)	3,326
Balance at 31 December 2023	517,583	(245,665)	271,918	342,707	(227,520)	115,187

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	59,414	7,313	7,313
Accruals	5,761	5,761	5,450
Banking Staffing Overuse	11,690	-	-
Employee Entitlements - Salaries	36,018	37,717	36,618
Employee Entitlements - Leave Accrual	1,741	1,995	1,937
	114,624	52,786	51,318
Payables for Exchange Transactions	114,624	52,786	51,318
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	114,624	52,786	51,318

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	9,419	-	-
Other revenue in Advance	-	-	22
	9,419	-	22

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	22,725	20,750	20,250
Increase to the Provision During the Year	(9,398)	5,000	2,475
Provision at the End of the Year	13,327	25,750	22,725
Cyclical Maintenance - Current	-	4,500	4,500
Cyclical Maintenance - Non current	13,327	21,250	18,225
	13,327	25,750	22,725

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	5,523	5,523	5,993
Later than One Year and no Later than Five Years	10,501	10,501	14,550
Future Finance Charges	(233)	(233)	(300)
	15,792	15,792	20,243
Finance lease liability - Current	5,357	5,357	5,768
Finance lease liability - Non current	10,435	10,435	14,475
	15,792	15,792	20,243

Represented by

16. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Fencing Project	215,406	-	(77,649)	-	137,757
LSC Office Conversion	(167,989)	-	(51,184)	-	(219,173)
Disability Upgrade	18,935	-	(33,190)	-	(14,255)
New Classroom Storage Unit	5,359	-	-	-	5,359
Building Refurbishment	-	-	(480)	-	(480)
Totals	71,711	-	(162,503)	-	(90,792)

Represented by:

Funds Held on Behalf of the Ministry of Education	143,116
Funds Receivable from the Ministry of Education	233,908

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Fencing Project	215,406	-	-	-	215,406
LSC Office Conversion	15,820	21,798	(205,608)	-	(167,989)
Disability Upgrade	(21,566)	226,755	(186,253)	-	18,935
New Classroom Storage Unit	5,359	-	-	-	5,359
Totals	215,019	248,553	(391,861)	-	71,711

Represented by:

Funds Held on Behalf of the Ministry of Education	239,700
Funds Receivable from the Ministry of Education	167,989

Actual	Budget (Unaudited)	Actual
\$	\$	\$

17. Related Party Transactions

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

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

18. Remuneration
Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,745	2,690
<i>Leadership Team</i>		
Remuneration	209,199	128,919
Full-time equivalent members	2	1
Total key management personnel remuneration	211,944	131,609

There are 5 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	110-120	120-130
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

No Other employee received remuneration greater than \$100,000.

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

19. 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.

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$143,116 (2022:\$295,794) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Fencing Project	215,406	77,649	137,757
New Classroom Storage Unit	32,400	27,041	5,359
Total	247,806	104,690	143,116

(b) Operating Commitments

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

21. 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	88,681	66,917	39,547
Receivables	36,018	37,717	48,547
Investments - Term Deposits	37,745	100,000	58,276
Total financial assets measured at amortised cost	<u>162,444</u>	<u>204,634</u>	<u>146,370</u>

Financial liabilities measured at amortised cost

Payables	114,624	52,786	51,318
Finance Leases	15,792	15,792	20,243
Total financial liabilities measured at amortised cost	<u>130,416</u>	<u>68,578</u>	<u>71,561</u>

22. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

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

Opinion

We have audited the financial statements of the School on pages 3 to 19, 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 31 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Kiwisport Report, Analysis of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, and the Statement of Compliance with Good Employer 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












Analysis of Variance of Student Achievement Targets 2023

Contents:

1. Target result for Maths & Writing
2. Mid Year data summary
3. End of year data summary
4. Progress data
5. Accuration / target students
6. Summary of data
7. Reflection /Trends for Maths & Writing
8. Next Steps 2024
9. 2024 Targets

Interpreting the Curriculum Learning Levels								
This table will assist you in understanding the relationship between student ages, their class level and the expectations of the New Zealand Curriculum. While this table is a guide, it is important to understand that all children learn at their own pace.								
Children are assessed by OTJ (Overall Teacher Judgement). An OTJ involves drawing on and applying the evidence gathered to make an overall judgment about a student's progress and achievement. This evidence includes formal and informal observations, learning conversations with your child and formal assessments.								

School Expectations:

Typical age	5-6 years		6-7 years		7-8 years		8-9 years		9-10 years		10 - 11 years		11-12 years		12-13 years		
Year	0/1		2		3		4		5		6		7		8		
Curriculum	Beginning level 1		Level 1		Finishing Level 1		Level 2		Finishing Level 2		Level 3		Finishing Level 3		Level 4		
Reading																	
Colour wheel																	
Reading Age	5	5.3	5.6	5.9	6	6.6	7	7.6	8	8.6	9.6	10.4	11	12-15			
Writing																	
Writing Stage	1B		1P		1A		2B	2P		2A	3B		3P		3A	4B	4P
Mathematics																	
Numeracy	Stage 1 - 3		Stage 4		Early Stage		End Stage 5		Early Stage		End Stage		Early		End Stage 7		

Stages			5		6	6	Stage 7	
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Analysis of Variance

Chertsey School Student Achievement Target 2023 Maths Mid-year End of year 2024	
Strategic Priority: Mathematics and statistics have a broad range of practical applications in everyday life, in other learning areas, and in workplaces (NZ Curriculum). All students are able to access the New Zealand Curriculum.	Measurements of Progress: <ul style="list-style-type: none"> • All students (2) in Years 2 will move at least two stages according to the Numeracy Framework. • All students (18) in Years 3-6 will show progress within their numeracy according to the Numeracy Framework. • All students will show *accelerated progress within their maths.
Strategic Goal: The Board aims to ensure a high quality and diverse learning environment. This environment should allow students to make significant progress in Maths relevant to their age and stage.	
Annual Target: By the end of year 75% of all children (21 students) will be at or above their chronological Maths level as per NZ curriculum (including Stands) from overall teacher judgments. As of June 19% (4 out of 21) of all children are at or above their chronological Maths stage according to the Numeracy Framework. <u>2023 End Of Year Data</u> 79% (22 out of 29 students) are at or above their chronological Maths level according to the New Zealand Curriculum. <u>Recommended Target for 2024:</u> By the end of year, 80% of all children will be at or above their chronological Maths level as per NZ curriculum (including Stands) from overall teacher judgments.	*ORRs students removed from data. Target Groups: All children are to make *accelerated progress in their Maths in 2023. Target students in Years 2-6: (29) 66% *Acceleration =more than one years progress or 2 or more sublevel shifts

Historical Position:

*2020 has seen enrolment of two ORS students and one student who meets ICS criteria

* 2021 seen enrolment of three students who meet ICS criteria (working at level 1 of the curriculum in year 3 or above)

*In December 2022, 52% (18 out of 34) of students are at or above their chronological Maths stage according to the Numeracy Framework.

*2023 - Term 4, teachers used the Learning Progressions Framework & PACT to enter data so that Maths Grades reflect both the strands and Numeracy Stage.

What is this data telling us?

1. 79% (22 out of 29) are at or above their chronological Maths level according to the NZ Curriculum.
2. 57% of Maori students at or above their chronological Maths level according to the NZ Curriculum.
3. 21% of all students below their chronological Maths level according to the NZ Curriculum.
4. The data is more reflective of their overall Maths achievement rather than just their Numeracy Stage.
- 5.

Therefore we need to:

1. Address concerns of achievement for students below their chronological Maths level according to the NZ Curriculum.
2. Ensure we are meeting the needs of students above their chronological Maths level according to the NZ Curriculum.
3. PLD for teachers on how to use the Learning Progressions Framework to identify next steps.

Analysis of Variance

Chertsey School Student Achievement Target 2023 Writing Mid Year End of Year	
Strategic Priority: Literacy in English gives students access to the understanding, knowledge, and skills they need to participate fully in the social, cultural, political, and economic life of New Zealand and the wider world (NZ Curriculum). All students are able to access the New Zealand Curriculum as evidenced by achievement and progress.	Measurements of Progress: The smaller steps to achieve the targets: <ul style="list-style-type: none"> • All Year 1-3 students (15 students) will show progress in their writing within Literacy Learning Progressions. • All Year 4-6 students (14 students) will shift two sub-levels within the easTTle writing assessment tool. • Students working at or above level 4 will make at least one sub-level shift within the easTTle writing assessment tool *ORRs students removed from data.
Strategic Goal: The Board aims to ensure a high quality and diverse learning environment. This environment should allow students to make significant progress in Writing.	
Annual Target: By the end of the 2023, 70% of children will be At or Above their expected curriculum level/sub level for writing. As of June 2023, 13% of students are at or above their expected curriculum level/sub level for writing. 2023 End of Year 79% (22 out of 29) are at or above their expected curriculum level/sub level for writing. <u>Recommended Target for 2024:</u> By the end of year, 80% of all children will be at or above their chronological Writing level as per NZ curriculum	
Historical Position: In *December 2022 assessment data showed 41% (12 of 29) % of students are at or above. * 2021 seen enrolment of three students who meet ICS criteria (working at level 1 of the curriculum in year 3 or above)	
	Target Groups: All children are to make *accelerated progress in their Writing in 2023. Target students in Years 1-6 100% 30/30 *Acceleration =more than one years progress or 2 or more sublevel shifts

Analysis of Variance

Chertsey School Student Achievement Target 2023 Writing Mid Year End of Year	
Strategic Priority: Literacy in English gives students access to the understanding, knowledge, and skills they need to participate fully in the social, cultural, political, and economic life of New Zealand and the wider world (NZ Curriculum). All students are able to access the New Zealand Curriculum as evidenced by achievement and progress.	Measurements of Progress: The smaller steps to achieve the targets: <ul style="list-style-type: none"> • All Year 1-3 students (15 students) will show progress in their writing within Literacy Learning Progressions. • All Year 4-6 students (14 students) will shift two sub-levels within the easTTle writing assessment tool. • Students working at or above level 4 will make at least one sub-level shift within the easTTle writing assessment tool *ORRs students removed from data. Target Groups: All children are to make *accelerated progress in their Writing in 2023. Target students in Years 1-6 100% 30/30 *Acceleration =more than one years progress or 2 or more sublevel shifts
Strategic Goal: The Board aims to ensure a high quality and diverse learning environment. This environment should allow students to make significant progress in Writing.	
Annual Target: By the end of the 2023, 70% of children will be At or Above their expected curriculum level/sub level for writing. As of June 2023, 13% of students are at or above their expected curriculum level/sub level for writing. 2023 End of Year 79% (22 out of 29) are at or above their expected curriculum level/sub level for writing. <u>Recommended Target for 2024:</u> By the end of year, 80% of all children will be at or above their chronological Writing level as per NZ curriculum	
Historical Position: In *December 2022 assessment data showed 41% (12 of 29) % of students are at or above. * 2021 seen enrolment of three students who meet ICS criteria (working at level 1 of the curriculum in year 3 or above)	

*2020 has seen enrolment of two ORS students and one student who meets ICS criteria .	
---	--

End of Year 2023

* Data excludes Year 0/1 students who haven't completed one year of school and two ORS students

What is this data telling us?

6. 76% (22 out of 29) are at or above their expected curriculum level/sub level for writing.
7. 58% of Maori students at or above their expected curriculum level/sub level for writing.
8. 24% of all students below their expected curriculum level/sub level for writing.

Therefore we need to:

4. Address concerns of achievement for students below their expected curriculum level/sub level for writing.
5. Ensure we are meeting the needs of students above their expected curriculum level/sub level for writing.

2023 Reflection and Trends:

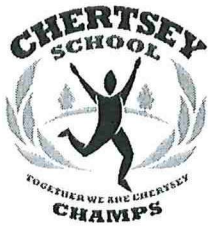
- Achievement in Maths & Writing is higher than it was this time last year.
- Maths Data due to different assessment tool
- Writing due to increased time teaching writing in class
- Higher expectations in writing. Teachers have higher expectations for the quality of writing from students. This includes daily handwriting across the school, thank you letters etc published to a high standard & integration with other subjects.
- Mathletics Subscription is assisting student achievement
- More time spent is being spent on the writing process.
- Celebrating successes in Writing and Maths.
- Reading Data shows 27% of students are below expected level. 73% of all students are At or Above

Next steps for 2024

- Assessment for Learning PLD. 50 hours approved from MOE for PLD. How to use the Learning Progressions Framework to improve achievement in Maths for ALL students.
- Development of curriculum coverage, long term planning, term planning, local curriculum to ensure Assessment for Learning is consistent across the school.
- Collaboration between teaching staff when planning, assessing and moderating.
- Reduce involvement in extra-curricular whole school events to enable more time spent on Maths, Reading, Writing
- Update school policies on the frequency of teaching Reading, Writing & Maths
- School to purchase Writer's Toolbox for the senior class
- PLD for teachers in Writer's Toolbox
- Celebrations of students work and achievements not only in class but from BOOST, Mindplus etc
- Improved communication with whānau on how they can help at home
- Ensure accuracy in Reading Data. Correlation between Structured Literacy Levels and NZ Curriculum Levels need to be accurate.

Targets for 2024:

- By the end of 2024, 80% of all children (34 students) will be at or above their chronological Maths level as per NZ curriculum from overall teacher judgments.
- By the end of 2024, 80% of children will be At or Above their expected curriculum level/sub level for Writing.
- By the end of 2024, 80% of children will be At or Above their expected curriculum level/sub level for Reading.



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Ashburton 7772
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principal@chertsey.school.nz

Kiwisport

Kiwisport is a Government funding initiative to support student's participation in organized sport. In 2023 the school received total Kiwisport funding of \$498.12 (excluding GST).

The funding was spent on swimming lessons at EA Networks Centre, Ripa Rugby, Cricket Tuition, Korfball lessons & Tournaments.

The number of students participating in organized sport remains 100% of the school roll.

Claire Maria Tiatia
Principal



Chertsey School



03 302 2727



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Chertsey 7772

Giving effect to Te Tiriti o Waitangi 2023/2024

Chertsey School has given effect to Te Tiriti o Waitangi by:

- Te Reo Māori and Tikanga are taught, valued and celebrated
- Whānau are consulted in meaningful and reciprocal ways
- The diversity of Māori is recognised and valued
- Educational barriers and inequalities are addressed to ensure equitable educational outcomes
- Education content and delivery reflects Aotearoa and our dual heritage
- All students are involved in the school kapa haka group and to perform at our local cultural festivals.
- 67% of staff enrolled in Te Ahu o te Reo Māori Level 1 & Level 2 Course 2023-2024. Extending and consolidating te reo Māori. Building competence and confidence in speaking and understanding te reo Maori. Integrating te reo in the classroom and around the school.
- Te Kāhui Mātauranga ki Arowhenua Wānanga, March 2023. To create opportunities for Kāhui Ako o Hakatere kaiako to connect, and support each other in developing and nurturing their passion for te Ao Māori. Collaboratively use the enthusiasm and motivation of each other to drive our mahi, as we support one another on our Maturanga Māori journey. To grow and maintain the relationship with Arowhenua and Hakatere Marae.
- Teach and awhi student Kaikaranga and Kai Whaikorero.
- Established and maintained connections with Ngāi Tahu representatives.
- Frequently seeking guidance that aligns with kawa and tikanga of the local rohe for our school tikanga.
- Create opportunities for our families to hui by celebrating Matariki.
- Support planning, teaching and whole school events around te reo Maori and Wiki o te reo Maori.
- Classroom practice that are related to te reo me ōna tikanga Māori, protocols, customs and traditions. ie Whakawhanaungatanga/Pōwhiri, Mihi Whakatau/Pepeha/Matariki/ Te Whare Tapa Whā/ Customary Games/Greetings/Farewells/Hangi.

Claire Maria
Chertsey School Principal
15th May 2024



Chertsey
School



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83, High St, RD2 Ashburton,
Chertsey 7772

Chertsey School

Good Employer Policy 2024

PURPOSE

1. The State Sector Act requires every employer in the Education Service to operate a personnel policy to ensure fair and proper treatment of employees in all aspects of their employment.
2. Chertsey School Board of Trustees will endeavour to be a good employer by supporting staff to ensure the well-being and educational achievements of all pupils.

GUIDELINES

1. The Board of Trustees will take all reasonable steps to ensure that good and safe working conditions exist in the provision and condition of the working environment and facilities, and will discuss and respond to all reasonable and achievable requests made by employees.
2. The Board of Trustees will recognise the needs of ethnic and minority groups and the employment requirements of women and persons with disabilities by responding to all reasonable and achievable requests made by employees.
3. Each year the Board of Trustees will make budget provision to support training and development programmes intended to enhance the abilities of individual employees with the expectation that funds used in this way will be reflected in enhanced employee performance in aspects of their work.
4. The Board of Trustees will take all other reasonable steps to ensure that it is a good and fair employer by responding to issues and concerns raised by employees.
5. The Board of Trustees will always value and respect staff's judgement but ultimately, on some issues, opinions may not coincide.

Claire Maria
Principal
15th May 2024