

NORMANDALE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2930

Principal: Matt Burt

School Address: 16 Martin Grove, Normandale, Lower Hutt

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School Phone: admin@normandale.school.nz

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Members of the Board:

Name	Position	Term Expired/ Expires
Charles Anderton	Presiding Member	September 2025
Matt Burt	Principal ex Officio	September 2025
Jamie Bell	Parent Representative	September 2025
Jacinda Swain	Parent Representative	September 2025
Darren Brown	Parent Representative	September 2025
Jennifer Carswell	Parent Representative	September 2025
Julia Holmes	Staff Representative	September 2025

Accountant / Service Provider: Jocelyn Best

NORMANDALE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Normandale 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.

Charles Adde

Full Name of Presiding Member

Matt Burt

Full Name of Principal



Signature of Presiding Member



Signature of Principal

24/5/24

Date:

24/5/24

Date:

Normandale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,695,120	388,403	1,559,652
Locally Raised Funds	3	140,981	101,578	145,525
Interest		22,833	3,000	6,376
Gain on Sale of Property, Plant and Equipment		-	-	-
Total Revenue		1,858,934	492,981	1,711,553
Expense				
Locally Raised Funds	3	48,342	30,500	65,594
Learning Resources	4	1,285,634	267,490	1,202,419
Administration	5	133,190	120,351	132,277
Property	6	368,456	110,498	350,588
Loss on Disposal of Property, Plant and Equipment		644	-	531
Total Expense		1,836,266	528,839	1,751,409
Net Surplus / (Deficit) for the year		22,668	(35,858)	(39,856)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		22,668	(35,858)	(39,856)

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

Normandale 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		631,290	399,050	664,671
Total comprehensive revenue and expense for the year		22,668	(35,858)	(39,856)
Contributions from / (Distributions to) the Ministry of Education		7,109	-	-
Contribution - Furniture and Equipment Grant		10,746	-	6,475
Equity at 31 December		671,813	363,192	631,290
Accumulated comprehensive revenue and expense		671,813	363,192	631,290
Equity at 31 December		671,813	363,192	631,290

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.

Normandale School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	54,703	80,000	107,269
Accounts Receivable	8	84,978	79,000	84,563
GST Receivable		7,580	2,000	3,696
Prepayments		8,504	5,000	6,257
Inventories	9	8,651	5,000	8,109
Investments		435,054	217,280	319,657
Funds Receivable for Capital Works Projects	16	8,400	-	-
		607,870	388,280	529,551
Current Liabilities				
Accounts Payable	12	106,528	107,000	101,751
Revenue Received in Advance	13	15,904	16,000	22,645
Finance Lease Liability	15	12,418	15,000	12,637
Funds held for Capital Works Projects	16	49,000	21,663	-
		183,850	159,663	137,033
Working Capital Surplus/(Deficit)		424,020	228,617	392,518
Non-current Assets				
Property, Plant and Equipment	11	335,862	199,979	310,634
		335,862	199,979	310,634
Non-current Liabilities				
Provision for Cyclical Maintenance	14	83,547	60,404	58,863
Finance Lease Liability	15	4,522	5,000	12,999
		88,069	65,404	71,862
Net Assets		671,813	363,192	631,290
Equity		671,813	363,192	631,290

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

Normandale School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		450,411	461,173	444,869
Locally Raised Funds		139,574	68,003	145,749
Goods and Services Tax (net)		(3,885)	-	2,041
Payments to Employees		(262,918)	(233,837)	(243,001)
Payments to Suppliers		(237,460)	(243,023)	(259,545)
Interest Received		20,603	3,000	6,633
Net cash from/(to) Operating Activities		106,325	55,316	96,746
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(103,085)	(56,979)	(37,706)
Purchase of Investments		(115,397)	-	(5,763)
Net cash from/(to) Investing Activities		(218,482)	(56,979)	(43,469)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,746	-	6,474
Finance Lease Payments		1,135	(20,000)	(12,834)
Funds Administered on Behalf of Other Parties		40,600	21,663	7,740
Net cash from/(to) Financing Activities		59,590	1,663	1,378
Net increase/(decrease) in cash and cash equivalents		(52,566)	-	54,655
Cash and cash equivalents at the beginning of the year	7	107,269	80,000	52,614
Cash and cash equivalents at the end of the year	7	54,703	80,000	107,269

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.

Normandale School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	50 years
Furniture and equipment	5–15 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

Non cash generating assets

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

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

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

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

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

m) 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.

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to

p) Funds held for Capital works

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

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

q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	450,411	388,403	446,372
Teachers' Salaries Grants	984,675	-	875,337
Use of Land and Buildings Grants	260,034	-	237,943
	<u>1,695,120</u>	<u>388,403</u>	<u>1,559,652</u>

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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Revenue	\$	\$	\$
Donations & Bequests	28,641	27,000	28,421
Fees for Extra Curricular Activities	30,524	20,000	40,298
Trading	22,695	15,578	22,149
Fundraising & Community Grants	56,640	39,000	52,121
Other Revenue	2,481	-	2,536
	<u>140,981</u>	<u>101,578</u>	<u>145,525</u>
Expense			
Extra Curricular Activities Costs	36,736	22,000	51,385
Trading	8,928	6,500	10,697
Fundraising and Community Grant Costs	2,678	2,000	3,512
	<u>48,342</u>	<u>30,500</u>	<u>65,594</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>92,639</u>	<u>71,078</u>	<u>79,931</u>

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	42,944	31,863	43,451
Information and Communication Technology	13,633	20,646	11,835
Library Resources	869	1,100	1,236
Employee Benefits - Salaries	1,147,353	148,831	1,072,787
Staff Development	13,452	18,050	9,343
Depreciation	67,383	47,000	63,767
	<u>1,285,634</u>	<u>267,490</u>	<u>1,202,419</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,315	6,315	6,825
Board Fees	3,570	2,920	3,570
Board Expenses	4,896	5,000	16,869
Communication	1,780	1,870	1,500
Consumables	9,910	11,560	9,639
Operating Leases	977	3,254	797
Other	2,252	2,586	2,500
Employee Benefits - Salaries	98,885	85,006	87,627
Insurance	4,605	1,840	2,950
	<u>133,190</u>	<u>120,351</u>	<u>132,277</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	54,500	50,716	53,603
Cyclical Maintenance	24,684	19,979	26,438
Grounds	6,673	9,500	6,383
Heat, Light and Water	11,170	14,303	10,666
Rates	1,357	1,000	1,252
Repairs and Maintenance	10,038	15,000	14,303
Use of Land and Buildings	260,034	-	237,943
	<u>368,456</u>	<u>110,498</u>	<u>350,588</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	54,703	80,000	107,269
Cash and cash equivalents for Statement of Cash Flows	<u>54,703</u>	<u>80,000</u>	<u>107,269</u>

Of the \$54,703 Cash and Cash Equivalents, \$40,600 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	9,348	14,000	14,682
Interest Receivable	2,229	-	-
Banking Staffing Underuse	-	5,000	-
Teacher Salaries Grant Receivable	73,401	60,000	69,881
	<u>84,978</u>	<u>79,000</u>	<u>84,563</u>
Receivables from Exchange Transactions	11,577	14,000	-
Receivables from Non-Exchange Transactions	73,401	65,000	84,563
	<u>84,978</u>	<u>79,000</u>	<u>84,563</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	4,951	2,000	4,937
School Uniforms	3,700	3,000	3,172
	<u>8,651</u>	<u>5,000</u>	<u>8,109</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	435,054	217,280	319,657
	<u>435,054</u>	<u>217,280</u>	<u>319,657</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	100,096		(620)		(7,820)	91,656
Furniture and Equipment	167,944	69,309			(38,463)	198,790
Information and Communication Technology	7,989	10,318			(6,365)	11,942
Leased Assets	24,775	4,635			(13,425)	15,985
Library Resources	9,830	1,882	(23)		(1,310)	10,379
Balance at 31 December 2023	<u>310,634</u>	<u>86,144</u>	<u>(643)</u>	<u>-</u>	<u>(67,383)</u>	<u>328,752</u>

The net carrying value of furniture and equipment held under a finance lease is \$15,985 (2022: \$24,774)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	279,235	(180,470)	98,765	275,006	(174,910)	100,096
Furniture and Equipment	437,047	(238,257)	198,790	388,331	(220,387)	167,944
Information and Communication Technology	155,392	(143,450)	11,942	150,226	(142,237)	7,989
Leased Assets	40,472	(24,486)	15,986	50,303	(25,529)	24,774
Library Resources	54,887	(44,508)	10,379	53,133	(43,302)	9,831
Balance at 31 December 2023	967,033	(631,171)	335,862	916,999	(606,365)	310,634

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	11,750	10,000	10,007
Accruals	7,000	10,000	6,130
Employee Entitlements - Salaries	84,353	85,000	82,782
Employee Entitlements - Leave Accrual	3,425	2,000	2,832
	106,528	107,000	101,751
Payables for Exchange Transactions	106,528	107,000	101,751
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	106,528	107,000	101,751

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	15,904	16,000	22,645
	15,904	16,000	22,645

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	58,863	40,425	32,425
Increase to the Provision During the Year	24,684	19,979	19,843
Other Adjustments	-	-	6,595
Provision at the End of the Year	83,547	60,404	58,863
Cyclical Maintenance - Non current	83,547	60,404	58,863
	83,547	60,404	58,863

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2026. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	12,418	15,000	12,637
Later than One Year and no Later than Five Years	4,522	5,000	12,999
	16,940	20,000	25,636
Represented by			
Finance lease liability - Current	12,418	14,000	12,637
Finance lease liability - Non current	4,522	24,000	12,999
	16,940	38,000	25,636

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS Upgrade	-		(6,900)		(6,900)
Classroom Ventilation	-	50,000	(1,000)		49,000
Roofing	-		(1,500)		(1,500)
Electrical Switchboard	-	13,280	(13,280)		-
Totals	-	63,280	(22,680)	-	40,600

Represented by:

Funds Held on Behalf of the Ministry of Education	49,000
Funds Receivable from the Ministry of Education	(8,400)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Refurbish Classrooms	(7,740)	18,586	(15,416)	4,570	-
Totals	(7,740)	18,586	(15,416)	4,570	-

Represented by:

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

-
-

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,570	3,570
<i>Leadership Team</i>		
Remuneration	373,967	340,372
Full-time equivalent members	3	3
Total key management personnel remuneration	377,537	343,942

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

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-



Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	1.00	2.00
110 - 120	2.00	0.00
	3.00	2.00

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$582,885 (2022:\$15,280) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
AMS Upgrade	200,000	6,900	193,100
Classroom Ventilation	67,285	1,000	66,285
Roofing	325,000	1,500	323,500
Electrical Switchboard	13,280	13,280	-
Total	605,565	22,680	582,885

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	54,703	80,000	107,269
Receivables	84,978	79,000	84,563
Investments - Term Deposits	435,054	217,280	319,657
Total financial assets measured at amortised cost	<u>574,735</u>	<u>376,280</u>	<u>511,489</u>

Financial liabilities measured at amortised cost

Payables	106,528	107,000	101,751
Finance Leases	16,940	20,000	25,636
Total financial liabilities measured at amortised cost	<u>123,468</u>	<u>127,000</u>	<u>127,387</u>

22. Events After Balance Date

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

Independent auditor's report

To the readers of the financial statements of Normandale School for the year ended 31 December 2023

The Auditor-General is the auditor of Normandale School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, which comprise the statement of financial position as at 31 December 2023, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 29 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 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 22 to 44, but does not include the financial statements, and our auditor's report thereon.

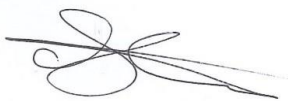
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Normandale School

Charter & Strategic Plan 2023-2025 (2930)



**Normandale
School**

He ngakau nui ki te ako

Vision

Normandale School provides a sound educational foundation for all students within an environment that is inclusive, future focused, fun, challenging and supportive.

We are a learning community whose members are respectful, happy, confident and have an enthusiasm for life-long learning.

Values

We uphold the New Zealand Curriculum with our following values:

Our core value is: **Respect/whakaute**: showing respect for self, others and for our environment.

Our supporting values are:

Thoughtfulness/kohuki
thinking about others' feelings, and helping them

Resilience/manawaroa
persevering with a task, working with others to keep on trying, promoting self-worth

Empathy/aroha
being aware of others' feelings and emotional well-being

Enthusiasm/whakarira
giving all tasks 100%



School Description

Normandale School is a small community-minded school in the Western hills of Lower Hutt. We have a strong focus on our children being literate and numerate, celebrating their talents as individuals and developing their citizenship. We develop strong learning programmes that support children to be active learners and connected to the community and beyond.

We have a small collegial staff who work collaboratively, both in teams and across teams. We share our strengths across the school and support each other. Staff bring their personal passions to enrich the programmes within the school. Our staff like to have fun!

Our school is well resourced and has its own heated outdoor swimming pool, ample modern devices to support digital literacy and a large hall for indoor whole school events. We are enormously proud of our sporting and academic achievements, participating in a large number of local sporting fixtures. We have a sKids franchise operating a Before and After School Care and holiday programme on-site in the hall. We also ensure we have regular excursions into the wider community utilising many local recreational facilities. This includes an annual EOTC Week at the beginning of each year and a biennial school camp for our Year 5/6 students.

Normandale School ensures that its community is well informed of news and events occurring within the school. We have a fortnightly newsletter that is emailed to all families, is published on the school website - <https://www.normandale.school.nz/> - and on our notice board as you enter the school next to the office. We also communicate with our wider school community via Facebook - follow Normandale School <https://www.facebook.com/normandaleschool> and on a class by class basis using Seesaw. Our school also provides regular formal reporting and communication opportunities with parents throughout the year.

2023 will see Normandale school complete an 18 month refresh and update of our Local Curriculum document. Our new Local Curriculum will be the way that we will bring the New Zealand Curriculum to life. Through the process of consultation, it will be responsive to the needs, identity, strengths and aspirations of our tamariki, their families and our staff. It will help our learners to engage with the knowledge, values and key competencies so they can go on and be confident and connected lifelong learners.

Strategic Section 2023 - 2025

The Board has identified the following 3 strategic aims for 2023 – 2025

Teaching and Learning

Strategic Goal 1

Provide teaching and learning that is responsive, inclusive and future focused
(eg. cultural, enviro, learning needs)

Health and Wellbeing

Strategic Goal 2

To be proactive and promote the health and well-being of all staff and students grounded in the school values.

Community

Strategic Goal 3

Strengthen the reciprocal partnership of our community, bring community into the school, take students/school into the community.

These strategic aims are consistent with the national focus on improving literacy and numeracy outcomes and with the Board's expectation of improving student achievement and teacher effectiveness.

Te Tiriti o Waitangi & Cultural diversity

- We acknowledge New Zealand's cultural diversity and the unique position of Māori as tangata whenua. We recognise and value all cultures at our school and acknowledge the special position of Māori in New Zealand society.
- The school's cultural make-up will be reflected in school-wide programmes and events.
- Te Reo and Tikanga Māori will be integrated into curriculum areas in an appropriate manner. We will source expert advice and guidance on Te Reo (Māori language), Tikanga Māori (Māori culture) and Te Ao Māori (Māori world view) for staff and students.
- We respect each person's culture and their right to follow their cultural direction.
- These principles guide our practice and are incorporated into our policies and procedures and teaching of the Aotearoa New Zealand Histories component of the Social Sciences learning area in the New Zealand Curriculum (NZC).

Finance

The Board will budget prudently so that meaningful work in the areas that improve student achievement can be carried out. The school budget will cater for work to be planned and implemented in these areas. Expenditure will be monitored and controlled to ensure our budget allows us to pursue the strategic goals. Financial performance will be consistent with school policy and procedure statements and will be regularly reported to our Board twice a term. Budget holders (Teachers with curriculum responsibilities) will work with the principal to ensure a high level of current resources are available for use.

The following plans, processes and policies ensure that the use of resources at the school are optimised to support student progress and achievement:

The Budget 2023
The 5 and 10 Year Property Plans
BOT Triennial Review 2023-2025
BOT policies and procedures (School Docs)

2023 Annual Plan - our taonga

Strategic Goal #1	Annual Goal	2023 Action	Staff/Timeline	Analysis of Variance/Evidence
Teaching and Learning Provide teaching and learning that is responsive, inclusive and future focused (eg. cultural, enviro, learning needs)	Focus on student success in core learning areas (R,W,M).	Achievement data in R, W, M analysed and presented to BoT twice a year. Leaders to present R, W, M data and achievement in staff meetings. Continue to regularly analyse data and use it to inform teaching and learning.	MB, T2, T4 NM, JH, T2, T4 All staff, ongoing	Star and PAT Data analysed. Will report to the board in Week 3 Star and PAT Data discussed in lead and team meetings Year 3 and 4 will start their testing in Term 2. Year 0-2 have all completed a round of BSLA testing and are focusing on teaching according to what the data showed. As above, all data collated, analysed, summarised and shared with lead, team, staff and BOT meetings.
	Implement a Better Start Literacy Approach (BSLA) across Team Pohutukawa (Year 0-2 students)	BSLA PLD embedded. Evidence of explicit planning and teaching implemented.	NM	4 teachers have completed one term of professional development. They have completed testing and been observed by the facilitator. BSLA Whanau Evening to share the developments with parents. New staff member KB-T enrolled at the end of T2. All Junior staff now completed BSLA training and teaching in learning programmes.
	Implement a Structured Literacy (SL) approach across the Year 3-4 students.	SL PLD embedded. Evidence of explicit planning and teaching implemented.	JH	This was started late in Term 1 and is building to the testing phase.

Review assessment practices across the school	Review our assessment tools in Literacy and Numeracy to decide how we are applying them to support student progress and teaching	MB, NM, JH	<p>This has been discussed at a surface level in Lead Team Meeting. We need to spend time looking at this in depth. We are also waiting for some Ministry initiatives to become available e.g the New Entrant Testing. Lead team have compared current mode of OTJ for Ys1-2 (eg. using Colour Wheel) to actual tools used for BSLA data. Comparative data showed a change in Reading but not W or M. A hybrid format will be trialled for BOT data for Reading in 2024 eg. Y1-2 BSLA tools, Y3-6 Colour Wheel/Rdg Ages. New format to be trialled for sharing data in T1, 2024.</p>
To provide extra support/extension opportunities through curricular and extracurricular activities.	Redeveloping the Support Programmes to target students who need accelerated progress.	NM, TAs, ongoing	<p>Support and extension SPRING groups offered. Some of these have decreased in Term 2 due staffing. Numicon support group. Multiple structured literacy support groups offered. Some of these have decreased in Term 2 due staffing. Early Literacy Support group offered. Two Tier three students on Reading Recovery. Riding for the Disabled group was offered for 4 students. They are working on individual goals. Support programmes continued until W8, T4. Results shared with BOT.</p>
Local Curriculum Design to be the whole school PLD focus in 2023.	Strengthen our school-wide practices that support akonga to realise the aspirations of our revised Local Curriculum.	JN, All staff, T1-T2 - PLD contract. T3-T4 - Design and roll out.	<p>MH came and delivered professional development during Teacher Only Day, a staff meeting and she came to facilitate discussions at the Whanau Hui. PS took over responsibility for this at the start of T2. This contract was successfully completed at the end of</p>

				<p>T2. The next step is adding the visual design aspects, deciding on the roll out process for classes and our community.</p> <p>Parent volunteered and making progress on visual design. To revisit in T4.</p> <p>Parent had to leave the project. Currently in the process of securing another parent to support this direction.</p>
Enhance our cultural responsiveness in Teaching and Learning, with a focus on te reo and te ao Māori.	<p>Te ao Māori is more integrated into curriculum and visible in the school/classrooms and a formal component of each teacher's PGC Cultural Responsiveness Goal.</p> <p>High expectations will continue in 2023 and more frequent and natural usage of te reo Māori will be expected in daily communications.</p>	<p>All staff, ongoing, MB (PGC)</p> <p>All staff, ongoing, MB, NM, JH, JB</p>	<p>All teachers have written their PGC goal and discussed this with the principal during Fireside Chats.</p> <p>Teachers have reflected on their goal and refocused their attention on next steps. As the PLD contract has finished this will become a stronger focus as these aspirations are linked to the LC.</p> <p>Regionally funded PLD has been applied for 2024 with a focus on Cultural Responsiveness across all staff to increase te reo and awareness of te ao Māori.</p> <p>Late T4, we were successfully awarded RFPLD for 2024. MB & NM to meet with potential facilitator before the end of T4 to plan for 2024 PLD.</p>	<p>Weekly themes were devised, lesson plans written, posters made and a school hui around the themes. We have reviewed the token reward system.</p> <p>Themes have been developed again for term two. Weekly themed hui were held in T2, rewards shared across the school culminating in an end of Term winter celebration in Week 10.</p>
Review existing and develop new PB4L lesson plans and practices eg. Monday hui	Review the usefulness of these tools in teams and as a staff	JH, all staff, ongoing		

					As above. As above. We had a W7 PB4L audit visit. At the time of writing, the verbal feedback was really positive. Formal feedback to arrive before the EOY.
Strategic Goal #2	Annual Goal	2023 Action	Staff/Timeline	Analysis of Variance/Evidence	
Health and Wellbeing To be proactive and promote the health and wellbeing of all staff and students grounded in the school values.	Establish ways of working guidelines, meetings, emails, Whatsapp etc.	Clarity/shared understanding section, Staff A- Z document shared, deconstructed and shared at TOD #2.	MB, NM, JH, all staff, Jan TOD	Ways of working guidelines shared and discussed at TOD. Staff A - Z was split into 5 sections and staff shared back to clarify all points with examples. As above with new staff. As above with new staff. As above with new staff.	
	Imbed Appraisal process/Professional Growth Cycle.	Reinforce understanding and expectations of the PGC to ensure the process becomes an organic piece of our practice. Introduce and embed Add Value and Personal Development goals.	MB, all staff, ongoing	All staff took part in PGC meetings early in Term 1, new variations were explained at TOD and selected by staff to reflect on during the year. Ongoing process. Ongoing process. All staff successfully completed PGC for 2023 concluding with reflection/feedback meetings and summary statements for their own records.	
	Develop and promote a Māori world view of hauora.	Continue to work with our kapa haka kaiako, Te Rehia Matthews. Make connections with the local marae to establish a localised pepeha and/or mihi.	JB, MB, all staff, ongoing T1/2, JB, MB	Te Rehia worked with our whole school in Term. Te Rehia continued this term and culminated with our involvement at HuttFest at the end of Term 2. As above. As above, Te Rehia supported us for the Hill Schools Kapa Haka Sharing day and for our Twilight Picnic. JB made contact with Orongomai marae and was in the planning stages of a whole school visit until communication slowed down. It was decided to revisit this experience in Term 4. In place of this visit we	

				replaced it with a Tikanga Day held on site where Whanau Groups rotated across different aspects of tikanga Maori including poi, rakau, weaving, traditional games eg. ki-o-rahi. This became logistically too difficult to fit into the T4 timetable. Tentative plans have been set for a T1 visit, perhaps coincide with RFPLD facilitator.
			JB, MB, NM, T1	Our mihi whakatau was held in Term 1 with a positive response from parents who attended. As above, this has become a twice yearly event which has had great feedback. This T3 event concluded with the school impromptu singing to support a new family who responded with their own waiata.
			MB, NM, JB, JN, T1	Whanau hui held mid Term 1 with a solid turn out, we were supported by Margaret Hesketh, PLD provider for this evening.
			JB, all staff, T1	See above - replaced by Tikanga Day and look to revisit in Term 4. As above note.
			All staff, T1	Due to staff changes, this was held in week 1 of T2. Results analysed and shared with staff and the Board.
			All staff, ongoing	H & S is recorded at the start of every meeting at every level of the school. This continues as business as usual within all meetings. As above. As above.
			MB, all staff, T1	Survey taken at the start of T2. Results shared with Lead Team, Staff and the BOT.

Explicitly teach and model school values.	data survey implemented, analysed and reported on. Data is compared to 2021 survey results and shared with staff.			All classes have their treaties on their walls and have been co-constructed with the students. Fortnightly Principal awards are handed out at assemblies which reflect school values and celebrate the children's dispositions around them. As above. As above. As above with new staff. T4 saw both Life Ed and KOS programmes held on-site. All 10 Student Councillors were trained as Peer Mediators and have been timetabled on a weekly roster and based near the Triangle to support minor breaktime issues. As above. As above.
	Class treaties are co-created and presented visibly in all classes and reflected on regularly.	All staff, ongoing		Yes, regularly taught and reflect our values.
	School routines/programmes reflect values eg. Life Education, Keeping Ourselves Safe, Principal awards also reflect values.	All staff, ongoing		Values are displayed in all classes and are bilingual. They are referred to in meetings, assemblies and newsletters. Bilingual values signs to be installed to be highly visible to all who enter the school via the driveway.
	Playground Temp Check, students and teachers display our values in interactions with each other and students.	All staff, ongoing		All classes have a Z of R display on their walls in their classrooms.
	PB4L Peer Mediators/Student Councillors identified and integrated into our playground culture.	JH, T1		
	PB4L lessons reflect and reinforce our values.	All staff, ongoing		
	Bilingual Values to be displayed in classrooms and on the front fence when leaving school. They need to be far more visible and 'lived' by our students.	All staff, ongoing		
	Zones of Regulation are displayed, taught and	All staff, ongoing		

			referred to in all classes.		
	Recognise staff successes and wellbeing levels.	A range of regular staff-centred activities to be held throughout the year eg. Fireside chats, graduations, birthdays, lunch 'shouts', staff outings.	All staff, ongoing	Notable staff moments are recognised and celebrated eg. baby shower, birthdays and regular work 'shouts', dinners etc. Wellbeing Days introduced for all staff. As above with new staff. This has continued into T4.	
Strategic Goal #3	Annual Goal	2023 Action	Staff/Timeline	Analysis of Variance/Evidence	
Community Strengthen the reciprocal partnership of our community, bring community into the school, take students/school into the community.	Connect with local schools and parents to grow the connection with mana whenua.	Visit a local marae. Best practice. What is working well for local schools and mana whenua.	MB, JB, all staff, T1 & ongoing MB, ongoing	JB contacted Orongomai Marae to organise whole school trip. After numerous emails this couldn't happen so instead the school held their own cultural rotations and appealed to our community for expertise. A parent supported weaving. We held Rakau, Ki-o-rahi, weaving, poi. A squad was selected for the Maori games day at Maungaraki.	

			<p>Unfortunately this event was rained off. No postponement day. A date in T3 was announced for Term 4 for this event, again to be held at Maungaraki School. We also competed in a netball match against Maungaraki. The traditional Māori Games Day was another successful Hill Schools event. The annual football match versus Maungaraki School was another highlight of the school year. At the November TOD we invited and hosted TAs from 3 other schools to a MOE-led PLD day.</p> <p>Support from our local community to help manage our gardens. Some students have worked with these parents during class time. IM & C. As above. As above. As above.</p>
<p>Grow our understanding of our communities and the expertise within it (know the expertise, more invitations, utilise skills, eg. projects, clubs etc).</p>	<p>Record of expertise in families and community. Working bee, te ao Māori skills eg. poi, weaving etc, Sports coaching, Passion Days/Electives programmes.</p>	<p>JN, all staff, ongoing</p>	<p>Pohutukawa asked for support with Waiata for Matariki. They approached two parents with this expertise and were declined by both.</p> <p>MBe organised a Dance Group during lunchtimes. As above.</p> <p>Planned working bee during Term 1 holidays - Rained off. Sunday Working Bee held early T3 to remove old Jeep foundations in prep for new playground equipment.</p> <p>Touch Rugby for Term 1. Parent coaches and managers volunteered. As above.</p>

		our whanau back onto the school grounds.		<p>EOTC Week was held in week 5. Belmont Regional Park, Petone Settlers Museum, Wheels Day, Scooters in School, Pedal Ready and Enviro Day, STEM.</p> <p>Colour Fun Run - Whanau were welcomed on site to support their children.</p> <p>2 weeks of Swimming lessons concluded at Huia Pool with our Junior Fun Day and Senior Sports.</p> <p>Whole school Athletics was held early T4 on both fields and was well attended by parents throughout the morning.</p> <p>Welcome to School Evening held on-site. And in T3.</p> <p>A couple of Pastries with the Principal mornings were held in the Hall.</p> <p>Book week was held in Week 5. The school held a dress up day. Both teachers and students dressed up as their favourite book character. Staff all dressed as Where's Wally to help get into the fun of the day.</p> <p>Footsteps have been running lessons in T2 with the end goal of adding to the Matariki Evening planned for the start of T3. An incredible week of Matariki celebrations took place at the start of T3, culminating in matinee and Evening performance and soup making.</p>
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				<p>The Envirogroup initiated a fun Bee Day event. FONS held a Quiz Night as a parents-only event. This was a very successful evening enjoyed by all.</p> <p>The end of the year will see our rebranded and designed Twilight Picnic bring together our community to celebrate the end of the school year with fun games, kai, refreshments and student performances.</p> <p>The Year 6s will be celebrated at their Big Night In evening and again at the Final Assembly.</p>
	Continue to develop our Local Curriculum.	Our revised Local Curriculum continues as our major PLD and becomes embedded into our school wide practice.	JN, PS - all staff. PLD T1-T2, embedding T3-T4	<p>TOD held and our expert MH helped guide our discussions. The expert MH also ran a staff meeting and came to a whanau hui and asked for input from our whanau. Further community consultation has been requested via a google survey. The PLD contract concluded at the end of Term 2 with a staff celebration of the new document. A parent has been contacted to add a fresh graphic design aspect to the Local Curriculum. See above note.</p>

Targets for Raising Student Achievement 2023 - linked to Strategic Goal 1

Targets for Raising Student Achievement 2023

Key: BOT - Board of Trustees, MB - Matt Burt (Principal), NM - Natalie Moore (DP, SENCO), JH - Julia Holmes (AP), JB - Jourdan Brosnahan, JN - Jess Naylor,
 FR - Faye Rhodes, PS - Peter Sim, KB-T - Kelly Ballinger-Tavite TAs - Teacher Aides, FONS - Friends of Normandale School
 AOV codes: Term 1 Term 2 Term 3 Term 4 Ongoing



**Normandale
School**

He ngakau nui ki te ako

Kiwisport Report 2023

Kiwisport

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

In 2023, the school received total Kiwisport funding of \$2,534.44 (excluding GST).

Part of this funding was spent on an affiliation fee to be part of the Lower Hutt Primary Schools Sport Association. The remainder was used to pay for a dance programme for the whole school

Matt Burt
March 2024

Enthusiasm for Learning

normandale.school.nz



Good Employer Disclosure 2023

**Normandale
School**

He ngakau nui ki te ako

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?	<i>Health and Safety is the first item in all meeting agendas at Normandale School, whether it be Lead Team, Syndicate or Staff meetings. Points raised are documented and acted upon in a timely manner.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We follow the Make an Appointment policy and ensure that we have at least three staff on the Interview panel.</i>
How have you enhanced the abilities of individual employees?	<i>Regular formal Appraisal meetings are held twice a year to support staff to complete their Professional Growth Cycle (PGC) goals. Within these meetings are opportunities for staff to personalise PLD to their strengths and abilities. Their individual abilities are also linked to the Curriculum Responsibilities and various contributions to the extra-curricular life of the school.</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?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	

Enthusiasm for Learning

normandale.school.nz

Normandale School has the stated intention of being a good employer consistent with Section 597 of the Education and Training Act 2020. This covers:

- Good and safe working conditions,
- An equal employment opportunities programme,
- The impartial selection of suitable qualified persons for appointment,
- Recognition within the workforce of the aims, aspirations, and cultural differences of Maori, other ethnic and minority groups, women and persons with disabilities,
- Opportunities for the enhancement of the abilities of individual employees,
- Ensuring all employees maintain proper standards of integrity, conduct and concern for the public interest and the well-being of students attending the school.

The school employed 25 staff in 2023. The majority of our staff are covered by collective agreements. This ensures that all employees, regardless of gender or other areas of potential inequity are remunerated at the same level for equivalent work.

Human Resources policies are reviewed regularly in line with the school's commitment to good employer practices and the school's values. Current employment policies include:

- Frequently reviewed policies include: Equal Employment Opportunities policy, Making an Appointment policy, Staff Wellbeing and Safety policy and an ongoing item in BOT meeting agendas addressing Staff Wellbeing.

Our objective is to make the school an even better place to work. By building on existing good practice, higher staff engagement will drive higher quality student outcomes. There is a clear relationship between the wellbeing of staff and student wellbeing and this is recognised at Normandale School.

Matt Burt
May 2024

Targets for Raising Student Achievement 2023

Teaching and Learning Strategic Goal 1

Provide teaching and learning that is responsive, inclusive and future focused

2023 Analysis of Variance

2023 Annual Targets - Reading & Writing

- That we maintain and/or increase the number of students that are achieving At/Above their expected level in Reading and Writing.
- There will be a focus on boys writing in Years 3-6 (8 Target students, 2 per class in Team Totara) - see supporting document in the Board drive.
- That we continue our focus on the Writing achievement in the first 2 years at school.
- That our Maori students achieve At the same level or Above as their cohorts.

Baseline data - the last 4 years

Writing Data for all students

2019: Writing for all students	Well below 3.8%	Below 12.3%	At 75.7%	Above 8.1%
2020: Writing for all students	Well below 1%	Below 22.2%	At 66.5%	Above 10.3%
2021: Writing for all students	Well below 0%	Below 20.8%	At 68.2%	Above 11%
2022: Writing for all students	Well below 1%	Below 21.8%	At 65.7%	Above 11.4%
2023: Writing for all students	Well below 0.5%	Below 15.1%	At 74%	Above 10.2%

Writing Data for all Boys

2019: Boys writing	Well Below 8.0%	Below 19.3%	Above 69.3%
2020: Boys writing	Well Below 2.1%	Below 29.9%	Above 58.8%
2021: Boys writing	Well Below 0%	Below 22.8%	Above 67.1%
2022: Boys writing	Well Below 1%	Below 34%	Above 56%
2023: Boys writing	Well Below 4%	Below 20%	Above 73%

Reading Data for all students - At and Above

2019: Reading:	At 66.5%	Above 23.8 %
2020: Reading:	At 51%	Above 40.7%
2021: Reading:	At 60%	Above 26%

- Our first goal was achieved as we recorded 87.7% of students At/Above their expected level in Reading compared to 86.2% last year. In Writing we saw an increase of 7.1% from 77.1% to 84.2% of students At/Above their expected level.
- Our Year 1 and 2 writing data was really pleasing considering that some of the Year 1s included in this data ended the school year with less than a term under their belts. This data reflects the importance and value of consistent time at school being exposed to writing opportunities. Team Pohutukawa have focused on Writing this year and have produced results to be extremely proud of.
- Our Maori student data continues to be up and down, even with a continued focus, but the % in the At category is really pleasing as it is slightly above the whole school data. Saying that, we have 0% recorded as Above in this area. Our Maori tamariki are still overly represented in the Below band of achievement. We are hopeful that our PLD for 2024 will prove to have an impact on this data.

2022: Reading: At 57.1% Above 29.1%
2023: Reading: At 58.3% Above 29.4%

[2023 Target students](#) * Not shared with BOT members due to student names present - see twice yearly summary

Writing achievement in the first 2 years at school

2019: Year 1: Below 28%	At/Above 72%	Year 2: Below	3%	At/Above 96.9%
2020: Year 1: Below 44.1%	At/Above 55.9%	Year 2: Below	18.8%	At/Above 75%
2021: Year 1: Below 57.1%	At/Above 42.8%	Year 2: Below	14.7%	At/Above 85.3%
2022: Year 1: Below 55%	At/Above 45%	Year 2: Below	24%	At/Above 76%
2023: Year 1: Below 9%	At/Above 91%	Year 2: Below	7%	At/Above 83%

Maori students achieving at the same level or above as their cohorts in writing.

2019: Maori Students	Below 26.4%	At 68.4%	Above 5.3%
All students	Below 16.1%	At 75.7%	Above 8.1%
2020: Maori Students	Below 24%	At 64%	Above 12%
All students	Below 22.2%	At 66.5%	Above 10.3%
2021: Maori Students	Below 26.1%	At 69.6%	Above 4.3%
All students	Below 20.8%	At 68.2%	Above 11%
2022: Maori Students	Below 38%	At 34%	Above 26%
All students	Below 21.8%	At 65.7%	Above 11.4%
2023: Maori Students	Below 24%	At 76%	Above 0%
All students	Below 15.1%	At 74%	Above 10.2%

Teaching and Learning

Strategic Goal 1

Provide teaching and learning that is responsive, inclusive and future focused

Maths

2023 Analysis of Variance

2023 Annual Targets

- That we maintain and/or increase the number of students that are achieving at/above their expected level in Mathematics
- That our Maori students achieve at the same level or above as their cohorts.
- That we maintain similar numbers of both boys and girls achieving above
- That the target group of 8 students across Years 3-6 (2 from each class in Team Totara) show progress and accelerate their learning from below to at their expected levels - see supporting document in the Board drive.

Baseline Data - the last 4 years

2019:	School wide:	Well Below 3.2%	Below 7.6%	At 63.8%	Above 25.4%
2020:	School wide:	Well Below 0%	Below 1.5%	At 71.8%	Above 26.7%
2021:	School wide:	Well Below 0%	Below 9.7%	At 65.6%	Above 24.7%
2022:	School wide:	Well Below 0.5%	Below 8.8%	At 61.7%	Above 29%
2023:	School wide:	Well Below 1%	Below 12.8%	At 64.1%	Above 22.1%

2019:	Maori students:	Below 5.3%	At 89.5%	Above 5.3%
2020:	Maori students:	Below 0%	At 88%	Above 12%
2021:	Maori students:	Below 13%	At 73.9%	Above 13%
2022:	Maori students:	Below 15%	At 77%	Above 7%
2023:	Maori students:	Below 28%	At 56%	Above 8%

2019:	Girls:	Above 25.8%	Boys:	Above 25%
2020:	Girls:	Above 21.7%	Boys:	Above 32.3%
2021:	Girls:	Above 13.3%	Boys:	Above 35.4%
2022:	Girls:	Above 17%	Boys:	Above 40%
2023:	Girls:	Above 12%	Boys:	Above 33%

- We partly achieved our first goal by increasing the At number from 61.7% to 64.7 however the Above figure decreased from 29% to 22.1%. The overall At/Above figure shifted from 90.7% to 86.2. Representing an overall decrease of 4.5%.
- Our Maori students recorded a lower % of At and Above students than the school wide cohort. The % of Maori students Below expectation is over twice that of the school wide data. These will be areas of renewed focus in 2024 as we review our EOY data at the start of next year.
- Our goal of maintaining similar numbers of both of our boys and girls achieving Above has not been achieved as they are 7% and 5% lower than the 2022 numbers, respectively. Saying that, this data is to be celebrated as these percentages are, by themselves, extremely pleasing.