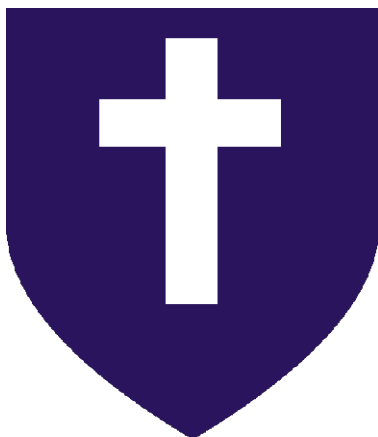


EMMANUEL CHRISTIAN SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1168
Principal:	Alistair McKinnon
School Address:	322a Sawyers Arms Road, Bishopdale, Christchurch 8053
School Phone:	03 359 3595
School Email:	office@emmanuelchristian.school.nz

EMMANUEL CHRISTIAN SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
	Independent Auditor's Report

Emmanuel Christian 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.

Full Name of Presiding Member

Signed by:

70DBC32AD0486BFD

Signature of Presiding Member

29/05/2024

Date:

Full Name of Principal

Signed by:

38D2EA09C768B526

Signature of Principal

29/05/2024

Date:

Emmanuel Christian School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
John van Ameyde	Presiding Member	Appointed	
Alistair McKinnon	Principal	ex Officio	
Warren Rosser	Parent Representative	Elected	Sep 2025
Natalie Sterne	Parent Representative	Elected	Sep 2025
Kim Coleman	Staff Representative	Elected	Sep 2025
Cameron Ellis	Parent Representative	Elected	Oct 2023
Ruth Murray	Proprietors Representative	Appointed	
John Hastie	Parent Representative	Co-opted	Oct 2023

Emmanuel Christian School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Revenue				
Government Grants	2	2,325,948	2,146,125	2,172,924
Locally Raised Funds	3	84,206	82,890	42,730
Use of Proprietor's Land and Buildings		301,000	235,500	235,500
Interest		6,227	2,000	2,057
Total Revenue		2,717,381	2,466,515	2,453,211
Expenses				
Locally Raised Funds	3	11,782	34,350	13,379
Learning Resources	4	2,173,115	1,874,734	1,914,524
Administration	5	165,190	166,537	147,725
Interest		3,426	-	2,679
Property	6	438,447	375,913	355,941
Loss on Disposal of Property, Plant and Equipment		278	-	2,950
Total Expense		2,792,238	2,451,534	2,437,198
Net (Deficit)/Surplus for the year		(74,857)	14,981	16,013
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(74,857)	14,981	16,013

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

Emmanuel Christian 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		223,125	223,125	196,823
Total comprehensive revenue and expense for the year		(74,857)	14,981	16,013
Contribution - Furniture and Equipment Grant		51,072	8,500	10,289
Contribution - Te Mana Tuhono		25,419	-	-
Equity at 31 December		224,759	246,606	223,125
Accumulated comprehensive revenue and expense		224,759	246,606	223,125
Equity at 31 December		224,759	246,606	223,125

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.

Emmanuel Christian School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	169,203	250,724	212,080
Accounts Receivable	8	161,097	130,387	130,387
Prepayments		10,503	16,180	16,180
Inventories	9	-	943	943
		340,803	398,234	359,590
Current Liabilities				
GST Payable		21,111	23,134	23,134
Accounts Payable	11	192,137	172,382	172,382
Revenue Received in Advance	12	3,780	106	106
Provision for Cyclical Maintenance	13	8,250	-	11,818
Finance Lease Liability	14	18,261	14,356	14,356
Funds held in Trust	15	-	372	372
		243,539	210,350	222,168
Working Capital Surplus		97,264	187,884	137,422
Non-current Assets				
Property, Plant and Equipment	10	180,749	111,598	115,598
		180,749	111,598	115,598
Non-current Liabilities				
Provision for Cyclical Maintenance	13	31,335	44,564	21,583
Finance Lease Liability	14	21,919	8,312	8,312
		53,254	52,876	29,895
Net Assets		224,759	246,606	223,125
Equity		224,759	246,606	223,125

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

Emmanuel Christian School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		666,484	660,069	664,359
Locally Raised Funds		77,443	82,890	39,507
Goods and Services Tax (net)		(2,023)	-	7,695
Payments to Employees		(391,243)	(286,028)	(342,222)
Payments to Suppliers		(378,898)	(382,787)	(322,286)
Interest Paid		(3,426)	-	-
Interest Received		6,227	2,000	2,057
Net cash (to)/from Operating Activities		(25,436)	76,144	49,110
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(50,639)	(46,000)	(37,560)
Net cash (to) Investing Activities		(50,639)	(46,000)	(37,560)
Cash flows from Financing Activities				
Furniture and Equipment Grant		51,072	8,500	10,289
Finance Lease Payments		(17,502)	-	(30,333)
Funds Administered on Behalf of Other Parties		(372)	-	(226)
Net cash from/(to) Financing Activities		33,198	8,500	(20,270)
Net (decrease)/increase in cash and cash equivalents		(42,877)	38,644	(8,720)
Cash and cash equivalents at the beginning of the year	7	212,080	212,080	220,800
Cash and cash equivalents at the end of the year	7	169,203	250,724	212,080

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.

Emmanuel Christian School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Proprietor'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 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programmes are recorded as revenue when the School has the rights to the funding in the period to which 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 Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Investments

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

1.9. Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 Proprietor 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:

Furniture and equipment	3–10 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	Term of Lease
Textbooks	3 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

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

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. Revenue Received in Advance

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

1.14. Provision for Cyclical Maintenance

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

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

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

1.15. 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 the surplus or deficit.

1.16. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.17. Budget Figures

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

1.18. 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Other Government Grants

2023	2023	2022
Actual	Budget	Actual
\$	(Unaudited)	\$
690,825	659,069	683,777
1,634,453	1,486,056	1,486,056
670	1,000	3,091
2,325,948	2,146,125	2,172,924

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Fees for Extra Curricular Activities
Trading
Fundraising & Community Grants
Other Revenue

2023	2023	2022
Actual	Budget	Actual
\$	(Unaudited)	\$
72,477	33,290	23,091
5,562	41,250	2,548
4,132	2,000	9,449
1,328	5,800	6,287
707	550	1,355
84,206	82,890	42,730

Expenses

Extra Curricular Activities Costs
Trading
Fundraising & Community Grant Costs
Other Locally Raised Funds Expenditure

6,445	29,500	1,107
4,146	500	7,998
651	3,800	4,004
540	550	270
11,782	34,350	13,379

Surplus for the year Locally raised funds

72,424	48,540	29,351
--------	--------	--------

4. Learning Resources

Curricular
Information and Communication Technology
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation

2023	2023	2022
Actual	Budget	Actual
\$	(Unaudited)	\$
126,711	112,800	88,137
381	350	104
-	1,000	693
1,988,226	1,696,084	1,762,793
7,737	14,500	10,715
50,060	50,000	52,082
2,173,115	1,874,734	1,914,524

5. Administration

Audit Fee
Board Fees
Board Expenses
Communication
Consumables
Operating Lease
Legal Fees
Other
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2023	2023	2022
Actual	Budget	Actual
\$	(Unaudited)	\$
6,615	6,300	6,300
4,260	4,560	3,460
4,305	2,630	4,322
17,100	15,250	10,726
13,288	11,750	9,398
24,718	25,000	14,709
-	-	725
12,446	17,000	15,498
74,549	76,000	75,828
3,457	3,547	2,422
4,452	4,500	4,337
165,190	166,537	147,725

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,499	4,500	6,091
Consultancy and Contract Services	64,017	61,000	58,126
Cyclical Maintenance	7,633	11,163	7,798
Adjustment to the Provision	(1,449)	-	(28,589)
Grounds	9,785	13,000	10,355
Heat, Light and Water	26,440	28,000	29,239
Rates	74	-	34
Repairs and Maintenance	21,149	20,750	34,646
Use of Land and Buildings	301,000	235,500	235,500
Security	3,299	2,000	2,741
	438,447	375,913	355,941

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	169,203	250,724	212,080
Cash and Cash Equivalents for Statement of Cash Flows	169,203	250,724	212,080

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

Of the \$169,203 Cash and Cash Equivalents, \$2,738 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	10,870	3,171	3,171
Receivables from the Ministry of Education	2,335	14,421	14,421
Teacher Salaries Grant Receivable	147,892	112,795	112,795
	161,097	130,387	130,387
Receivables from Exchange Transactions	10,870	3,171	3,171
Receivables from Non-Exchange Transactions	150,227	127,216	127,216
	161,097	130,387	130,387

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	-	943	943
	-	943	943

10. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	54,031	25,780	-	-	(12,039)	67,772
Information and Communication Technology	23,308	45,787	-	-	(13,248)	55,847
Leased Assets	22,538	39,431	-	-	(22,281)	39,688
Library Resources	15,721	4,491	(278)	-	(2,492)	17,442
Balance at 31 December 2023	115,598	115,489	(278)	-	(50,060)	180,749

The net carrying value of equipment held under a finance lease is \$39,688 (2022: \$22,538)

Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Furniture and Equipment	221,700	(153,928)	67,772	195,920	(141,889)	54,031
Information and Communication Technology	152,701	(96,854)	55,847	106,914	(83,606)	23,308
Textbooks	18,000	(18,000)	-	18,000	(18,000)	-
Leased Assets	71,349	(31,661)	39,688	97,834	(75,296)	22,538
Library Resources	56,119	(38,677)	17,442	52,557	(36,836)	15,721
Balance at 31 December	519,869	(339,120)	180,749	471,225	(355,627)	115,598

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	8,854	26,411	26,411
Accruals	4,765	4,550	4,550
Banking Staffing Overuse	17,856	-	-
Employee Entitlements - Salaries	158,886	139,978	139,978
Employee Entitlements - Leave Accrual	1,776	1,443	1,443
	<u>192,137</u>	<u>172,382</u>	<u>172,382</u>
Payables for Exchange Transactions	192,137	172,382	172,382
	<u>192,137</u>	<u>172,382</u>	<u>172,382</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	2,738	-	-
Other Revenue in Advance	1,042	106	106
	<u>3,780</u>	<u>106</u>	<u>106</u>

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	33,401	33,401	57,934
Increase to the Provision During the Year	7,633	11,163	7,798
Use of the Provision During the Year	-	-	(3,742)
Other Adjustments	(1,449)	-	(28,589)
Provision at the End of the Year	<u>39,585</u>	<u>44,564</u>	<u>33,401</u>
Cyclical Maintenance - Current	8,250	-	11,818
Cyclical Maintenance - Non current	31,335	44,564	21,583
	<u>39,585</u>	<u>44,564</u>	<u>33,401</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. 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	20,708	15,821	15,821
Later than One Year and no Later than Five Years	23,673	8,777	8,777
Future Finance Charges	(4,201)	(1,930)	(1,930)
	<u>40,180</u>	<u>22,668</u>	<u>22,668</u>
Represented by:			
Finance lease liability - Current	18,261	14,356	14,356
Finance lease liability - Non current	21,919	8,312	8,312
	<u>40,180</u>	<u>22,668</u>	<u>22,668</u>

15. Funds Held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	372	372
	<u>-</u>	<u>372</u>	<u>372</u>

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

16. 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.

The Proprietor of the School (The Emmanuel Proprietor Trust) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1.3. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

17. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and Deputy Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,260	3,460
<i>Leadership Team</i>		
Remuneration	426,868	385,554
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>431,128</u>	<u>389,014</u>

There are 5 members of the Board excluding the Principal. Prior to October 2023 there were 7 members of the Board excluding the Principal. A by-election is scheduled for the start of 2024 to fill those two vacancies. The Board held 8 full meetings of the Board in the year. The Board also has Finance (x1) and Property (x1) that meets quarterly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in an ECS board of trustees and EPT Proprietors planning meeting.

Principal

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100 - 110	5.00	2.00
110 - 120	-	1.00
120 - 130	2.00	1.00
	<u>7.00</u>	<u>4.00</u>

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

As at 31 December 2023 the Board has not entered into any capital commitments.

(Capital commitments at 31 December 2022: nil)

(b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	169,203	250,724	212,080
Receivables	161,097	130,387	130,387
Total Financial assets measured at amortised cost	<u>330,300</u>	<u>381,111</u>	<u>342,467</u>

Financial liabilities measured at amortised cost

Payables	192,137	172,382	172,382
Finance Leases	40,180	22,668	22,668
Total Financial liabilities measured at amortised Cost	<u>232,317</u>	<u>195,050</u>	<u>195,050</u>

22. Events After Balance Date

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

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Emmanuel Christian School (the School). The Auditor-General has appointed me, Michael Rondel, 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 17, 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 29th 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, Annual plan, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Michael Rondel
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

VISION

“A Thriving Bible-based Learning community”

ANNUAL PLAN 2023- Strategic Goal 1

To deliver excellence in education which: Is Christ centered, supports parents in the education of their children, is personalised and culturally responsive.

Annual Goals & Targets	NELP Link National Education and Learning Priorities	Actions to Achieve (How will we know)	Progress to date & Next Steps Term One Red Term Two Blue Term Three Green Term Four Black	Lead by
Goal 1 (Culturally Responsive) Staff development occurs so that staff are confident to deliver the new Social Sciences Curriculum (including Aotearoa New Zealand Histories)	Objective 1 (Priority 2) Learners at the Centre: Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures	<ul style="list-style-type: none"> Localised long term plan fully developed to ensure curriculum coverage Local curriculum plans developed to meet needs of students within the school and recognise their culture and language Assessment processes researched within the new curriculum structure so that student progress can be monitored. Trailing activities and ideas within classes occurs in 2023 (with review for future planning) 	<p>A staff rep joined the COL team for 2023 as a within school teacher. Y1-6 staff PD with COL representative Joelle Nareki on effective strategies for social science long term planning and language acquisition planning to begin in term 2.</p> <p>COL Staff meeting - to continue our understanding of the new Social Science Curriculum</p> <p>MS staff have begun to use the New Curriculum in their Social Science lessons</p> <p>COL Staff meeting on revising past planning with a refreshed curriculum lens to assist with future planning(y1-8) Focus on access to local curriculum (y9-10)</p> <p>5 PD sessions in Y1-6 during Learning Team meetings has occurred in preparation for Term4 implementation of a Social Science Inquiry unit on Place and Environment</p> <p>MS Staff have continued to update and use new Social Sciences curriculum in their planning</p> <p>Nicki Tempero from Core education has had two sessions with the year 1 - 6 teachers and has met up with two Middle school teachers who lead social studies to work through how to better</p>	

			<p>use current resources and implement the new Social Studies curriculum</p> <p>Units on the New Aotearoa NZ Histories curriculum were delivered across Years 1-6 - under strand Place and Environment with a strong NZ Histories focus</p>	
<p>Goal 2 (Culturally Responsive, Christ Centered)</p> <p>Increase understanding of what culturally responsive practices based in Te Tiriti o Waitangi means in terms of school and classroom practice.</p> <p>Staff have an understanding of the Treaty of Waitangi, and how the principles of partnership, participation and protection impact on our activities and interactions in a school setting.</p> <p>o Work with whanau to build an understanding of what it means for our Māori and Pacific students to stand tall in their Christian Faith and in their culture</p>	<p>Objective 2 Barrier Free Access: Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs</p> <p>Objective 3 Quality teaching and Leadership: Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning</p> <p>Objective 1 (Priority 1) Learners at the Centre: Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures</p>	<ul style="list-style-type: none"> • In consultation with staff and whanau use resources such as Nihio Taniwha and Hikairo Schema to identify next steps to further develop our Bi-Cultural journey. • Continue Principal involvement in Professional learning group with other CENCOL principals related to this topic. Scheduled across the year • Working with Maori students and whanau to understand Maori success as Maori in our school context. What does it mean to stand tall in their faith and their culture? What can we put in place as a school to aid this journey - develop an action plan. 	<p>Full Staff Meeting and discussion around the first part of the Hikairo Schema how this relates to teaching and learning in ECS.</p> <p>Middle School staff have been working on their Professional Growth Cycle around meeting the needs of Māori students.</p> <p>Principal's continued involvement in professional learning with other Principals</p> <p>Tūturu conference (Christian teachers conference) had a strong focus on biculturalism</p> <p>Increased use of Te reo Māori in Middle school assemblies with school leaders using a more formal greeting leading a karakia & waiata before starting</p> <p>Middle school staff continue to focus on Hikairo project</p> <p>In Years 1-6 graduated commands/instructions/comments in te reo collaboratively graded for different class lessons so teachers can implement across the day, every day. Cards have been laminated so that students and teachers can readily find, read and try with increasing confidence.</p> <p>A group of 4 Years 1-6 teachers developing collaboratively with Y1-6 staff and MU holder for Maori a revised curriculum supporting graduated te reo lessons and assessment approaches as part of a Teaching as Inquiry project for 2023</p> <p>Held Whānau hui where we met with parents and heard from them what they have enjoyed seeing at ECS and what they aspire to see here</p> <p>Junior Kapa Haka lyrics sent home to all parents</p> <p>Whanāu Hui comments built into strategic planning by BOT for 2024-2025</p>	

<p>Goal 3 (Christ Centered) <i>To have all staff involved in regular high-quality Professional Development on how to integrate a Christian World view into their classroom practice.</i></p>		<ul style="list-style-type: none"> Professional development delivered specifically in staff meetings. Based on Transformational education from Christian Education Network Staff encouraged and funded to attend courses to further this. Staff who attend external courses events feedback and discuss this with the staff to further their learning. Special Character curriculum statements for all curriculum areas across the year finalised (based on current drafts) Lesson and unit plans clearly show special character links, deliberate planning to ensure this is integrated into classes 	<p>In Y 1-10 using the unit plan template and guidance of based on Transformational education from Christian Education Network.</p> <p>In term 2 Y 7-10 have continued to use the unit plan, collaboratively planning in subject specific groups</p> <p>In term 2, Y1-6 staff have collaboratively done PD in Learning Team meetings to complete and implement the use of the unit plan for Science</p> <p>Tūturu conference (Christian teachers conference) a number of teachers attended specific workshops on how to be more confident and explicit about linking teaching with a Christian Worldview</p> <p>Yr 1- 6 staff released to collaboratively plan devotions for the term</p> <p>Staff meeting run with focus on Teaching christianly, group discussion on what is going well what is a hindrance & brainstorm of how you would/could teach a variety of topics highlighting a Biblical worldview</p>	
<p>Goal 4 (Excellence in Education) To have staff understand the Curriculum refresh changes and plan for implementation as per Ministry Timelines:</p> <ul style="list-style-type: none"> - Content - Pedagogical approach - Planning and Resources - Assessment and Reporting 		<ul style="list-style-type: none"> With gaps in the information available it is unclear exactly what this will look like in 2023. Work will likely centre around Numeracy and Literacy changes for 2024. With consultation, understand what assessment and reporting will need to look like under the refreshed environment 'Understand, Know, Do' and how to best measure student learning, progress and plan their next steps. 	<p>Drafts available in: literacy and numeracy</p> <p>MS has begun PD around Literacy, discussion with facilitator around including how to best implement curriculum refresh changes into our teaching and learning Focus has been around implementation of the Social Science curriculum and the framework which will carry on into other learning areas</p> <p>Year 1-6 teachers applying Understand, know, do for wellbeing and science. One team in Years 1-6 exploring appropriate ways to measure understanding in wellbeing as evidence of progress</p> <p>MS has continued to work with Literacy facilitator around best implementing a reading programme inline with new literacy curriculum</p> <p>Learning team meetings to give time for teachers to plan different subject areas to either use the know understand and do format or use the new curriculum</p> <p>Nicki Tempero ran 3 staff meeting focusing on Te Māitaiaho, unpacking this for us and getting the teaching staff to see how ECS' vision & values intertwine with the curriculum</p> <p>COL staff meeting on the new English curriculum</p>	

			PD for Middle School & Kahikatea 6 on Literacy, Adie, the provider also met with teachers to answer questions about the new curriculum and how it differs	
Goal 5 (Excellence, Personalised) <i>Focus area will be lifting the performance in Reading, Writing and Mathematics of year 3 students.</i>	Objective 2 Barrier Free Access Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy	<ul style="list-style-type: none"> TBC It is noted in data that while Year 2 and 4 students have performed well there is a drop at year 3. Focus is on changing this and supporting students in this Year 2-3 transition period. 	<p>Both Year 3 classes have additional support in the teaching of Writing i.e. ESOL teacher and Learning Support Workers with formal observation and next steps started.</p> <p>Observations and support to assist in ensuring implementation of Sharp reading programme is occurring well</p> <p>ESOL team have met with relevant staff to adjust ways of support to be more effective with teacher delivery/ use of pedagogies, additional staff and furniture.</p> <p>Further input was given in Terms 3 and 4 in Writing specifically.</p> <p>Year 3 Actual Achievement</p> <p>In Reading 80% of students are AT or Above (63%) , with 12% Near and 8% Below</p> <p>In Writing 60% are AT or Above however 28% are Near and only 12% Below. Interventions resulted in 46% improving by 2 or more sublevels. Non ESOL students making the greatest gains (accelerating) using ESOL Writing strategies.</p> <p>In Mathematics 68% are At or Above the standard with 12% Near and 20% Below</p>	
Goal 6 (Excellence, Personalised) <i>To lift the performance of Maori and Pasifika students in Year 7-10 across Reading, Writing and Math</i>	Objective 2 Barrier Free Access Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy	<ul style="list-style-type: none"> Individual learning goals developed for each of these students Plans put in place to support reaching these Ongoing monitoring of progress and updating goals as required All staff involved in Professional development across the year, especially focused on Reading 	<p>MS staff have made a beginning of year (BOY) academic achievement judgement and also set an end of year (EOY) goal for each student on this register.</p> <p>Parents of students contacted</p> <p>MS staff continued to work through the Hikairo project (A culturally responsive teaching and learning model) it breaks down into action points how teachers can best respond to engage, build up and support Māori learners to be successful. This term each teacher choose an individual goal after doing a reflection and has reporting back to the team on their progress on their goal</p> <p>Mid year data analysed with teachers making changes to programme as required, and contacted parents at end of term to update on progress and offer meeting times if wanted.</p> <p>From the progression goals that were set at the beginning of the year:</p> <p>19/23 (82%) of students achieved or excelled their individual reading achievement goal</p> <p>18/23 (78%) of students achieved or excelled their individual writing achievement goal</p> <p>19/23 (82%) of students achieved or excelled their individual math achievement goal</p>	

			Overall achievement across all areas is up for our Pasifika learners For our Maori learners: Achievement is up in writing the same in math And a slight dip in reading	
--	--	--	--	--

VISION

“A Thriving Bible-based Learning community”

ANNUAL PLAN 2023- Strategic Goal 2

A Culture of Biblical Waiora (Wellbeing) is modelled, taught and visible across the school

Annual Goals & Targets	NELP Link National Education and Learning Priorities	Actions to Achieve (How will we know)	Progress to date & Next Steps Term One Red Term Two Blue Term Three Green Term Four Black	Lead by
Goal 1 (Biblical wellbeing Modelled and Taught) Continue the development of an Emmanuel Christian School 'Model' of wellbeing, based on work in 2020-2022. 2023 focus: Developing Community and understanding ambassadorship with staff and students..	Objective 1 (Priority 1) Learners at the Centre: Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying	<ul style="list-style-type: none"> Continued regular professional development of staff with practical links to classroom activities Implement scheduled wellbeing review survey to further understand progress since 2020 and develop next steps to support student wellbeing. Observations of wellbeing teaching with feedback and next steps occurs across the school 	<p>Two wellbeing PD sessions completed- 'Perspective Taking and Empathy' and 'Appreciating Respect and Diversity' -1 class observation completed with next steps completed</p> <p>Observations of wellbeing teaching completed for all classes Year 1-6.</p> <p>Alisha and Josh (Counsellors) have prepared some mental health sessions for Y7-10 classes to be delivered in Term 2.</p> <p>2x Staff meetings on Wellbeing (Social Awareness - community)</p> <p>Planning time was provided to Year 1-6 staff and units developed and used with classes integrating wellbeing into devotions</p>	Senior Leadership Team
Goal 2 (Modelled and Taught) Continue to develop and implement a school wide plan for what is 'taught' in	Objective 1 (Priority 1 and 2) Learners at the Centre: Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying Have high aspirations for every	<ul style="list-style-type: none"> Wellbeing activities trialled and used in classes Biblical examples well resourced to link curriculum, wellbeing and our Special character. Staff develop these in conjunction with external support 	<p>Teachers have been teaching aspects of wellbeing as it relates to Identity Self perception/self confidence and emotional regulation which continues to the end of term 2, with exemplars provided to support planning and teaching.</p>	Senior Leadership Team

terms of wellbeing at each level as part of the Health curriculum and within other curriculum areas	learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures	<ul style="list-style-type: none"> Review current Digital Safety education and develop as required. 	<p>Teachers in Y 1-6 have been teaching wellbeing threaded through devotions on Identity</p> <p>Devotions plans extended to include the community component of wellbeing in Year 1-6</p>	
<p>Goal 3 (Visible Wellbeing)</p> <p>Develop with our school community a Health Curriculum Statement. Use this to support our understanding of the Sexuality and Relationships Curriculum Guidelines and health curriculum including their links to wellbeing in our Christian school context.</p>	<p>Objective 1 (Priority 1)</p> <p>Learners at the Centre: Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying</p>	<ul style="list-style-type: none"> Community Consultation (including parents, Board and Trustees and Emmanuel Proprietors trust) Final Health Curriculum statement approved by BOT and EPT Procedures developed based on approved policy to support teachers and provide clarity as to how to care for and support students. Develop a school wide long-term plan for teaching of health based on the policy and documents already in place to ensure consistency and coverage from Years 1-10 	<p>Draft consultation survey prepared ready to be used in Term 2.</p> <p>Combined BOT / EPT meeting scheduled to discuss Special character and Health policies</p> <p>Health Consultation survey has been sent out to all parents</p> <p>Combined BOT/EPT meeting had to discuss Special Character and health policies being discussed</p> <p>Health survey responses collected and analysed, summary brought to the BOT with some discussion had around how it could be done to engage more of our community in future</p> <p>Year 9 & 10 Sexuality and Relationships adjusted to reflect community responses to survey</p>	Senior Leadership Team

Kiwisport Statement 2023

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

In 2023 the school received Kiwisport funding of \$4479 (excluding GST).

The funding was spent on balls and other equipment to support volleyball, soccer, netball, basketball, softball, hockey, athletics and chess.

The number of students who participated in organised sport was 250.



Alistair McKinnon
Principal

Te Tiriti o Waitangi 2023

The Emmanuel Christian School Board has maintained a focus on ensuring we give effect to the Treaty of Waitangi within the school and the wider community.

A focus for this has been captured in the 2023 Annual goal to: (see annalysis of variance for further detail)

'Increase understanding of what culturally responsive practices based in Te Tiriti o Waitangi means in terms of school and classroom practice.

Staff have an understanding of the Treaty of Waitangi, and how the principles of partnership, participation and protection impact on our activities and interactions in a school setting.

o Work with whanau to build an understanding of what it means for our Māori and Pacific students to stand tall in their Christian Faith **and** in their culture'

During 2023 a number of actions occurred to strengthen this area of the school, these included:

- Staff professional development around the Hikairo Schema to strengthen what is occurring at Emmanuel.
- Proprietor appointment to the School Board was made to strengthen expertise in this area.
- A number of staff Professional Growth cycles were baed around the needs of Māori students and the provision of Te Reo Māori teaching
- Increased us of Te Reo Māori within school assemblies and other school events as a deliberate planned action
- Whanau hui were held to better understand the needs and aspirations of Māori and Pacifica whanau, and feed into 2024 strategic planning
- Increased Kapa Haka provision across the school
- Māori whanau involvement in an across school whanau group which will provide further staff Professional development in 2024

Focussing Question

In what ways can we support the teaching and learning of mathematics and statistics to assist teachers and students to grow in their knowledge to be used for God's glory? To address this question an examination of our curriculum design, instructional capability and student voice was completed using probing questions and identifying next steps.

Content

A. Curriculum design

1. Is the ECS Mathematics and Statistics Curriculum adequate?
2. Do we have the necessary processes/resources to deliver the Mathematics and Statistics programmes adequately?

B. Instructional Capability

3. Are teachers confident they can deliver the ECS Mathematics and Statistics curriculum?
4. Are teachers able to effectively use assessment tools to identify learning that has taken place and develop next steps?

C. Student Voice

5. How well are our students achieving?
6. How do our students respond to the teaching and learning approaches currently used within the ECS Mathematics and Statistics Curriculum? Are there any implications for future teaching and learning in this area ?
7. Conclusions

8. Appendix

- 8.1) Confidence ratings in Teacher Questionnaire in Mathematics
- 8.2) Student voice (Yrs 1-3))
- 8.3) Student voice (Yrs 4-6)
- 8.4) Student voice (Yrs 7-10)

A. Curriculum Design

Is the ECS Mathematics and Statistics Curriculum adequate? How do we know?

Background

The Ministry of Education has produced the following documents: New Zealand Curriculum, The Numeracy Project books, The National Standards in Mathematics, and a range of diagnostic tools for formative and summative assessment.

The school has numerous documents, produced over time, supporting the view that the curriculum is adequate. They include: ECS Mathematics and Curriculum Statement (which includes an updated Special Character rationale statement), ECS Vision and Value statements, and annual and triennial reports to the Board of Trustees.

We shall familiarise ourselves with the “Refreshed Math & Statistics Curriculum” in 2024, to be fully implemented in 2025. In 2024 we will continue to review our documentation to ensure that this is adequate and ‘refreshed’ as necessary.

Next steps

1.1 Y1-10 to review of the long-term plan, to ensure we are covering the “Refreshed Math and Statistics Curriculum.

2.Do we have the necessary processes/resources to deliver the Mathematics and Statistics programmes adequately?

Emmanuel Christian School ensures effective processes are used to support the teaching and learning of Mathematics and Statistics.

Currently the school provides

- professional development based on teachers expressed areas of need and/or interest
- discussion time in Learning Teams on the anticipated needs of physical resources for the following year so that it can be taken into account when budgeting and provides discussion time in Learning Team meetings
- discussions led by the SENCO, on ways to provide additional support for students (to be adjusted throughout the year as appropriate). This helps determine the division of teacher aide time, requests for Resource Teaching of Learning and Behaviour (RTLB) support, and other interventions such as peer tutoring and the implementation of buddy systems .
- opportunities for an interchange system within and across Learning Teams
- work with Middleton, Aidanfield, and Hillview to ensure Year 10s are prepared to the best of our ability for NCEA Co-requisite exams

Next steps

2.1 Continue to access the expertise of a Secondary School Mathematics Teacher to strengthen the Mathematics programme in the Middle School

2. 2 Look into Mathematics and Statistics PD for level 3/4 teachers

B. Instructional Capability

3. Are teachers confident they can deliver the ECS Mathematics curriculum?

Background

To identify levels of confidence teachers completed an anonymous survey that identified teacher confidence for each strand within the Mathematics and Statistics Curriculum at the level teachers are currently teaching at. A 5-point like-art scale was used representing novice (1) to expert (5). Most teachers in Years 1-6 placed themselves on a continuum of at least 3, with most at the 4 to 5 level for Number and for the various Strands.

In 2024 we do have several teachers in Years 1-6 experiencing a change in level and they have requested further support in teaching Mathematics to Junior students, or students functioning at what we currently refer to as Level 1 and 2.

As the Refreshed Math & Statistics Curriculum comes in teachers would like to understand the changes and how best to implement these. The most common method of further developing individual skill is by watching more experienced teachers, particularly from other schools, to broaden their understanding and ability to deliver the ECS curriculum.

Next steps

- 3.1 provide resources aimed at Level 1 and 2 for Juniors and lower performing students in Years 3-6 and a course for one teacher working at Level 2 in 2024
- 3.2 provide professional development on implementing 'real life' problem solving activities at Level 2.
- 3.3 Unpack the Refreshed Math & Statistics Curriculum in Years 1-10
- 3.4 provide time for teachers to meet with other teachers and review their practice

4. Are teachers able to effectively use assessment tools to identify learning that has taken place and develop next steps?

Background

In the Junior School (Years 1-3) diagnostic tools typically include the use of JAM (Junior Assessment of Mathematics), "I can" sheets, a numeracy conference and a PAT (Progress Assessment Test) at Year 3. Teachers use information from observations, anecdotal notes and the results of diagnostic tests to formulate overall teacher judgements, against the expected standards.

In Years 4-6 diagnostic tools typically include the use of ICan sheets, Progressive Achievement Tests, teacher created class tests and AsTTle, although teachers may access others, such as GLOSS.

In the Middle School teachers use a variety of assessments throughout the year these include, Progressive Achievement Tests, e-asttle tests, school created tests that draw from what other schools use at different year groups (eg. MGS), class work, observations, and anecdotal notes. Teachers are able to use these following a general assessment schedule at different times of the year

Teachers do assess for prior knowledge, engage in on-going formative assessment, and finally make summative judgements with accompanying next steps. This is evidenced from teachers planning, data gathered, formal reports to parents, and school wide annual reports.

Next steps

- 4.2 In Years 1-10 do a review of current assessments and how they align with the Refreshed Curriculum

C. Student Voice

5. How well are our students achieving ?

Years 1-6

Years 1-3 2023	Below expectation	At expectation	Above expectation
End of First Year /12	42% (5)	42% (5)	16% (2)
End of Second Year	6% (1)	50% (8)	44% (7)

Actual Achievement

In Years 1 and 2

- students at End of first year show boys outperforming girls and a high percentage below expectation and this may reflect the cohort (which also underperformed in Reading and writing)
- Almost all students are making the expected progress including 50% performing Above with boys outperforming girls

In Years 3-6

Actual Achievement

Broadly speaking, across Years 3-6 when including all students, we have 38% Above, 34% At, 18% Near and 10% Below which is pleasing.

Years 3-6, 2023	Experiencing Difficulty	Near Expectation	At Expectation	Above Expectation
Year 3	20% (5)	12% (3)	48% (12)	20% (5)
Year 4	3.5% (1)	34.5% (10)	31% (9)	31% (9)
Year 5	7.5 % (2)	11% (3)	33.5% (9)	48% (13)
Year 6	11% (3)	14% (4)	25% (7)	50% (14)

Patterns

- At **Year 3 and 4** there are considerably more boys than girls i.e. Y3 7 girls and 18 boys and Y4 8 girls and 21 boys.
- At **Year 3** boys perform slightly higher than girls
- At **Year 4** boys perform higher than girls and with 80% of boys At or Above.
- At **Year 5** twice as many boys than girls are achieving Above however both are similar for Near and Below.
- At **Year 5** A high proportion of students are Above.

- **At Year 6** there are significantly more boys than girls (19 boys and 9 girls). Boys outperform girls and both have similar scores at Near and Below. A high proportion of students are Above.

Ethnicity breakdown- Across Years 1-6 very few students are identified as Maori or Pasifika, therefore grades are shown across Years 3-6 as a group in relation to NZEuropean/Pakeha. Comparatively Asian and NZEuropean students are performing similarly.

Ethnicity	Above	At	Near	Below
Māori		66%	34%	
Pacifika	16%	34%	34%	16%
Asian	44%	36%	18%	2%
NZ/European /Pakeha	48%	35%	8.5%	8.5%

Rate of Progress

Rate of progress is measured by comparing the OTJ for End of First Year 2022, with the OTJ for End of Second Year, in 2023.

Level	-1	0	+1	+2
Year 2		56% (9)	44% (7)	

Pattern

- By the end of Second Year 56% maintained their OTJ of which 19% (3) include students achieving Above both years.
- A large number of students who could improve in OTJ did so.

In Years 4-6 rate of progress is measured by comparing the sub-level shift from 2022 with 2023 scores using the e-AsTTle tool.

	-1	0	+1	+2	+3 or more
Year 4	4% (1)	29% (7)	20% (5)	39% (9)	8% (2)
Year 5	5% (1)	5% (1)	19% (4)	19% (4)	52% (11)
Year 6	4% (1)	12% (3)	28% (7)	36% (9)	20% (5)

Patterns

At Year 4, 33% made no gains however more than 45% made a shift of 2 sub-levels, or more.

At Year 5, only 8% made no gains and over 69% made a shift of 2 sub-levels, or more.

At Year 6, 16% made no gains however 56% made a shift of 2 sub-levels, or more.

Broadly speaking across Years 4-6, 19% made no gains however **57% made at least 2 sub-levels** and 25% at least, made accelerated progress. There were no remarkable trends in relation to gender or ethnicity. To sum up, there is a group of students at Year 4 that need close monitoring in 2024, in Year 5 there has been considerable progress made and at Year 6 there has been steady progress made by many.

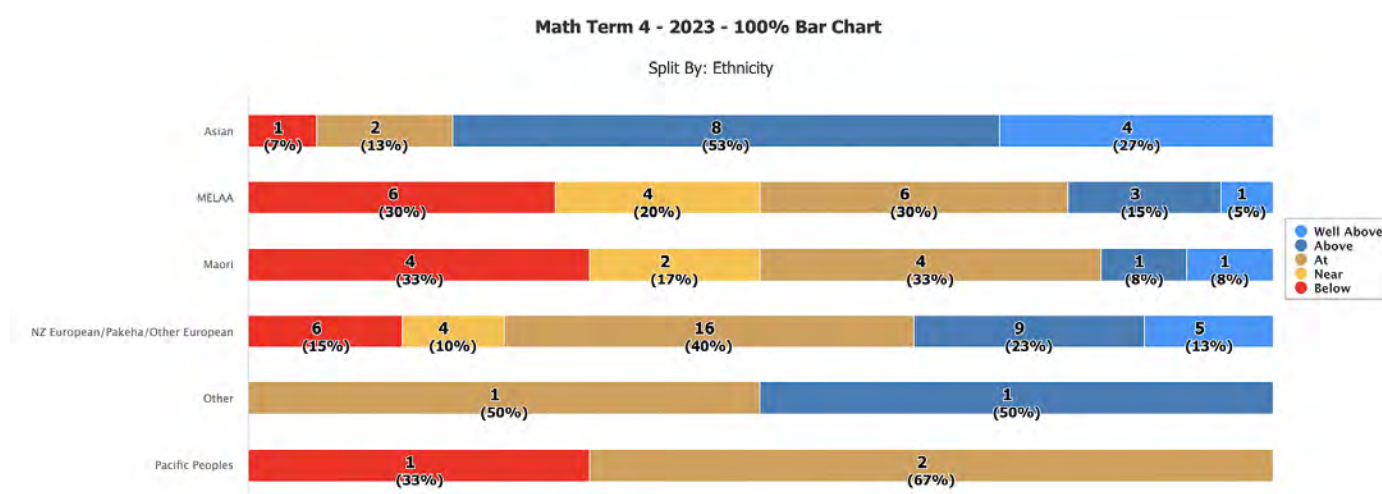
Māori students are making pleasing results with a more even spread across Pasifika. Both ethnic groups need more support to lift the 'Near' group to 'At'.

Next steps

Teachers of Year 5 in 2024, to monitor closely student progress and identify any barriers to learning as they become evident, with strategies in place to support the identified students.

In Year 7-10, the end of Term 4 data was captured .

	Experiencing Difficulty	Near Expectation	At Expectation	Above Expectation
Year 7	8% (2)	25% (6)	25 % (6)	42% (10)
Year 8	8% (2)	8% (2)	29% (7)	54% (13)
Year 9	40% (8)	0% (0)	40% (8)	20% (4)
Year 10	25% (6)	8% (2)	42% (10)	25% (6)



Overall, 70% of students are achieving at or above the expected level (a 7% increase from last year) Our Year 8 cohort is achieving the highest while our year 9 & 10 cohorts are under performing. Males are slightly outperforming females, with females only slightly ahead in regards to students achieving 'above' or 'well above' the expected level. MELAA, Māori and Pacific people are overrepresented in lower achievement levels.

Progression Trends Years 7-10 as measured by Overall Teacher Judgements - End of year 2022 to End of year 2023

Mathematics Shift in OTJ	Shift			
2023 Year Level	-1	0	1	2+
7		10% (2)	6 (29%)	61% (13)
8	4% (1)		25% (6)	71% (17)
9	13% (2)	50% (8)	25% (4)	13% (2)
10	9% (2)	14% (3)	55% (12)	23% (5)

Overall 75% of students in the Middle school progressed one or more sublevels from End of Year 2022 to the End of the Year in 2023. 42% of those students have moved 2 or more sublevels (accelerated progress). Our year 9 cohort has made the least amount of progress.

80% of Males have made progress compared to 62% of females. 100% of our Māori and Pacific people have progressed with 57% of Māori students making accelerated progress.

Recommendations:

Years 7-10

- Look into ways in which we can support our senior students develop their ability to apply their mathematical thinking into word problems
- PD for math teachers to help them best meet their students' needs
- Continue to target lower achieving students with individualized and parental supported programmes

6. How do our students respond to the teaching and learning approaches currently used within the ECS Mathematics and Statistics curriculum? Are there any implications for future teaching and learning in this area?

Background

Student voice was gathered to

- identify to what extent students were **motivated** to engage in the learning and what they attributed this to
- identify to what extent students were aware of how they **learn best**, and if there were barriers to learning
- gauge to what extent students make **connections** between mathematics and other learning areas, and beyond the school

In Years 1-4 to gather student voice, 5 students at each level were interviewed and at Years 5 and 6, 5 students at each level completed a written survey.

Summary for Years 1-6, 2023

Motivation

In Years 1-6, 60% or more students were intrinsically motivated to work hard in Mathematics and Statistics. They all valued having a strong work ethic and recognised that Mathematics was important in their daily life and even more so in the future. At Years 1-3 enjoyment, the ability to solve practical problems and the belief that they were good at Mathematics were motivating factors. In Years 4-6, although some students did enjoy Mathematics and some considered themselves very able, their personal ability and enjoyment was less important than the realisation that Mathematics was important for them beyond school life and for the future.

Learning how to learn

In Years 1-6 all students thought the actions of the teacher were vitally important and worksheets to practice skills taught. At all Year levels opportunities to work with a buddy or small groups was helpful in problem solving. Younger students valued equipment and games to learn and remember basic facts. Only at Year 3 did 60% or more of students indicate homework was helpful. Most students found interruptions in the classroom were a barrier to learning and at Year 5 and 6 feeling hungry was a distraction from concentrating.

Coherence

From Year 3 at least 60% of students could identify when mathematical knowledge was used in other curriculum areas such as Visual Arts. Many students from Year 3 onwards identified times they used mathematical knowledge beyond the school and the strands most frequently referred to were Number to help manage money and Measurement to help with baking and the art of making things such as crafts and constructing things.

Implications for teachers

- continue to provide a range of social contexts to learn in e.g. on their own, with a partner or in a group setting
- continue to provide stimulating and challenging learning tasks
- raise the awareness of and make explicit connections between the use of mathematical knowledge across curriculum areas and life beyond school, particularly at Year 1 and 2

Summary Years 7-10

In Years 7-10, 80% of students rated themselves as having either a usually or always keen attitude towards Mathematics. Many students recognise the importance of working hard and working alongside others to support one another. Most students see Mathematics as important and can see the everyday application of Mathematics to their lives and futures. A high proportion of students see themselves as very good, good or average at Mathematics. Students pointed to a variety of sources of what made them decide on their own ability, the most common being they judge themselves by what they know and feel, and by test/work results.

Students are very aware of what helps them to learn. 61% prefer to work with a partner, most listed being able to talk to someone about how to do something as the reason why a partner was best particularly if the teacher is working with someone else. Interestingly, their physical state of being too tired or hungry was the most common barrier for learning, followed by interruptions to work. Students also identified

multiple ways which helped them learn. With teacher explanation being the most voted for, followed by a variety of methods of practise, including: textbook, Education Perfect and worksheets

Implications

- Continue to provide a range of social contexts to learn e.g. with a partner
- Continue to use a range of ways to facilitate practice and learning e.g. textbook, worksheets, online
- Consistently give feedback to students about how they can improve
- Make explicit the coherence between Mathematics and other systems in life
- Ensure teachers keeps the noise level low to avoid unnecessary interruptions to student working

7. Conclusions

2023

The systems and processes that exist within the school means that staff are well placed to become familiar and gain a working knowledge of the 'refreshed curriculum' in regard to Mathematics and Statistics. Most students at the different Year levels have made good to accelerated progress in Years 1-6 with one year group (Y4) identified as requiring closer attention in regard to rate of progress. In the Middle School overall achievement has progressed well throughout the last 3 years, with a much higher achievement rate than 3 years ago. There has also been good levels of progress, with one year level (year9) needing to be tracked more closely. Across Years 1-10 students do perceive Mathematical knowledge and skills as important to their future, alongside the desire to demonstrate a good work ethic, and awareness of the ways they learn best. In 2024 teachers will need to focus on the changes the refreshed Curriculum present and strategically adjust to these before 2025.

Written by Tom Littlejohn and Simone Thomas

Reading 2023

Actual Achievement

Table 1: OTJ's 2022 at End of First, Second Year

	Below	Near	At	Above	At and Above
End of first /12	33% (4)	33% (4)	25% (3)	9% (1)	34 %(4) rounded up
End of 2 nd /16				100%(16)	100% (16)

Patterns

- This is our first cohort with a significant number of students struggling to read continuous text. They have experienced the Better Start Literacy Approach (BSLA) with two teachers who are fully trained by the University of Canterbury. It is unclear if the lower performances are a result of the different approach or if this is a lower performing cohort.
- At Year 2 all students are Above including all ethnicities (NZ European, Maori, Pacifica, Asian) This group have been exposed to SharpReading four days per week. (SharpReading is a structured approach to the teaching of Reading)

Next steps

- Students moving in to Year 2 will be using the SharpReading approach and their rate of learning will be watched closely using Reading Running Records to measure their ability to read continuous text to inform teachers of the effectiveness of the teaching programme. Elements of BSLA may be used where it proves to be needed or effective.

Table 2: End of Years 3-6 OTJ's

	Below	Near	At	Above	At and Above
End of Year 3 /25	8%(2)	12%(3)	48%(12)	32%(8)	80%
End of Year 4 29		10% (3)	35%(10)	55%(16)	90%
End of Year 5 27	11%(3)	8%(2)	14%(4)	67%(18)	81%
End of Year 6 28	14%(4)	7%(2)	29%(8)	50%(14)	79%

--	--	--	--	--	--

Patterns

- The majority of students across Years 3-6 are doing very well with 51% Above, 32% At, 9% Near and 8% Below.
- Males and females perform similarly with more students reaching Above from Years 4-6.
- Maori and Pasifika perform similarly with both groups with 83% AT or Above
- NZE have a large proportion of students Above (70%) and Asian students 82% At or Above

Next steps

- Teachers to identify students 'Near' the standard with a goal of viewing a shift by two sub levels or more (This includes 5% of NZE, 18% of Maori and 15% of Asian students).
- Continue ESOL support as required

Table 3: End of Years 7-10 OTJ's (Overall teacher Judgement)

	Below	Near	At	Above	At and Above
End of Year 7	13%(3)	21%(5)	13%(3)	54%(13)	67%
End of Year 8	13%(3)	13% (3)	25%(6)	50%(12)	75%
End of Year 9	20%(4)	20%(4)	35%(7)	25%(5)	60%
End of Year 10	17%(4)	4%(1)	42%(10)	38%(9)	80%

Pattern

Overall 71% of students are achieving at or above the expected level (This is up 3% from last year and meeting our achievement goal for the middle school of 70%). The year 9 cohort has a lower achievement rate than other year groups. Males slightly outperformed the females overall however, girls have a higher rate of being "above" or "well above" the expected level.

Māori and MELAA people are overrepresented in lower achievement levels, while Asian have a higher than average achievement level.

Next Steps

- Target our ELL (English Language Learners) students
- Continue to build up resources appropriate to this level.
- Continue to encourage reading for enjoyment and pleasure
- Continue to work through the Hikairo Schema

Rate of progress in Reading, 2023

Table 4: OTJ shifts comparing OTJ at End of First and OTJ End of Second

Level	-1	0	+1	+2
Year 2		31% (5)	25% (4)	44% (7)

(Note: 0 means they have progressed at the expected rate)

Pattern

Despite lower levels of Reading the previous year (when BSLA was used) there has been a remarkable recovery with all students improving in OTJ who possibly could. Students retaining their OTJ were all Above the previous year and retained that level.

Table 5: Y4-6 Rate of progress in Reading, 2023

	-2 or more	-1	0	+1	+2	+3 or more	+2 or more levels
Y4 /24		3 (12%)	4% (1)	17% (4)	38% (9)	29% (7)	67%
Y5			10% (2)	16% (3)	21% (4)	53% (10)	74%
Y6	4% (1)		20% (5)	36% (9)	20% (5)	20% (5)	40%

In Years 4 -6 rate of progress is measured by comparing e- AsTTle scores from 2022 with 2023.

Pattern

- In Years 4 and 5 there has been accelerated progress in Year 6 students have consolidated previous learning

Table 6: Y8 -10 OTJ Shift end of year 2022 to end of year 2023

Level	-1	0	+1	+2 or more
Year 8		8% (2)	25% (6)	67% (16)
Year 9	6% (1)	13% (2)	31% (5)	50% (8)
Year 10		9% (2)	23% (5)	68% (15)

Note: Year 7 data showing start of year 2023 to end of year 2023

Level	-1	0	+1	+2 or more
Year 7		9% (2)	35% (8)	57% (13)

Pattern

Overall, 88% of students have made a progression from end of year 2022 to end of year 2023, with 63% of those students moving 2 or more sublevels. Females have a slightly higher progression rate. Both Māori and Pacifica have 100% progress rate

We have very low numbers of students that are not making progress and each one of those students has their own story which has been identified.

Writing, 2023

Actual Achievement

Table 1 OTJ's 2023 in Writing at End of First and End of Second Year

	Below	Near	At	Above	At and Above
End of first /12		75% (9)	25% (3)		25% (3)
End of 2 nd /16	6% (1)		44% (7)	50% (8)	94%

Patterns

- The End of first year cohort performance in Writing is in keeping with results for Reading
- A high level of Writing has been achieved by many students by the End of Second Year

Table 2: End of Years 3-6 Actual Achievement

	Below	Near	At	Above	At and Above
Year 3	12% (3)	28% (7)	40% (10)	20% (5)	60% (15)
Year 4		35% (10)	55% (16)	10% (3)	65% (19)
Year 5	11% (3)	15% (4)	33% (9)	41% (11)	74%(20)
Year 6	25% (7)	7% (2)	36% (10)	32%(9)	68% (19)
	12% (13)	21% (23)	41% (45)	26% (28)	67% (73)

Patterns

There is a significant number of students across Years 3-6 who are Near or Below (26%- 40%) however at Years 5 and 6 there is a high proportion of students Above the standard. Girls outperform boys at each Year level. Maori outperform Pacifica however 67% Maori are At and 50% Pacifica are At with NZ/European/ Pakeha and Asian ethnicities performing at a similar level.

Next step

Teachers to consider teaching approaches that are more effective for lower performers (such as more time spent on 'front-loading' and extend optional topics that typically appeal to males.

Table 4: End of Years 7-10

	Below	Near	At	Above	At and Above
--	-------	------	----	-------	--------------

Year 7	21% (5)	13% (3)	58% (14)	8% (2)	66% (16)
Year 8	21% (5)	13% (3)	25% (6)	42% (10)	67% (16)
Year 9	21% (4)	20% (4)	45% (9)	16% (3)	61%(12)
Year 10	21% (5)	8% (2)	50% (12)	21%(5)	71% (19)

Patterns

66% of students are achieving at or above the expected level (this is a 9% increase on last year) Our year 8 cohort has the highest level students 'above' the expected level, with all cohort groups having relatively even achievement rates. Boys slightly out perform girls in overall achievement, however girls have much higher rates of being 'above' or 'well above.'

MELAA, Māori and Pacific people are overrepresented in lower achievement levels.

Next Steps

- Continue to use of self-assessment, regular feedback and explicit next steps
- Further work as an "English department" to ensure flow of teaching and learning across Middle School including the integration of the new curriculum
- Further develop our ability to prepare students for NCEA Co-req exams

Rate of Progress in Writing

This is measured by sublevel shifts within a writing sample taken at the end of term 3 2022, and term3 2023, therefore data starts from Year 2.

Table 3: Sublevel Shifts in Year 2-6 Writing in 2023

	-1	0	+1	+2	+3 or more
Y2			16% (5)	16% (5)	68% (21)
Y3	12% (3)	21% (5)	21%(5)	38% (9)	8% (2)
Y4	4%(1)	37% (10)	11% (3)	29% (8)	19% (5)
Y5	5% (1)	21% (4)	26% (5)	11% (2)	37% (7)
Y6		17% (4)	37% (9)	25% (6)	21% (5)

Patterns

- AT Year 2, all students made progress with 84% experiencing accelerated learning
- At Year 3, 30% of students at Year 3 did not improve however 46% accelerated in learning
- At Year 4, 41% of students at Year 4 did not improve however 48% accelerated in learning
- This suggests that more able students gained more than others with the increased teacher support in the 2 Year 3/4 classes.
- At Year 5 and 6 accelerated progress was also identified (48% and 46% respectively)

Next steps

- Establish a target group of Years 4 and 5 students in 2024 who are Near in 2023 data as Year 3 and 4 students
- Increase the number of teachers who have specialist knowledge of ELL in Years 3 and 4 in 2024

Table 6: Y8 -10 OTJ Shift end of year 2022 to end of year 2023

Level	-1	0	+1	+2 or more
Year 8		8% (2)	13% (3)	79% (19)
Year 9		13% (2)	25% (4)	63% (10)
Year 10		5% (1)	14% (3)	82% (18)

Note: Year 7 data showing start of year 2023 to end of year 2023

Level	-1	0	+1	+2 or more
Year 7		4% (1)	17% (4)	78% (18)

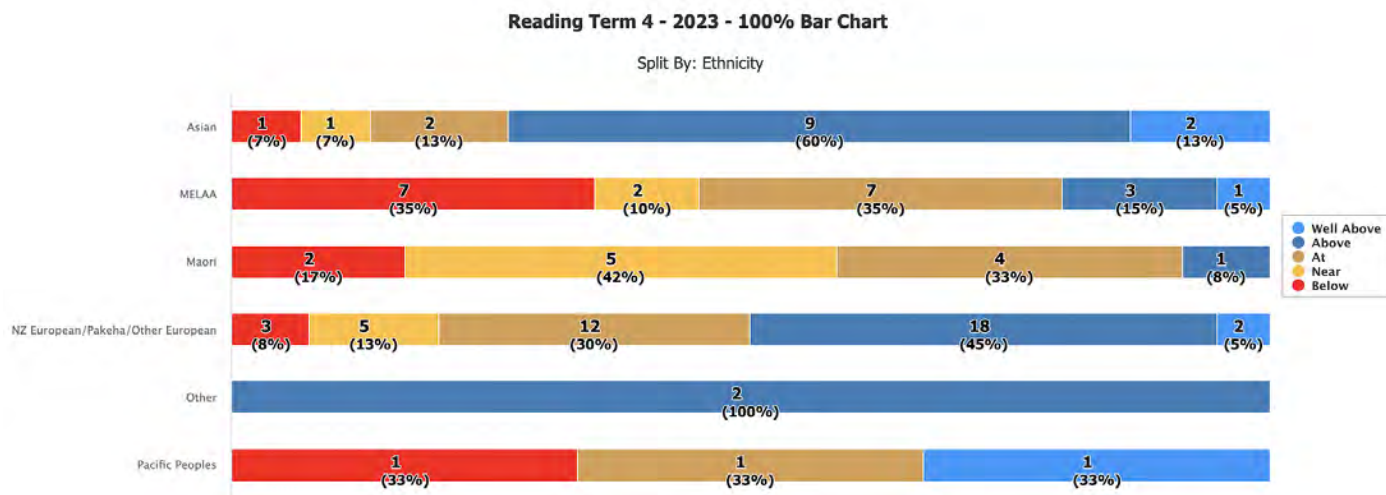
Patterns

Overall 92% of students in the Middle school progressed one or more sublevels from End of Year 2022 to the End of the Year in 2023. 76% of those students have moved 2 or more sublevels (accelerated progress). 83% of Males have made accelerated progress compared to 71% of females. 100% of our MELAA, Māori and Pacific people have progressed with 71%, 86%, 50% of those students making accelerated progress respectively.

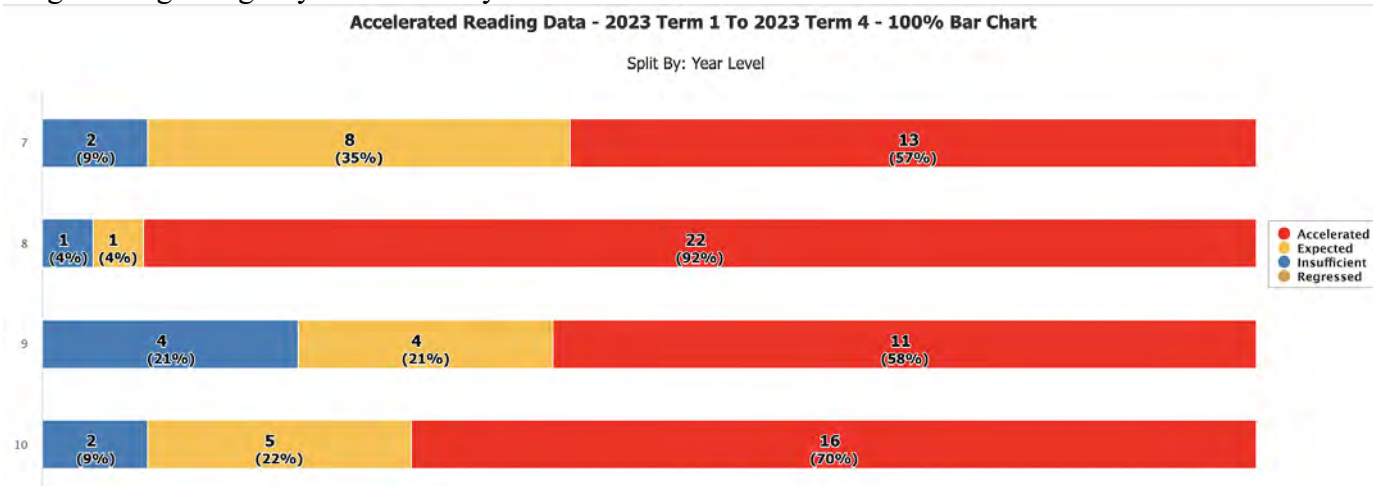
Appendix:

Reading

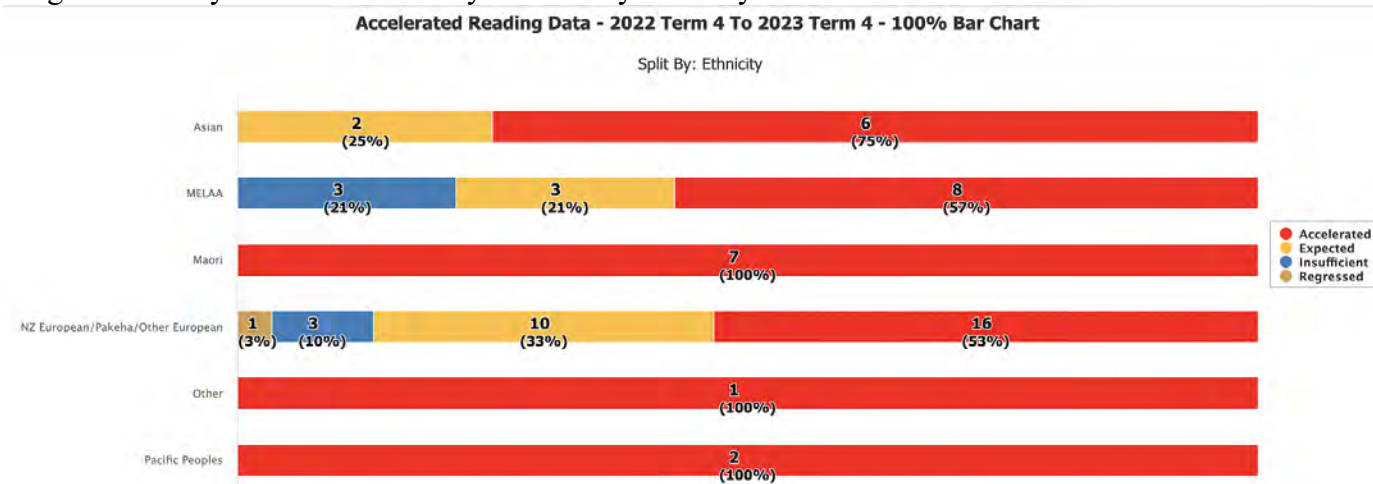
Actual achievement by ethnicity



Progress Beginning of year to end of year 2023



Progress end of year 2022 to end of year 2023 by ethnicity

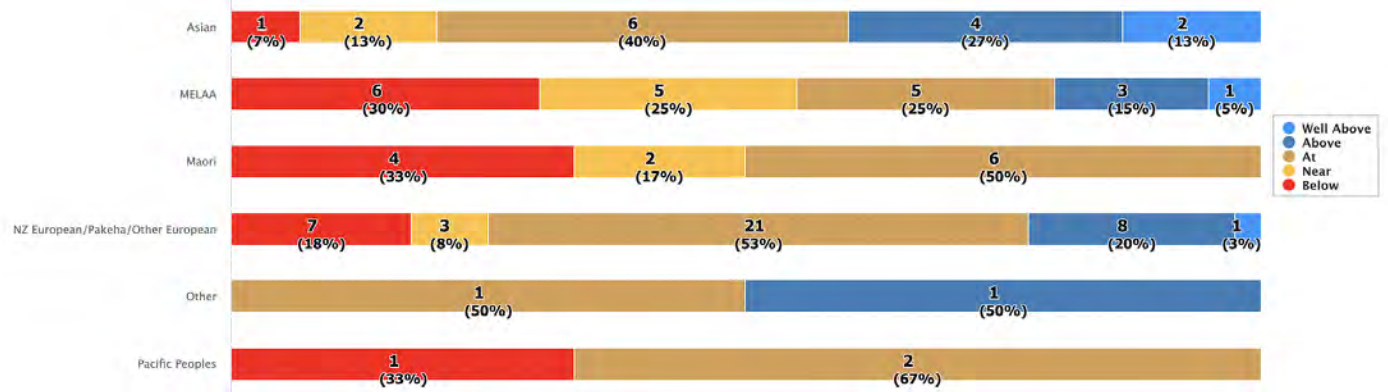


Writing

Actual achievement by ethnicity

Writing Term 4 - 2023 - 100% Bar Chart

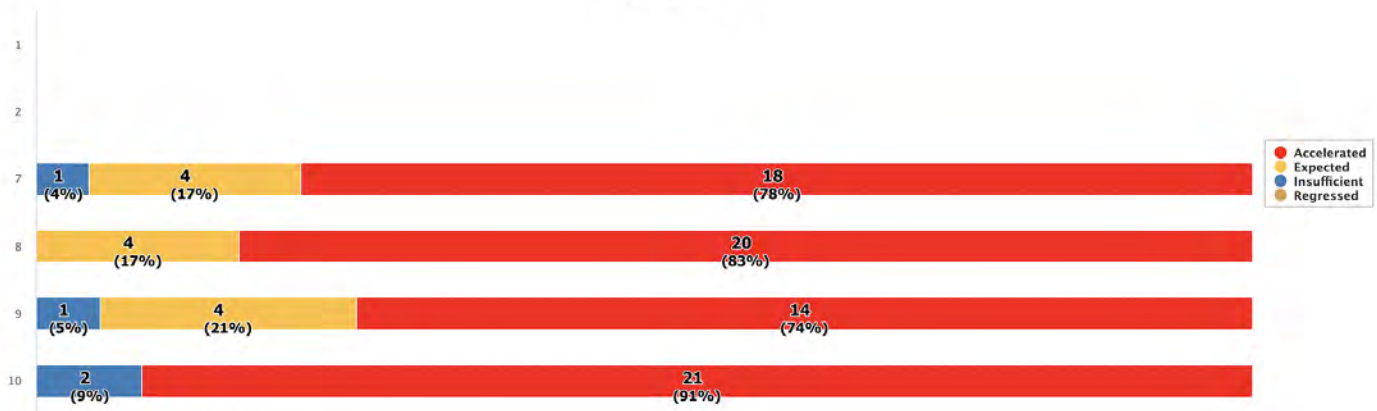
Split By: Ethnicity



Progress Beginning of year to end of year 2023

Accelerated Writing Data - 2023 Term 1 To 2023 Term 4 - 100% Bar Chart

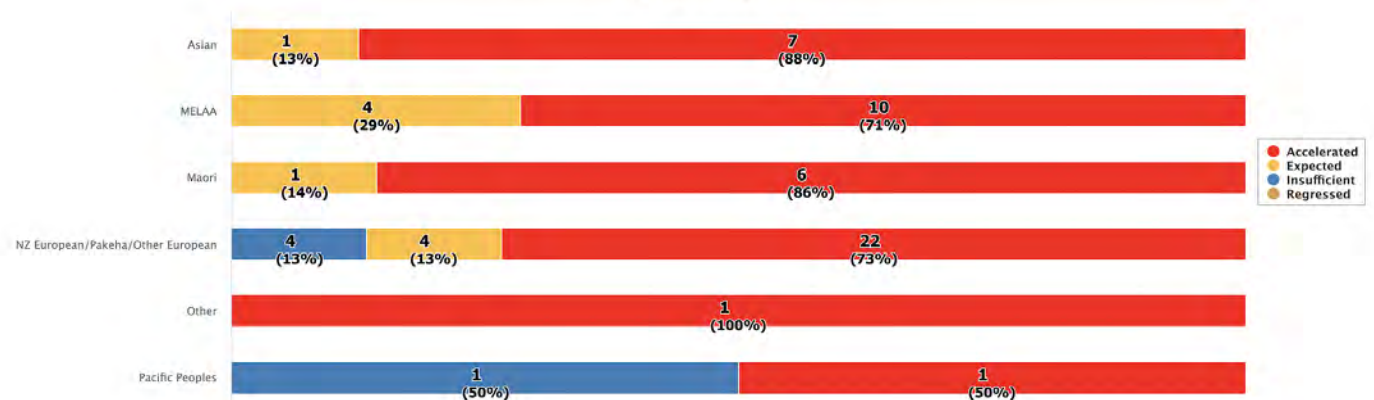
Split By: Year Level



Progress end of year 2022 to end of year 2023 by ethnicity

Accelerated Writing Data - 2022 Term 4 To 2023 Term 4 - 100% Bar Chart

Split By: Ethnicity



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Free Text Comment</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>By ensuring our appointments policy, including the formation of an appointments committee is followed for all appointments.</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<i>The need to enhance the implementation of the treaty and the needs of Māori learners and whanau is a consideration in all appointments made. This includes voluntary positions such as the Proprietors appointments to the School Board</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	

Alistair McKinnon
Principal