

GARSTON SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 3953

Principal: Kathryn O'Loughlin

School Address: 1705 State Highway 6, Garston

School Postal Address: P O Box 22, Garston 9707

School Phone: 03 2488802

School Email: admin@garston.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Tili Naivaluwaqa	Presiding Member	Elected May 2022	May 2025
Kathryn O'Loughlin	Principal ex Officio		
Amy Aldridge	Parent Representative	Elected May 2022	May 2025
Leah Gillespie	Parent Representative	Elected May 2022	Resigned Nov 2022
Matthew Taylor	Parent Representative	Elected May 2022	May 2025
Ben Evans	Parent Representative	Elected June 2023	May 2025
Bernie McNabb	Staff Representative	Re-appointed May 2022	May 2025

Accountant / Service Provider:

O'Connor Richmond Ltd
Account Balance Ltd

GARSTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Garston 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.

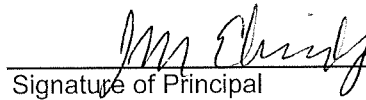
Benjamin James Nettleton (Limited Statutory Manager- Finance)

Full Name of Presiding Member

Full Name of Principal



Signature of Presiding Member



Signature of Principal

3/7/2024

Date:

3/7/2024

Date:

Garston 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	688,308	627,915	585,840
Locally Raised Funds	3	24,319	19,921	8,442
Interest		1,590	850	790
Other Revenue		-	-	-
Total Revenue		714,217	648,686	595,072
Expense				
Locally Raised Funds	3	7,739	9,100	3,725
Learning Resources	4	344,561	328,521	318,981
Administration	5	80,217	80,379	81,251
Interest		279	-	272
Property	6	201,920	125,878	150,458
Other Expense	7	88,456	100,485	88,145
Total Expense		723,172	644,363	642,832
Net Surplus / (Deficit) for the year		(8,955)	4,323	(47,760)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(8,955)	4,323	(47,760)

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

Garston 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		14,943	14,943	62,703
Total comprehensive revenue and expense for the year		(8,955)	4,323	(47,760)
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		3,431	-	-
Contribution - Te Mana Tuuhono		15,983	-	-
Equity at 31 December		25,402	19,266	14,943
Accumulated comprehensive revenue and expense		25,402	19,266	14,943
Reserves		-	-	-
Equity at 31 December		25,402	19,266	14,943

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.

Garston School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	66,876	45,603	2,360
Accounts Receivable	9	24,233	21,500	22,875
Funds Receivable for Capital Works Projects	15	1,225	214	1,225
		<u>92,334</u>	<u>67,317</u>	<u>26,460</u>
Current Liabilities				
GST Payable		4,718	(820)	(820)
Accounts Payable	12	53,696	50,003	49,999
Provision for Cyclical Maintenance	13	80,096	70,050	-
Finance Lease Liability	14	2,097	(878)	(3,378)
Funds held for Capital Works Projects	15	15,511	-	1,011
		<u>156,118</u>	<u>118,355</u>	<u>46,812</u>
Working Capital Surplus/(Deficit)		(63,784)	(51,038)	(20,352)
Non-current Assets				
Property, Plant and Equipment	11	99,500	78,218	87,368
		<u>99,500</u>	<u>78,218</u>	<u>87,368</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	6,282	2,000	70,050
Finance Lease Liability	14	4,032	5,914	5,914
		<u>10,314</u>	<u>7,914</u>	<u>75,964</u>
Net Assets		<u>25,402</u>	<u>19,266</u>	<u>(8,948)</u>
Equity		<u>25,402</u>	<u>19,266</u>	<u>14,943</u>

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

Garston 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		256,103	227,136	225,735
Locally Raised Funds		24,319	19,921	8,442
Goods and Services Tax (net)		5,538	-	78
Payments to Employees		(107,178)	(100,001)	(101,422)
Payments to Suppliers		(156,358)	(130,848)	(135,129)
Interest Paid		(279)	-	(272)
Interest Received		1,834	1,094	645
Net cash from/(to) Operating Activities		23,979	17,302	(1,923)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(15,629)	(450)	(2,370)
Purchase of Investments		23,891	23,891	(366)
Net cash from/(to) Investing Activities		8,262	23,441	(2,736)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		-	-	(1,948)
Finance Lease Payments		(1,639)	2,500	(3,727)
Net cash from/(to) Financing Activities		32,275	2,500	(5,675)
Net increase/(decrease) in cash and cash equivalents		64,516	43,243	(10,334)
Cash and cash equivalents at the beginning of the year	8	2,360	2,360	12,694
Cash and cash equivalents at the end of the year	8	66,876	45,603	2,360

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.

Garston School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Garston 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 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 14. 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.

g) 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.

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% DV

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 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.

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

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

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) 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.

m) 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.

n) 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.

o) 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.

p) 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	145,136	138,000	121,579
Teachers' Salaries Grants	276,020	280,000	258,941
Use of Land and Buildings Grants	156,087	101,915	101,915
Other Government Grants	111,065	108,000	103,405
	688,308	627,915	585,840

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	3,902	7,921	143
Rental Income	6,500	6,500	6,500
Trading	357	500	807
Fundraising & Community Grants	7,748	-	1,500
Other Revenue	5,812	5,000	(508)
	24,319	19,921	8,442
Expense			
Extra Curricular Activities Costs	4,787	4,800	795
Trading	147	200	88
Fundraising and Community Grant Costs	31	600	30
Rental Expenses	2,774	3,500	2,812
	7,739	9,100	3,725
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	16,580	10,821	4,717

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	14,602	5,621	3,519
Information and Communication Technology	-	-	119
Employee Benefits - Salaries	316,907	311,000	297,674
Staff Development	2,323	2,300	5,372
Depreciation	10,729	9,600	12,297
	344,561	328,521	318,981

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,489	4,774	4,985
Board Fees	1,640	2,430	2,415
Board Expenses	1,761	600	2,413
Communication	775	850	874
Consumables	2,066	900	1,763
Operating Leases	697	2,500	1,660
Legal Fees	1,200	-	-
Other	1,527	1,050	1,415
Employee Benefits - Salaries	48,312	56,000	50,134
Insurance	2,112	500	2,943
Service Providers, Contractors and Consultancy	15,638	10,775	12,649
	80,217	80,379	81,251

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	397	250	197
Cyclical Maintenance	16,328	2,000	27,049
Heat, Light and Water	6,521	5,683	5,206
Rates	359	350	311
Repairs and Maintenance	5,789	2,680	3,275
Use of Land and Buildings	156,087	101,915	101,915
Employee Benefits - Salaries	16,439	13,000	12,505
	201,920	125,878	150,458

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

7. Other Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Transport	88,456	100,485	88,145
	88,456	100,485	88,145

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	66,876	45,603	2,360
Cash and cash equivalents for Statement of Cash Flows	66,876	45,603	2,360

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables from the Ministry of Education	1,234	-	1,136
Interest Receivable	-	-	244
Teacher Salaries Grant Receivable	22,999	21,500	21,495
	<u>24,233</u>	<u>21,500</u>	<u>22,875</u>
Receivables from Exchange Transactions	-	-	244
Receivables from Non-Exchange Transactions	24,233	21,500	22,631
	<u>24,233</u>	<u>21,500</u>	<u>22,875</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	-	-	23,891
	<u>-</u>	<u>-</u>	<u>23,891</u>
Total Investments	<u>-</u>	<u>-</u>	<u>23,891</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	59,904				(2,956)	56,948
Furniture and Equipment	20,904	17,200			(4,823)	33,281
Motor Vehicles	495				(330)	165
Leased Assets	2,587	5,232			(2,021)	5,798
Library Resources	3,478	429			(599)	3,308
Balance at 31 December 2023	<u>87,368</u>	<u>22,861</u>	<u>-</u>	<u>-</u>	<u>(10,729)</u>	<u>99,500</u>

Restrictions

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

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	195,472	(140,391)	55,081	195,472	(135,568)	59,904
Furniture and Equipment	189,280	(154,132)	35,148	172,080	(151,176)	20,904
Motor Vehicles	1,650	(1,485)	165	1,650	(1,155)	495
Leased Assets	27,843	(22,045)	5,798	22,611	(20,024)	2,587
Library Resources	32,230	(28,922)	3,308	31,801	(28,323)	3,478
Balance at 31 December 2023	<u>446,475</u>	<u>(346,975)</u>	<u>99,500</u>	<u>423,614</u>	<u>(336,246)</u>	<u>87,368</u>

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	19,613	19,363	19,363
Accruals	8,959	5,476	5,476
Employee Entitlements - Salaries	23,000	21,500	21,496
Employee Entitlements - Leave Accrual	2,124	3,664	3,664
	<u>53,696</u>	<u>50,003</u>	<u>49,999</u>
Payables for Exchange Transactions	53,696	50,003	49,999
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>53,696</u>	<u>50,003</u>	<u>49,999</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	70,050	70,050	43,001
Increase to the Provision During the Year	16,328	2,000	27,049
Provision at the End of the Year	<u>86,378</u>	<u>72,050</u>	<u>70,050</u>
Cyclical Maintenance - Current	80,096	70,050	-
Cyclical Maintenance - Non current	6,282	2,000	70,050
	<u>86,378</u>	<u>72,050</u>	<u>70,050</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	1,353		588
Later than One Year and no Later than Five Years	3,208		246
Later than Five Years	1,568		1,706
	<u>6,129</u>	<u>-</u>	<u>2,540</u>
Represented by			
Finance lease liability - Current	2,097		1,147
Finance lease liability - Non current	4,032		1,393
	<u>6,129</u>	<u>-</u>	<u>2,540</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 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block A Remodel	(1,225)				(1,225)
Install 3 Heatpumps	1,011				1,011
Essential Infrastructure Upgrade Roofing, Switchboards, Heating		14,500			14,500
Totals	(214)	14,500	-	-	14,286

Represented by:

Funds Held on Behalf of the Ministry of Education	15,511
Funds Receivable from the Ministry of Education	(1,225)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block A Remodel	723	5,249	(7,197)		(1,225)
Install 3 Heatpumps	1,011				1,011
					-
Totals	1,734	5,249	(7,197)	-	(214)

Represented by:

Funds Held on Behalf of the Ministry of Education	1,011
Funds Receivable from the Ministry of Education	(1,225)

2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
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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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	1,640	2,415
<i>Leadership Team</i> Remuneration	125,030	116,890
Full-time equivalent members	1	1
Total key management personnel remuneration	126,670	119,305

There are six members of the Board excluding the Principal. The Board has held **five** 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	120-130	110-120
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:

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	0.00	0.00
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$0	\$0
Number of People	0	0

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$146,341.96 (2022:\$0) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend to Date	Remaining Capital Commitment
Essential Infrastructure Upgrade	\$146,341.96	0	\$146,341.96
Total	\$146,341.96	0	146,341.96

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	66,876	45,603	2,360
Receivables	24,233	21,500	22,875
Investments - Term Deposits	-	-	23,891
Total financial assets measured at amortised cost	<u>91,109</u>	<u>67,103</u>	<u>49,126</u>

Financial liabilities measured at amortised cost

Payables	53,696	50,003	49,999
Finance Leases	6,129	5,036	2,536
Total financial liabilities measured at amortised cost	<u>59,825</u>	<u>55,039</u>	<u>52,535</u>

22. Working Capital Deficit

The School has experienced financial difficulties and has a working capital deficit of \$(63,784). The financial difficulties have arisen mainly because the School has incurred numerous deficits over recent years. The School is managing this by tighter budgetary control to reduce future deficits. These financial statements are prepared on a going concern basis, supported from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources, so it may meet its obligations as they fall due.

23. 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 Garston School's financial statements for the year ended 31 December 2023**

The Auditor-General is the auditor of Garston School (the School). The Auditor-General has appointed me, Anna Campbell, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Qualified Opinion

We have audited the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, except for the matter described in the *Basis for our qualified opinion* section of our report, the financial statements of the School:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 3 July 2024. This is the date at which our opinion is expressed.

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

Basis for our Qualified Opinion – Provision for cyclical maintenance

The School has an obligation to keep the land and buildings in good order and repair. The Statement of Financial Position on page 4 includes a provision for cyclical maintenance provision of \$86,378. The School could not provide sufficient appropriate evidence to support the provision. There are no other practical audit procedures we could perform to determine the reasonableness of the provision. As a result, we were unable to determine whether any adjustment to the provision was necessary.

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Emphasis of matter

In forming our unmodified opinion, we draw your attention to note 22 which refers to the School's working capital deficit of \$63,784.

These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources so it may meet its obligations as they fall due.

Other information

The Board is responsible for the other information. The other information obtained at the date of our report is the Statement of Variance, the Statement of Compliance with employment policy and the Kiwisport report, but does not include the financial statements and our auditor's report thereon.

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

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

Independence

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

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



Anna Campbell
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand

Garston School Analysis of Variance - December 2023

Charter Goal 1- Reading and Writing

Garston School's aim is to lift the achievement in reading and writing of all students including those who do not yet meet the expected level for their school year.

The 2023 Charter Achievement Target One for Reading and Writing stated that by November, 2023:

- ~ 100% of students will show progress in reading and writing.
- ~ 75% of students will be achieving at or above the expected level for reading and writing.

Actual Outcomes for READING & WRITING

- 100% of students have shown progress.
- 75% of students are achieving at or above the expected level for Reading.
- 71% of students are achieving at or above the expected level for Writing.

Background information for reading, writing and maths:

The total number of students represented in the data is 24 which is 6 less than in June, 2023 consisting of some student additions and withdrawals across all year levels.

There are 6 New Entrant student. These students can only be taught at an individual pace for which they are ready. During their first year at school all were classified as being at the expected level. This is because the emphasis for their foundation year is placed on supporting them to settle into school routines and in particular on developing their oral language (listening & speaking) and knowledge of basic letters/sounds (reading and writing) and number (maths).

However, since the learning expectations for Year 2 are more advanced than for a year 1 some of these students may later be formally identified in 2024 as W.T. the expected level when they are in Year 2. Efforts to assess and accelerate the progress of 2 students who arrived in Term 2 have been hampered by their irregular attendance. Additional in-class support to help one of these students with reading and writing has been sought for 2024 and extra assistance will be given to the other for Maths.

An ESOL student who started at our school in Term 2 with an English Language Learning Progression (ELLP) rating of Zero now has the basic language necessary to enable assessment and inclusion in the November data. Even though this student is classified as W.T. for reading and writing this shows a huge growth in progress.

Below is an analysis of students' achievement in Reading and Writing in November, 2023.

2023 - End of year summary of achievement in READING in relation to the expected level.

Year	Working Towards Target Students	At	Above	Total Students
8	1	2		3
7	1	1		2
6	1	1		2
5		2	1	3
4	1		3	4
3		1		1
2	1	1	1	3
1	1	5		6
Total	6	13	5	24

2023 - End of year summary of achievement in WRITING in relation to the expected level.

Year	Working Towards Target Students	At	Above	Total Students
8	2		1	3
7	1	1		2
6	1		1	2
5	1	2		3
4	1	1	2	4
3		1		1
2	1	2		3
1		6		6
Total	7	13	4	24

Analysis of Reading and Writing Results

- All students have shown some progress, albeit at different rates, in reading and writing including those who have retained the same classification as shown at June 2023 (i.e. Working Towards, At, Above).
- Most of those students who are still classified as Working Towards in June have made steady progress as evidenced by them having moved onto the next sub-level for reading & writing but they are still not able to meet the expected standard yet. These students have been given small group or 1 - 1 tuition. They have benefitted from a strong emphasis on establishing a solid foundation of phonemic knowledge. In particular these target students are improving their ability to read and write unknown words through their better understanding of letter/sound connections. Their progress will continue to be closely monitored.
- The unusually slow progress of two students has been noted (one in reading and writing ; one only in reading). Alternative strategies and resources (expertise) will be employed to accelerate their progress and their ongoing learning progress will be closely monitored starting immediately in 2024.

Other Results

- One student who was rated as W.T. in June for Reading and Writing is now working At expectation for year level.
- One student who was rated At in June for Reading is now working Above expectation for year level.
- One student who was rated At in June for Writing is now working Above expectation for year level.
- The direct teaching of the following skills has resulted in an improvement in the overall level of Year 4-8 written work by increasing students' understanding of:
 - sentence structure
 - organisation of ideas within a text
 - spelling
 - punctuation.

Next Steps

- All five target students (those classified as W.T. at the start of 2024) will continue to have extra support aimed at accelerating their progress which will be closely monitored by their class teacher throughout the year. This will include daily teaching and teacher aide support. The Learning Support co-ordinator will assist where needed with applications for extra assistance via the RT Literacy and RT of Learning & Behaviour.
- Structured literacy pedagogy will continue to inform the teaching of reading in Room 2.
- Our school will continue to build its resources to support this programme.
- Assistive technology (Chromebook and headphones) will be used by a senior student when writing across the curriculum (voice to text programme).
- The STEP's spelling programme will continue in Room 1.
- The class and school libraries will continue to be used to promote and extend students' confidence and interest in recreational reading. Additional library books will be purchased to appeal to those students who still need to build confidence in their ability to read independently for recreation.
- Strong links will continue to be made between oral language (speaking & listening) and writing/reading to increase students' knowledge of vocabulary and grammar.

Charter Goal 2- Maths

Garston School's aim is to lift the achievement in maths of all students including those who do not yet meet the expected level for their school year.

The 2023 Charter Achievement Target Two for maths stated that by November, 2023:

- ~ 100% of students will show progress in maths.
- ~ 75% of students will be achieving at or above the expected level for Maths.

Actual Outcomes for Maths

- 100% of students have shown progress.
- 79% of students are achieving at or above the expected level for Maths.

Below is an analysis of students' achievement in Maths in November, 2023.

2023 - End of year summary of achievement in MATHS in relation to the expected level.

Year	Working Towards Target Students	At	Above	Total Students
8	2	1		3
7	1	1		2
6		2		2
5	1	2		3
4	1	2	1	4
3		1		1
2		1	2	3
1		5	1	6
Total	5	15	4	24

Analysis of Maths Results

- All students have shown some progress, albeit at different rates in maths including those who have retained the same classification as shown at June 2023 (i.e. Working Towards, At, Above).
- Most of those students who are still classified as Working Towards in June have made steady progress as evidenced by them having moved onto the next sub-level for maths but they are still not able to meet the expected standard yet. These students have been given small group or 1 - 1 tuition. They have benefitted from working on activities to consolidate new concepts which have been introduced slowly and progressively in keeping with their stage of development. In particular the five target students now show improved confidence and more success in their learning. This has led to a corresponding increase in their enjoyment of maths. Their progress will continue to be closely monitored.
- The frequent absences, at previous schools as well as our school, of two students has caused gaps in their understanding of maths concepts. This has made it harder for those students to move on to the next maths progression since the learning is scaffolded. These students have been supported through 1-1 teaching.
- One student who was rated as W.T in June 2023 is now rated At.
- One student who was rated as At in June 2023 is now rated Above.
- All of the Year 4-8 students who are not yet working at the expected level have not yet committed basic addition /subtraction facts to memory so do not have instant recall of them. This slows down their speed and causes inaccuracies when trying to solve maths problems.

Teachers will:

- use maths games and problem-solving activities related to real life situations.
- include in Year 4-8 programme learning about how to write a maths statement that shows which operation (+, -, x, ÷) is required to be used to solve a problem.
- deliberately teach mathematical thinking strategies so students can learn to talk about and show (illustrate, make) their thinking. This will develop students' maths vocabulary and ability to explain their thinking and justify their answers.
- plan activities aligned with the stages as outlined in the Learning Progression Framework.
- group students across the school according to ability depending on the maths topic (e.g. number, position and orientation, statistics).
- emphasise the mastery of basic facts so students can instantly recall them.
- frequently revisit the acquisition of knowledge around the topic of number patterns and place value.
- include learning activities based on meaningful simple problem-solving contexts so students can apply their basic facts and use appropriate strategies to find solutions.
- build resources to provide a wider range of practical measurement experiences (i.e. length, weight, capacity).
- Use the wharenui for an easier working environment for such activities as it has greater space, equipment readily available in the technology/kitchen room and water.

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?	<p>Provision of staff EAP assistance.</p> <p>Consideration of flexible working requests.</p> <p>Reporting on staff wellbeing a standing item in Principals report.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>School maintains an equal opportunities policy.</p> <p>All staff are encouraged by managed to consider opportunities for growth and development.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>School operates an appointments policy which is followed in all employment processes.</p> <p>Use in independent and board members in interview panels where appropriate.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Recognised and provided for in School te Tiriti O Waitangi policy.</p>
How have you enhanced the abilities of individual employees?	<p>Opportunities for continuing professional development</p> <p>Participation in a range of school and community events.</p> <p>Input encouraged on significant school decision making.</p>
How are you recognising the employment requirements of women?	EEO Policy provisions.
How are you recognising the employment requirements of persons with disabilities?	EEO Policy provisions

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	
Does your EEO programme/policy set priorities and objectives?	Yes	

2023 Kiwi Sport Funding Report - Garston School

During 2023 these events were held:

Playa Trailer was in the school for a week. This included equipment for the school to use and experience different types of Physical activities

Southland Rugby conducted coaching sessions
Active Southland were part of all activities such as Cross Country, netball Competitions

Swimming Lessons - 10 lessons for each child over a week period of time.