

# YALDHURST SCHOOL – TŌTARA TŪKAHA



## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31  
DECEMBER 2024

### School Directory

Ministry Number:	3602
Principal:	Allan Robertson
School Address:	48 School Road, Yaldhurst, Christchurch
School Phone:	(03) 342 7933
School Email:	secretary@yaldhurst.school.nz

Accountant / Service Provider:

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Christchurch  
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# YALDHURST SCHOOL – TŌTARA TŪKAHA

Annual Financial Statements - For the year ended 31 December 2024

## Index

Page	Statement
<a href="#">1</a>	Members of the Board
<a href="#">2</a>	Statement of Responsibility
<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 17</a>	Notes to the Financial Statements
	Independent Auditor's Report

# Yaldhurst School – Tōtara Tūkaha

## Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Jessica Middleton	Presiding Member	Elected Sep-22	Feb 2024
Rebecca Webster	Parent Representative	Re-Elected Sep-22	Feb 2024
Jonathan Gaunson	Parent Representative	Elected Sep-22	Sep 2025
Emma Martini	Parent Representative	Elected Sep-22	Sep 2025
Daren Alderson	Parent Representative	Elected Sep-22	Feb 2024
Alisha Garriock	Staff Representative	Elected Sep-22	Mar 2024
Tessa Pearce	Staff Representative	Elected	Sep 2025

# Yaldhurst School – Tōtara Tūkaha

## 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.

Jessica Middleton

Gretchen Cocks

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Full Name of Presiding Member

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Full Name of Principal

Signed by:  
  
59CF45844EF7F381

Signed by:  
  
7BCB3695B7E22A0E

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Signature of Presiding Member

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Signature of Principal

22/05/2025

22/05/2025

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Date:

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Date:

# Yaldhurst School – Tōtara Tūkaha

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	1,450,472	1,172,414	1,094,146
Locally Raised Funds	3	49,457	55,700	26,597
Interest		5,488	1,533	4,857
<b>Total Revenue</b>		<b>1,505,417</b>	<b>1,229,647</b>	<b>1,125,600</b>
<b>Expense</b>				
Locally Raised Funds	3	2,809	-	526
Learning Resources	4	902,830	901,240	818,159
Administration	5	140,234	141,693	124,799
Interest		485	484	779
Property	6	463,597	207,189	236,010
Loss on Disposal of Property, Plant and Equipment		480	-	11,405
<b>Total Expense</b>		<b>1,510,435</b>	<b>1,250,606</b>	<b>1,191,678</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(5,018)</b>	<b>(20,959)</b>	<b>(66,078)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(5,018)</b>	<b>(20,959)</b>	<b>(66,078)</b>

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

# Yaldhurst School – Tōtara Tūkaha

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		82,559	82,215	134,502
Total comprehensive revenue and expense for the year		(5,018)	(20,959)	(66,078)
Contribution - Furniture and Equipment Grant		4,942	-	14,135
<b>Equity at 31 December</b>		82,483	61,256	82,559
Accumulated comprehensive revenue and expense		82,483	61,256	82,559
<b>Equity at 31 December</b>		82,483	61,256	82,559

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.

# Yaldhurst School – Tōtara Tūkaha

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	29,819	17,120	41,871
Accounts Receivable	8	62,267	58,248	44,700
GST Receivable		4,731	6,405	6,354
Prepayments		8,446	-	10,775
		105,263	81,773	103,700
<b>Current Liabilities</b>				
Accounts Payable	10	72,751	63,818	60,489
Revenue Received in Advance	11	9,956	123	10,742
Finance Lease Liability	13	6,852	6,724	7,308
		89,559	70,665	78,539
<b>Working Capital Surplus/(Deficit)</b>		15,704	11,108	25,161
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	104,264	81,914	100,555
		104,264	81,914	100,555
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	26,500	27,000	27,000
Finance Lease Liability	13	10,985	4,766	16,157
		37,485	31,766	43,157
<b>Net Assets</b>		82,483	61,256	82,559
<b>Equity</b>		82,483	61,256	82,559

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

# Yaldhurst School – Tōtara Tūkaha

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		320,115	277,720	262,235
Locally Raised Funds		42,434	50,993	30,959
Goods and Services Tax (net)		1,623	(51)	(2,320)
Payments to Employees		(142,617)	(153,562)	(139,501)
Payments to Suppliers		(205,761)	(181,590)	(201,481)
Interest Paid		(485)	(484)	(779)
Interest Received		5,488	1,533	5,441
Net cash from/(to) Operating Activities		20,797	(5,441)	(45,446)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(31,720)	(6,000)	(24,818)
Proceeds from Sale of Investments		-	-	50,000
Net cash from/(to) Investing Activities		(31,720)	(6,000)	25,182
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		4,942	-	14,135
Finance Lease Payments		(6,071)	(13,310)	(7,780)
Net cash from/(to) Financing Activities		(1,129)	(13,310)	6,355
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(12,052)</b>	<b>(24,751)</b>	<b>(13,909)</b>
Cash and cash equivalents at the beginning of the year	7	41,871	41,871	55,779
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>29,819</b>	<b>17,120</b>	<b>41,870</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.



# Yaldhurst School – Tōtara Tūkaha

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Yaldhurst School – Tōtara Tūkaha (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 is based. Cyclical maintenance is disclosed at note 12.

###### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.

###### **Critical Judgements in applying accounting policies**

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

#### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 17.

#### ***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) 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
Board-owned Buildings	10–40 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	As per lease agreement
Library Resources	12.5% Diminishing value

### **i) 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.

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

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

### **j) Accounts Payable**

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

### **k) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **l) Revenue Received in Advance**

Revenue received in advance relates to fees received from parent payments where there are unfulfilled obligations for the Group 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.

### **m) Provision for Cyclical Maintenance**

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

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

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

**n) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**o) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**p) Budget Figures**

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

**q) 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

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
318,768	288,483	277,144
758,684	752,714	660,010
373,020	131,217	156,992
<b>1,450,472</b>	<b>1,172,414</b>	<b>1,094,146</b>

## 3. Locally Raised Funds

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

### Revenue

Donations and Bequests  
Fees for Extra Curricular Activities  
Trading  
Other Revenue

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
37,096	54,200	23,627
9,024	1,000	1,346
2,937	-	130
400	500	1,494
<b>49,457</b>	<b>55,700</b>	<b>26,597</b>

### Expense

Extra Curricular Activities Costs  
Trading  
Fundraising and Community Grant Costs

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
224	-	-
2,585	-	26
-	-	500
<b>2,809</b>	<b>-</b>	<b>526</b>

*Surplus/ (Deficit) for the year Locally Raised Funds*

<b>46,648</b>	<b>55,700</b>	<b>26,071</b>
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## 4. Learning Resources

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

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
42,207	51,200	55,160
12,967	11,650	11,702
814,306	805,114	719,343
3,936	6,000	6,032
27,974	25,976	24,585
1,440	1,300	1,337
<b>902,830</b>	<b>901,240</b>	<b>818,159</b>

## 5. Administration

Audit Fees  
Board Fees and Expenses  
Operating Leases  
Other Administration Expenses  
Employee Benefits - Salaries  
Insurance

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
8,883	6,135	5,788
11,010	9,300	8,119
-	-	133
27,257	32,450	24,711
87,143	88,608	80,390
5,941	5,200	5,658
<b>140,234</b>	<b>141,693</b>	<b>124,799</b>

## 6. Property

2024 2024 2023

	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Heat, Light and Water	16,567	24,422	17,160
Repairs and Maintenance	20,548	9,650	16,266
Use of Land and Buildings	373,020	131,217	156,992
Employee Benefits - Salaries	-	1,000	-
Other Property Expenses	53,462	40,900	45,592
	<u>463,597</u>	<u>207,189</u>	<u>236,010</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 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	29,819	17,120	41,871
Cash and cash equivalents for Statement of Cash Flows	<u>29,819</u>	<u>17,120</u>	<u>41,871</u>

Of the \$29,819 Cash and Cash Equivalents, \$9,956 of Revenue Received in Advance is held by the School, as disclosed in note 11.

## 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	2,233	-	293
Receivables from the Ministry of Education	2,950	-	-
Teacher Salaries Grant Receivable	57,084	58,248	44,407
	<u>62,267</u>	<u>58,248</u>	<u>44,700</u>
Receivables from Exchange Transactions	2,233	-	293
Receivables from Non-Exchange Transactions	60,034	58,248	44,407
	<u>62,267</u>	<u>58,248</u>	<u>44,700</u>

## 9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Furniture and Equipment	52,610	4,429			(10,165)	46,874
Information and Communication Technology	18,739	23,619			(9,448)	32,910
Leased Assets	23,514	1,776			(7,417)	17,873
Library Resources	5,692	2,338	(479)		(944)	6,607
	100,555	32,162	(479)	-	(27,974)	104,264

### 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 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building improvements - Crown	25,945	(25,945)	-	25,945	(25,945)	-
Furniture and Equipment	151,482	(104,608)	46,874	147,052	(94,442)	52,610
Information and Communication Technology	88,472	(55,562)	32,910	89,277	(70,538)	18,739
Leased Assets	29,909	(12,036)	17,873	29,466	(5,952)	23,514
Library Resources	22,418	(15,811)	6,607	21,930	(16,238)	5,692
	318,226	(213,962)	104,264	313,670	(213,115)	100,555

## 10. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	3,557	8,457	7,415
Accruals	9,733	6,438	6,438
Employee Entitlements - Salaries	57,084	46,627	44,407
Employee Entitlements - Leave Accrual	2,377	2,296	2,229
	72,751	63,818	60,489
Payables for Exchange Transactions	72,751	63,818	60,489
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	72,751	63,818	60,489

The carrying value of payables approximates their fair value.

## 11. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	9,916	-	5,619
Other revenue in Advance	40	123	5,123
	9,956	123	10,742



## 12. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	27,000	27,000	27,000
Use of the Provision During the Year	(500)	-	-
Provision at the End of the Year	26,500	27,000	27,000
Cyclical Maintenance - Non current	26,500	27,000	27,000
	26,500	27,000	27,000

The Provision reflects maintenance required on the Admin building which was not rebuilt. A new School Property Plan is scheduled to be completed in 2026.

## 13. 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 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	7,119	7,000	7,756
Later than One Year and no Later than Five Years	11,114	4,900	16,293
Future Finance Charges	(396)	(410)	(584)
	17,837	11,490	23,465
<b>Represented by</b>			
Finance lease liability - Current	6,852	6,724	7,308
Finance lease liability - Non current	10,985	4,766	16,157
	17,837	11,490	23,465

## 14. 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.

## 15. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,115	3,555
<i>Leadership Team</i>		
Remuneration	249,696	248,189
Full-time equivalent members	2	2
Total key management personnel remuneration	252,811	251,744

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

### Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	0 - 5	0 - 5

### 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 - 110	2	0
110 - 120	1.00	1.00
	3.00	1.00

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

## 16. 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.

## 17. Commitments

### (a) Capital Commitments

at 31 December 2024, the Board had no capital commitment.

### (b) Operating Commitments

As at 31 December 2024, the Board has entered into no contracts.

## 18. 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	29,819	17,120	41,871
Receivables	62,267	58,248	44,700
Total financial assets measured at amortised cost	<u>92,086</u>	<u>75,368</u>	<u>86,571</u>

### Financial liabilities measured at amortised cost

Payables	72,751	63,818	60,489
Finance Leases	17,837	11,490	23,465
Total financial liabilities measured at amortised cost	<u>90,588</u>	<u>75,308</u>	<u>83,954</u>

## 19. 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 YALDHURST MODEL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Yaldhurst Model 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 17, 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 22 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, Analysis of Variance, Tōtara Tūkaha Te Tiriti o Waitangi Report, Employment Policy and the Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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



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

# Yaldhurst School Tōtara Tūkaha

## Analysis of Variance Report 2024

### Strategic Goal 3:

Develop staff to **STRENGTHEN TEACHING, LEADERSHIP** and **LEARNER SUPPORT CAPABILITY** across the education workforce.

**Action Plan 3.1 (Literacy):** By November 2024 at least 80% of Years 2 - 6 students will achieve 'At' or 'Above' the Yaldhurst School Tōtara Tūkaha Literacy Achievement Expectations. Students will make at least one year's progress and Priority Learners will make Accelerated Progress.

**Action Plan 3.2: (Mathematics):** By November 2024 80% of Years 2 - 6 students will achieve 'At' or 'Above' the Yaldhurst School Tōtara Tūkaha Mathematics Achievement Expectations. Students will make at least one year's progress Priority Learners will make Accelerated Progress.

# Reading Summary

**68% of Years 2-6 students are working At or Above expectation**

- Males - 64%
- Females - 73%
- European - 66%
- Maori - 60%
- Asian - 100%
- Pasifika and MELAA - Very few students

## ERO Criteria

almost all	over 90%
most	80% to 90%
large majority	65% to 79%
small majority	50% to 64%
less than half	34% to 49%
less than a third	up to 33%

## Comparison of At/Above by Year level - 2023/2024

	Y2 2023	Y3 2023	Y4 2023	Y5 2023	Total
	70% (14)	52.63%(10)	78.57%(11)	83.33%(10)	<b>72% (65)</b>
Y2 2024	Y3 2024	Y4 2024	Y5 2024	Y6 2024	Total
48%(11)	81% (13)	65% (11)	77% (10)	82% (9)	<b>68% (55)</b>



# Reading - Reflecting on the Data

- **Year 2**
  - Ten children are working below expectation have made significant progress and are close to achieving expectation.
    - Some of these children have very clear dyslexic tendencies
  - The two children who are working well below expectation have medical and/or physical conditions that have caused a developmental delay
  - All of these children have received daily support from a teaching assistant during at least Terms 1,2 & 3. Some had continued support in Term 4.
- **Year 3**
  - Two child are working below expectation. One child has made limited progress, and one has made some progress.They have had frequent small group support with a teaching assistant.
  - One child is working well below expectation, and has multiple conditions that have caused a developmental delay. They have received daily one-to-one support with a teaching assistant.
- **Year 4**
  - One child is working below expectation, and has made limited progress. They had one-to-one support, twice a week, with our Learning Support Coordinator for two terms.
  - Five children are working well below expectation. Three of these children have strong dyslexic tendencies. Two of these children have conditions that impact on their learning. Two have made very limited progress.
  - All of these children have had frequent small group support from a teaching assistant.
- **Year 5**
  - One child is working below expectation, and two are working well below expectation.
  - All three children have made good progress, and have had small group support from a teaching assistant.
- **Year 6**
  - Two children are working well below expectation and have made little progress.
  - Both children have had one-to-one support, twice a week, with our Learning Support Coordinator for three terms.
  - Both children have very clear dyslexic tendencies

# Writing Summary

**68% of Years 2-6 students are working At or Above expectation**

- Males - 64%
- Females - 70%
- European - 61%
- Maori - 70%
- Asian - 100%
- Pasifika and MELAA - Very few students

## ERO Criteria

almost all	over 90%
most	80% to 90%
large majority	65% to 79%
small majority	50% to 64%
less than half	34% to 49%
less than a third	up to 33%

## Comparison of At/Above by Year level - 2022/2023

	Y2 2023	Y3 2023	Y4 2023	Y5 2023	Total
	95%(19)	84%(16)	71%(10)	42%(5)	<b>70%(63)</b>
Y2 2024	Y3 2024	Y4 2024	Y5 2024	Y6 2024	Total
82%(19)	75%(12)	47%(8)	46%(6)	82%(9)	<b>68%(54)</b>

# Writing - Reflecting on the Data

- **Year 2**
  - Three children are working below expectation, but all have made significant progress
  - All three children have conditions that have caused a developmental delay
  - All of these children have received daily support from a teaching assistant during at least Terms 1,2 & 3. Some had continued support in Term 4.
- **Year 3**
  - Four children are working below expectation. One child has made progress, while three have made limited progress
  - One child has a condition that has caused a developmental delay and received daily one to one support from a teaching assistant
- **Year 4**
  - Seven children are working below expectation, and two children are working well below expectation.
  - Four of these children have strong dyslexic tendencies. Two of these children have conditions that impact on their learning.
  - All of these children have made limited progress
- **Year 5**
  - Seven children are working below expectation, and six have made progress.
- **Year 6**
  - Two children are working below expectation and both have made progress
  - Both children have had one-to-one support, twice a week, with our Learning Support Coordinator for three terms.
  - Both children have very clear dyslexic tendencies

# Reading & Writing - Strategic Plan Actions

Current Actions	Progress	Future Actions
<p><b>3.1.1</b> Staff and students will be supported to follow the Yaldhurst School Tōtara Tūkaha Literacy Curriculum Delivery Plan - especially the implementation of high leverage teaching and assessment practices.</p> <p><b>3.1.2</b> Structured Literacy Professional Learning Development</p>	<p>New staff completed PLD with Literacy Connections Whole staff PLD with Literacy Connections - integration of Reading &amp; Writing into a Literacy Block, with explicit instruction All staff complete MOE PLD - three full days &amp; four 1 hour writing webinars - Review of Reading and Writing through a Structured Literacy Lens - Year 1-3 Introduction of Oral Reading Fluency Assessment</p>	<p>Y1-3 MOE PLD for new staff Y4-6 MOE PLD for current staff</p> <p>Aligning current practice with the new curriculum</p> <p>Introduce Dibels assessments across the whole school</p>
<p><b>3.1.3</b> Priority Learners for Literacy are identified and tracked with the purpose of accelerating their achievement.</p>	<p><u>Reading</u> 37 children working below/well below expectation</p> <ul style="list-style-type: none"> <li>• 11 children now working at expectation</li> <li>• 19 children have made progress</li> <li>• 7 still at 2023 level</li> </ul> <p><u>Writing</u> 35 children working below/well below expectation</p> <ul style="list-style-type: none"> <li>• 12 children now working at expectation</li> <li>• 7 children have made progress</li> <li>• 16 still at 2023 level</li> </ul>	<p>Target large group of Year 3 (2025) children still working towards expectation</p> <p>RTLB learning referrals for children making very limited progress, to assist with identifying barriers to learning</p> <p>Embed Tier 2 support by the classroom teacher</p>
<p><b>ERO Feedback</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> The school uses an appropriate approach and reliable practices to find out about achievement against the curriculum.</li> <li><input type="checkbox"/> Assessment information is used well to adjust teaching practices to ensure ongoing improvement in teaching and student progress.</li> <li><input type="checkbox"/> Learners with complex needs are supported to achieve their educational goals.</li> </ul>		

# Mathematics Summary

**84% of Years 2-6 students are working At or Above expectation**

- Males - 89 %
- Females - 76%
- European - 82%
- Maori - 70 %
- Asian - 100%
- Pasifika and MELAA - Very few students

## ERO Criteria

almost all	over 90%
most	80% to 90%
large majority	65% to 79%
small majority	50% to 64%
less than half	34% to 49%
less than a third	up to 33%

## Comparison of At/Above by Year level - 2022/2023

	Y2 2023	Y3 2023	Y4 2023	Y5 2023	Total
	90%(18)	68.42%(13)	100%(14)	58.33%(7)	<b>79%(71)</b>
Y2 2024	Y3 2024	Y4 2024	Y5 2024	Y6 2024	Total
87%(20)	94%(15)	82%(14)	77%(10)	73%(8)	<b>84%(67)</b>

# Mathematics - Reflecting on the Data

- **Year 2**
  - Three children are working below expectation and all have made limited progress.
  - All three children have conditions that have caused a developmental delay.
  - All of these children have received daily support from a teaching assistant during at least Terms 1,2 & 3.
- **Year 3**
  - One child is working below expectation and has made steady progress.
  - This child worked frequently in a small group with a teaching assistant.
- **Year 4**
  - Two children are working below expectation, but have made steady progress.
  - One child is working well below expectation, but has made accelerated progress.
  - All of these children worked frequently in a small group with a teaching assistant.
- **Year 5**
  - Three children are working below expectation.
  - Two have made some progress, while one has made limited progress.
- **Year 6**
  - Three children are working below expectation.
  - All three children have made steady progress.

# Mathematics - Strategic Plan Actions

Current Actions	Progress	Future Actions
<b>3.2.1</b> Kamahi will be supported to continue to follow the Yaldhurst School Tōtara Tūkaha Developing Mathematical Inquiry Communities (DMIC) pedagogy introduced in 2022.	DMIC pedagogy has been supplemented with a Mastery approach to meet a need identified across the school Maths No Problem was investigated as a future option, and trialled in Year ½ for Terms 3 & 4 All staff attended at Uru Manuka teacher only day to support implementation of the new curriculum	Introduce Maths No Problem across the school  Align practices with the new curriculum
<b>3.2.2</b> Continue to fine tune the new mathematics assessment and reporting process on the Yaldhurst School Tōtara Tūkaha HERO Student Management System. (SMS)	We have made limited changes to Hero and previous assessment practices, as we waited for the new curriculum to be released.  Hero have recently released the Curriculum Scope & Sequence that will replace the current goal structure.	Investigate the appropriate assessments that will support the mastery approach that is embedded in the new curriculum and Maths No Problem  Investigate the Curriculum Scope & Sequence provided by Hero
<b>3.2.3</b> Priority Learners for mathematics are identified and tracked with the purpose of accelerating their achievement.	19 children working below/well below expectation <ul style="list-style-type: none"> <li>• 3 children now working at expectation</li> <li>• 12 children have made progress</li> <li>• 4 still at 2023 level</li> </ul>	Develop teacher practice to ensure the Whole Class teaching approach caters for all learners
<b>ERO Feedback</b> <ul style="list-style-type: none"> <li><input type="checkbox"/> The school uses an appropriate approach and reliable practices to find out about achievement against the curriculum.</li> <li><input type="checkbox"/> Assessment information is used well to adjust teaching practices to ensure ongoing improvement in teaching and student progress.</li> <li><input type="checkbox"/> Learners with complex needs are supported to achieve their educational goals.</li> </ul>		



# Yaldhurst School Tōtara Tūkaha

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Next review: Term 2 2027

## Employment Policy

The board of Yaldhurst School Tōtara Tūkaha complies with the principle of being a **good employer**, as required by the Education and Training Act 2020 (s 597). We implement this Employment Policy and associated policies to comply with being a good employer and we report on our compliance in our annual report.

Yaldhurst School Tōtara Tūkaha supports the fair and proper treatment of staff members in all aspects of their employment, and builds employment relationships that are based on **good faith**. We comply with employment legislation and regulations, and all relevant employment agreements.

The board takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for all staff. See **Primary Duty of Care**.

To support our responsibilities as a good employer, we:

- aim to provide equal employment opportunities for all staff members – see **Equal Employment Opportunities**
- employ appropriately qualified staff members through a fair appointment process – see **Appointment Policy**
- ensure that the school is appropriately staffed and that we give effect to the conditions of all relevant employment agreements – see **School Staffing**
- ensure that all staff members maintain proper standards of integrity, conduct, and concern for the public interest, and the wellbeing of students attending our school – see **Staff Conduct**
- have a fair and consistent performance management process – see **Performance Management**
- provide opportunities for professional development to meet identified needs – see **Professional Development**
- have set processes for ending employment that comply with employment agreements and the requirements of the Employment Relations Act 2000 – see **Ending Employment**.

The board makes our employment policies available to staff.

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The principal assures the board that the school operates an employment policy that complies with the principle of being a good employer, that the policy (including our equal employment opportunities programme) is available to staff, and that a report on compliance is included in the annual report. See **Review Schedule and Board Assurances**.

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## Related topics

- **Te Tiriti o Waitangi**
- **School Planning and Reporting**
- **Staff Wellbeing and Safety**



**Legislation**

- Education and Training Act 2020
- Employment Relations Act 2000
- Public Service Act 2020

**Hei mihi | Acknowledgement**

SchoolDocs appreciates the professional advice of the Anderson Lloyd legal team (Dunedin) in reviewing this policy.

**Release history:** Term 4 2024, Term 3 2023, Term 1 2023, Term 3 2022, Term 3 2020

**IN THIS SECTION**

**Equal Employment Opportunities**

**Appointment Policy**

**Staff Induction**

**School Staffing**

**Staff Conduct**

**Performance Management**

**Professional Development**

**Personal Grievance**

**Secondary Employment**

**Ending Employment**

<b>Last review</b>	Term 2 2024
<b>Topic type</b>	Core

## Yaldhurst School Tōtara Tūkaha Te Tiriti o Waitangi Report 2024

One of our four strategic goals for 2024 was to ensure that:

All ākonga will have access to a **BARRIER FREE** education so that successful outcomes are within reach for every learner.

Two action plans were created to ensure the implementation and realisation of this goal.

### Action Plan 2.1:

Continue to demonstrate our commitment to tangata whenuatanga and Te Tiriti o Waitangi.

### Action Plan 2.2:

Continue to build curriculum and iwi connections and ensure that our cultural narrative informs our beliefs and values and subsequent place based learning.

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## Realisation of the Strategic Goal

In 2024 Yaldhurst Model School (YMS)\* fulfilled the intent of Te Tiriti o Waitangi by valuing and reflecting New Zealand's bi-cultural heritage. Teaching and learning programmes incorporated the valued dimension of Te Reo Maori and Tikanga Maori. Akonga were provided with contextualised learning experiences that taught them to be confident in their own indigenous culture. When developing policies and practices for YMS every endeavour was made to reflect Aotearoa's cultural diversity including the unique position of Māori.

Maori children were provided with opportunities to express pride in their culture and heritage. The YMS Curriculum embraces Maori perspectives. YMS recognises the Memorandum of Understanding between Te Runanga o Ngai Tahu and the Ministry of Education and utilises Te Kete o Aoraki in the education of all students. YMS students are taught to explore, understand and respect different cultures that make up our unique society within Aotearoa. The experiences, cultural traditions, histories and languages of all New Zealanders are recognized and valued. The place of Pacific Island societies in New Zealand and relationships with the peoples of Asia, Africa, Europe and the South Pacific is treasured.

In 2024 YMS educated all students in an environment that acknowledged and incorporated the multicultural heritage of Aotearoa. Teaching and learning programmes incorporate bicultural and multicultural dimensions.

Our school provided the following specific experiences to honour *Te Tiriti o Waitangi*:

1. All akonga had weekly kapa haka lessons that were taught by a superb professional tutor who was supported by all teachers and the principal at each practice and performance. Our school performs waiata and haka at termly Mihi Whakatau, hui and the Uru Mānuka Kahui Ako Pō Whakangahau.
2. Akonga learnt a progressive level of tikanga and Te Reo at YMS via the [Curriculum Level 1 and 2 of Te reo Maori in English-Medium Schools](#). All classes utilise tikanga and Te Reo Māori on a daily basis via classroom commands and interactions.
3. All akonga learn and recite his/her pepeha which is graduated for each age and ability level.
4. Protocols are followed in all classes with the recitation of an opening and closing karakia each day along with a karakia prior to the consumption of kai.
5. *Our Code Our Standards* has clear links and expectations for kaiako in respect to their obligations under Te Tiriti o Waitangi. Staff understood the importance of the principles of the Te Tiriti o Waitangi and their expectations as educators. These expectations were explored

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and monitored via staff Professional Growth Cycles during the year.

6. Tikanga and Te reo Māori was utilised in all curriculum areas and kiako utilised resources that recognise Aotearoa's dual cultural heritage.
7. Reports to the YMS Board on student achievement include a separate analysis of Māori student achievement.
8. Within classroom programmes, and the school library, resources are available to assist in the teaching and learning of taonga and te reo Māori.
9. All new tamarii, akonga and whānau are welcomed with a mihi whakatau at the beginning of each term.

### **Aotearoa NZ's Histories Curriculum**

Our school implemented our first set of lessons based on the new Aotearoa NZ's Histories Curriculum by exploring the following contexts:

Whakapapa me te whanaungatanga | Culture and identity

Rohe and local contexts

Our akonga were taught how to explore the following Big Ideas

**Year 1-3 Through building knowledge about contexts and drawing on inquiry practices, I am beginning to understand the six big ideas:**

**Year 4-6 Through building knowledge about contexts and drawing on inquiry practices, I have a deeper understanding of the six big ideas:**

E kore au e ngaro; he kākano i ruia mai i Rangiātea.

Māori history is the foundational and continuous history of Aotearoa New Zealand.\*

Kaua e uhia te Tiriti o Waitangi ki te kara o Ingarangi. Engari me uhi anō ki tōu kahu Māori, ki te kahu o tēnei motu ake.

Colonisation and settlement

Ko te pipi te tuatahi, ko te kaunuku te tuarua.

Access to power and its use and misuse shape life experiences.

Ki ngā whakaeke haumi.

People participate in communities by acting on their beliefs and through the roles they hold.

Ki ngā whakaeke haumi.

People participate in communities by acting on their beliefs and through the roles they hold.

Tuia i runga, tuia i raro, tuia i roto, tuia i waho, tuia te muka tāngata.

Relationships and connections between people, across boundaries, and with the environment **shape** societies.

A wonderful development for our school was the acceptance of our new school name. As part of the Yaldhurst Model School (YMS) rebuild process our board requested that Te Taumutu Rūnanga gifted a new name for our school. This request was made to show our commitment to the Te Tiriti o Waitangi alongside acknowledging and celebrating the unique history of the school both geographically and in the hearts and minds of all who are connected with our school.

It was with great pleasure that the YMS Board was informed of the name in a letter written by Puamiria Parata-Goodall, Kaitohutohu of the Te Taumutu Rūnanga Inc. Society. Puamiria

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Parata-Goodall outlines in the letter the significance of the name by stating:

The Ruahikihikitanga Portfolio, which deals with culture and identity kaupapa, have taken the time to consider how this name fits within the wider context of history, place and school names within proximity of your school. The name also aligns with the rūnanga strategy of restoring our traditional markers – names, pou whenua and traditions – into our landscape.

The name gifted to our school was:

**TŌTARA TŪKAHA - The fearless Tōtara**

After community consultation and permission from the Ministry of Education our Board's Presiding Member, Jessical Middleton announced to our school community on the 23 November 2023 that our new school name had become:

**Yaldhurst Model School Tōtara Tukaha**

It is with pleasure that our school community moves forward into 2044 with a firm commitment to continue to honour Te Tiriti o Waitangi.

10 December 2024

KiwiSport Funding and Allocation Report 2024

BDO KiwiSport Funding & Allocation Report 2024


- KiwiSport Funding received \$ 1772.64
- 31 December 2024 - 96 Students

Allocation for KiwiSport Funding

10 Feb 2024	Swimming Lessons (all students)	\$3600.00
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Total	\$3600.00(ex GST)
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Signed:  \_\_\_\_\_

Date: 10 December 2024