



# Avonhead School

*Growing Excellence Together*

*Piki ake te tihi ngātahi*

## ANNUAL FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**School Directory**

**Ministry Number:** 3287

**Principal:** Micah Hocquard

**School Address:** 55 Avonhead Road, Avonhead, Christchurch 8042

**School Phone:** 03 348 7361

**School Email:** [principal@avonhead.school.nz](mailto:principal@avonhead.school.nz)

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# AVONHEAD SCHOOL - RAKIPAOA

Annual Financial Statements - For the year ended 31 December 2024

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# Avonhead School - Rakipaoa

## Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Lauren Wilton  
Full Name of Presiding Member

Signed by:  
  
48EE62805E05ECF8  
Signature of Presiding Member

27/05/2025  
Date:

Micah Hocquard  
Full Name of Principal

Signed by:  
  
258D4D5B3256018F  
Signature of Principal

27/05/2025  
Date:

# Avonhead School - Rakipaoa

## Members of the Board

For the year ended 31 December 2024

| Name             | Position              | How Position Gained | Term Expired/<br>Expires |
|------------------|-----------------------|---------------------|--------------------------|
| Lauren Wilton    | Presiding Member      | Elected             | Sep 2025                 |
| Micah Hocquard   | Principal             | ex Officio          |                          |
| Jay Grubb        | Parent Representative | Elected             | Sep 2026                 |
| Justin Nixon     | Parent Representative | Elected             | 2024                     |
| Deidre McLachlan | Parent Representative | Elected             | Sep 2025                 |
| Ari Segaran      | Parent Representative | Elected             | Sep 2025                 |
| Bruce Rodger     | Staff Representative  | Elected             | Sep 2025                 |
| Ruby Rose        | Parent Representative | Elected             | Sep 2026                 |

# Avonhead School - Rakipaoa

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

|   |       | 2024      | 2024                  | 2023      |
|---|-------|-----------|-----------------------|-----------|
|   | Notes | Actual    | Budget<br>(Unaudited) | Actual    |
|   |       | \$        | \$                    | \$        |
| <b>Revenue</b>  |       |           |                       |           |
| Government Grants   | 2     | 5,880,541 | 4,563,290             | 5,354,926 |
| Locally Raised Funds  | 3     | 190,677   | 69,000                | 157,877   |
| Interest  |       | 77,065    | 54,000                | 60,032    |
| <b>Total Revenue</b>  |       | 6,148,283 | 4,686,290             | 5,572,835 |
| <b>Expense</b>  |       |           |                       |           |
| Locally Raised Funds  | 3     | 109,364   | 5,000                 | 83,047    |
| Learning Resources  | 4     | 4,052,512 | 3,282,702             | 3,756,140 |
| Administration  | 5     | 315,295   | 333,262               | 286,630   |
| Interest  |       | 5,650     | -                     | 4,557     |
| Property  | 6     | 1,512,441 | 1,118,792             | 1,385,754 |
| Loss on Disposal of Property, Plant and Equipment           |       | 1,191     | -                     | 2,109     |
| <b>Total Expense</b>  |       | 5,996,453 | 4,739,756             | 5,518,237 |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | 151,830   | (53,466)              | 54,598    |
| Other Comprehensive Revenue and Expense                     |       | -         | -                     | -         |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | 151,830   | (53,466)              | 54,598    |

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

# Avonhead School - Rakipaoa

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

|  | Notes | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>                           |       | 2,477,140            | 2,477,140                           | 2,435,857            |
| Total comprehensive revenue and expense for the year |       | 151,830              | (53,466)                            | 54,598               |
| Distributions to Ministry of Education               | 16    | -                    | -                                   | (13,315)             |
| Contribution - Furniture and Equipment Grant         |       | 20,092               | -                                   | -                    |
| <b>Equity at 31 December</b>                         |       | 2,649,062            | 2,423,674                           | 2,477,140            |
| Accumulated comprehensive revenue and expense        |       | 2,649,062            | 2,423,674                           | 2,477,140            |
| <b>Equity at 31 December</b>                         |       | 2,649,062            | 2,423,674                           | 2,477,140            |

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.

# Avonhead School - Rakipaoa

## Statement of Financial Position

As at 31 December 2024

|   |       | 2024      | 2024        | 2023      |
|---|-------|-----------|-------------|-----------|
|   | Notes | Actual    | Budget      | Actual    |
|   |       | \$        | (Unaudited) | \$        |
|   |       |           | \$          |           |
| <b>Current Assets</b>                       |       |           |             |           |
| Cash and Cash Equivalents                   | 7     | 453,879   | 838,233     | 895,336   |
| Accounts Receivable                         | 8     | 299,326   | 242,668     | 242,668   |
| GST Receivable                              |       | 19,843    | 18,044      | 18,044    |
| Prepayments                                 |       | 62,605    | 37,641      | 37,641    |
| Inventories                                 | 9     | 6,716     | 4,235       | 4,235     |
| Investments                                 | 10    | 1,320,724 | 821,385     | 821,385   |
| Funds Receivable for Capital Works Projects | 16    | 58,491    | 22,457      | 22,457    |
|   |       | 2,221,584 | 1,984,663   | 2,041,766 |
| <b>Current Liabilities</b>                  |       |           |             |           |
| Accounts Payable                            | 12    | 378,456   | 324,834     | 324,834   |
| Revenue Received in Advance                 | 13    | 2,211     | 10,303      | 10,303    |
| Provision for Cyclical Maintenance          | 14    | 34,623    | 70,088      | 37,247    |
| Finance Lease Liability                     | 15    | 21,358    | 19,246      | 19,246    |
| Funds held for Capital Works Projects       | 16    | 30,208    | 20,660      | 20,660    |
|   |       | 466,856   | 445,131     | 412,290   |
| <b>Working Capital Surplus</b>              |       | 1,754,728 | 1,539,532   | 1,629,476 |
| <b>Non-current Assets</b>                   |       |           |             |           |
| Investments                                 | 10    | -         | 2,000       | 2,000     |
| Property, Plant and Equipment               | 11    | 967,393   | 970,774     | 945,608   |
|   |       | 967,393   | 972,774     | 947,608   |
| <b>Non-current Liabilities</b>              |       |           |             |           |
| Provision for Cyclical Maintenance          | 14    | 42,629    | 51,941      | 63,253    |
| Finance Lease Liability                     | 15    | 30,430    | 36,691      | 36,691    |
|   |       | 73,059    | 88,632      | 99,944    |
| <b>Net Assets</b>                           |       | 2,649,062 | 2,423,674   | 2,477,140 |
| <b>Equity</b>                               |       | 2,649,062 | 2,423,674   | 2,477,140 |

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

# Avonhead School - Rakipaoa

## Statement of Cash Flows

For the year ended 31 December 2024

|   |      | 2024             | 2024                        | 2023             |
|---|------|------------------|-----------------------------|------------------|
|   | Note | Actual<br>\$     | Budget<br>(Unaudited)<br>\$ | Actual<br>\$     |
| <b>Cash flows from Operating Activities</b>             |      |                  |                             |                  |
| Government Grants                                       |      | 1,440,883        | 1,215,364                   | 1,296,238        |
| Locally Raised Funds                                    |      | 191,584          | 69,000                      | 155,070          |
| Goods and Services Tax (net)                            |      | (1,799)          | -                           | 17,138           |
| Payments to Employees                                   |      | (775,489)        | (643,000)                   | (783,522)        |
| Payments to Suppliers                                   |      | (685,455)        | (589,467)                   | (626,254)        |
| Interest Paid   |      | (5,650)          | -                           | (4,557)          |
| Interest Received                                       |      | 67,481           | 54,000                      | 47,373           |
| Net cash from Operating Activities                      |      | 231,555          | 105,897                     | 101,486          |
| <b>Cash flows from Investing Activities</b>             |      |                  |                             |                  |
| Purchase of Property Plant & Equipment                  |      | (155,194)        | (163,000)                   | (114,937)        |
| Purchase of Investments                                 |      | (497,339)        | -                           | (267,677)        |
| Net cash (to) Investing Activities                      |      | (652,533)        | (163,000)                   | (382,614)        |
| <b>Cash flows from Financing Activities</b>             |      |                  |                             |                  |
| Furniture and Equipment Grant                           |      | 20,092           | -                           | -                |
| Distributions to Ministry of Education                  |      | -                | -                           | (13,315)         |
| Finance Lease Payments                                  |      | (14,085)         | -                           | (19,967)         |
| Funds Administered on Behalf of Other Parties           |      | (26,486)         | -                           | (38,261)         |
| Net cash (to) Financing Activities                      |      | (20,479)         | -                           | (71,543)         |
| <b>Net (decrease) in cash and cash equivalents</b>      |      | <b>(441,457)</b> | <b>(57,103)</b>             | <b>(352,671)</b> |
| Cash and cash equivalents at the beginning of the year  | 7    | 895,336          | 895,336                     | 1,248,007        |
| <b>Cash and cash equivalents at the end of the year</b> | 7    | <b>453,879</b>   | <b>838,233</b>              | <b>895,336</b>   |

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.



# Avonhead School - Rakipaoa

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

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

##### 1.2. Basis of Preparation

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

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 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 21b.

##### *Recognition of grants*

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

### **1.3. Revenue Recognition**

#### ***Government Grants***

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as revenue as the conditions are fulfilled.

### ***Donations, Gifts and Bequests***

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

### ***Interest Revenue***

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

#### **1.4. Finance Lease Payments**

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

#### **1.5. Cash and Cash Equivalents**

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

#### **1.6. Accounts Receivable**

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

#### **1.7. Inventories**

Inventories are consumable items held for sale and 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.

#### **1.8. Investments**

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

#### **1.9. Property, Plant and Equipment**

Land and buildings owned by the 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                             | 10–40 years   |
| Furniture and equipment                           | 5-10 years    |
| Information and communication technology hardware | 4–5 years     |
| Leased assets held under a Finance Lease          | Term of Lease |
| Library resources                                 | 10 years      |

### **1.10. Impairment of property, plant and equipment**

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

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

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

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

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

### **1.11. Accounts Payable**

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

### **1.12. Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **1.13. Revenue Received in Advance**

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

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

### **1.14. Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

### **1.15. 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.

### **1.16. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

### **1.17. Financial Instruments**

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

### **1.18. Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **1.19. Budget Figures**

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

### **1.20. Services received in-kind**

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

## 2. Government Grants

Government Grants - Ministry of Education  
Teachers' Salaries Grants  
Use of Land and Buildings Grants  
Other Government Grants

| 2024      | 2024        | 2023      |
|-----------|-------------|-----------|
| Actual    | Budget      | Actual    |
| \$        | (Unaudited) | \$        |
| 1,617,199 | 1,187,364   | 1,524,588 |
| 3,041,655 | 2,550,263   | 2,702,264 |
| 1,197,454 | 797,663     | 1,096,259 |
| 24,233    | 28,000      | 31,815    |
| 5,880,541 | 4,563,290   | 5,354,926 |

## 3. Locally Raised Funds

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

### Revenue

Donations and Bequests  
Curriculum related Activities - Purchase of goods and services  
Trading  
Fundraising and Community Grants  
Other Revenue  
International Student Fees

| 2024    | 2024        | 2023    |
|---------|-------------|---------|
| Actual  | Budget      | Actual  |
| \$      | (Unaudited) | \$      |
| 30,095  | -           | 45,602  |
| 26,057  | -           | 11,804  |
| 13,307  | 5,000       | 10,111  |
| 29,227  | -           | 2,633   |
| 91,991  | 64,000      | 79,048  |
| -       | -           | 8,679   |
| 190,677 | 69,000      | 157,877 |

### Expenses

Extra Curricular Activities Costs  
Trading  
Fundraising and Community Grant Costs  
Other Locally Raised Funds Expenditure  
International Student - Other Expenses

|         |        |        |
|---------|--------|--------|
| 64,850  | -      | 62,429 |
| 13,212  | 5,000  | 10,583 |
| 24,814  | -      | 7,005  |
| 6,488   | -      | 2,521  |
| -       | -      | 509    |
| 109,364 | 5,000  | 83,047 |
| 81,313  | 64,000 | 74,830 |

*Surplus for the year Locally raised funds*

## 4. Learning Resources

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

| 2024      | 2024        | 2023      |
|-----------|-------------|-----------|
| Actual    | Budget      | Actual    |
| \$        | (Unaudited) | \$        |
| 113,128   | 137,730     | 114,536   |
| 23,371    | 23,375      | 27,077    |
| 3,743,268 | 2,924,263   | 3,457,083 |
| 17,724    | 27,500      | 17,347    |
| 4,553     | 10,000      | 2,987     |
| 150,468   | 159,834     | 137,110   |
| 4,052,512 | 3,282,702   | 3,756,140 |

## 5. Administration

Audit Fees  
Board Fees and Expenses  
Other Administration Expenses  
Employee Benefits - Salaries  
Insurance  
Service Providers, Contractors and Consultancy

| 2024    | 2024        | 2023    |
|---------|-------------|---------|
| Actual  | Budget      | Actual  |
| \$      | (Unaudited) | \$      |
| 12,679  | 6,700       | 6,339   |
| 11,430  | 16,250      | 18,603  |
| 58,036  | 74,380      | 52,520  |
| 191,319 | 195,000     | 171,750 |
| 34,781  | 33,250      | 30,738  |
| 7,050   | 7,682       | 6,680   |
| 315,295 | 333,262     | 286,630 |

## 6. Property

|                                   | 2024             | 2024             | 2023             |
|-----------------------------------|------------------|------------------|------------------|
|                                   | Actual           | Budget           | Actual           |
|                                   | \$               | (Unaudited)      | \$               |
| Consultancy and Contract Services | 109,847          | 96,800           | 96,487           |
| Cyclical Maintenance              | 21,780           | 21,529           | 21,604           |
| Adjustment to the Provision       | (5,880)          | -                | (3,851)          |
| Heat, Light and Water             | 38,522           | 43,000           | 37,475           |
| Rates                             | 12,951           | 15,600           | 12,155           |
| Repairs and Maintenance           | 35,050           | 27,200           | 25,789           |
| Use of Land and Buildings         | 1,197,454        | 797,663          | 1,096,259        |
| Other Property Expenses           | 29,098           | 43,000           | 42,711           |
| Employee Benefits - Salaries      | 73,619           | 74,000           | 57,125           |
|                                   | <u>1,512,441</u> | <u>1,118,792</u> | <u>1,385,754</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

|   | 2024           | 2024           | 2023           |
|---|----------------|----------------|----------------|
|   | Actual         | Budget         | Actual         |
|   | \$             | (Unaudited)    | \$             |
| Bank Accounts   | 453,879        | 838,233        | 895,336        |
| Cash and Cash Equivalents for Statement of Cash Flows | <u>453,879</u> | <u>838,233</u> | <u>895,336</u> |

Of the \$453,879 Cash and Cash Equivalents, \$30,208 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 and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$453,879 Cash and Cash Equivalents, \$2,211 of Other Revenue in Advance is held by the School, as disclosed in note 13.

## 8. Accounts Receivable

|  | 2024           | 2024           | 2023           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| Receivables                                | 1,140          | 3,557          | 3,557          |
| Receivables from the Ministry of Education | 9,949          | 15,698         | 15,698         |
| Interest Receivable                        | 29,741         | 20,157         | 20,157         |
| Teacher Salaries Grant Receivable          | 258,496        | 203,256        | 203,256        |
|  | <u>299,326</u> | <u>242,668</u> | <u>242,668</u> |
| Receivables from Exchange Transactions     | 30,881         | 23,714         | 23,714         |
| Receivables from Non-Exchange Transactions | 268,445        | 218,954        | 218,954        |
|  | <u>299,326</u> | <u>242,668</u> | <u>242,668</u> |

## 9. Inventories

|                 | 2024         | 2024         | 2023         |
|-----------------|--------------|--------------|--------------|
|                 | Actual       | Budget       | Actual       |
|                 | \$           | (Unaudited)  | \$           |
| Stationery      | 2,245        | 4,235        | 4,235        |
| School Uniforms | 4,471        | -            | -            |
|                 | <u>6,716</u> | <u>4,235</u> | <u>4,235</u> |

## 10. Investments

The School's investment activities are classified as follows:

|                                   | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|-----------------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset                     |                      |                                     |                      |
| Short-term Bank Deposits          | 1,070,724            | 571,385                             | 571,385              |
| Forsyth Barr Investment Portfolio | 250,000              | 250,000                             | 250,000              |
| Non-current Asset                 |                      |                                     |                      |
| Shares                            | -                    | 2,000                               | 2,000                |
| Total Investments                 | 1,320,724            | 823,385                             | 823,385              |

The School holds an investment portfolio with Forsyth Barr. The School has received approval from the Ministry of Education and Treasury under section 160(3) of the Crown Entities Act to hold securities.

## 11. Property, Plant and Equipment

|  | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2024                                     |                                |                 |                 |                  |                    |                   |
| Building Improvements                    | 610,807                        | 23,848          | -               | -                | (24,723)           | 609,932           |
| Furniture and Equipment                  | 124,441                        | 86,124          | -               | -                | (33,425)           | 177,140           |
| Information and Communication Technology | 141,665                        | 39,904          | -               | -                | (61,540)           | 120,029           |
| Leased Assets                            | 55,031                         | 18,250          | -               | -                | (23,881)           | 49,400            |
| Library Resources                        | 13,664                         | 5,318           | (1,191)         | -                | (6,899)            | 10,892            |
| Balance at 31 December 2024              | 945,608                        | 173,444         | (1,191)         | -                | (150,468)          | 967,393           |

The net carrying value of equipment held under a finance lease is \$49,400 (2023: \$55,031)

### Restrictions

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

|  | 2024<br>Cost or<br>Valuation<br>\$ | 2024<br>Accumulated<br>Depreciation<br>\$ | 2024<br>Net Book<br>Value<br>\$ | 2023<br>Cost or<br>Valuation<br>\$ | 2023<br>Accumulated<br>Depreciation<br>\$ | 2023<br>Net Book<br>Value<br>\$ |
|--|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Building Improvements                    | 988,364                            | (378,432)                                 | 609,932                         | 964,516                            | (353,709)                                 | 610,807                         |
| Furniture and Equipment                  | 808,217                            | (631,077)                                 | 177,140                         | 722,093                            | (597,652)                                 | 124,441                         |
| Information and Communication Technology | 553,986                            | (433,957)                                 | 120,029                         | 514,082                            | (372,417)                                 | 141,665                         |
| Leased Assets                            | 85,018                             | (35,618)                                  | 49,400                          | 77,623                             | (22,592)                                  | 55,031                          |
| Library Resources                        | 68,993                             | (58,101)                                  | 10,892                          | 69,753                             | (56,089)                                  | 13,664                          |
| Balance at 31 December                   | 2,504,578                          | (1,537,185)                               | 967,393                         | 2,348,067                          | (1,402,459)                               | 945,608                         |

## 12. Accounts Payable

|                                       | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| Creditors                             | 13,080               | 18,698                              | 18,698               |
| Accruals                              | 10,679               | 6,339                               | 6,339                |
| Banking Staffing Overuse              | 23,988               | -                                   | -                    |
| Employee Entitlements - Salaries      | 298,404              | 267,114                             | 267,114              |
| Employee Entitlements - Leave Accrual | 32,305               | 32,683                              | 32,683               |
|                                       | 378,456              | 324,834                             | 324,834              |
| Payables for Exchange Transactions    | 378,456              | 324,834                             | 324,834              |
|                                       | 378,456              | 324,834                             | 324,834              |

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

|   | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | -                    | 6,582                               | 6,582                |
| Other Revenue in Advance                  | 2,211                | 3,721                               | 3,721                |
|   | <u>2,211</u>         | <u>10,303</u>                       | <u>10,303</u>        |

### 14. Provision for Cyclical Maintenance

|   | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year        | 100,500              | 100,500                             | 123,942              |
| Increase to the Provision During the Year | 21,780               | 21,529                              | 21,604               |
| Other Adjustments                         | (5,880)              | -                                   | (3,851)              |
| Use of the Provision During the Year      | (39,148)             | -                                   | (41,195)             |
|   | <u>77,252</u>        | <u>122,029</u>                      | <u>100,500</u>       |
| Provision at the End of the Year          |                      |                                     |                      |
| Cyclical Maintenance - Current            | 34,623               | 70,088                              | 37,247               |
| Cyclical Maintenance - Non current        | 42,629               | 51,941                              | 63,253               |
|   | <u>77,252</u>        | <u>122,029</u>                      | <u>100,500</u>       |

This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant. The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year.

### 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:

|                                       | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|---------------------------------------|----------------------|-------------------------------------|----------------------|
| No Later than One Year                | 25,542               | 24,042                              | 24,042               |
| Later than One Year                   | 33,340               | 41,775                              | 41,775               |
| Future Finance Charges                | (7,094)              | (9,880)                             | (9,880)              |
|                                       | <u>51,788</u>        | <u>55,937</u>                       | <u>55,937</u>        |
| Represented by:                       |                      |                                     |                      |
| Finance lease liability - Current     | 21,358               | 19,246                              | 19,246               |
| Finance lease liability - Non current | 30,430               | 36,691                              | 36,691               |
|                                       | <u>51,788</u>        | <u>55,937</u>                       | <u>55,937</u>        |

### 16. Funds Held for Capital Works Projects

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

| 2024                                       | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$   | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|--|---------------------------|----------------------------|------------------|------------------------------|---------------------------|
| Boiler & Roofing #239178                   | 2,202                     | 144,873                    | (119,992)        | -                            | 27,083                    |
| Ventilations Rms 23-26 #243295             | 10,390                    | 839                        | (11,248)         | -                            | (19)                      |
| Drainage Repairs #246299                   | 8,068                     | -                          | (7,066)          | -                            | 1,002                     |
| Heating & Lighting Upgrade #241986         | (22,457)                  | 22,277                     | -                | -                            | (180)                     |
| Hall Heating & AV Upgrade #249600          | -                         | 83,450                     | (141,742)        | -                            | (58,292)                  |
| Lighting Upgrade #249599                   | -                         | 14,363                     | (12,763)         | -                            | 1,600                     |
| Heating Replacement BLK20 Rms 7-10 #250347 | -                         | 49,101                     | (48,578)         | -                            | 523                       |
| Totals                                     | <u>(1,797)</u>            | <u>314,903</u>             | <u>(341,389)</u> | <u>-</u>                     | <u>(28,283)</u>           |

#### Represented by:

|   |          |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | 30,208   |
| Funds Receivable from the Ministry of Education   | (58,491) |

| 2023                               | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|------------------------------------|---------------------------|----------------------------|----------------|------------------------------|---------------------------|
| SIP Asphalt Courts #228467         | (39,775)                  | 19,661                     | 20,114         | -                            | -                         |
| SIP Jnr Playground #228464         | (42,910)                  | 16,866                     | 26,044         | -                            | -                         |
| SIP Artificial Turf #228467        | (10,965)                  | 24,402                     | (13,437)       | -                            | -                         |
| SIP Snr Playground #228466         | 20,445                    | 15,790                     | (22,920)       | (13,315)                     | -                         |
| SIP Boundary Fence - 236573        | 63,276                    | 69,750                     | (133,026)      | -                            | -                         |
| LSM 2A Library - 237308            | 837                       | 2,163                      | (3,000)        | -                            | -                         |
| HVAC Replacement #240183           | 40,530                    | 28                         | (40,558)       | -                            | -                         |
| Boiler & Roofing #239178           | -                         | 16,162                     | (13,960)       | -                            | 2,202                     |
| Ventilations Rms 23-26 #243295     | -                         | 19,440                     | (9,050)        | -                            | 10,390                    |
| Drainage Repairs #246299           | -                         | 12,937                     | (4,869)        | -                            | 8,068                     |
| Heating & Lighting Upgrade #241986 | -                         | 139,164                    | (161,621)      | -                            | (22,457)                  |
| Totals                             | 31,438                    | 336,363                    | (356,283)      | (13,315)                     | (1,797)                   |

**Represented by:**

Funds Held on Behalf of the Ministry of Education

20,660

Funds Receivable from the Ministry of Education

(22,457)

**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, and Deputy Principals.

|   | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 3,535                | 3,755                |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 411,696              | 403,498              |
| Full-time equivalent members                | 3.00                 | 3.00                 |
| Total key management personnel remuneration | 415,231              | 407,253              |

There are six members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and Principal meet weekly.

*Principal*

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

|  | 2024<br>Actual<br>\$000 | 2023<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 160- 170                | 160- 170                |
| Benefits and Other Emoluments                    | 1 - 5                   | 1 - 5                   |
| Termination Benefits                             | 0 - 0                   | 0 - 0                   |

#### Other Employees

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

| Remuneration<br>\$000 | 2024<br>FTE Number | 2023<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 -110              | 8.00               | 7.00               |
| 110 -120              | 2.00               | 1.00               |
| 120 - 130             | 1.00               | 1.00               |
|                       | 11.00              | 9.00               |

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

#### 19. 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 the number of persons to whom all or part of that total was payable was as follows:

|                  | 2024<br>Actual | 2023<br>Actual |
|------------------|----------------|----------------|
| Total            | \$ -           | \$ -           |
| Number of People | -              | -              |

#### 20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

##### Holidays Act Compliance – Schools Payroll

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

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

#### Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

#### 21. Commitments

##### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$58,556 (2023:\$171,714) as a result of entering the following contracts:

| Contract Name                  | 2024 Capital<br>Commitment |
|--------------------------------|----------------------------|
|                                | \$                         |
| Boiler & Roofing #239178       | 44,006                     |
| Ventilations Rms 23-26 #243295 | 14,550                     |
| <b>Total</b>                   | <b>58,556</b>              |

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

##### (b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

## 22. 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

|   | 2024      | 2024        | 2023      |
|---|-----------|-------------|-----------|
|   | Actual    | Budget      | Actual    |
|   | \$        | (Unaudited) | \$        |
| Cash and Cash Equivalents                         | 453,879   | 838,233     | 895,336   |
| Receivables                                       | 299,326   | 242,668     | 242,668   |
| Investments - Term Deposits                       | 1,774,603 | 1,661,618   | 573,385   |
| Total Financial assets measured at amortised cost | 2,527,808 | 2,742,519   | 1,711,389 |

### Financial liabilities measured at amortised cost

|  |         |         |         |
|--|---------|---------|---------|
| Payables   | 378,456 | 324,834 | 324,834 |
| Finance Leases   | 51,788  | 55,937  | 55,937  |
| Total Financial liabilities measured at amortised Cost | 430,244 | 380,771 | 380,771 |

## 23. Events After Balance Date

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

## 24. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF AVONHEAD SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

#### Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 27<sup>th</sup> May 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the Members of the Board listing, Statement of Variance: Progress Against Targets, Report on how the school has given effect to Te Tiriti o Waitangi, Statement on Equal Employment Opportunities, 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.



Amy Goodman,  
BDO Christchurch Audit Limited  
On behalf of the Auditor-General  
Christchurch, New Zealand



## Statement of variance: progress against targets

### Strategic Goal 1: Improve literacy achievement outcomes across the school through explicit structured literacy approaches

| Annual Target/Goal:  |  |   |   |  |
|--|--|---|---|--|
| Actions<br><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>           | What did we achieve?<br><i>What were the outcomes of our actions?<br/>What impact did our actions have?</i>  | Evidence<br><i>This is the source of information the board used to determine those outcomes.</i>  | Reasons for any differences (variances) between the target and the outcomes<br><i>Think about both where you have exceeded your targets or not yet met them.</i>  | Planning for next year – where to next?<br><i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i> |
| Action 1 - Upskill staff through professional development in structured literacy and structured writing approaches | <p>Across Term 1 we have completed one whole day workshop and two staff meeting workshops. Literacy Connections also worked with each Team</p> <p>In Term 2 we held a writing PD session as well as a writing moderation meeting.</p> <p>In Term 3, we held a Peer Coaching session. Teachers discussed writing progress with their peer coach.</p> <p>In Term 4, we held a writing PD session to reflect on our writing programmes and development over the year.</p> | <p>Teachers deliver structured explicit writing lessons across the school. They are much more confident in their explicit teaching of writing now too</p> <p>When looking at our data we have already seen a positive shift in our writing data. From mid-2023 to mid-2024 we have a decrease in students working below and well below expectation and an increase in students working at and above. We saw almost double the number of students achieving well-above.</p> <p>Whole School <a href="#">End of year data for 2024</a>. We have seen a decrease in students</p> | <p>We were pleased with the positive shifts that we saw across the year in our Structured Literacy data.</p> <p>The improvement indicates that the changes to our teaching approaches and the resources provided to staff have been positive.</p> | <p>We will continue to support staff as necessary with Structured literacy PD and resources. We will balance this with Structured Maths which will become a major focus for us in 2025.</p>        |



|   |  |   |  |   |
|---|--|---|--|---|
|   |  | working well below and below in literacy. We have also seen a slight decrease in the number of students working at as the number of students working above has increased significantly from the end of 2023 to the end of 2024. |  |   |
| <b>Action 2 - Consistent delivery of literacy programmes across the school following a scope and sequence</b> | <p>DP and AP have been working alongside teams and ensuring consistent programmes are being delivered.</p> <p>Teams have observed other teachers' writing and literacy lessons. This ensures consistency and the sharing of best practice.</p> <p>Team 7 and 8 have used the Writer's Toolbox as an extra part of their writing programme.</p> <p>We created a <a href="#">schoolwide timetable</a> so that we could ensure we were covering literacy across the school.</p> | <p>With the consistent approach we have seen continued progress from our students.</p> <p>The data in Action 1 supports this.</p>   | As above   | We will continue to have regular PLD sessions with staff across 2025. We will also have a goal as part of staff Growth Cycles and Peer Coaching sessions. |
| <b>Action 3 - Provide resources to support structured literacy approaches</b>                                 | <p>We have purchased resources in Term 1 to continue to support teachers.</p> <p>We purchased another large order of structured literacy resources in Term 3.</p>  | The evidence is the resources that are now available and used by staff and students.  | As seen in the previous goals, the resources and support have improved our literacy data | We will continue to update resources as needed.   |

|  |  |   |  |  |
|--|--|---|--|--|
|  | The teacher aides made resources for all junior classes.   |   |  |  |
| Action 4 - Focus on using Science as a vehicle to drive contextual writing opportunities | <p>Pete Hay has delivered Science PD in a staff meeting. Pete is working with some teachers on Science driven units of work.</p> <p>Pete has worked with two teams running science experiences at Corfe Reserve. Pete has shared his PD in Fiordland as part of the Blake Inspire Programme.</p> <p>Pete ran 3 hands-on PD sessions in Term 4. He also made resources for teachers to carry out these sessions with their classes to enhance writing experiences.</p> <p>He also shared a science action plan with Senior Leaders.</p> | <p>Writing samples (explanations and expositions) based on science topics in class.</p> <p>Our schoolwide writing data indicates an improvement in our student achievement. Some of this can be attributed to the writing contexts which have been driven through real-life examples and opportunities.</p> | The writing data is as expected and is showing positive gains. | Pete Hay will be released as a specialist Science teacher to continue to support staff and use Science as a vehicle to drive writing and literacy. |

**Strategic Goal 2: Ensure all students who are achieving 1 to 2 years below expected levels in Writing are supported and are showing progress**

| <b>Annual Target/Goal:</b>  |  |   |  |  |
|---|--|---|--|--|
| <b>Actions</b><br><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i> | <b>What did we achieve?</b><br><i>What were the outcomes of our actions?<br/>What impact did our actions have?</i>   | <b>Evidence</b><br><i>This is the source of information the board used to determine those outcomes.</i>   | <b>Reasons for any differences (variances) between the target and the outcomes</b><br><i>Think about both where you have exceeded your targets or not yet met them.</i>  | <b>Planning for next year – where to next?</b><br><i>What do you need to do to address targets that were not achieved.<br/>Consider if these need to be included in your next annual implementation plan.</i>                                  |
| <b>Action 1 - Use regular assessment data to track all student progress</b>                                     | <p>We will compile our half yearly data and share with the Board at the start of Term 3.</p> <p>Staff are currently adding in their mid-year data. This will be analysed and shared with the Board in July.</p> <p>We completed re-testing of our PATtests in Term 3.</p> <p>In Term 4 final assessments and OTJ's completed</p> | <p><a href="#">Mid year data</a> was shared with the Board.</p> <p><a href="#">Term 3 Maths PAT data</a></p> <p><a href="#">Whole School End of Year Data</a></p>   | Our data indicates that our students are continuing to make progress which meets our goal of tracking students.  | <p>We will continue to complete our assessments as set out in our Assessment schedule.</p> <p>We will be ready to adapt to Ministry guidelines around standardised assessment and reporting practices once these are made available to us.</p> |
| <b>Action 2 - Monitor Māori and Pasifika student progress to ensure we are meeting needs</b>                    | <p>We extrapolate our Māori and Pasifika data to ensure we are monitoring progress. See Mid year data link above.</p> <p>A number of our students also take part in the Steps Web programme to support learning.</p>   | <p>More than 80% of our Māori and Pasifika students are achieving at or above expected levels for Writing, Reading and Maths.</p> <p>There are slightly more Māori and Pasifika students achieving below expectation than the average for the school.</p> | <p>When looking at the progress of Māori and Pasifika students over 2 years, we see that the majority of students are tracking positively and making sufficient sublevel progress.</p> <p>Over 1 year we still have between 10% - 25% of Māori and Pasifika students achieving insufficient progress</p> | We will continue to focus on specific support for Māori and Pasifika students as required.   |

|  |   |  |   |  |
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|  |   | <a href="#">Whole School End of Year Data</a>  | in Writing and Reading. We have more than 30% achieving insufficient progress in 1 year for Maths.  |  |
| Action 3 - Implement support programmes and make use of learning support, small groups, and outside agencies/programmes as necessary | <p>We are continuously analysing where students are and what support programmes should be in place via our SENCO.</p> <p>Teachers, SENCO, AP and DP have participated in IEP meetings with families and students to discuss support programmes.</p> <p>Working with RTLB and Mana Ake to support a number of students.</p> <p>TA's are supporting students in class and small withdrawal groups</p> | <a href="#">Learning support Board report</a><br><br><a href="#">Whole School End of Year Data</a> | <p>Our students receiving learning support have shown progress across the year.</p> <p>We have adapted programmes through IEP's and have utilised TA's, SENCO and outside agencies to assist with support programmes.</p> | <p>The number of diverse learners continues to grow within the school. We will make sure to utilise our learning support team, outside agencies and individualised learning programmes (IEP's) to support our students.</p> <p>We will carry out in-house PD on Universal Design for Learning and will account for this in our PLD schedule.</p> |

### Strategic Goal 3: Create a sustainability plan which ensures we are using and looking after our local environment

| Annual Target/Goal:  |   |  |  |  |
|--|---|--|--|--|
| Actions<br><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i> | What did we achieve?<br><i>What were the outcomes of our actions?<br/>What impact did our actions have?</i> | Evidence<br><i>This is the source of information the board used to determine those outcomes.</i> | Reasons for any differences (variances) between the target and the outcomes<br><i>Think about both where you have exceeded your targets or not yet met them.</i> | Planning for next year – where to next?<br><i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i> |

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| <p>Action 1 - Run initiatives that promote and enhance our understanding of how to look after our local environment</p> | <p>We are currently going through the process of signing up with Environment Canterbury and becoming an Enviro School.</p> <p>We signed up in Term 2 to the EnviroSchools programme. We have run two meetings with their coordinators and have begun developing our Enviro Vision.</p> <p>In Term 4, Our students have been working with Enviro Schools and participated in visioning workshops.</p>   | <p>We completed a number of initiatives (planting, pest trapping and more) across the year.</p> <p>We have completed the EnviroSchools tasks for 2024.</p> | <p>These have matched what we expected as outcomes.</p>   | <p>Grow our student enviro club.</p> <p>Utilise Pete Hay to support our programmes around looking after and environment.</p> <p>Run schoolwide themes around Our Place Avonhead - Rakipaoa</p> |
| <p>Action 2 - Utilise experts to support the school</p>   | <p>We have Pete Hay taking part in the SAT STEP programme. Have had the Blake Foundation visit teams 5/6 and 7/8. We are connecting with Environment Canterbury. Pete Hay has been accepted into the Science Leadership Programme for 2025. This will continue to grow his expertise.</p> <p>Have linked with Environment Canterbury, Orchards in Schools, Te Taone Tuna, and TOCK to support discussions and lessons on sustainability and the environment.</p> | <p>As mentioned, we have had a number of outside experts come into Avonhead to support the school.</p>   | <p>Students have benefitted from expert inputs across the year to support and enhance learning programmes. These have matched what we expected as outcomes.</p> | <p>Continue to utilise experts throughout 2025. We also have Pete Hay who will be a specialist Science teacher.</p>  |
| <p>Action 3 - Make use of local and national initiatives and increase the planting of native New Zealand flora</p>      | <p>We received a number of plants from local nurseries at the end of last year that we planted around the school.</p> <p>Once we are an EnviroSchool we will look at what further planting we can do at school.</p>  | <p>We received and planted a number of plants over the year.</p>   | <p>These have matched what we expected as outcomes.</p>   | <p>In 2025, we will look to plant a garden that pays respects to our gifted team names which are named after local plants.</p>   |

|  |   |  |  |   |
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| Action 4 - Look at reducing our carbon footprint (e.g. reducing waste, remove our diesel boiler) | <p>We have decommissioned our boiler and are currently investigating the potential of getting solar installed.</p> <p>Have spoken to 3 solar companies and have quotes for installs. Board will decide on what to do.</p> | We have completed our goal of decommissioning our boiler and have been given approval to install solar panels. | These have matched what we expected as outcomes. | <p>We will look to install solar panels in 2025.</p> <p>We will look to modify our schoolwide practices to reduce the amount of litter around our school.</p> |
|--|---|--|--|---|

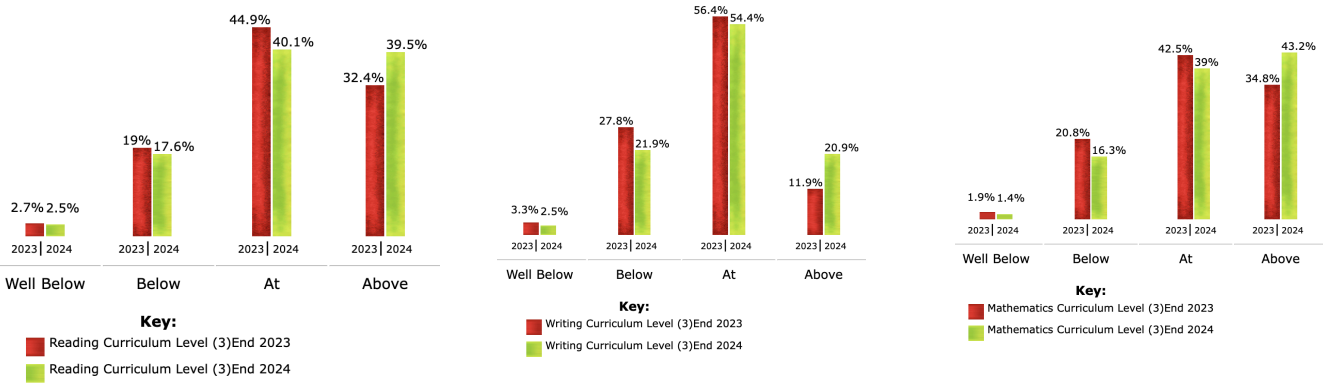
#### Strategic Goal 4: Nurture wellbeing through inclusive and proactive practices

| Annual Target/Goal:   |   |   |   |   |
|---|---|---|---|---|
| <b>Actions</b><br><i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i> | <b>What did we achieve?</b><br><i>What were the outcomes of our actions?</i><br><i>What impact did our actions have?</i>  | <b>Evidence</b><br><i>This is the source of information the board used to determine those outcomes.</i> | <b>Reasons for any differences (variances) between the target and the outcomes</b><br><i>Think about both where you have exceeded your targets or not yet met them.</i> | <b>Planning for next year – where to next?</b><br><i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i> |
| Action 1 - Have strong pastoral care and understanding of our students and their families                       | Our teachers make regular contact with families when needed. We have connected via interviews and school events in Term 1 and in Term 3. We analyse absenteeism and communicate with families as required. We use eTap to keep logs of student and parent concerns and matters. | The evidence is all of our current practices over 2024.   | These have matched what we expected as outcomes.  | Continue with our current practices as they are working well for us.  |
| Action 2 - Utilise restorative practices  | We prioritise restorative practice as part of building positive relationships and resorting conflict, but will revisit PLD with staff again, as new staff have arrived, to build our staff  | We didn't complete any schoolwide PD in regards to restorative practices.                               | We didn't find time to incorporate this into our PLD schedule.  | Given the potential workload of staff in 2025 with upskilling in Structured Maths, adapting to the revised curriculum and pivoting with   |

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|   | <p>capabilities and ensure continued consistency across our school. We utilise restorative practices, we are still to complete some PD and a review of what we do to ensure consistency. Still to work on.</p> <p>Have also looked, albeit briefly, at Collaborative &amp; Proactive Solutions (CPS) model.</p>   |  |  | assessment and reporting, we may look to remove this goal until 2026.  |
| Action 3 - Promote our school values and encourage them                   | We currently do this via classroom programmes and through school assemblies. We use our AA draw and have held Values Certificate Assemblies   | Promoting our school values has been something that we have continued to do well over the year.                | These have matched what we expected as outcomes. | Continue with our current practices.   |
| Action 4 - Create a positive and supportive working environment for staff | <p>We had a fun staff activity for Leap Day. We granted discretionary leave for some support staff for Easter Tuesday.</p> <p>Board Appreciation Week in Term 3.</p> <p>Continue to monitor and support staff as necessary. Senior Management are aware of staff wellbeing needs and ensure workloads are manageable.</p> <p>Celebrated Aotearoa New Zealand Teachers' Day in Term 4</p> <p>Have a staff member responsible for staff (and student) well-being.</p> <p>Support NZEI with their work in looking out for staff.</p> | The evidence is all of the events, activities and opportunities that we have provided for our staff over 2024. | These have matched what we expected as outcomes. | <p>We will continue to carry out practices which support our staff and provide a positive working environment.</p> <p>Continue to ensure we are keeping accurate records of expenses towards staff well-being.</p> <p>Continue to pay a unit for a staff member to help manage staff and student well-being.</p> |

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| <p>Action 5 - Foster partnerships between home and school</p> | <p>We have had interviews in Term 1 and Term 3. We have held a number of Mix and Mingle and Music Soiree events. We encourage teachers and parents to meet when required. Teachers have worked with families where needed in creating IEP's.</p> <p>In Term 2 we have held our Avonhead Ako, Team 4 mini Production and our Cultural Concert to foster relationships with our community.</p> <p>Interviews were conducted in Term 3. We put on our Senior Production, which was a huge success.</p> <p>In Term 4 we held a number of events to foster partnerships. We had a Mix and Mingle, a Music soiree, a family picnic, an Avonhead Ako, as well as all of our end of year celebrations.</p> | <p>The evidence is all of the events, activities and opportunities that we have provided for our community over 2024.</p> | <p>These have matched what we expected as outcomes.</p> | <p>Continue to complete our current practices as they work well.</p> <p>Look to hold a whole school production. This is something we haven't done before.</p> |
|---|--|---|---|---|



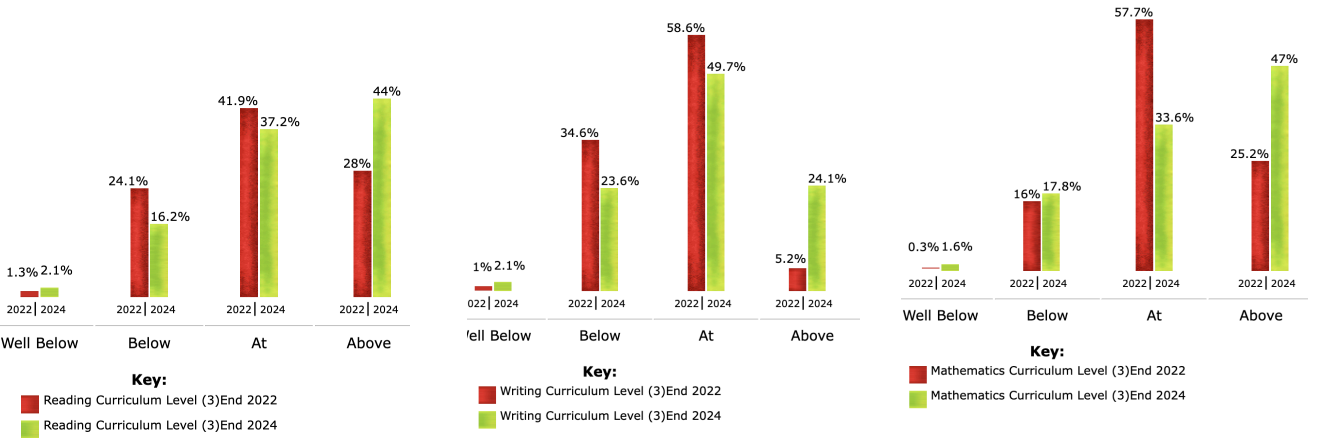


**END YEAR PROGRESS END of 2023 - END of 2024**  
(comparing students who have been at school 1 year)

This data compares approx' 484 students' progress over 1 year.

**After One Year: 2023 -2024**

- Reading**
- The % of students working below expectation has decreased slightly. There has been a 5% increase in students working above expectation
  - 48% made accelerated progress (2+ sublevels), 42% sufficient progress (1 sublevel) & 10% insufficient progress after one year at school
- Writing**
- There has been a slight decrease in the % of students working below expectation, while the % of students working above in writing has increased by 9%
  - 50% made accelerated progress (2+ sublevels), 42% sufficient progress (1 sublevel) & 8% insufficient progress after one year at school
- Maths**
- There has been a 5% decrease in the % of students working below expectation, while the %working above has increased by approximately 8%
  - 51% made accelerated progress (2+ sublevels), 30% sufficient progress (1 sublevel) & 19% insufficient progress after one year at school

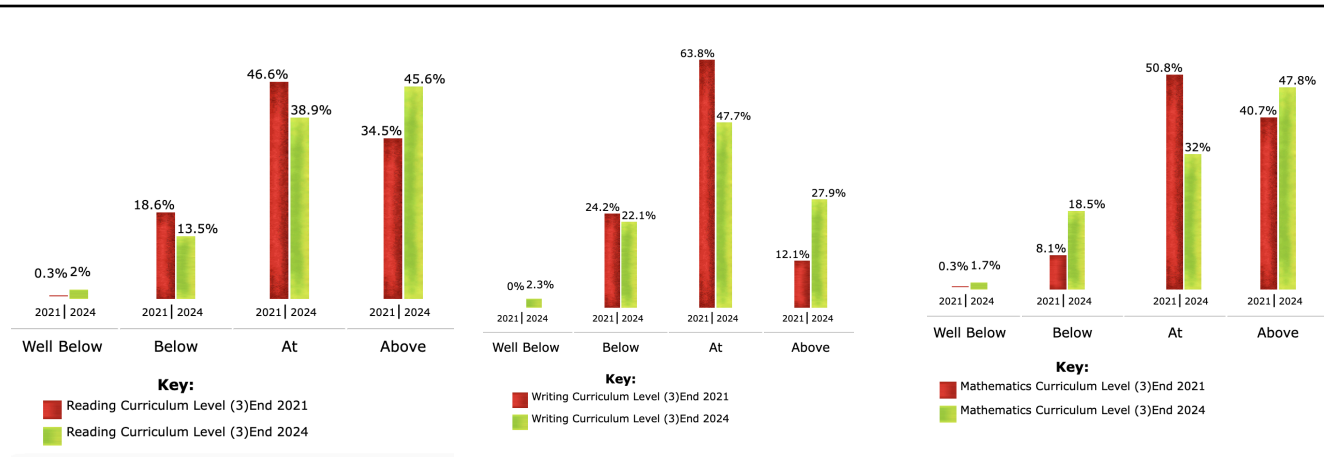


**END YEAR PROGRESS END of 2022 - END of 2024** (comparing students who have been at school 2 years)

This data compares approx' 381 students' progress over 2 years.

**After Two Years: 2022 - 2024**

- Reading**
- The % of students working below expectation has decreased by 7%. There has been a 16% increase in students working above expectation
  - 93% made accelerated progress after 2 years at school
- Writing**
- There has been a 9% decrease in students working below expectation, while the % of students working above in writing has increased by approximately 19%
  - 94% made accelerated progress after 2 years at school
- Maths**
- There has been a slight increase in the % of students working below expectation (1%), but the % working above has increased by approximately 22%
  - 91% made accelerated progress after 2 years at school



## END YEAR PROGRESS END of 2021 - END of 2024 (comparing students who have been at school 3 years)

This data compares approx' 297 students' progress over 3 years.

## After Three Years: 2021 - 2024

### Reading

- The % of students working below expectation has increased by 1%, but there has been an 11% increase in students working above expectation
- 97% made accelerated progress after 3 years at school

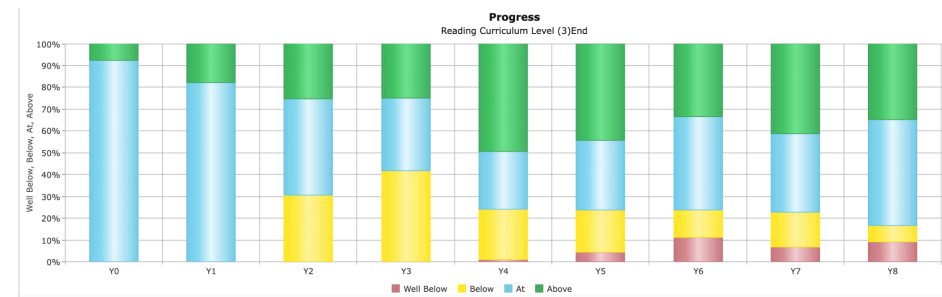
### Writing

- There has been no shift in students working below expectation, while the % of students working above in writing has increased by approximately 15.8%

### Maths

- There has been an increase in the % of students working below expectation (11%). The % working above has increased by approximately 10%
- 98% made accelerated progress after 3 years at school

## WHOLE SCHOOL SPREAD - YEAR GROUP - READING, WRITING & MATHS

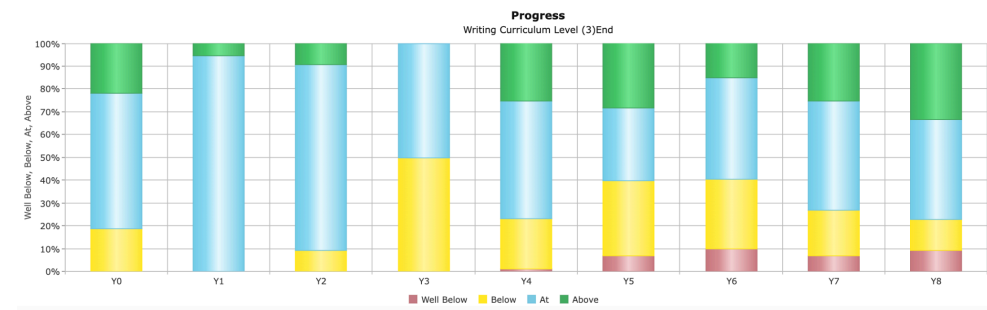


### READING

**BELOW - 22%**  
**AT - 43%**  
**ABOVE - 35%**

## READING WHOLE SCHOOL

- The Y4 cohort has made the greatest shift over one year with 49% of the students identified as working above expectation compared to 25% in 2023
- The Y6 cohort has had a positive shift in students working above expectations with 33% working above compared to 16% in 2023
- The cohort with the highest % working below expectation are the Y3 cohort with 40% below expectation compared to 2023 when 20% were below. In that time 12 new students have arrived in this time and 50% of them have been identified as high learning support needs).



### WRITING

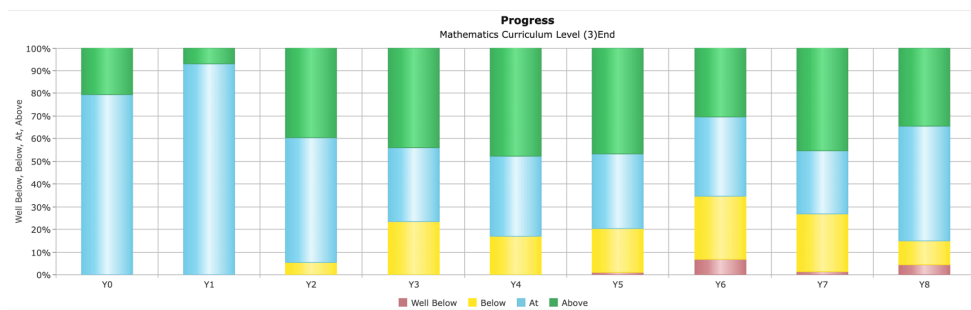
**BELOW - 27%**  
**AT - 54%**  
**ABOVE - 19%**

## WRITING - WHOLE SCHOOL

- The Y4, Y5, Y7 and Y8 cohorts have the highest % of students working above expectation across the school. The Y4 cohort has seen a positive shift with 4% above in 2023 compared to 25% in 2024, Y5 has shifted from 15% - 28% above, the Y7 cohort has shifted from 11% - 25%, and the Y8 cohort has shifted from 28% - 33% working above in writing.
- Across all cohorts, the % of students working below expectation has improved, with the exception of the Y3 cohort mentioned above with

20% below in 2023 compared to 47% below in 2024.

- The Y6 cohort has seen a reduction in the % of students working below in writing, from 62% in 2023 compared to 41% in 2024.
- Y4 has also had a positive shift in the % of students working below expectation, moving from 37% in 2023 compared to 22% in 2024.



## MATHS

**BELOW** - 27%

**AT** - 54%

**ABOVE** - 19%

## MATHS - WHOLE SCHOOL

- There has been a positive shift in the % of students working above expectation in Y2, Y3, Y4 & Y6 cohorts: Y2 has shifted from 19% - 39%, Y3 has shifted from 28% - 44%, Y4 has shifted from 23% - 48% & Y6 has shifted from 25% - 31% working above expectation in maths.
- There has been a positive shift in Y4, Y6, & Y8 cohorts with the % of students working below expectation, comparing 2023 data with 2024 data. Y4 shifted from 40% - 17% below, Y6 shifted from 42% - 35% below, and Y8 shifted from 18% - 14%
- 

## Summary of Trends Whole School

- Across the school we have a similar spread of students working below expectation across all three subjects 22% - 27%
- The highest % of above students is represented in reading with 35% working above expectation across our school
- There are also similar trends with the percentage of students working at expectation across all core curriculum subjects of 43% - 54%
- We have students working across a wide spread of curriculum levels from >L1B up to L5E of the curriculum
- The percentage of students working below expectation has reduced significantly from 2023 - 2024
- The percentage of students working above expectation has increased across the school across all subject areas too
- 

## Māori & Pasifika Students Progress

### READING

- After 1 year, 2023 - 2024, 43% of our Māori students and 47% of our Pasifika students made accelerated progress in reading (2+sublevels), with 24% of our Māori students and 3% of our Pasifika students making insufficient progress (less than a sublevel)
- After 2 years, 2022-2024, 82% of our Māori students and 96% of our Pasifika students made accelerated progress in reading (2+sublevels), with 7% of our Māori students and 0% of our Pasifika students making insufficient progress (less than a sublevel)
- 

### WRITING

- After 1 year, 2023 - 2024, 49% of our Māori students and 47% of our Pasifika students made accelerated progress in writing (2+sublevels), with 10% of our Māori students and 17% of our Pasifika students making insufficient progress (less than a sublevel)
- After 2 years, 2022-2024, 90% of our Māori students and 88% of our Pasifika students made accelerated progress in reading (2+sublevels), with 5% of our Māori students and 0% of our Pasifika students making insufficient progress (less than a sublevel)

**MATHS**

- After 1 year, 2023 - 2024, 55% of our Māori students and 37% of our Pasifika students made accelerated progress (2+sublevels), with 37% of our Māori students and 10% of our Pasifika students making insufficient progress (less than a sublevel)
- After 2 years, 2022-2024, 86% of our Māori students and 88% of our Pasifika students made accelerated progress in reading (2+sublevels), with 0% of our Māori students and 0% of our Pasifika students making insufficient progress (less than a sublevel)

**LEARNING SUPPORT SUMMARY OF PROGRESS 2024**

M.Robinson

**Steps Web Learning Supported Students**

| Stepsweb Students | Number of Students In Year Level | Progress Made over One Year |            |             |              |              |              |              |
|-------------------|----------------------------------|-----------------------------|------------|-------------|--------------|--------------|--------------|--------------|
|                   |                                  | -10 to 0 *                  | 1-5 months | 6-10 months | 11-15 months | 16-20 months | 21-30 months | 31-88 months |
| Year 2 *          | 6                                |                             | 3          | 2           | 1            |              |              |              |
| Year 3 *          | 13                               | 4                           | 1          | 4           | 4            |              |              |              |
| Year 4            | 26                               | 2                           | 4          | 6           | 4            | 6            | 2            | 2            |
| Year 5            | 19                               | 1                           | 1          | 3           | 6            | 2            | 5            | 1            |
| Year 6            | 17                               | 4                           | 0          | 3           | 3            | 3            | 3            | 1            |
| Year 7 *          | 17                               | 4                           | 2          | 4           | 2            | 1            | 1            | 2            |
| Year 8 *          | 7                                | 3                           | 1          | 1           | 1            | 1            |              |              |
| Total Students    | 105                              | 19                          | 12         | 23          | 21           | 13           | 11           | 6            |
| % Progress Made   | % of students Progress           | 16%                         | 11%        | 22%         | 20%          | 12%          | 10%          | 6%           |

- We have 105/635 17% of our tier 2 students are working through the Steps Web online phonics programme with TA support, as well as their phonics in class work.
- 22% of the Learning Support Students have made 6 -10months progress in Steps Web over this year, with 20% making a positive shift of 16-12 months progress
- 28% of the Learning Supported Students have made 16-88 months progress over one year
- 16% of our Learning Supported Students have made no progress over this period despite interventions. Of the 18 students who have made no progress 4/13 of the year 3 students have just started the programme
- Of the 7/24 Y7 & 8 students who have made no progress, they have not engaged in the Steps -Web programme, this is something we will prioritise at the start of the year, rather than the second half of the year, for any student well behind in reading and writing. One of the things we need to do better is to engage whānau better, so that those students who need extra practice can do so at home also. This programme while not directly aligned to the code scope and sequence, it does support phonics and spelling teaching. The senior students are getting structured spelling sessions with the rest of their class.

## Learning Support Programmes and Interventions Across our School

| Year         | Number of LS Students | Total daily units TA support *** | Math      | Stepsweb  | Q60 * incl ESL | ESL       | Writing    | Hand writing | Read Gp    | Phonic alphabet | Little Learnw book | Code      | Speech TA | Speech MoE / LLI | RTLB 1-1 | Occ Therapy sensory | TOM* + PBL* |
|--------------|-----------------------|----------------------------------|-----------|-----------|----------------|-----------|------------|--------------|------------|-----------------|--------------------|-----------|-----------|------------------|----------|---------------------|-------------|
| Year 0       | 5                     | 15                               | 2         | 0         | 0              | 0         | 5          | 2            | 0          | 2               | 1                  | 0         | 0         | 0                | 0        | 0                   | 1           |
| Year 1       | 54                    | 155                              | 12        | 0         | 0              | 18        | 39         | 10           | 0          | 27              | 31                 | 0         | 3         | 3                | 0        | 0                   | 4           |
| Year 2       | 55                    | 142                              | 29        | 0         | 2              | 10        | 26         | 1            | 33         | 22              | 4                  | 6         | 2         | 1                | 0        | 0                   | 3           |
| Year 3       | 56                    | 128                              | 17        | 4         | 15             | 6         | 30         | 1            | 30         | 1               | 1                  | 13        | 2         | 1                | 2        | 0                   | 0           |
| Year 4       | 27                    | 83                               | 6         | 22        | 6              | 5         | 6          | 10           | 12         | 0               | 0                  | 1         | 4         | 2                | 0        | 0                   | 4           |
| Year 5       | 36                    | 107                              | 9         | 23        | 6              | 7         | 21         | 3            | 24         | 0               | 2                  | 10        | 0         | 0                | 0        | 0                   | 0           |
| Year 6       | 19                    | 71                               | 7         | 12        | 4              | 2         | 11         | 6            | 12         | 0               | 0                  | 7         | 1         | 3                | 1        | 0                   | 0           |
| Year 7       | 14                    | 45                               | 2         | 5         | 7              | 9         | 10         | 0            | 12         | 0               | 0                  | 0         | 0         | 0                | 0        | 0                   | 0           |
| Year 8       | 12                    | 32                               | 3         | 1         | 2              | 4         | 9          | 0            | 10         | 0               | 0                  | 0         | 0         | 0                | 0        | 0                   | 0           |
| <b>Total</b> | <b>288</b>            | <b>804</b>                       | <b>87</b> | <b>93</b> | <b>42</b>      | <b>61</b> | <b>157</b> | <b>33</b>    | <b>133</b> | <b>52</b>       | <b>39</b>          | <b>37</b> | <b>12</b> | <b>10</b>        | <b>3</b> | <b>0</b>            | <b>12</b>   |

- We have 288 tier 2 students supported through a variety of learning support programmes (group and individual), across our school
- The highest proportion of them are supported through reading and writing interventions, and 93 of them are in the Steps-Web programme. 37 of our students are also supported with extra Code sessions from Y2-Y6
- Year 2 has the highest number of students supported in maths, writing and code across the school
- Writing is the subject with the highest number of supported tier 2 students, and writing was our school-wide focus this year
- 38 students have / are receiving specialist external intervention programmes from speech, literacy, OT and RTLB services
- Our AP and Senco support and monitor our TA intervention programmes through liaison and collaboration with our team leaders. These programmes target students who are making no / slow progress and or who have additional funding to support extra Learning needs students. Some students stay in these groups for a few terms, while others move off the intervention programme when they have reached 'sufficient' progress



## How does Avonhead School give effect to Te Tiriti o Waitangi?

We provide a school environment that supports and values Te Tiriti o Waitangi through culturally inclusive practice, innovative learning, sustainable practices and developing and nurturing the capabilities of all akonga.

## Working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori

- We have policies and procedures
- It is part of our Annual Goals and Strategic Plan.
- Kapa haka, classroom programmes focussing on tikanga, te reo, te ao and mātauranga Māori
- Use of Matua Steve (deliver te reo Māori and waiata lessons to all students)

## Taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori

- Staff PD - [Tuahiwi Education course](#) for all teachers.
- Support teaching staff to attend [Te Ahu o te Reo Māori course](#)
- Teachers upskilling and observing Mātua Steve deliver te reo and waiata lessons to all students

## Achieving equitable outcomes for Māori students

- Mid and end of year assessment data analysis, track progress of Māori students
- Learning Support and Teacher Aide Support as required
- Kapa haka and Taiaha opportunities



# Strategic Plan 2024 - 2025

## Vision - Growing Excellence Together - *Piki ake te tiki ngātahi*

**Strategic Goal 1:** Improve literacy achievement outcomes across the school through explicit structured literacy approaches

### How will we achieve success?

- Upskill staff through professional development in structured literacy and structured writing approaches
- Consistent delivery of literacy programmes across the school following a scope and sequence
- Provide resources to support structured literacy approaches
- Focus on using Science as a vehicle to drive contextual writing opportunities

**Strategic Goal 2:** Ensure all students who are achieving 1 to 2 years below expected levels in Writing are supported and are showing progress

### How will we achieve success?

- Use regular assessment data to track all student progress
- Monitor Māori and Pasifika student progress to ensure we are meeting needs
- Implement support programmes and make use of learning support, small groups, and outside agencies/programmes as necessary

**Strategic Goal 3:** Create a sustainability plan which ensures we are using and looking after our local environment

### How will we achieve success?

- Run initiatives that promote and enhance our understanding of how to look after our local environment
- Utilise experts to support the school
- Make use of local and national initiatives and increase the planting of native New Zealand flora
- Look at reducing our carbon footprint (e.g. reducing waste, remove our diesel boiler)

**Strategic Goal 4:** Nurture wellbeing through inclusive and proactive practices

### How will we achieve success?

- Have strong pastoral care and understanding of our students and their families
- Utilise restorative practices
- Promote our school values and encourage them
- Create a positive and supportive working environment for staff
- Foster partnerships between home and school





## **Statement on Equal Employment Opportunities**

Avonhead School is an equal opportunity employer. We are committed to a work environment that supports, inspires and respects all individuals and in which personnel processes are based on merit and applied without discrimination.

We achieve this by following our EEO policy and ensuring that we:

- recognise, in recruitment and selection procedures, skills and knowledge acquired in paid employment, in the home, and in the community
- ensure that employment contract provisions on appointments are known and followed
- make a range of school responsibilities, such as timetabling, taking assemblies, and organising outdoor education, available to all teachers on an equal basis
- monitor the position of all employees in the school in relation to EEO policies and practices
- encourage all employees to discuss the development and implementation of the equal employment opportunities programme
- encourage all employees to undertake training and development
- encourage all employees to seek promotion and to take advantage of career development opportunities.

There were no EEO issues noted in 2024.

## **Our EEO Policy**

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.

All schools are required by the Public Service Act to be “good employers”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

13/12/2024

Micah Hocquard  
Principal  
Avonhead School



13 December 2024

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

In 2024, the school received \$9,547.72 (excluding GST)

We used our Kiwisport funding to assist with:

- Purchasing Sport equipment
- Bus subsidy to allow students to get to organised sports games
- Subsidy of some students who were unable to attend sports events because of cost

The number of students that participated in organised sport events was 600 students.

Kindest regards,

Micah Hocquard  
Principal  
Avonhead School