



Te Ara Maurea Roydvale School

Annual Report and Financials

Annual Report 2024

He mihi mahana ki te hapori o Te Ara Maurea Roydvale School. A warm welcome to the Te Ara Maurea Roydvale School community. This is our Annual Report to the community for 2024. This year the school started the year with 11 classrooms. The second New Entrant class started at the beginning of Term 4. The school had three collaborative teams - Pīwakawaka (5 classrooms), Kererū (3 classrooms) and Kāhu (4 classrooms). The end of the year roll was 302 which was similar to the last five years.

All staff were involved in a range of strategic professional development opportunities through the 'Community of Learning' and the school with a particular focus on Learner Agency, we worked on continuing our the goals in our new Strategic Plan' to develop and improve our teacher capacity in ensuring student perspectives and decision making where more prevalent in our school setting. In 2024 we are working with *Infinity Learn* collaboratively with a group of schools to write an article on the mahi that we have been doing. This was published internationally in France on 9 October.

Cultural Sustainability

A number of our teaching staff engaged in professional development in the Te Ahu o Te Reo Māori course run by Ngāi Tūāhuriri. One staff member participated in Level 3, three staff in Level 2 and seven staff members in Level 1. This was a significant commitment of a 2 ½ hour once a week session and two whole day Saturday courses over the period of 14 weeks. We had four staff attend Workshop 1 at Tūahiwi marae and two attended workshop 2 with more planned sessions in 2025.

Our Poari continued to develop their cultural capabilities through writing Hautū goals and evaluating these mid and end year, having a focus on Māori student achievement through the mid year Literacy and Mathematics reports.

As part of our Strategic Plan our school values are being promoted in the classrooms. We have taken part in a mihi whakatau at the beginning of each term and this year our goal has been to complete this on the first day of each term following the new expectations, which we have achieved. Deb Ogilvie had oversight of the Mihi Whakatau process, updated protocols for this process were received in Term 1 and we aligned our practices with these new expectations in Term 2. Our cultural representative on the Board led these sessions supported by our Presiding Member. During Term 3 as part of Te wiki o Te Reo Māori our 'Within School Leader' Deb Ogilvie and Tayla Dewe organised a range of events and activities. Our Kapa Haka group performed twice at a local

Kāhui Ako event and then the Tūhono festival in September. Our Junior School tamariki performed Kapa Haka in an assembly in Term 4 while our senior school presented to the whole school at the end of October.

Professional Development

We have engaged in a range of professional development opportunities in 2024. At the end of the previous year we applied for supports in 'Just in Time' mathematics and the Ministry of Education contract Accelerated Literacy Learning. We continued to work with *Impact Ed* for some Professional Learning and Development for 'Just in Time' mathematics which has informed us about the new mathematics curriculum refresh work. This was extremely valuable as teachers modelled lessons, attended workshops and the facilitator modelled lessons to our staff.

In Term 2 we were fortunate enough to be selected to participate in the Best Start Literacy Programme for three terms with our Piwakawaka and Kererū School staff. Our end of year data has in these teams are based on this structured literacy programme.

As a Kāhui Ako we worked with '*Infinity Learn*' to write an academic paper on 'Learner Agency'. Four schools in our Kāhui shared stories of their experiences of developing 'Learner Agency' and this was led by Brian Annan and Mary Wootton. We were delighted to have this published in Term 3 and it was accepted internationally in France in early October.

All schools were provided with two Teacher Only Days to work on Te Mātaiaho the New Zealand curriculum. The first was held on Friday 31 May and the second on Thursday 14 November. This meant staff had time to read, plan and prepare work from the new curriculum while understanding the science of learning.

We completed a staff wellbeing survey in April and October and the information was shared at the Board level. The recommendations continued to show the positive staff culture with some recommendations including continuation of positive interactions and organisation around release.

Our inclusive learning programme has continued to be a huge success in terms of teachers supporting the learners and Learning Support programmes being guided by the teacher. We have a fewer number of English Language learners that are attending the school and are funded.

Professional Growth Cycle

All teachers evidenced their work through the Professional Growth Cycle, teachers set goals and engaged in a range of methods to achieve these goals. The Tātaiako cultural competencies were linked with the teacher's criteria and teachers evidenced these competencies through anecdotal notes and ways they had interacted with Māori whānau and monitoring of Māori student achievement.

Board news

The Board employed a private consultant to work with the Presiding Chair for the Principal's Professional Growth Cycle. This year the growth cycle involved an initial meeting to establish goals, stakeholders being interviewed by the appraiser including board members, staff and students in Term 2 and a subsequent interview in Term 4. The Leadership team were shown the results of the growth cycle alongside the board.

Our aim is to provide a safe and orderly environment through providing a safe physical and emotional environment for all. The classroom and playground behaviours continue to exhibit safe and orderly practices. The playground atmosphere is generally positive and high-spirited. Our teachers taught the NZ Bully Free / Kia kaha programme in Term 1. All teachers utilise positive behaviour management strategies and focus on positive aspects of learning. Any new staff relieving or new staff to the school are expected to have completed the Physical Restraint module mandated by the Ministry of Education.

As part of our continued practices we surveyed students wellbeing and conducted a 'bullying survey' in Year 4-6. The summary of the results indicated that students felt safe in the school and they could find a trusted adult, usually a teacher, to support them if required. The peer mediators were mentioned in terms of who can give student support, which has identified that this process is having a positive impact.

Staff and students participated in a range of sporting, cultural and community events throughout the year. Students in the Year 5 / 6 team attend camp at Woodend and our whole school attended two weeks of swimming lessons at Jellie Park.

The Board committed funds to the new landscaping plan with a particular focus on improving the entrance of the school and creating the natural play and sandpit area for the students. Throughout Term 1 the Board committed to getting a schedule of quantities to stage the landscape project works and appointed Kamo Marsh as project managers to extend tenders to companies to start these works. These works were completed in Term 3 and 4.

Our caretaker continues to complete weekly checks on compliance areas and meets regularly with the Principal to address any issues. The Board agreed to open the pool for the December 2024 to January 2025 period to promote and support community partnerships.

The Board fully complied with its personnel policy on being a good employer including the equal employment opportunities programme. At the beginning of the year we employed one second year teacher. These teachers were provided with an advice and guidance programme with an allocated Tutor Teacher. The school complies with our Equal Employment Opportunities policy.

The Board received a number of evaluative reports throughout the year including qualitative and quantitative information to support the student outcomes information. The evaluations included: staff wellbeing analysis, learner agency analysis, mid and end Fixed Term unit evaluations and literacy and mathematics student achievement data at mid year.

As a school we evaluate broader curriculum areas and the board received information in September regarding 'The Arts'. Student achievement results show that the majority of our children are achieving at the curriculum expectation.

The school has been prudent in its budget. The Board committed funds to new furniture in the senior school at the beginning of the year and the landscaping work in 2024. We maintained prudent control of all our expenditure throughout 2024.

We see ourselves as a place where we can support and provide opportunities for parents and whānau to be part of our school culture. We would like to recognise that this year we are seeing

record numbers of whānau attend events and have been continuing our relationships with these valuable connections. Our PTA committee reintroduced some of their usual fundraising events including the popular Easter raffle, discos for the students and this year we welcomed pre-schoolers to the event, regular sausage sizzles and a new event of tea towels. The focus for the teams has been developing a positive community culture.

Kiwi sport funding is a Government funding initiative to support students' participation in organised sport. In 2024 the school received a total of \$4,368.96 (excluding GST) Kiwi sport funding. The funding was spent on sports opportunities including subsidising the swimming lessons we engaged with at the end of Term 3 and employing a teacher / Teacher Aide to organise a range of sporting opportunities outside of school hours in the local community including basketball, netball, cricket and touch.

The Senior Leadership Team have been together for 10 years and are valuing the chance for staff to become permanent as the school roll stabilises. I wish to express my thanks and respect to the teachers, support staff, tamariki, the Board, Parent Teacher Association members, parents, caregivers and whānau for their valuable contributions in positively connecting with our school in 2024.

Jenny Washington
Principal

Josh Pretty
Presiding Member

List of school Board Members

Josh Pretty	Presiding Member
Luke Van den Broek	Board member
Harrison McLennan	Board member
Anna Palmer	Board member
Shaun Ogilvie	Board member
Rebecca Williams	Board member
Jenny Washington	Principal
Angeline Larmer	Staff Representative

How we have given effect to Te Tiriti o Waitangi

Board	<p>Board and Principal</p> <p>Set Hautū Goals in January and reviewed twice yearly.</p> <p>Māori Student Achievement data presented</p> <p>Cultural Representative on the Board</p> <p>Māori data for all Māori tamariki presented and analysed</p> <p>SchoolDocs policies give effect to Te Tiriti o Waitangi</p> <p>Commitment to Cultural Narrative through the recent CSR building works and landscape plans including sod turning ceremony</p>
School	<p>Leadership Team / kaiako</p> <p>Tātaiako Cultural Competencies - yearly expectation that kaiako provide evidence to support their attestation</p> <p>Professional Development in Māori with a teacher</p> <p>Māori Student Achievement data gathered and analysed</p> <p>Setting targets for our tamariki</p> <p>Curriculum document reflects instructions in local tikanga Māori and mātauranga Māori</p> <ul style="list-style-type: none"> - Aotearoa New Zealand histories curriculum written - Reflects our localised curriculum <p>Staff attendance at Te Ahu o Te Reo course to learn Māori language and to share their learning with others</p> <p>Māori whānau hui</p> <p>Mihi whakatau once a term</p> <p>Targeted resources to support Te Reo Māori</p> <p>Staff take part in workshops at Te Ngāi Tūāhuriri Rūnanga: workshop 1 and 2.</p> <p>Ka Hikitia strategies including use of DMiC during mathematics sessions.</p> <p>ERO Poutama Reo self review tool created and next steps agreed upon.</p> <p>Kāhui Ako 'within school leader' focusing on writing Te Reo progressive lessons for all tamariki.</p>
Tamariki	<p>Participation in Te wiki o Te Reo Māori</p> <p>Sense of Belonging activities</p> <p>Iwi and hapu celebrated and recognised on enrolment and connections at mihi whakatau</p> <p>Tamariki have a 'want to learn' te reo Māori</p> <p>Celebration assemblies include school karakia, mihi from the presenters and waiata throughout the assembly</p> <p>Daily Karakia in classrooms to start and end the day</p> <p>Commitment to cultural narrative through unit of learning based on this for tamariki,</p> <p>School name, vision and values taught to tamariki and enacted values in Te Reo.</p> <p>Māori achievement data improved over the last couple of years.</p>

Progress towards instruction of tikanga Māori, mātauranga Māori and Te Reo Māori:

Our school has completed the ERO Poutama Reo initial self review process. Our 'within school leader' has developed a plan for consecutive lessons in Te Reo Māori for Year 1 - 6 children using support material from the Te Ahu o Te Reo Māori programme.

We have had one staff member engage in the Level 3 Te Ahu o Te Reo Māori, 3 staff members in Level 2 and 7 staff in Level 1 Te Ahu o Te Reo Māori in 2024.

Kiwisport funding

Kiwisport is a Government funding initiative to support students' participation in organised sports. During 2024, the school received total Kiwisport funding of \$4,368.96 (excluding GST). The funding was spent on sports opportunities and employing a Teacher Aide to organise a range of sporting opportunities outside of school hours in the local community including basketball, netball and touch.

The number of children who participated in organised sport was 300.

Jenny Washington
Tumuaki / Principal

Statement of compliance with Employment policy report

The following questions address key aspects of compliance with a Good Employer policy as per the *Section 597 of the Education and Training Act*.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme?	<p><i>EEO report to Board at the end of year in regards to Employment throughout the year.</i></p> <p><i>Following our Appointments process policy.</i></p> <p><i>EEO officer appointed.</i></p> <p><i>Regular survey to staff and Board notified of survey outcomes.</i></p>
How have you been fulfilling this programme?	<i>Regular reporting to the Board. Staff being delegated responsibilities for these programmes.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Following our Appointments process policy.</i>
How are you recognising, -The aims and aspirations of Maori, -The employment requirements of Maori, and -Greater involvement of Maori in the Education service?	<p><i>We are recognising and achieving this through:</i></p> <p><i>-The 'New Zealand Curriculum'</i></p> <p><i>-Addressing the Education and Training Act Regulation 9.</i></p> <p><i>-following our employment processes</i></p> <p><i>-regular whānau hui and consultation including learner voice</i></p>
How have you enhanced the abilities of individual employees?	<p><i>Actioning anything on the EEO staff survey and regular check ins.</i></p> <p><i>Wellbeing information gathered</i></p> <p><i>Staff able to meet the Principal throughout the year to discuss any needs.</i></p>

	<i>Providing regular and fit for purpose Professional Development</i> <i>Monitoring and putting in place strategies to manage workload.</i> <i>Provide clear expectations of teaching practice,</i> <i>Co-constructing expectations and compliance.</i>
How are you recognising the employment requirements of women?	<i>Appointments policy</i> <i>Employer Responsibility policy</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Appointments policy</i> <i>Employer Responsibility policy</i> <i>Providing additional supports, leave etc. as and where needed.</i>

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Statement of variance Student Achievement - Piwakawaka: Year 0-2

Target #1: Reading

75% of the target learners will move from early level 1 (at) to end of level 1 (above)

Why this target?

We believe that many of the children in the target group can be moved so they are working 'above' by the end of one year at school as most are focussed, motivated and have a positive attitude towards learning. They are a capable group of learners across the curriculum who settled quickly into school after their transition from preschool and we expect this to continue through their schooling. The whānau of these children are willing to support their child at home which will support and compliment all the work being done at school.

The actions the board took in the previous year to achieve its annual targets for that year-

1. **Engaged in professional dialogue:** The team engaged in the Learner Focused Evaluation model to track and monitor the progress of our target children. We analysed the termly 'Everyday Matters' attendance reports to monitor if target children were attending regularly with possible barriers to attending identified. In depth discussion regarding the Better Start Literacy Approach was ongoing as we took part in cohort 8 professional development. Conversations regarding assessment and reporting were also ongoing as we moved towards the use of structured literacy.
2. **Engaged in BSLA PD:** The team were part of cohort 8, starting their training in term 3. This included completing and analysing data and teaching using their scope and sequence for 10 weeks.
3. **Inclusive Education:** We ensured that the target children were receiving extra support through the use of our teacher aides, while some children were part of Reading Recovery interventions.
4. **Reflective practices:** Teachers received observations, feedback and reflected on their classroom practice in reading.

How did we resource it?

We were part of the Ministry funded Better Start Literacy Approach professional development. We utilised our own staff expertise to have quality dialogue regarding reading best practice and the move towards structured literacy. We also utilised the Teacher Aide and ESOL hours to support target learners in the classrooms, and the schools Reading Recovery teacher.

An evaluation of the impact of their actions and the outcomes of those actions and the sources of information the board used to determine those outcomes:

100% of the target group met this target and are now working at the end of level 1, meeting expectations. One child is working above the expected level. 63% of the learners have improved attendance in 2024 compared to 2023.

The reasons for any differences between the outcomes and the annual targets:

In term 3 as we started our Better Start Literacy professional development, this meant a different way of teaching for half of the year which was a significant change for both students and staff. We regularly engaged with whānau to discuss attendance and learning concerns where they are supported with ways they can help their child at home.

How the differences in outcomes and annual targets will inform planning for the next year, including how the board will address any targets that were not achieved.

We need to continue to engage in professional development regarding the new English curriculum with a focus on structured literacy. Further resources to support teaching through

this approach will need to be purchased to supplement ones we already have. Assessment and reporting systems will need to be updated to reflect the new English curriculum.

Target #2: Writing

- 75% of the target children will move from 'at' (at level 1) to 'above' (early level 2) (6/8)

Why this target?

We noticed from the 2023 data that it showed a total of 67% "at" the expected level for the end of Year 1. We believe that this percentage can be improved with a greater number of students "above" the expected level for the end of Year 2 due to these children being motivated to learn and improve not only in writing but all curriculum areas. They are motivated, diligent workers who respond well to feedback and have a positive attitude towards school and learning.

The actions the board took in the previous year to achieve its annual targets for that year-

1. **Inclusive Education:** We utilised both our school and ESOL funding for our teacher aides to work with students for both extra support and extension work where applicable
2. **Engaged in moderation practices:** Moderation was held regularly as a team, as well as a school for writing consistency.
3. **Engaged in professional dialogue:** The team engaged in the Learner Focused Evaluation model to track and monitor the progress of our target children. Learner and teacher voice were used to identify next steps for the target group. Termly attendance reports were discussed and used to identify trends for our students and what impact this was having on progress throughout the year.
4. **Reflective practices:** Teachers reflected on their writing programmes regularly and used information from the whole school intervention, mid year data and learner voice to adapt their practice where needed. Flexible groupings were used where appropriate.

How did we resource it?

We utilised the strengths from within the school to support us in making our decisions around data collection and analysis. School learning support time and ESOL funding was used to support some of the learners.

An evaluation of the impact of their actions and the outcomes of those actions and the sources of information the board used to determine those outcomes:

100% of the target learners have met this target and are now working above expectation. Two of the target children are working at expectation, one sublevel away from meeting this target.

The reasons for any differences between the outcomes and the annual targets:

We continued with the whole school writing intervention to include more free choice writing and writing over two or more days which we believe has made a significant improvement to the children's quality and quantity of writing as well as their enthusiasm, motivation and focus. Specific workshops targeting needs were taken and regular moderation contributed to staff being more confident with when to move children. BSLA professional development improved teacher knowledge and capability, and we could see the link between this and writing.

How the differences in outcomes and annual targets will inform planning for the next year, including how the board will address any targets that were not achieved.

We will need to engage in professional development around the new English curriculum and the changes that have been implemented so this is reflected in our planning, teaching, assessment and reporting.

Student Achievement - Kererū: Year 3-4

Target #1: Maths

2024 target: By the end of November 60% of the Year 3 target children will move from At Level 1, to Early 2, and the Year 4 children will move from End Level 1, to Mid Level 2.

Why this target?

After discussion with 2023 teachers we decided that this group of students are currently working below and need to be working at expectation. We need to continue to improve our knowledge and understanding of how to support and improve children's learning and engagement including researching new resources and strategies to use within our programmes that are appropriate to the year level and students interests.

The actions the board took in the previous year to achieve its annual targets for that year-

1. Engaged in professional dialogue/Professional Development: Teams met regularly and discussed the target students and their progress. We monitored their progress using the *Learner Evaluation Model*. We included regular assessments as well as learner and teacher voice. Termly attendance reports were used to monitor the target students to ensure regular attendance at school. Staff took part in professional development around "Just in time Maths".
2. Inclusive education: Following an inclusive model targeted learners were supported within the classroom environment by teachers and teacher aides. Teacher aides were used within the classroom to support focus on basic facts, fast recall helping to build confidence.
3. Learner Focused Evaluation Model: The teams engaged in the Learner Focused Evaluation model to track our target learners and identify shifts in practice. Learner and teacher voices were gathered for the inquiry cycle and monthly reports were provided to the Board of Trustees on progress.
4. Reflective practice: Reviewed programmes and groupings of students to ensure students were best placed for learning. Using warm up activities from impactED to get the students thinking about maths at the start of each lesson. Our Mathematics programme incorporated both DMIC from the PD and mentoring sessions we were involved with. As part of our Professional Growth Cycle teachers were observed and received feedback from professional observations.

How did we resource it?

We utilised expertise of staff within our team and the wider school environment. We spent allocated time, sharing resources and interacting in quality dialogue. Outside Professional Facilitator for Just in time maths learning which all team members were involved in. We utilised school learning support Teacher Aides and English Language support to target learners. As a school we purchased some new resources to support maths learning.

An evaluation of the impact of their actions and the outcomes of those actions and the sources of information the board used to determine those outcomes:

Of the target group, 30% children left the school during the year. Of the target group 43% met the target and 86% moved at least one sub level.

The reasons for any differences between the outcomes and the annual targets

Target teaching to specific learning goals supported by providing follow up practice of strategies & skills with regular opportunities to revisit and consolidate learning.

How the differences in outcomes and annual targets will inform planning for the next year, including how the board will address any targets that were not achieved.

- Continue to utilise teacher aide to support students recall and number knowledge.
- Students are engaged using devices therefore we will research online resources to support students with this engagement and learning.
- Continue to engage in research and reading around the new curriculum particularly the teaching of mathematics.

Target #2: Reading

- 2024 target: By the end of November 60% of the Year 3 target children will move from end Level 1, to At Level 2.

Why this target?

After discussion with 2023 teachers we decided that this group of students are currently working at and have potential to be working above expectation. We need to continue to improve our knowledge and understanding of how to support and improve children's learning and engagement including researching new resources and strategies to use within our programmes that are appropriate to the year level and students interests.

The actions the board took in the previous year to achieve its annual targets for that year-

1. Engaged in professional dialogue and moderation practices: Team met regularly and discussed the target students and their progress. We monitored their progress using the *Learner Evaluation Model*. We included regular assessments as well as learner and teacher voice. Teachers used differentiated practice and focus grouped teaching. Termly attendance reports were used to monitor the target students to ensure regular attendance at school. Teachers engaged in PD from an outside provider to upskill in Structured Literacy practises.
2. Inclusive education: Targeted learners were supported within the classroom environment by teachers and teacher aides. Supports in class were used to encourage reading mileage. Extra support was provided through the purchase of *Reading Eggs* subscriptions for ELL which was used alongside in class support.
3. Engaged in collaborative practices: Teachers worked collaboratively to plan to ensure they were able to meet the needs of students, teachers then would modify accordingly for individual needs. Teachers regularly reviewed programmes and groupings of students to ensure students were best placed for learning.
4. Reflective Practice Teachers had reflective conversations to enhance students' learning and comprehension. Teachers specifically looked at modelling books and comprehension strategies.

How did we resource it?

We utilised expertise of staff within our team and the wider school environment. We spent allocated time discussing best practice, sharing resources and interacting in quality dialogue. We utilised Teacher Aides and English Language support to target learners.

An evaluation of the impact of their actions and the outcomes of those actions and the sources of information the board used to determine those outcomes:

Of the target group 50% met the target. 100% of the target group moved to one sub level below, or higher than the expectations.

The reasons for any differences between the outcomes and the annual targets

- Explicitly teaching children through the Structured Literacy scope and sequence we were trained for.
- 2 teachers supported the target groups as an extra accelerated learning programme 4x per week.
- Target group increased time taught focusing on skills relevant for them
- Using modelling books for specific focuses in different groups to explicitly teach language.
- Broke text into pieces and focused on comprehension of each piece before moving on
- Focus on vocabulary through shared picture books and chapter books

How the differences in outcomes and annual targets will inform planning for the next year, including how the board will address any targets that were not achieved.

- Continue to engage in professional development from outside agencies
- Spending time to develop their skills to read to learn rather than learning to read.
- Exploring arrange of different texts - kiwikids news, articles, picture books and chapter books

Student Achievement - Kāhu: Year 5-6

Target #1: Maths:

Target: 2024 target- By the end of November 60% of the target children will move 2 sublevels.

Why this target?

After discussion with 2023 teachers we decided that a range of students at various levels would be an appropriate target group to focus on and believe that as a group of students they have potential to make accelerated progress in their maths. We identified this particular group of students after discussion with previous teachers and our own observations of students at the beginning of the year. We considered attendance data, whānau support and student engagement. We need to continue to improve our knowledge and understanding of how to support and improve children's learning and engagement including researching new resources and strategies to use within our programmes that are appropriate to the year level and students interests.

The actions the board took in the previous year to achieve its annual targets for that year

1. **Engaged in professional dialogue:** discussion and planning for target children at team meetings, twice yearly moderation in whole staff and mid year moderation and discussion of target groups as a team. The Kāhu Team planned together and discussed ways in which the priority learners would make progress. Teachers gathered student voice to support targets and facilitate change in programmes and identify next steps for the target group.
2. **Engaged in moderation:** The team used moderation to ensure there was consistency of assessment and reporting procedures and practices. Teachers moderated children from other teams if there was a discussion necessary around particular learners.
3. **Inclusive education:** The Team used the Teacher Aides following an inclusive model to support the teaching and learning programme. Teachers used mixture of approaches for students including DMIC programme provided the opportunity to raise status and incorporate culture, allowing children to show a wider variety of maths concepts grasped.
4. **Engaged in collaborative practices:** The team developed systems and practices in their maths collaboration throughout the year to ensure they were addressing the individual needs of the target students and utilising teacher strengths. The team planned together ensuring specific plans were in place for target students when working with teachers and or teacher aide. Teachers identify questions and or strategies that the students struggle with and provide extra practice for them to be supported by a teacher aide for extra learning, or reworded problems to provide support
5. **In depth analysis:** Teams analysed well-being and attendance data, including Everyday matters reports, to identify links between low achievement and well-being/ attendance. We used a variety of assessments - both formative and summative.
6. **Planning** - We have used a variety of tasks from DMIC along with the teacher booklets for each strand. The teacher booklets had big ideas, independent tasks and teacher notes to support our teaching. Teachers each solve all the maths problems to investigate how children might solve the problems and to ensure teacher knowledge was in place. Tasks are differentiated during planning sessions to meet students' needs. We also use other resources to meet needs of students where DMIC problem may not provide enough.

How did we resource it?

We utilised the expertise of our own staff, across the school, discussing best practice and resources we could utilise. We utilised Teacher Aide hours to support target learners both within the classroom and in small groups. We used teachers' expertise to provide small group teaching to targeted learners. Staff have engaged in internal professional development.

An evaluation of the impact of their actions and the outcomes of those actions and the sources of information the board used to determine those outcomes:

100 % of the target was achieved. 71% of the target group moved 2 sublevels. With 14% of the target group exceeding the target by moving 3 sublevels.

The reasons for any differences between the outcomes and the annual targets:

Small target group working with a teacher twice a week for 20 minutes during term 3 & 4. Teachers identified gaps for these students and planned work to address these needs.

All teachers continued a multi-leveled intervention programme (DMIC) that formed an expectation that

the children would take ownership of their learning.

The children would have a discussion around a particular maths context and solve the problem in their own way working collaboratively in groups. The teachers developed follow up activities which would cater for needs and involve deeper thinking for the students, in relation to their previous learning. The groups were of mixed ability and allowed the learners to learn from each other. Teachers had small groups where they worked with students to increase their basic facts and number knowledge.

How the differences in outcomes and annual targets will inform planning for the next year, including how the board will address any targets that were not achieved.

To continue utilising spaces in the daily timetable to work with students in small groups to specifically target any learning gaps for students. Continue to engage in coaching and mentoring model of teaching and ensure that we are provided a range of level activities to suit students needs.

Target #2: FOCUS: WRITING

Target : 2024 target- By the end of November 70% of the target children will move 2 sublevels.

Why this target?

After discussion with 2023 teachers we decided this group of students would be an appropriate target group to focus on. We believe as a group of students they have potential to make accelerated progress in their writing. We identified this particular group of students after discussion with previous teachers and our own observations of students at the beginning of the year. We considered attendance data, whānau support and student engagement. The students in this group are reluctant writers. We need to continue to improve our knowledge and understanding of how to support and improve children's learning and particular engagement including researching new resources and strategies to use within our programmes that are appropriate to the year level and students interests

The actions the board took in the previous year to achieve its annual targets for that year

1. **Engaged in professional dialogue:** Teachers spent Team meetings regularly discussing and reviewing target children and implementing differentiated programmes to accelerate the progress of the target children. Teachers gathered student voice to support targets and facilitate change in programmes and identify next steps for the target group. Termly attendance reports (Everyday Matters) were discussed, and used to identify trends for our students and what impact this was having on progress throughout the year.
2. **Engaged in collaborative practices:** Teams developed systems and practices in their writing collaboration throughout the year to ensure they were addressing the individual needs of the target students and utilising teacher strengths. Planning was done together to ensure consistency within the team. Some target students were engaged in the School Reporter Group. They planned and wrote articles to be shared on our school pānui. Authentic opportunities were given for writers to write.
3. **Engaged in moderation within and across teams:** The team moderated termly to ensure there was consistency of assessment and reporting procedures and practices. We engaged in whole staff moderation twice during the year as well.
4. **Inclusive education:** The Teams used the Teacher Aides to support the target children on their writing tasks. All our lessons are scaffolded, within the lessons and progressively throughout the week. Various supports are available for children to access aside from peers, teachers and Teacher Aides. Target students were also part of a specific teacher led small group writing intervention.
5. **Reflective practices:** Teachers gave verbal and written feedback to students and reflect on their classroom practices in planning docs. Regular discussion about writing programmes and achievement during team meetings. Results from learner voice, and the student lead writing advisory group, continue to show that children wanted more opportunities to do free writing. We responded by implementing this into our planning and have dedicated blocks of time during literacy each day so children can do free writing.

How did we resource it?

We utilised the expertise of the staff within our own setting, interacting in quality dialogue, discussing best practice and resources we could utilise. We utilised the Teacher Aide and ESOL hours to support target learners in the classrooms.

An evaluation of the impact of their actions and the outcomes of those actions and the sources of information the board used to determine those outcomes:

100 % of the target was met with 86% of the target group moving 2 sublevels in their writing.

The reasons for any differences between the outcomes and the annual targets:

Targeted writing group taught by teachers twice a week for 20 minutes. This targeted group was set up in term 2 and ran term 2, term 3 and term 4. During swimming weeks in term 3 these target students joined in with the ALL writing workshops. Some of these target students were involved in a spelling group in Terms 1 and 2. The staff continued to provide online learning opportunities which increased engagement levels. The teachers used 'Free Writing' and 'By Yourself Writing' as a tool to encourage writing at the beginning of their sessions to promote and support creativity. The teachers used mixed level groupings and this assisted all learners. The priority learners were exposed to more capable writers and the capable writers were required to implement their knowledge and learning with the priority learners. Some of the target students were School Reporters, giving authentic opportunities for writing.

How the differences in outcomes and annual targets will inform planning for the next year, including how the board will address any targets that were not achieved.

We have looked at what was holding students back and for some this is lack of detail in their writing, figurative language and language features and punctuation. We want to continue utilise spaces in the timetable to work with groups of children who need it. We have noticed a lack of correct letter formation which impacts on spelling accuracy and legibility, we want to have specific times for regular handwriting teaching in our timetables. Regular free writing and 'by yourself writing' to continue next year to promote student creativity and agency.

Te Ara Maurea Roydvale School

Annual Financial Statements For the year ended 31 December 2024

School Directory

Ministry Number:	3493
Principal:	Jenny Washington
School Address:	117 Roydvale Avenue Christchurch
School Postal Address:	117 Roydvale Avenue Christchurch
School Phone:	03 3585785
School Email:	office@roydvale.school.nz

Members of the Board of Trustees

Name	Ceased	Term Finishes
Josh Pretty		Aug-25
Luke van den Braek		Aug-25
Harrison McLennan		Aug-25
Anna Palmer		Nov-26
Shann Ogilvie		Nov-26
Rebecca Williams		Nov-26
Jenny Washington - Principal		

Accountant / Service Provider:
Geoff Gillam Consultants

Te Ara Maurea Roydvale School

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	Independent Auditor's Report

Te Ara Maurea Roydvale School

Statement of Responsibility

For the year ended 31 December 2024

The Board of Trustees (the Board) has pleasure in presenting the annual report of Roydvale School incorporating the financial statements and the auditor's report, 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.

Josh Pretty

Full Name of Presiding Member

Signed by

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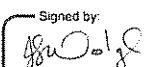
Signature of Presiding Member

29/05/2025

Date:

Jenny Washington

Full Name of Principal

Signed by

DCAEAGC8DFB7DECC

Signature of Principal

29/05/2025

Date:

Te Ara Maurea Roydvale School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,818,578	2,709,556	2,524,265
Locally Raised Funds	3	85,948	40,000	110,004
Interest		38,744	20,000	30,959
		<u>2,943,270</u>	<u>2,769,556</u>	<u>2,665,228</u>
Expenses				
Locally Raised Funds	3	42,055	3,000	52,344
Learning Resources	4	1,842,146	1,805,970	1,737,815
Administration	5	158,320	154,100	144,859
Interest		1,786	-	1,382
Property	6	840,787	835,687	667,084
Loss on Disposal of Property, Plant and Equipment		4,830	-	-
		<u>2,889,924</u>	<u>2,798,757</u>	<u>2,603,484</u>
Net Surplus / (Deficit)		53,346	(29,201)	61,744
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>53,346</u>	<u>(29,201)</u>	<u>61,744</u>

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

Te Ara Maurea Roydvale School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Actual 2024 \$	Budget (Unaudited) 2024 \$	Actual 2023 \$
Balance at 1 January	1,161,882	1,161,882	1,089,855
Total comprehensive revenue and expense for the year	53,346	(29,201)	61,744
Owner transactions			
Contribution - Furniture and Equipment Grant	16,726	-	-
Contribution - Ministry of Education Te Mana Tuhono	15,433	-	10,283
Equity at 31 December	1,247,387	1,132,681	1,161,882
Accumulated comprehensive revenue and expense	1,247,387	1,132,681	1,161,882
Reserves	-	-	-
Equity at 31 December 2024	1,247,387	1,132,681	1,161,882

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.

Te Ara Maurea Roydvale School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	24,381	61,877	58,674
Accounts Receivable	8	137,475	130,000	138,492
GST Receivable		22,933	5,000	6,195
Prepayments		16,917	10,000	13,630
Investments	9	420,452	550,000	541,027
Funds owing for Capital Works Projects	14	-	-	38,970
		<u>622,158</u>	<u>756,877</u>	<u>796,988</u>
Current Liabilities				
Accounts Payable	11	149,312	155,000	141,221
Revenue Received in Advance	12	5,091	2,000	6,531
Finance Lease Liability - Current Portion	13	25,515	20,000	11,745
		<u>179,918</u>	<u>177,000</u>	<u>159,497</u>
Working Capital Surplus or (Deficit)		442,240	579,877	637,491
Non-current Assets				
Property, Plant and Equipment	10	818,263	564,804	566,304
		<u>818,263</u>	<u>564,804</u>	<u>566,304</u>
Non-current Liabilities				
Finance Lease Liability	13	13,116	12,000	41,913
		<u>13,116</u>	<u>12,000</u>	<u>41,913</u>
Net Assets		<u><u>1,247,387</u></u>	<u><u>1,132,681</u></u>	<u><u>1,161,882</u></u>
Equity		<u><u>1,247,387</u></u>	<u><u>1,132,681</u></u>	<u><u>1,161,882</u></u>

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

Te Ara Maurea Roydvale 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		625,318	526,334	584,490
Locally Raised Funds		85,948	40,000	107,902
International Students		-	-	3,135
Goods and Services Tax (net)		(16,738)	1,195	15,516
Payments to Employees		(287,620)	(282,543)	(253,239)
Payments to Suppliers		(303,152)	(229,289)	(365,436)
Interest Paid		(1,786)	-	(1,382)
Interest Received		43,651	26,268	28,063
Net cash from / (to) the Operating Activities		145,621	81,965	119,049
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(324,455)	(46,500)	(154,379)
Purchase of Investments		-	(8,973)	-
Proceeds from Sale of Investments		120,575	-	120,404
Net cash from / (to) the Investing Activities		(203,880)	(55,473)	(33,975)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants		16,726	-	-
Finance Lease Payments		(30,290)	(21,658)	(28,617)
Funds Administered on Behalf of Other Parties		37,530	(1,631)	(37,470)
Net cash from Financing Activities		23,966	(23,289)	(66,087)
Net increase/(decrease) in cash and cash equivalents		(34,293)	3,203	18,987
Cash and cash equivalents at the beginning of the year	7	58,674	58,674	39,687
Cash and cash equivalents at the end of the year	7	24,381	61,877	58,674

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Ara Maurea Roydvale School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2024

a) Reporting Entity

Roydvale 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 of Trustees (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 reports have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publically accountable and is not considered large as it falls below the expenditure threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 10.

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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Grants

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

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) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

	Years
Building improvements – Crown	6-50
Furniture and equipment	5-10
Information and communication technology	5
Plant	10
Lease	Term of lease
Library resources	10

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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from parents and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees The School holds sufficient funds to enable the refund of unearned fees in, should the School be unable to provide the services to which they relate.

n) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

o) Financial Instruments

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

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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 Revenue and Expense.

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) 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	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	611,490	509,556	557,112
Teachers' Salaries Grants	1,554,868	1,550,000	1,508,279
Use of Land and Buildings Grants	652,220	650,000	458,874
	<u>2,818,578</u>	<u>2,709,556</u>	<u>2,524,265</u>

3. Locally Raised Funds

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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
<i>Revenue</i>			
Donations & Bequests	37,116	26,000	28,879
Fees for Extra Curricular Activities	37,941	-	58,602
International Student Fees	-	-	3,135
Trading	10,891	14,000	19,388
	<u>85,948</u>	<u>40,000</u>	<u>110,004</u>
<i>Expenses</i>			
Extra Curricular Activities Costs	41,640	3,000	50,966
Trading	415	-	1,378
	<u>42,055</u>	<u>3,000</u>	<u>52,344</u>
<i>Surplus for the year Locally raised funds</i>	<u>43,893</u>	<u>37,000</u>	<u>57,660</u>

4. Learning Resources

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	47,878	45,470	40,644
Employee Benefits - Salaries	1,686,245	1,691,500	1,605,038
Staff Development	9,661	21,000	10,245
Depreciation	98,362	48,000	81,888
	<u>1,842,146</u>	<u>1,805,970</u>	<u>1,737,815</u>

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	8,883	6,250	5,778
Board of Trustees Fees	3,490	3,680	3,455
Board of Trustees Expenses	4,276	7,000	8,182
Communication	3,082	4,900	3,367
Consumables	3,994	9,150	4,327
Staff Expenses	17,257	19,800	18,154
Other	17,427	17,320	14,736
Employee Benefits - Salaries	99,911	86,000	86,860
	<u>158,320</u>	<u>154,100</u>	<u>144,859</u>

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	7,423	8,600	7,582
Consultancy and Contract Services	46,839	48,000	45,205
Grounds	4,374	6,000	4,977
Heat, Light and Water	19,936	22,000	21,063
Rates	10,171	10,500	8,573
Repairs and Maintenance	45,297	37,087	68,086
Use of Land and Buildings	652,220	650,000	458,874
Employee Benefits - Salaries	54,527	53,500	52,724
	<u>840,787</u>	<u>835,687</u>	<u>667,084</u>

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

7. Cash and Cash Equivalents

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	24,381	61,877	58,674
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>24,381</u>	<u>61,877</u>	<u>58,674</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$24,381 Cash and Cash Equivalents, \$5,091 of Revenue Received in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Debtors	-	-	-
Banked Staffing Underuse	2,950	-	16,778
Interest Accrued	6,361	5,000	11,268
Teacher Salaries Grant Receivable	128,164	125,000	110,446
	<u>137,475</u>	<u>130,000</u>	<u>138,492</u>
Receivables from Exchange Transactions	6,361	5,000	11,268
Receivables from Non-Exchange Transactions	131,114	125,000	127,224
	<u>137,475</u>	<u>130,000</u>	<u>138,492</u>

9. Investments

The School's investment activities are classified as follows:

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	420,452	550,000	541,027

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2024.

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	181,703	-	(1,805)	-	(9,582)	170,316
Landscaping - in progress	-	244,964	-	-	-	244,964
Furniture and Equipment	143,735	59,785	(2,590)	-	(25,668)	175,262
Information and Communication	28,401	32,338	-	-	(8,485)	52,254
Plant	123,834	-	(435)	-	(19,512)	103,887
Leased Assets	71,989	15,263	-	-	(31,773)	55,479
Library Resources	16,642	2,801	-	-	(3,342)	16,101
Balance at 31 December 2024	566,304	355,151	(4,830)	-	(98,362)	818,263

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	482,289	(311,973)	170,316	488,144	(306,441)	181,703
Landscaping - in progress	244,964	-	244,964	-	-	-
Furniture and Equipment	384,692	(209,430)	175,262	362,118	(218,383)	143,735
Information and Communication	165,833	(113,579)	52,254	136,239	(107,838)	28,401
Plant	314,158	(210,271)	103,887	317,399	(193,565)	123,834
Leased Assets	139,648	(84,169)	55,479	126,067	(54,078)	71,989
Library Resources	168,553	(152,452)	16,101	165,752	(149,110)	16,642
Balance at 31 December	1,900,137	(1,081,874)	818,263	1,595,719	(1,029,415)	566,304

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.

The net carrying value of ICT equipment held under a finance lease is \$55,479 (2023: \$71,989)

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	9,527	20,000	20,304
Accruals	6,883	5,000	3,928
Employee Benefits Payable - Salaries	128,164	125,000	110,446
Employee Benefits Payable - Leave Accrual	4,738	5,000	6,543
	149,312	155,000	141,221
Payables for Exchange Transactions	149,312	155,000	141,221
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	149,312	155,000	141,221

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held on Behalf of Third Parties	5,091	2,000	6,531
	5,091	2,000	6,531

13. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	26,987	20,000	12,404
Later than One Year and no Later than Five Years	14,097	12,000	41,960
Later than Five Years	-	-	-
Future Finance Charges	(2,453)	-	(706)
	<u>38,631</u>	<u>32,000</u>	<u>53,658</u>
Represented by			
Finance lease liability - Current	25,515	20,000	11,745
Finance lease liability - Non current	13,116	12,000	41,913
	<u>38,631</u>	<u>32,000</u>	<u>53,658</u>

14. Funds Held for Capital Works Projects

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

	2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution \$	Closing Balances \$
Courts/Landscaping	<i>Completed</i>	(36,070)	36,070	-	-	-
Wind Damage	<i>Completed</i>	(2,900)	7,564	(9,494)	4,830	-
Totals		<u>(38,970)</u>	<u>43,634</u>	<u>(9,494)</u>	<u>4,830</u>	<u>-</u>

Wind damage costs exceeded Ministry funding, and therefore, the Board provided \$4,830 of funding to complete and close out the project from retained surpluses. The \$4,830 was treated as an expense in note 6 repairs and maintenance.

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contribution \$	Closing Balances \$
Courts/Landscaping	<i>in progress</i>	(1,500)	159,356	(231,414)	37,488	(36,070)
Wind Damage	<i>in progress</i>	-	-	(2,900)	-	(2,900)
Water Damage	<i>Completed</i>	-	18,651	(18,651)	-	-
Totals		<u>(1,500)</u>	<u>178,007</u>	<u>(252,965)</u>	<u>37,488</u>	<u>(38,970)</u>

15. Provision for Cyclical Maintenance

The school has an obligation to the Ministry of Education to maintain in good order and repair the land and buildings that constitute the School site. The Board has not recorded a provision for the cyclical maintenance arising from this obligation which is a departure from PBE IPSAS 19: Provisions, contingent assets and contingent liabilities. The financial effect of the departure from PBE IPSAS 19 has not been calculated

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,490	3,455
<i>Leadership Team</i>		
Remuneration	435,763	423,801
Full-time equivalent members	3	3
Total key management personnel remuneration	439,253	427,256
Total full-time equivalent personnel	3.00	3.00

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance 3 member and Property 3 members that meet as required. 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

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	150-160
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	-	-

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	3	2
120 - 130	2	2
	5	4

18. Compensation and Other Benefits Upon Leaving

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

	2024 Actual \$0	2023 Actual \$0
Total	0	0
Number of People	0	0

19. Contingencies

There are no contingent liabilities 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

Teacher Aide & Support Staff Settlement 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.

20. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board had no capital commitments.

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

The Board has entered into a contract with Carus Group Ltd in 2023 for \$48,906 over 7 years for painting and washdown maintenance.

21. Financial Instruments

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

Cash and receivables

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	24,381	61,877	58,674
Receivables	137,475	130,000	138,492
Investments - Term Deposits	420,452	550,000	541,027
Total Cash and Receivables	582,308	741,877	738,193

Financial liabilities measured at amortised cost

Payables	149,312	155,000	141,221
Finance Leases	38,631	32,000	53,658
Total Financial Liabilities Measured at Amortised Cost	187,943	187,000	194,879

22. Comparatives

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

23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE ARA MAUREA ROYDVALE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Te Ara Maurea Roydvale 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 15, 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 29 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Members of the Board listing, Statement of Variance, Evaluation of the School's Student's Progress and Achievement, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy and the Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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