



# ASHGROVE SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 3284

**Principal:** Leon Van't Veen

**School Address:** 48 Seddon Street, Rangiora 7400

**School Phone:** (03) 313 8552

**School Email:** [admin@ashgrove.school.nz](mailto:admin@ashgrove.school.nz)

**Accountant / Service Provider:**

89 Nazareth Avenue  
Christchurch  
Ph: 03 338 4444



# ASHGROVE SCHOOL

Annual Report - For the year ended 31 December 2022

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# ASHGROVE SCHOOL

## Member of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Steven Benney	Chairperson	Elected Nov 2020	2023
Leon Van't Veen	Principal		
Leanne Speirs	Parent Representative	Elected Nov 2020	2023
Sera Woods	Parent Representative	Elected Nov 2020	2023
Mel Eaton	Parent Representative	Elected Sept 2022	2025
Jason King	Parent Representative	Elected Sept 2022	2025
Gerard Christie	Parent Representative	Elected Sept 2022	2025
Andrea Woolford	Staff Representative		2025

# ASHGROVE SCHOOL

## Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Steven Benney

Full Name of Presiding Member

DocuSigned by:  
  
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Signature of Presiding Member

31/5/2023

Date:

Leon Vant Veen

Full Name of Principal

DocuSigned by:  
  
AA73D49D3566472...  
Signature of Principal

31/5/2023

Date:

**ASHGROVE SCHOOL****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,718,922	3,706,030	3,530,164
Locally Raised Funds	3	175,319	168,657	108,775
Interest Income		1,543	500	500
Gain on Sale of Property, Plant and Equipment		-		
<b>Total Revenue</b>		<b>3,895,784</b>	<b>3,875,187</b>	<b>3,639,439</b>
<b>Expenses</b>				
Locally Raised Funds	3	96,096	96,096	49,245
Learning Resources	4	2,581,837	2,611,154	2,568,147
Administration	5	245,876	225,932	229,915
Finance		9,005	9,005	10,584
Property	6	876,558	856,506	800,792
Loss on Disposal of Property, Plant and Equipment		383	383	482
		<b>3,809,755</b>	<b>3,799,076</b>	<b>3,659,165</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>86,029</b>	<b>76,111</b>	<b>(19,726)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>86,029</b>	<b>76,111</b>	<b>(19,726)</b>

**ASHGROVE SCHOOL****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		401,828	401,829	377,961
Total comprehensive revenue and expense for the year		86,029	76,111	(19,726)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	43,593
<b>Equity at 31 December</b>		487,857	477,940	401,828

# ASHGROVE SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		905,046	971,674	829,654
Locally Raised Funds		121,096	117,277	122,079
Goods and Services Tax (net)		11,128	9,718	(8,856)
Payments to Employees		(490,001)	(473,259)	(511,991)
Payments to Suppliers		(336,034)	(299,210)	(359,553)
Interest Paid		(9,005)	(9,005)	(10,584)
Interest Received		1,543	500	634
Net cash from/(to) Operating Activities		203,773	317,695	61,383
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(383)	(482)
Purchase of Property Plant & Equipment (and Intangibles)		(109,274)	(24,182)	(45,482)
Net cash from/(to) Investing Activities		(109,274)	(24,565)	(45,964)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	43,593
Finance Lease Payments		(12,954)	(1,171)	(68,626)
Painting contract payments		(9,488)	-	(21,537)
Funds Administered on Behalf of Third Parties		(8,283)	(149,182)	(170,044)
Net cash from/(to) Financing Activities		(30,725)	(150,353)	(216,614)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>63,774</b>	<b>142,777</b>	<b>(201,195)</b>
Cash and cash equivalents at the beginning of the year	7	95,838	95,838	297,033
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>159,612</b>	<b>238,615</b>	<b>95,838</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

# ASHGROVE SCHOOL

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	159,612	238,615	95,838
Accounts Receivable	8	238,879	238,879	178,974
GST Receivable		10,282	10,282	21,410
Prepayments		12,428	12,428	23,308
Funds Receivable for Capital Works Projects	15	146,425	146,425	135,912
		567,626	646,629	455,442
<b>Current Liabilities</b>				
Accounts Payable	10	229,361	229,360	197,487
Revenue Received in Advance	11	3,717	3,717	13,063
Provision for Cyclical Maintenance	12	7,116	15,004	5,500
Painting Contract Liability	13	6,118	-	-
Finance Lease Liability	14	69,373	69,373	138,149
Funds held for Capital Works Projects	15	82,243	82,243	80,013
		397,928	399,697	434,212
<b>Working Capital Surplus/(Deficit)</b>		169,698	246,932	21,230
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	410,068	322,198	436,987
		410,068	322,198	436,987
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	53,116	56,389	56,389
Painting Contract Liability	13	3,992	-	-
Finance Lease Liability	14	34,801	34,801	-
		91,909	91,190	56,389
<b>Net Assets</b>		487,857	477,940	401,828
<b>Equity</b>		487,857	477,940	401,828



# ASHGROVE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

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

###### **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 9.

**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 13. Future operating lease commitments are disclosed in note 19b.

**Recognition of grants**

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

**c) Revenue Recognition****Government Grants**

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

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

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

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

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

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

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

**e) Finance Lease Payments**

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

**f) Cash and Cash Equivalents**

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

**g) Accounts Receivable**

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

**h) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

**i) Impairment of property, plant, and equipment and intangible assets**

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

*Non cash generating assets*

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

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

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

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

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

**j) Accounts Payable**

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

**k) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**l) 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

**m) Funds held for Capital works**

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

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

**n) Provision for Cyclical Maintenance**

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

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

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on



plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

**o) Financial Instruments**

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

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

**q) 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.

**r) Budget Figures**

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

**u) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	825,080	825,080	729,463
Teachers' Salaries Grants	2,142,762	2,142,762	2,089,797
Use of Land and Buildings Grants	673,188	673,188	607,104
Other Government Grants	77,892	65,000	103,800
	<b>3,718,922</b>	<b>3,706,030</b>	<b>3,530,164</b>

The school has not opted in to the donations scheme for this year.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	49,351	25,000	18,796
Fees for Extra Curricular Activities	107,157	107,157	55,755
Other Revenue	18,811	36,500	34,224
	<b>175,319</b>	<b>168,657</b>	<b>108,775</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	96,096	96,096	48,072
Other Locally Raised Funds Expenditure	-	-	1,173
	<b>96,096</b>	<b>96,096</b>	<b>49,245</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>79,223</b>	<b>72,561</b>	<b>59,530</b>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	28,165	54,584	36,698
Information and Communication Technology	17,956	17,100	21,584
Library Resources	(1,383)	1,752	784
Employee Benefits - Salaries	2,408,541	2,408,541	2,391,409
Staff Development	13,769	14,388	9,123
Depreciation	114,789	114,789	108,549
	<b>2,581,837</b>	<b>2,611,154</b>	<b>2,568,147</b>

**5. Administration**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fee	5,519	3,996	5,750
Board Fees	3,790	4,600	3,515
Board Expenses	7,696	7,304	5,803
Communication	4,343	3,050	3,781
Consumables	1,724	3,000	3,841
Operating Lease	9,626	9,626	9,642
Other	22,727	27,800	21,038
Employee Benefits - Salaries	169,064	150,252	156,966
Insurance	7,596	6,300	6,882
Service Providers, Contractors and Consultancy	13,791	10,004	12,697
	<b>245,876</b>	<b>225,932</b>	<b>229,915</b>

**6. Property**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	13,947	11,304	13,685
Consultancy and Contract Services	71,229	54,000	55,882
Cyclical Maintenance Provision	8,453	9,504	10,925
Heat, Light and Water	24,476	23,496	23,996
Rates	8,907	9,000	8,791
Repairs and Maintenance	15,950	16,014	20,793
Use of Land and Buildings	673,188	673,188	607,104
Security	6,170	6,000	8,259
Employee Benefits - Salaries	54,238	54,000	51,357
	<b>876,558</b>	<b>856,506</b>	<b>800,792</b>

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

**7. Cash and Cash Equivalents**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	159,612	238,615	95,838
Cash and cash equivalents for Statement of Cash Flows	159,612	238,615	95,838

Of the \$159,612 Cash and Cash Equivalents, \$82,243 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

**8. Accounts Receivable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	56,097	56,097	11,220
Teacher Salaries Grant Receivable	182,782	182,782	167,754
	238,879	238,879	178,974
Receivables from Exchange Transactions	56,097	56,097	11,220
Receivables from Non-Exchange Transactions	182,782	182,782	167,754
	238,879	238,879	178,974

**9. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2022</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	90,549				(5,125)	<b>85,424</b>
Furniture and Equipment	142,008	49,308			(24,429)	<b>166,887</b>
Information and Communication Technology	52,165				(12,106)	<b>40,059</b>
Textbooks	-				-	<b>-</b>
Leased Assets	137,565	37,460	(712)		(71,064)	<b>103,249</b>
Library Resources	14,700	16,518	(14,701)		(2,065)	<b>14,452</b>
<b>Balance at 31 December 2022</b>	<b>436,987</b>	<b>103,286</b>	<b>(15,413)</b>	<b>-</b>	<b>(114,789)</b>	<b>410,072</b>

**Restrictions**

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.



	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>	<b>Cost or Valuation</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Buildings	160,535	(75,086)	<b>85,449</b>	160,535	(69,986)	<b>90,549</b>
Furniture and Equipment	543,400	(376,537)	<b>166,863</b>	494,092	(352,084)	<b>142,008</b>
Information and Communication T	199,955	(159,896)	<b>40,059</b>	199,955	(147,790)	<b>52,165</b>
Textbooks	-	-	-	-	-	-
Leased Assets	228,324	(125,080)	<b>103,244</b>	249,345	(111,780)	<b>137,565</b>
Library Resources	97,354	(82,901)	<b>14,453</b>	97,850	(83,150)	<b>14,700</b>
<b>Balance at 31 December</b>	<b>1,229,568</b>	<b>(819,500)</b>	<b>410,068</b>	<b>1,201,777</b>	<b>(764,790)</b>	<b>436,987</b>

**10. Accounts Payable**

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	28,456	28,456	11,521
Accruals	6,350	6,350	7,594
Banking Staffing Overuse	2,377	2,377	(2,074)
Employee Entitlements - Salaries	182,782	182,782	167,753
Employee Entitlements - Leave Accrual	9,395	9,395	12,693
	<b>229,360</b>	<b>229,360</b>	<b>197,487</b>
Payables for Exchange Transactions	229,360	229,360	197,487
	<b>229,360</b>	<b>229,360</b>	<b>197,487</b>

The carrying value of payables approximates their fair value.

**11. Revenue Received in Advance**

	<b>2022 Actual</b>	<b>2022 Budget (Unaudited)</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Other revenue in Advance	3,717	3,717	13,063
	<b>3,717</b>	<b>3,717</b>	<b>13,063</b>

**12. Provision for Cyclical Maintenance**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Provision at the Start of the Year	61,889	61,889	49,643
Increase to the Provision During the Year	8,453	9,504	12,246
Other Adjustments	(10,110)	-	-
Provision at the End of the Year	<u>60,232</u>	<u>71,393</u>	<u>61,889</u>
Cyclical Maintenance - Current	7,116	15,004	5,500
Cyclical Maintenance - Non current	53,116	56,389	56,389
	<u>60,232</u>	<u>71,393</u>	<u>61,889</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant, and the schools Programmed Property Service contract.

**13. Painting Contract Liability**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Due within one year	6,118	-	-
Due after one year	3,992	-	-
	<u>10,110</u>	<u>-</u>	<u>-</u>

In 2022 the Board signed an agreement with Programmed Property Services (the contractor) for an agreed programme of work covering a 4 year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2022, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

**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:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	71,987	69,373	65,168
Later than One Year and no Later than Five Years	37,082	34,801	72,980
Future Finance Charges	(4,894)		
	<u>104,174</u>	<u>104,174</u>	<u>138,148</u>
<b>Represented by</b>			
Finance lease liability - Current	69,373	69,373	138,149
Finance lease liability - Non current	34,801	34,801	-
	<u>104,174</u>	<u>104,174</u>	<u>138,149</u>

## 15. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Pihinga Upgrade	(14,600)	-	-		(14,600)
Mahuri Heatpumps	80,000	-	-		80,000
Turepo Upgrade	(90,992)	14,837	(33,704)		(109,859)
Drainage Project	(30,320)	34,752	(2,202)		2,230
Beehive Refurbishment	13	-	-		13
Heatpump, library lighting, LSC Acoustic	-	-	(21,966)		(21,966)
Totals	(55,899)	49,589	(57,872)	-	(64,182)

### Represented by:

Funds Held on Behalf of the Ministry of Education	82,243
Funds Receivable from the Ministry of Education	146,425

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Pihinga Upgrade	15,866	-	(30,466)		(14,600)
Mahuri Heatpumps	-	123,280	(43,280)		80,000
Turepo Upgrade	-	167,050	(258,042)		(90,992)
Drainage Project	-	32,582	(62,902)		(30,320)
Beehive Refurbishment	99,600	13,558	(113,144)		13
Totals	115,466	336,470	(507,834)	-	(55,899)

### Represented by:

Funds Held on Behalf of the Ministry of Education	80,013
Funds Receivable from the Ministry of Education	135,912

## 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.

## 17. Remuneration

### *Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,790	3,515
<i>Leadership Team</i>		
Remuneration	477,639	378,974
Full-time equivalent members	4	3
Total key management personnel remuneration	<u>481,429</u>	<u>382,489</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal 1*

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	1.00	-
110 - 120	2.00	2.00
180 - 190	1.00	-
	<u>4.00</u>	<u>2.00</u>

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

## 18. Contingencies

### Teacher Aide & Support Staff Settlement Wash Up

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

### 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

## 19. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$0 contract for Various Projects to be completed in 2023, which will be fully funded by the Ministry of Education. \$1,131,167 has been received of which \$1,195,379 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$80,013)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

## 20. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	159,612	238,615	95,838
Receivables	238,879	238,879	178,974
Total Financial assets measured at amortised cost	398,491	477,494	274,812

### Financial liabilities measured at amortised cost

Payables	229,360	229,360	197,487
Finance Leases	104,174	104,174	138,149
Painting Contract Liability	10,110	-	-
Total Financial Liabilities Measured at Amortised Cost	343,644	333,534	335,636

## 21. Events After Balance Date

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

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

# Statement of Variance Reporting



<b>School Name:</b>	Ashgrove	<b>School Number:</b>	3284
<b>Strategic Aim:</b>	Design outstanding ako and deliver high quality whakaako to provide multiple opportunities for ākonga to thrive		
<b>Annual Aim:</b>	<p>Develop a consistent approach to whakaako and ako in mathematics by engaging in school wide professional learning</p> <p>To raise overall student Mathematics achievement in Year 4 by 10%</p>		
<b>Target:</b>	<p>To raise overall student Mathematics achievement in Year 4 by 10%</p> <ul style="list-style-type: none"> <li>Analyse ākonga data for trends and patterns</li> <li>Undertake assessment and identify barriers to learning for identified ākonga</li> <li>Develop a programme / resources to support kaiako in meeting the needs of the identified ākonga</li> </ul> <p>Develop a consistent approach to whakaako and ako in mathematics by engaging in school wide professional learning</p> <ul style="list-style-type: none"> <li>Work with Rob Proffitt-White to upskill kaikao in mathematics and statistic teaching and learning</li> <li>Implement and trial ideas and resources from Rob Proffitt-White</li> <li>Develop resources and share ako experiences that support excellent mathematics whakaako and ako</li> </ul>		
<b>Baseline Data:</b>	<p>End of 2021 Year 3</p> <p>Above expectations: 0 students</p> <p>At expectations: 35 students (73%)</p> <p>Below expectations: 13 students (27%)</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>Year 4 target student group:</b> During term 1 the mathematics lead teacher met with the Year 3/4 team to discuss the year 4 target students and develop a plan for maths support.</p> <p>The initial action following this was an assessment of each of the 13 students. From there the target student group was created. This information was discussed and shared with the teachers.</p> <p>During term 2 the target student group was split into 2 groups of 4 and each group was taught three times per week by the lead mathematics teacher for 5 weeks. The focus of this teaching was on strategies.</p> <p>After this intervention the lead mathematics teacher identified the next learning step(s) for the students and provided games, links and activities to support the students' learning within the class mathematics programme.</p> <p>Subsequently the target students were also part of a maths group that worked with a learning assistant regularly each week.</p>	<p>End of 2022 Year 4</p> <p>Above expectations: 10 students (20%)</p> <p>At expectations: 34 students (67%)</p> <p>Below expectations: 7 students (13%)</p> <p>This is an increase of 9% in the year 4 cohort.</p> <p>This is an excellent outcome.</p> <ul style="list-style-type: none"> <li>• 10 students are now placed above expectation.</li> <li>• Of the 8 students who were in the target group 3 of them have moved to at expectation which is accelerated progress.</li> </ul>	<p>The main focus was on supporting and encouraging the target group of students and having 3 of those students (37%) move to at expectation within 3 terms is outstanding.</p> <p>The factors that had significant impact on this result are:</p> <ul style="list-style-type: none"> <li>- The use of the current assessment information and specific learning needs being targeted.</li> <li>- The regular group sessions based on student need.</li> <li>- The group sessions with the maths lead being strategy focussed.</li> <li>- Regular and precise feedback.</li> <li>- The combined and collaborative approach between maths lead, teachers and learning assistants.</li> </ul> <p>The possibly less expected outcome was the incredible increase in our students working above expectation. Now 10 students are working above</p>	<p>Continuation of our professional learning with Rob Proffitt-White.</p> <p>Provide resources, funding and support for our teachers</p>

**Professional learning:**

Our first Maths PLD session with Rob Proffitt-White held in April was very successful. Rob worked with us on using moveNprove strategies with our students.

The second Maths PLD session with Rob Proffitt-White held in May went very well. Rob worked with us on using moveNprove strategies with our students, modelling this in 4 classes with our students. During this visit we also discussed and planned the focus for future professional learning

Following on from this session teachers viewed the videos of Rob modelling moveNprove, particularly at their level. Teachers implemented the strategies provided by Rob Proffitt-White.

Rob gave feedback to the Ako team around some of their questions.

At the PLD session in August Rob met with the Ako team with a focus on:

- Planning ideas
- Programme ideas

Rob's visited several classes

expectation whereas last year there were none.

The factors that had significant impact on this result are:

- Teachers implementation of the professional learning and resources from Rob Proffitt-White.
- The promotion of a collaborative approach that encourages questioning, discussion and argumentation through moveNprove and other resources
- Regular maths instructional sessions



modeling various rapid routines to students and teachers  
The staff meeting was very practical with Rob sharing a range of maths resources that can be used across the school to support our programmes.

#### Planning for next year:

Our school and 9 others in North Canterbury are working for a 2 year period on Mathematics. This would involve Rob meeting twice a term with the 2 maths leaders and principals of each school so they can then lead the PLD back in their own schools.

# Analysis of Variance Reporting



<b>School Name:</b>	Ashgrove School	<b>School Number:</b>	3284
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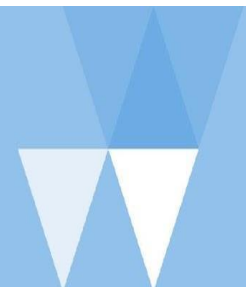
Strategic Aim:	Ako - To design outstanding ako and deliver high quality whakaako to provide multiple opportunities for ākonga to thrive														
Annual Aim:	To raise student learning and achievement in Maths and Literacy														
Target:	Literacy - To raise overall student achievement in Year 4 by 10% in Literacy														
Baseline Data:	<div>Year 3 (Year 4's in 2022) Reading data at the end of 2021:</div> <table><tr><td></td><td>Year 3 2021</td></tr><tr><td>Working towards school expectations</td><td>23 (43%)</td></tr><tr><td>Working at school expectations</td><td>24 (45%)</td></tr><tr><td>Working above school expectations</td><td>6 (11%)</td></tr><tr><td>Total students</td><td>53</td></tr><tr><td>Total working at or above school expectations</td><td>30 (56%)</td></tr></table>				Year 3 2021	Working towards school expectations	23 (43%)	Working at school expectations	24 (45%)	Working above school expectations	6 (11%)	Total students	53	Total working at or above school expectations	30 (56%)
	Year 3 2021														
Working towards school expectations	23 (43%)														
Working at school expectations	24 (45%)														
Working above school expectations	6 (11%)														
Total students	53														
Total working at or above school expectations	30 (56%)														

# Tātaritanga raraunga



Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																																			
<p>The Year 3/4 team continued to teach Reading using Structured Literacy. This involves whole class and small group SL teaching and learning. s.</p> <p>Students who were identified as working towards school expectations in Reading were involved in whole class and small group teaching at their SL level. A target group of students engaged in 3x extra lessons a week with an Learning Assistant, focused on playing specifically designed SL games and learning around SL.</p>	<table><tr><th></th><th colspan="3">Reading</th><th colspan="3">Writing</th></tr><tr><th></th><th>End Year 3 2021</th><th>End Year 4 2022</th><th>Achievement variation</th><th>End year 3 2021</th><th>End Year 4 2022</th><th>Achievement variation</th></tr><tr><td>Working at and above</td><td>47 (89%)</td><td>50 (96%)</td><td>+7%</td><td>47 (89%)</td><td>43 (83%)</td><td>-6%</td></tr><tr><td>Towards</td><td>6 (11%)</td><td>2 (4%)</td><td>-7%</td><td>6 (11%)</td><td>19 (17%)</td><td>-6%</td></tr><tr><td>Total</td><td>53</td><td>52</td><td></td><td>53</td><td>52</td><td></td></tr></table> <p>Overall, the Year 4 cohort have raised their achievement in reading, with 7%, more students working at or above school expectations. The Year 4 cohort however did not raise their writing achievement compared to 2021, with 6% less students working at or above school expectations than at the end of their year 3 year.</p> <p>At the start of term 1 2022, 13 Year 4 students were identified as underachieving in literacy, working towards school expectations in both reading and writing.</p> <ul style="list-style-type: none"><li>• Four of these are students are male and nine are female students</li><li>• One identifies as Chinese (ESOL), one as Other European, two as NZ Māori and nine as NZ European/Pākehā</li></ul> <p>11/13 target students are now working at school expectations for reading. One of the students still working towards school expectations for reading has moved up 2 Structured Literacy levels. The other student working towards school expectations has not moved Structured Literacy levels and is receiving 1-1 support with the Learning Assistant.</p>		Reading			Writing				End Year 3 2021	End Year 4 2022	Achievement variation	End year 3 2021	End Year 4 2022	Achievement variation	Working at and above	47 (89%)	50 (96%)	+7%	47 (89%)	43 (83%)	-6%	Towards	6 (11%)	2 (4%)	-7%	6 (11%)	19 (17%)	-6%	Total	53	52		53	52		<p>The implementation of Structured Literacy has been highly successful. Teachers are confident and are becoming highly skilled teaching using this approach and students are learning and progressing through the stages at a good pace. Students know the routine, know what is coming and the explicit teaching of grapheme and phoneme knowledge is excellent. By putting in tier 3 support (i.e. extra support with a LA for targeted students), students are having the best opportunity to achieve.</p>	<p>We will continue on our Structured Literacy journey. As this approach to teaching literacy is deeply embedded in the Year 0-2 team, we anticipate that overtime students will come through to Year 3 and 4 with less gaps and more reading skills, which can be built upon.</p> <p>The SL approach to teaching reading will continue as a varied approach through whole class, small group, independent and support from and LA to ensure students are getting exposure to the knowledge and skills required in a variety of ways.</p> <p>While we have been focusing heavily on embedding our Structured Literacy approach, we have been teaching writing. AS we have progressed in our SL approach, we can see how the current writing methods do not align well with our reading methods. Thus, we will endeavour to delve deep into how we can improve our writing programme through The Writing Revolution.</p>
	Reading			Writing																																		
	End Year 3 2021	End Year 4 2022	Achievement variation	End year 3 2021	End Year 4 2022	Achievement variation																																
Working at and above	47 (89%)	50 (96%)	+7%	47 (89%)	43 (83%)	-6%																																
Towards	6 (11%)	2 (4%)	-7%	6 (11%)	19 (17%)	-6%																																
Total	53	52		53	52																																	
Planning for next year:																																						
<ul style="list-style-type: none"><li>• To research, gain knowledge and skills in The Writing Revolution</li></ul>																																						

# Tātaritanga raraunga





Growing Together For Success

# ASHGROVE SCHOOL

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Rangiora 7400  
Phone: 03 313 8552

Email: [admin@ashgrove.school.nz](mailto:admin@ashgrove.school.nz)  
Website: [www.ashgrove.school.nz](http://www.ashgrove.school.nz)

27<sup>th</sup> April 2023

Re: Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, Ashgrove School received \$6,460.00 excluding GST.

The money was used to fund the services of the North Canterbury Aports Academy that provided tutors in teaching the Ashgrove students across the school, sporting skills in various winter and summer sporting codes.

The number of students that participated in organised sport was 450.

Leon Van't Veen  
Principal

## Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022

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?	<p>Policies and procedures followed</p> <p>Strategic goal is Hauora (Wellbeing for staff and students)</p> <p>Warm family feeling at the school which is commented regularly by visitors and staff</p> <p>Hauora is at the heart of Ashgrove School.</p> <p>We actively recognise and build ākonga character strengths and seek to improve our tamariki wellbeing through the 5 ways of wellbeing; <b>Connect, Be Active, Take Notice, Keep Learning</b> and <b>Give</b> - our Ashgrove Whētu Hauora model.</p> <p>We teach skills to support the development of emotional and mental wellbeing and help our ākonga to navigate through life's challenges.</p> <p>Our goal - for our ākonga and kaimahi to feel good and function well to ultimately be engaged in their ako.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>We have a policy but not a programme</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>We follow our school policies and procedures around appointments</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Maori,</li> <li>– The employment requirements of Maori, and</li> <li>– Greater involvement of Maori in the Education service?</li> </ul>	<p>At Ashgrove School we realise and understand that cultural diversity is a celebration, and we are committed to recognising, embracing and encouraging this within classes, teams, throughout our kura and within our wider kura hapori.</p> <p><b>We will be guided by the following national education priorities:</b></p> <ul style="list-style-type: none"> <li>• Increased participation and success by Māori through the advancement of Māori education initiatives, including in Te Reo Māori consistent with the articles of Te Tiriti o Waitangi and Ka Hikitia Ka-Hapaitia</li> <li>• Respect for the diverse and cultural heritage of NZ people, with acknowledgment of the unique place Māori, and New Zealand's role in the Pacific and as a member of the international community of nations.</li> </ul>

	<p>We acknowledge we have a commitment to Te Tiriti O Waitangi - as outlined in <a href="#">Code of Professional Responsibility and Standards</a>.</p> <p>The school curriculum will encourage ākonga to understand and respect the different cultures which make up New Zealand society.</p> <p>It will ensure that the experiences, cultural traditions, histories, and languages of all New Zealanders are recognised and valued. At Ashgrove we will do this by utilising a specialist Aotearoa New Zealand Histories / Te Reo Teacher to give this mahi the mana it deserves. Our plans and policies will be implemented in ways that are sensitive to the cultural backgrounds and values of individual tamariki and their whānau.</p> <p><b>We will cater for cultural diversity by:</b></p> <ul style="list-style-type: none"> <li>• Being aware of and empathetic toward the range of different cultures and groups within the kura</li> <li>• Ensuring kura programmes recognise and respect the cultural diversity of the kura hapori.</li> <li>• Developing a localised curriculum and cultural narrative that connects us with our local hapori and iwi and reflects our expectations and aspirations.</li> </ul>
How have you enhanced the abilities of individual employees?	<p>Ongoing PLD within and outside school</p> <p>Kahui Ako groups and strategic teams</p>
How are you recognising the employment requirements of women?	<p>We recognise diversity in our school</p> <p>We look after our people regardless of gender or sexual orientation</p>
How are you recognising the employment requirements of persons with disabilities?	<p>We recognise diversity in our school</p> <p>EAP provided if needed</p> <p>Through our Hauora strategic goal mental wellbeing and resilience are at the heart of what we focus on</p>

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?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		✓



Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		✓
Does your EEO programme/policy set priorities and objectives?		✓

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ASHGROVE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

#### Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2022, 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 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **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, Analysis of Variance, Kiwisport Report and the Good Employer Disclosure, but does not include the financial statements, and our auditor's report thereon.

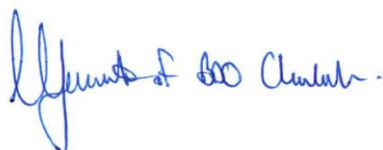
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, which appears to read 'Warren Johnstone'.

Warren Johnstone,  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand