

MERRIN SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3434

Principal: Lisa Dillon-Roberts

School Address: 41 Merrin Street, Avonhead Christchurch

School Postal Address: 41 Merrin Street, Avonhead Christchurch

School Phone: 03 358 8369

School Email: office@merrin.school.nz

Accountant / Service Provider:

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Greg Hansen	Presiding Member	Re-elected May 2022	Sep-25
Lisa Dillon-Roberts	Principal ex Officio	Appointed October 2011	
Mark Stuckey	Parent Representative	Re-elected May 2022	Sep-25
Esther Fang	Parent Representative	Elected May 2022	Sep-25
Claire Miller	Parent Representative	Elected November 2023	Nov-26
Ai Li Leuh	Parent Representative	Elected November 2023	Nov-26
Tania Gallagher	Parent Representative	Re-elected May 2022	Resigned Dec 24

MERRIN SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Merrin School

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.

Signed by:


2E583E828739101F


Greg Hansen

Presiding Member

04/09/2025

Date:

Signed by:


7DBB403ECB7474E1

Lisa Dillon-Roberts

Principal

04/09/2025

Date:

Merrin School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	4,458,088	3,584,680	3,922,846
Locally Raised Funds	3	407,595	251,000	325,071
Interest		57,068	5,000	36,648
Gain on Sale of Property, Plant and Equipment		-	-	790
Total Revenue		4,922,751	3,840,680	4,285,355
Expense				
Locally Raised Funds	3	172,071	109,330	130,075
Learning Resources	4	3,059,653	2,936,838	2,947,896
Administration	5	212,941	218,607	197,969
Property	6	1,244,301	535,973	751,603
Other Expense	7	88,244	-	-
Loss on Disposal of Property, Plant and Equipment		2,647	-	2,611
Total Expense		4,779,857	3,800,748	4,030,154
Net Surplus / (Deficit) for the year		142,894	39,932	255,201
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		142,894	39,932	255,201

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

Merrin School
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,155,698	2,155,696	1,900,497
Total comprehensive revenue and expense for the year		142,894	39,932	255,201
Contribution - Te Mana Tuhuno Grant		39,525	-	-
Contribution - Furniture and Equipment Grant		19,008	-	-
Equity at 31 December		2,357,125	2,195,628	2,155,698
Accumulated comprehensive revenue and expense		2,357,125	2,195,628	2,155,698
Equity at 31 December		2,357,125	2,195,628	2,155,698

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.

Merrin School**Statement of Financial Position**

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	80,994	252,703	122,952
Accounts Receivable	9	232,572	289,847	289,847
GST Receivable		23,219	5,407	5,407
Prepayments		15,122	20,225	20,225
Investments		933,804	584,956	584,956
Funds Receivable for Capital Works Projects	16	11,270	510,969	510,969
		1,296,981	1,664,107	1,534,356
Current Liabilities				
Accounts Payable	12	288,931	273,066	273,066
Revenue Received in Advance	13	151,847	88,802	88,802
Provision for Cyclical Maintenance	14	19,710	-	-
Finance Lease Liability	15	12,809	10,933	10,933
Funds held for Capital Works Projects	16	-	6,411	6,411
		473,297	379,212	379,212
Working Capital Surplus/(Deficit)		823,684	1,284,895	1,155,144
Non-current Assets				
Property, Plant and Equipment	11	1,593,615	918,973	1,008,794
		1,593,615	918,973	1,008,794
Non-current Liabilities				
Provision for Cyclical Maintenance	14	43,708	-	-
Finance Lease Liability	15	16,466	8,240	8,240
		60,174	8,240	8,240
Net Assets		2,357,125	2,195,628	2,155,698
Equity		2,357,125	2,195,628	2,155,698

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

Merrin School**Statement of Cash Flows**

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,152,755	934,175	1,059,140
Locally Raised Funds		328,455	166,000	125,954
International Students		227,277	85,000	142,380
Goods and Services Tax (net)		(17,812)	-	73,595
Payments to Employees		(631,372)	(547,460)	(589,784)
Payments to Suppliers		(634,585)	(512,964)	(700,904)
Interest Received		48,386	5,000	34,885
Net cash from/(to) Operating Activities		473,104	129,751	145,266
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(2,647)	-	(1,821)
Purchase of Property Plant & Equipment (and Intangibles)		(709,082)	-	(93,391)
Purchase of Investments		(348,848)	-	(25,260)
Net cash from/(to) Investing Activities		(1,060,577)	-	(120,472)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,008	-	-
Contributions from Ministry of Education		39,525	-	-
Finance Lease Payments		(6,306)	-	(16,902)
Funds Administered on Behalf of Other Parties		493,288	-	(77,491)
Net cash from/(to) Financing Activities		545,515	-	(94,393)
Net increase/(decrease) in cash and cash equivalents		(41,958)	129,751	(69,599)
Cash and cash equivalents at the beginning of the year	8	122,952	122,952	192,551
Cash and cash equivalents at the end of the year	8	80,994	252,703	122,952

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.

Merrin School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$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

The 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 based

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 19.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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.

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

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

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

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

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

n) 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.

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,121,237	910,214	1,004,791
Teachers' Salaries Grants	2,390,054	2,334,087	2,352,210
Use of Land and Buildings Grants	915,279	316,415	536,594
Other Government Grants	31,518	23,964	29,251
	<u>4,458,088</u>	<u>3,584,680</u>	<u>3,922,846</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	63,370	58,500	59,549
Fees for Extra Curricular Activities	147,837	91,000	118,951
Trading	788	1,500	1,325
Other Revenue	31,637	15,000	21,504
International Student Fees	163,963	85,000	123,742
	<u>407,595</u>	<u>251,000</u>	<u>325,071</u>
Expense			
Extra Curricular Activities Costs	143,848	91,000	113,281
Trading	848	1,500	214
International Student - Employee Benefits - Salaries	5,159	3,080	-
International Student - Other Expenses	22,216	13,750	16,580
	<u>172,071</u>	<u>109,330</u>	<u>130,075</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>235,524</u>	<u>141,670</u>	<u>194,996</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	1,935	1,500	666
Information and Communication Technology	7,962	11,500	8,458
Employee Benefits - Salaries	2,793,077	2,671,374	2,737,258
Staff Development	18,849	32,250	13,580
Depreciation	140,669	89,822	90,948
Other Learning Resources	97,161	130,392	96,986
	<u>3,059,653</u>	<u>2,936,838</u>	<u>2,947,896</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	6,489	6,639	6,138
Board Fees and Expenses	7,691	8,000	11,543
Operating Leases	-	6,000	-
Other Administration Expenses	24,002	38,650	31,370
Employee Benefits - Salaries	163,590	148,318	142,594
Insurance	11,169	11,000	6,324
	<u>212,941</u>	<u>218,607</u>	<u>197,969</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	66,114	64,824	63,756
Cyclical Maintenance	63,418	-	-
Heat, Light and Water	28,261	31,000	28,890
Rates	10,033	8,963	7,523
Repairs and Maintenance	80,157	35,596	32,967
Use of Land and Buildings	915,279	316,415	536,594
Employee Benefits - Salaries	59,669	58,775	60,520
Other Property Expenses	21,370	20,400	21,353
	<u>1,244,301</u>	<u>535,973</u>	<u>751,603</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. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
CPPA Expenses	88,244	-	-
	<u>88,244</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	80,994	252,703	122,952
Cash and cash equivalents for Statement of Cash Flows	<u>80,994</u>	<u>252,703</u>	<u>122,952</u>

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	5,211	90,303	90,303
Interest Receivable	16,559	7,877	7,877
Teacher Salaries Grant Receivable	210,802	191,667	191,667
	<u>232,572</u>	<u>289,847</u>	<u>289,847</u>
Receivables from Exchange Transactions	21,770	98,180	98,180
Receivables from Non-Exchange Transactions	210,802	191,667	191,667
	<u>232,572</u>	<u>289,847</u>	<u>289,847</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	933,804	584,956	584,956
	<u>933,804</u>	<u>584,956</u>	<u>584,956</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings	632,603	90,990	-		(16,649)	706,944
Ground Equipment	11,811	512,727	-		(45,034)	479,504
Furniture and Equipment	161,079	13,625	(54)		(25,989)	148,661
Information and Communication Technology	52,071	44,530	(64)		(17,600)	78,937
Office Equipment	31,946	8,630	(2,530)		(4,216)	33,830
Plant & Tools	90,369	30,474			(12,899)	107,944
Leased Assets	18,012	26,403			(16,823)	27,592
Library Resources	10,903	758			(1,459)	10,202
	<u>1,008,794</u>	<u>728,137</u>	<u>(2,647)</u>	<u>-</u>	<u>(140,669)</u>	<u>1,593,615</u>

The net carrying value of furniture and equipment held under a finance lease is \$15,602 (2023: \$0)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated	Net Book	Cost or	Accumulated	Net Book
	\$	Depreciation	Value	Valuation	Depreciation	Value
		\$	\$	\$	\$	\$
Buildings	823,138	(116,195)	706,943	732,149	(99,546)	632,603
Grounds	639,618	(160,113)	479,505	126,891	(115,080)	11,811
Furniture and Equipment	328,605	(179,944)	148,661	328,149	(167,070)	161,079
Information and Communication Technology	159,634	(80,697)	78,937	182,848	(130,777)	52,071
Office Equipment	63,278	(29,447)	33,831	70,344	(38,398)	31,946
Plant & Tools	162,475	(54,531)	107,944	137,448	(47,079)	90,369
Leased Assets	57,063	(29,471)	27,592	102,182	(84,170)	18,012
Library Resources	47,570	(37,368)	10,202	46,813	(35,910)	10,903
	2,281,381	(687,766)	1,593,615	1,726,824	(718,030)	1,008,794

12. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	71,458	74,797	74,797
Employee Entitlements - Salaries	210,801	191,667	191,667
Employee Entitlements - Leave Accrual	6,672	6,602	6,602
	288,931	273,066	273,066
Payables for Exchange Transactions	288,931	273,066	273,066
	288,931	273,066	273,066

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - MOE Principal Mentoring	71,756	-	-
International Student Fees in Advance	68,609	86,551	86,551
CPPA Admin Allowance	8,000	-	-
Other revenue in Advance	3,482	2,251	2,251
	151,847	88,802	88,802

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	-	-	-
Increase to the Provision During the Year	13,579	-	-
Adjustment to the provision	49,839	-	-
Provision at the End of the Year	63,418	-	-
Cyclical Maintenance - Current	19,710	-	-
Cyclical Maintenance - Non current	43,708	-	-
	63,418	-	-

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:

	Actual \$	Budget (Unaudited) \$	Actual \$
Represented by			
Finance lease liability - Current	12,809	10,933	10,933
Finance lease liability - Non current	16,466	8,240	8,240
	29,275	19,173	19,173

16. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 11 12 Flooring Replacement	-	(26,696)	26,696	-	-
Landscaping - 207739	(510,969)	(50,897)	2,755	559,111	-
Redevelopment	6,411	(72,157)	54,476	-	(11,270)
Replace light fixtures in Block 12	-	(4,897)	4,897	-	-
Totals	(504,558)	(154,647)	88,824	559,111	(11,270)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(11,270)

Landscaping project costs exceeded Ministry funding, and therefore, the Board provided \$559,111 of funding to complete and close out the project from retained surpluses.

	2023	Opening Balances	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Landscaping		(425,343)	68,168	(153,793)	-	(510,969)
Redevelopment		(1,723)	28,766	(20,632)	-	6,411
Totals		(427,066)	96,934	(174,425)	-	(504,558)

Represented by:

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

6,411
(510,969)

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.

Stuart Dillon-Roberts is the husband of the principal Lisa Dillon-Related who owns a one third share of Hail which provides management of our school newsletter, training, logo design and website features. The total value of all transactions for the year was \$2599 (2023 \$3249) because this amount is less than \$25,000 (excl GST) for the year, the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

Board Members

Remuneration	3,165	3,070
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Leadership Team

Remuneration	349,433	288,236
Full-time equivalent members	3	2

Total key management personnel remuneration	352,598	291,306
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There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has a Finance representative that meets with our Bursar before each meeting. The Board also has a Property representative that meets with the principal and other external providers often throughout the year, due to the rebuild. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	5-6	5-6

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 125	9	8
	9.00	8.00

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

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets 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 and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. 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.

19. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$0 (2023:\$6411) as a result of entering contracts:

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



20. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	80,994	252,703	122,952
Receivables	232,572	289,847	289,847
Investments - Term Deposits	933,804	584,956	584,956
Total financial assets measured at amortised cost	<u>1,247,370</u>	<u>1,127,506</u>	<u>997,755</u>

Financial liabilities measured at amortised cost

Payables	288,931	273,066	273,066
Finance Leases	29,275	19,173	19,173
Total financial liabilities measured at amortised cost	<u>318,206</u>	<u>292,239</u>	<u>292,239</u>

21. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Merrin 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 2 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 4 September 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, Evaluation of the School's Student's Progress and Achievement 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

2024-2025 Merrin School Student Achievement Information/Analysis of Variance

	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Totals	
Boys	30	31	30	37	30	40	30	228	453
Girls	26	37	27	33	35	33	34	225	
ESOL	32	30	30	19	11	11	2	135	
Low Att	4	6	6	5	5	5	6	37	
NZ/Euro	11	27	15	24	22	21	20	140	453
Asian	34	30	33	32	29	42	32	232	
Māori	8	8	3	6	5	5	8	43	
MELAA	1	2	1	5	3	3	3	18	
Pacifika	2	1	5	3	6	2	1	20	

The Numbers

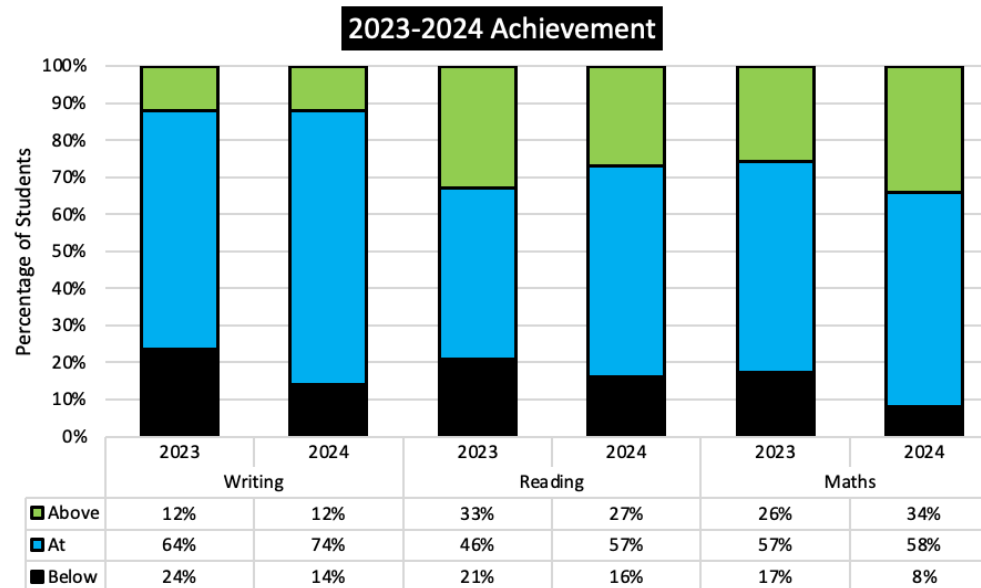
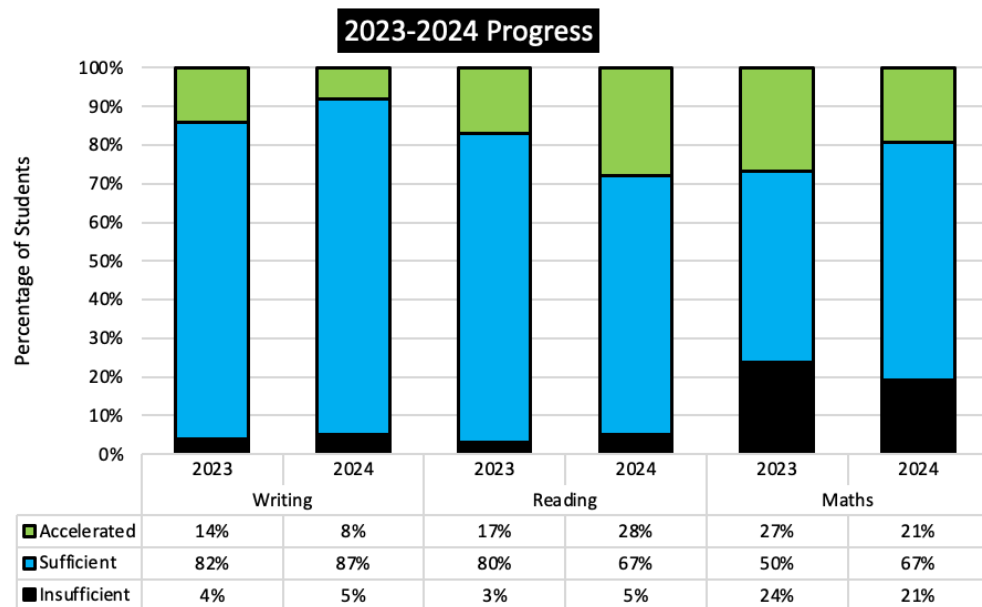
The numbers to the left show the current students at our school and were used for the achievement graphs. Of note are the high numbers of ESOL learners in Year 2, 3 and 4. Also, when looking at the graphs about ethnicity, it is important to note the smaller size of the MELAA and Pacifika groups and some of the Māori student year groups. An additional group this year is those students that had an attendance rate lower than 80% (labelled Low Att).

Progress Graphs

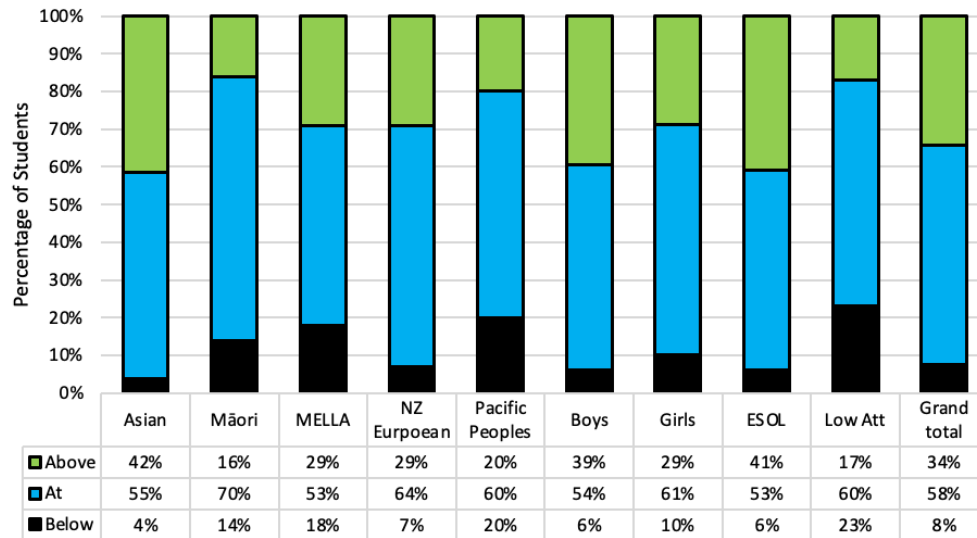
These graphs indicate if children have made sufficient progress over the past year. This can only be measured if children were here and tested in Term 1 of 2024 and 2025 (Reading = 255 children, Writing = 370 and Maths = 317 children).

Achievement Graphs

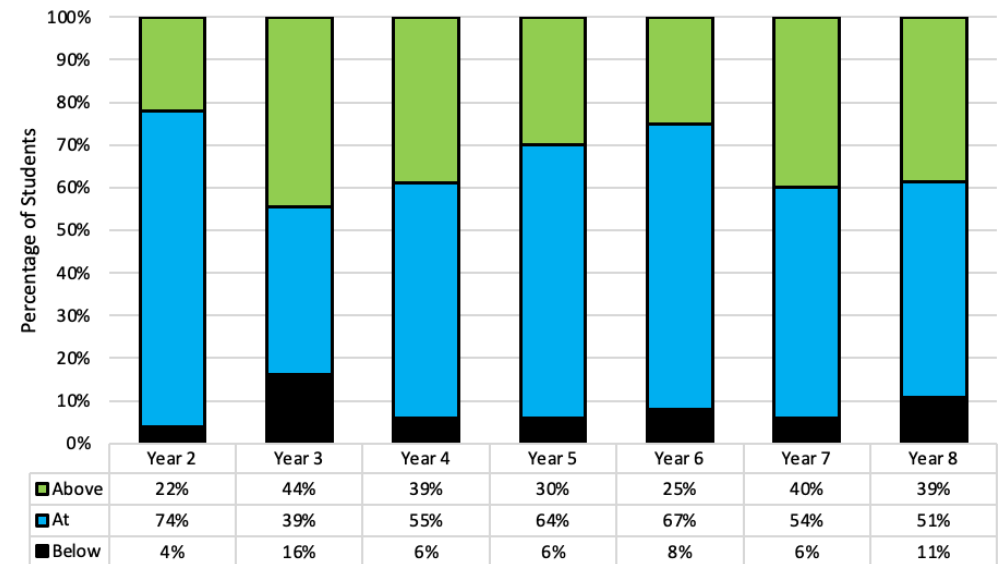
These graphs indicate whether children are at, above or below for their time at school. It includes all currently enrolled students except our ORS and International students.



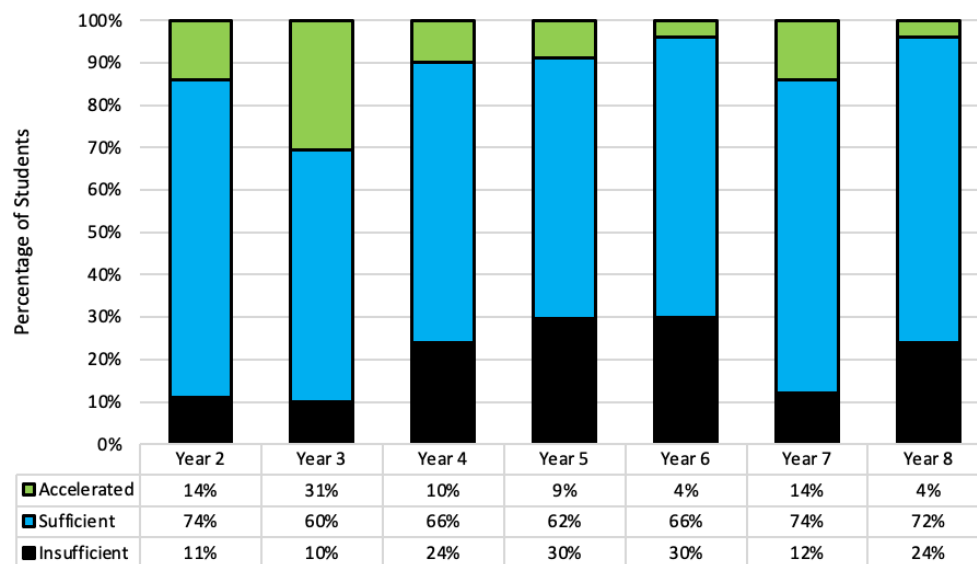
2024 Maths Achievement by Group



2024 Maths Achievement by Year Level



2024-2025 Maths Progress by Year Level



Maths points to note

For Year 2-3 students, the data is based on the Addition and Subtraction Global Strategy Stage assessment. Year 4-8 students completed a Progress and Achievement Test (PAT) in Maths. It tests a range of mathematical areas and gives a stanine (based on the bell curve whereby 1-3 is below expectation, 4-6 is at expectation and 7-9 is above expectation). Most students don't change stanines, so we use the scaled score to help measure sufficient progress.

Overall, Maths progress and achievement are both relatively similar when compared to last year - and at a high level.

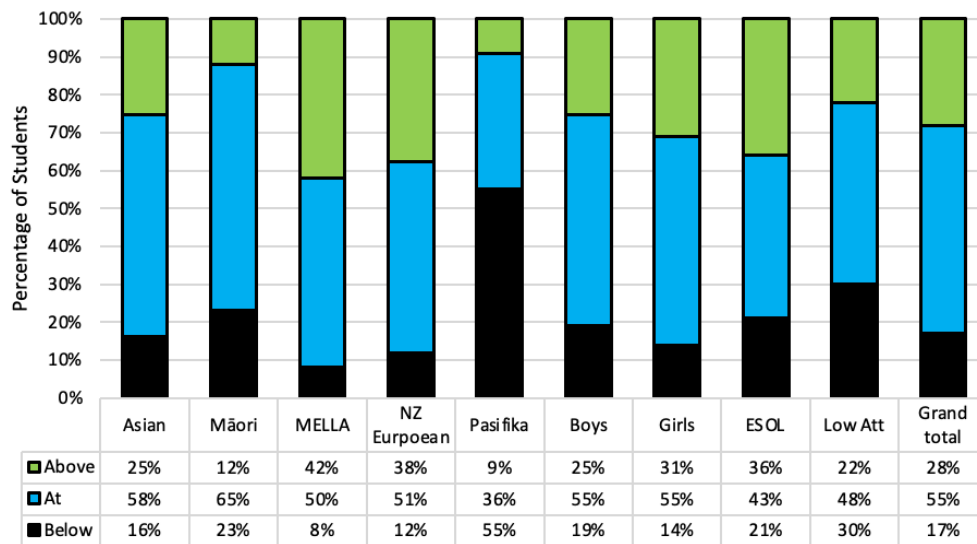
There is a larger proportion of Year 5 and 6 (30%) children who made insufficient progress, although achievement for these students is high, so it is harder for them to make accelerated progress.

There has been a drop in the percentage of Māori below expectation (from 37% last year to 14%), and the percentage of Pacific Peoples in this group has dropped back in line with 2022 levels (from 25% in 2022 to 47% in 2023 and now 20%).

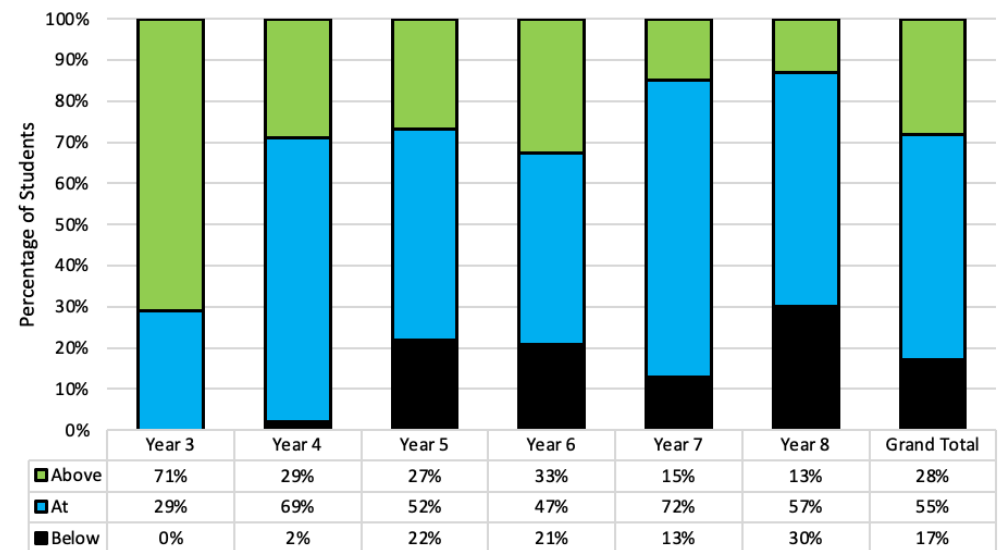
Our ESOL students' achievement in maths is high, with 41% being above the expected level.

The gap between boys and girls achieving above expectation is 10% which is fairly similar to last year (7%). Maths achievement for those with low attendance is much lower, with 23% below compared with 8% and only 17% above expectation compared with 34% of all students.

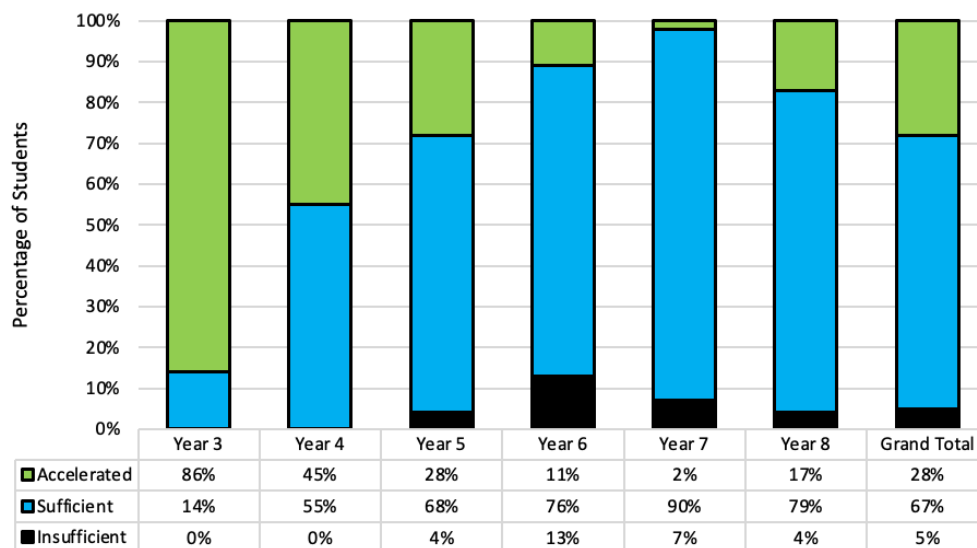
2024 Reading Achievement by Group



2024 Reading Achievement by Year Level



2024-2025 Reading Progress by Year Level



Reading points to note

Reading achievement and progress are based on a Running Record which gives a reading age (this year they were all done on the same assessment tool). That reading age is then compared against a child's actual age to give an indication of if they are below, at, or above (more than one year above their age). Sufficient progress is measured by making one year to 18 months' worth of progress in a year. It is important to note that in Year 3/4, student's only had a running record if they had moved on from the Structured Literacy approach which is why there is a large number of students having made accelerated progress and none below.

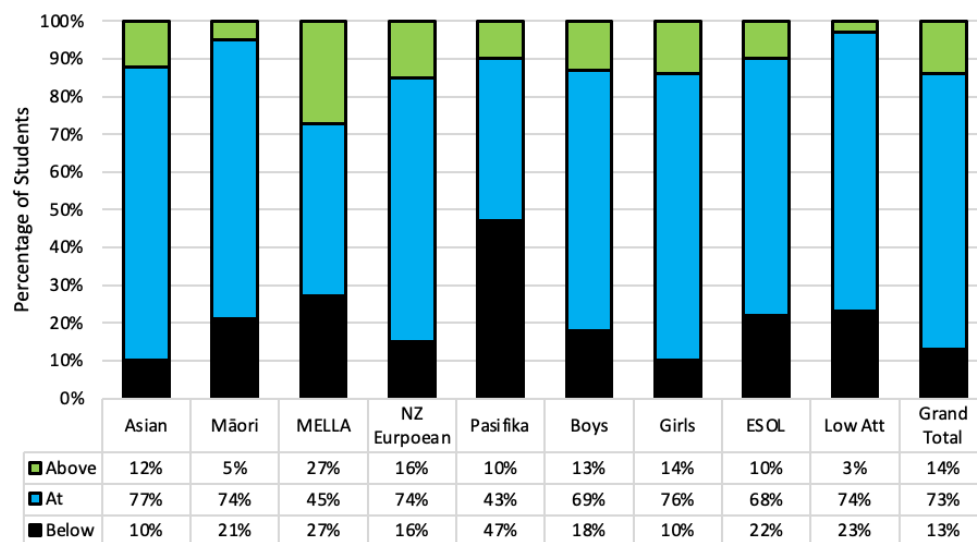
Reading achievement data shows that 10% more students have made accelerated progress, and around the same percentage have made insufficient progress.

The Pacific Peoples and Māori groups are worth noting as there are a larger percentage not achieving the expected level (44% and 48% compared with 16% of all students), but this is slightly less than the previous year.

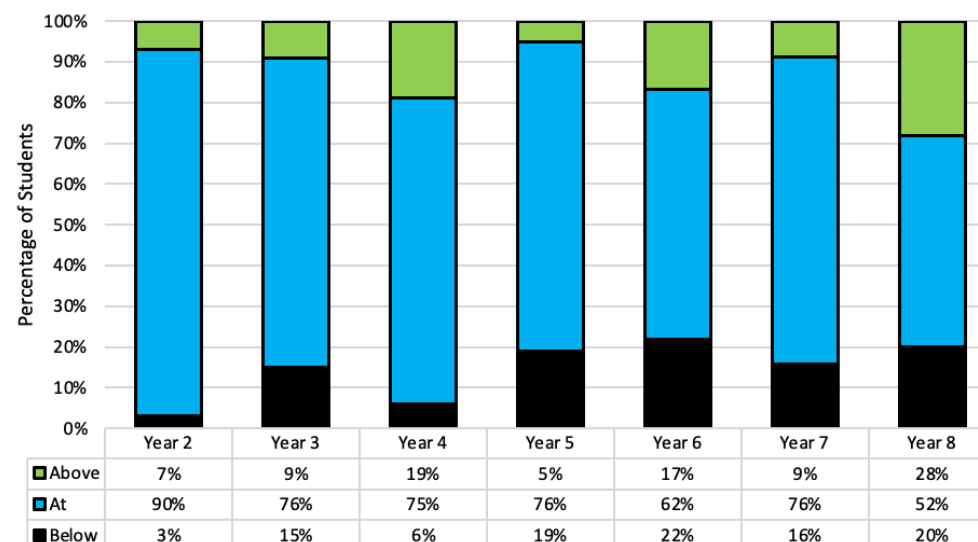
There is a greater percentage of student's who had low attendance rates below the expected level in Reading - 30% compared with 17% of all students and half of these students are Pasifika.

There is no data for our Year 2 students at this stage as we are currently developing a system and baseline data for the new Structured Literacy assessments

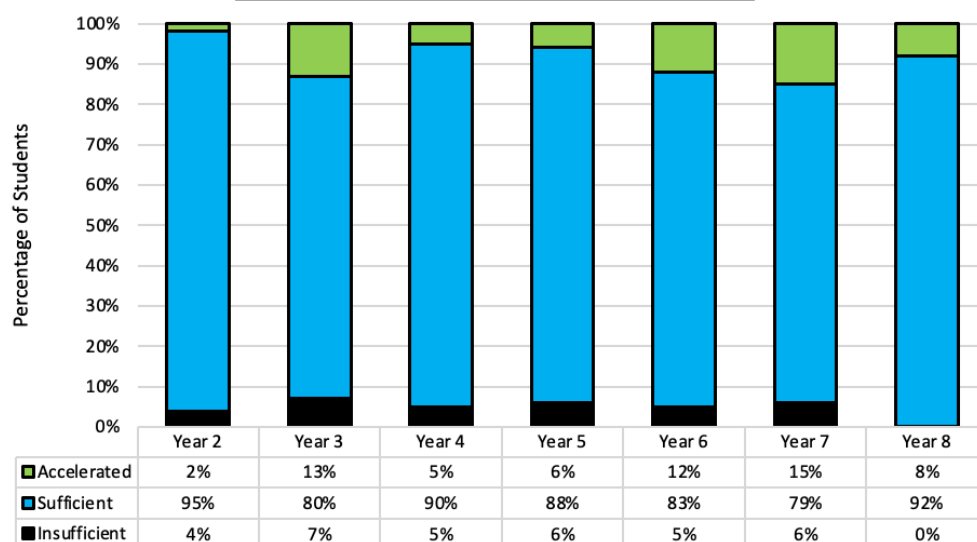
2024 Writing Achievement by Group



2024 Writing Achievement by Year Level



2024-2025 Writing Progress by Year Level



Writing points to note

Writing progress and achievement is based on the progressions or goals that teachers update regularly on Hero (our SMS). This generates a best-fit curriculum level. Curriculum levels are broken down into 3 sub-levels and students need to make 1 or 2 sub-levels progress across a year. It is worth noting that we measure progress based on sublevel jumps - 3 sublevels is expected progress over 2 years, which is 1.5 sublevels per year, we are only able to measure whole numbers. We have said that 1 **OR** 2 sublevels is sufficient progress which is slightly harder than the expected level - 2 sublevels could be accelerated progress as it equates to 1 ½ years progress.

The number of students above the expected level is the same as last year, with most students making sufficient progress.

We have 13% of students that are writing below their expected level according to this data, which is 10% fewer than last year. Fewer students made accelerated progress in writing.

Again, our Pacific Peoples (47%) group are achieving lower than most other groups, although this is less than it was last year by 14%. There has been a reduction in the percentage of Māori students below the expected level - from 51% last year to 21%.

There is still a higher percentage of boys below the expected level (18%) when compared with girls (10%), although these are both less than last year.

Similar to the other areas, the students with low attendance rates have lower achievement overall, with only 3% above (compared with 14% of all students) and 23% below (compared with 13% of all students), again like in Reading half of these are Pasifika.

Our targets for 2024 were...

1. To ensure that ALL students make sufficient progress in reading, writing and maths

This is an aspirational goal, which we haven't achieved. It is worth noting that:

- **In Maths** of the 48 students identified last year as having made insufficient progress (and that we have comparable data for), only 4 of these also made insufficient progress this year - 12 made accelerated progress.
- **In Reading** of the 13 students identified last year as having made insufficient progress (and that we have comparable data for), only 1 of these also made insufficient progress this year - 1 made accelerated progress, the rest made sufficient progress
- **In Writing** of the 39 students identified last year as having made insufficient progress (and that we have comparable data for), none of these also made insufficient progress this year - 2 made accelerated progress, the rest made sufficient progress.

2. To accelerate the achievement of those students who are below expectation so there are fewer students below the expected level (maths 65 children or 17%, reading 82 children or 21% and writing 119 children or 24%)

- Out of the 65 children that were **below** the expected level last year **in maths**, 49 have comparable data this year. Of these 49 children, 4 (8%) made **accelerated** progress, 41 (84%) made **sufficient** progress and 4 (8%) made **insufficient** progress.
 - 35 (67%) of these students have moved to **at** the expected level with 1 (2%) moving to being **above** the expected level
- Out of the 82 children that were **below** the expected level last year **in reading**, 43 have comparable data this year. Of these 43 children, 20 (47%) made **accelerated** progress, 22 (51%) made **sufficient** progress and only 1 (2%) made **insufficient** progress.
 - 15 (35%) of these students have moved to **at** the expected level with 1 (2%) moving to being **above** the expected level
- Out of the 119 children that were **below** the expected level last year **in writing**, 87 have comparable data this year. Of these 87 children, 16 (18%) made accelerated progress, 64 (74%) made sufficient progress and only 7 (8%) made **insufficient** progress.
 - 53 (61%) of these students have moved to the expected level with 1 (1%) moving to being above the expected level.

Commentary on Interventions

Priority Learner Plans

At the beginning of the year, each teacher selected target student groups based on students who had made insufficient progress in Reading, Writing, or Maths. Unlike previous years, there was a fairly even spread across these curriculum areas, allowing teachers greater opportunity to collaborate and share ideas across levels. Teachers observed several factors impacting student progress and achievement, including declining self-management and retention skills, increased student fatigue and lateness, and a growing dependence on technology outside of school. Many of these were unable to be targeted through a school-based intervention. The implementation of Structured Literacy training within the junior classes took some focus away from the Priority Learner Plans in the latter part of the year and changes in the senior classes' groupings meant that some teachers did not end up being able to implement their initial plan fully. We will continue to review and refine the process for identifying and supporting target students in the coming year, with an emphasis on ensuring greater adaptability and consistency.

Attendance lens on data - Adding an attendance lens to our data has been informative. It showed that attendance does impact the progress rate - this was especially evident in Maths, where 41% of those with low attendance rates made insufficient progress (compared with 25% of the other students). Increased visibility for attendance through Hero for whānau and a more rigorous intervention plan will hopefully see attendance and, therefore, progress improve in 2025.

Student Voice Survey - Student engagement and enjoyment have shown positive trends, with overall excitement about learning improving from last year. While 'other' curriculum areas like STEM and Arts are highly engaging and offer student choice, reading and maths remain perceived by students as the least engaging. The majority of students enjoy their school day. A future focus will be for staff to increase student choice in math and reading, providing even more opportunities for students to pursue their interests.

Planning expectations - To ensure consistent planning standards, a set of expectations was developed, featuring 'Must Have' and 'Could Have' components to accommodate individual teacher approaches. Following agreement on these expectations, we analysed various planning samples, highlighted areas of strength and identified possible gaps. This process enabled teachers to self-assess and adapt their planning practices accordingly. Team Leaders will continue to check planning against the agreed expectations and also allow opportunities for staff to improve their planning.

Ako Visits

Due to several factors, Ako visits across classrooms were intentionally not completed in 2024, including the addition of Structured Literacy training for our Year 0-4 teachers.

Our targets for 2025 are:

- 1. To ensure that ALL students make sufficient progress in reading, writing and maths**
- 2. To accelerate the achievement of those students who are below expectation so there are fewer students below the expected level** (maths 33 children or 8%, reading 49 children or 17% and writing 59 children or 14%)
- 3. To increase the attendance rate of those students who attended less than 80% in 2024** (35 students)

Our interventions will be:

Priority Learner Plans

- Analyse Term 1 data and Hero information to pinpoint priority learners and those who haven't progressed adequately.
- Collaboratively identify trends, gaps, and weaknesses across curriculum areas for targeted students and develop strategies to accelerate their progress in reading, writing, and/or maths.
- Work with SENCO and Team Leaders to develop measurable goals/targeted action for Teacher Aide support

Student Voice Survey

- Redo student voice survey to gather feedback on curriculum, including how they are finding Structured Literacy and Maths changes?
- Analyse results and implement targeted changes to curriculum or delivery based on student feedback.
- Communicate adjustments to the curriculum with the Board of Trustees and families through the BOT report and community newsletter.
- Implementation of new team structure
- Facilitated leadership mahi in 2025 led to the formation of two teams across the school for 2025 with the aim to improve cohesion to improve standards in effective teaching and learning. Weekly meetings with team leaders and SLT to ensure continuity.
- Administration roles created to ensure that mahi is more evenly spread.
- Curriculum Leadership group formed to promote exciting and engaging curriculum. Further enhanced by one teacher being released in the afternoons in Years 4-6.

Middle Leaders PLD

- Year 0-4 and Y5-8 leader, alongside Deputy Principal accepted onto PLD programme for 2025.
- Leadership development focusses on leadership research, circle of inference/influence, using data effectively, etc.
- Learning will be demonstrated via a 'shift in practice' initiative (Leader Inquiry) for each Leader
- Increased CRT/PRT allocation
- Timetable for staff as per collective agreement

Structured Literacy

- Parent information session about Structured Literacy
- Team meetings with Literacy Connections - Year 0-4
- Coaching and feedback with Literacy Connections for Year 0-4 team who have completed training
- Training of Year 0-4 teachers who haven't trained yet
- Teacher Aides 2 day training - online
- Teacher Aides follow up three hour session
- Coaching and feedback for Year 0-4 team who have newly completed training (Phonics/Phonemic Awareness)
- Use assessment data to gauge the current temperature, to motivate, to track efficacy of any changes and monitor the progress of your students
- Establish a school wide assessment schedule
- Ensure evidence based assessment tools are used
- Year 3-8 implement the "The Code" as a spelling/phonics programme

Maths

- Complete Ministry of Education Teacher Only Days (at least Day 1 and 2). Which includes: emphasising knowledge acquisition, explicit teaching, and sequential learning through "Understand, Know, Do," with a focus on number and careful planning.
- Begin to use the Refreshed Mathematics and Statistics Curriculum for planning across the school
- Build familiarisation of Oxford Maths resources with Year 5-8 staff and students
- Review the use of supplementary programmes (such as Mathletics) once staff are familiar with what Oxford Maths provides - decide if a supplementary programme is required and implement
- Build up supplementary teacher/student resources in alignment with the NZC and Oxford resource to create a bank of shared resources
- Work with an external facilitator (ImpactEd) in Terms 2 & 3 for modelling and coaching professional development
- Research the Year 0-3 resources supplied by the MoE
- Order resources and begin familiarisation with them (focus for Year 0-3 is embedding Structured Literacy)

Te Reo

- Kaiako to set individual learning goals for Te Reo
- Kaiako complete their annual reo PAT

Pedagogy, Planning, and Assessment Framework:

- Continue refreshing the New Zealand Curriculum.
- Develop criteria for planning by analysing various planning sources, incorporate this into the "One Stop Shop" and facilitate feedback sessions.

- Review and adjust criteria as needed.
- Enhance consistency in assessment methods through staff discussions and documentation.
- Allocate dedicated Team Leader release time for consistency checks and discussions.

Assessment

- Review our current assessment and reporting practices to align with the direction from MoE (especially around Structured Literacy requirements)
- Update assessment and reporting guidelines to include twice-yearly collection - Progress will be tracked yearly Term 1→ Term 1 and Term 3→Term 3, Achievement will be tracked 6 monthly.
- Analyse the benefits and challenges of sharing formal assessment information with parents and create and implement a plan if required

Attendance

- Reviewing our internal processes for monitoring attendance and follow up with families
- Regular reporting to the Board on attendance data
- Ensuring parents are aware of the importance of regular school attendance and its correlation with achievement.

KIWISPORT REPORT

For the year ended 31 December 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$7220.93 (excluding GST.) The funding was spent on subsidising swimming lesson for all students on our roll.