



TE URU TARATA

**LEMONWOOD
GROVE SCHOOL**

The best of you, as you.

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 6967

Principal: Blair Dravitski

School Address: 14 Lemonwood Drive, Faringdon, Rolleston 7678

School Phone: 03 974 9236

School Email: office@lemonwoodgrove.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

LEMONWOOD GROVE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Lemonwood Grove School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management, including the Principal and others as directed by the Board, accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

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

Rebecca Congalton

Blair Dravitski

Full Name of Presiding Member

Full Name of Principal

Signed by:
Rebecca Congalton
D866B021EB321887

Signed by:
Blair Dravitski
1A03EE6F4719AADC

Signature of Presiding Member

Signature of Principal

29/05/2025

29/05/2025

Date:

Date:

Lemonwood Grove School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Pip Simmons	Parent Representative Presiding Member	Elected	Sep 2025
Rebecca Congalton	Presiding Member Parent Representative	Elected Elected	Dec 2024 Sep 2025
Blair Dravitski	Principal	ex Officio	
Pip Simmons	Parent Representative Presiding Member	Elected	Sep 2025
Kelsey Waghorn	Parent Representative	Elected	Sep 2025
Drew Winter	Parent Representative	Elected	Sep 2025
Sara Ko Freitag	Parent Representative	Elected	Sep 2025
Angela Voice	Parent Representative	Elected	Feb 2024
Stacey Park	Staff Representative	Elected	Sep 2025

Lemonwood Grove 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	8,847,805	6,916,247	6,906,612
Locally Raised Funds	3	289,714	243,600	251,776
Interest		33,379	20,000	16,857
Total Revenue		9,170,898	7,179,847	7,175,245
Expense				
Locally Raised Funds	3	126,263	116,700	77,853
Learning Resources	4	6,207,253	4,899,342	4,828,870
Administration	5	353,822	294,775	268,230
Interest		12,178	5,900	9,348
Property	6	2,216,811	1,946,971	1,913,819
Loss on Disposal of Property, Plant and Equipment		-	-	578
Total Expense		8,916,327	7,263,688	7,098,698
Net Surplus/(Deficit) for the year		254,571	(83,841)	76,547
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		254,571	(83,841)	76,547

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

Lemonwood Grove School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		947,986	947,986	665,612
Total comprehensive revenue and expense for the year		254,571	(83,841)	76,547
Contribution - Furniture and Equipment Grant		14,440	-	176,071
Contribution - Te Mana Tūhono		32,541	-	29,756
Equity at 31 December		1,249,538	864,145	947,986
Accumulated comprehensive revenue and expense		1,249,538	864,145	947,986
Equity at 31 December		1,249,538	864,145	947,986

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.

Lemonwood Grove School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	468,091	211,019	442,940
Accounts Receivable	8	492,919	412,088	412,088
GST Receivable		31,200	15,267	15,267
Prepayments		46,395	55,257	55,257
Investments	9	200,000	110,237	110,237
		1,238,605	803,868	1,035,789
Current Liabilities				
Accounts Payable	11	590,287	435,405	435,405
Revenue Received in Advance	12	8,986	1,098	1,098
Finance Lease Liability	14	86,967	73,440	73,440
Funds held in Trust	15	2,385	2,052	2,052
Funds held for Capital Works Projects	16	74,976	55,159	55,159
Funds Held on Behalf of the Kahui Ako Cluster	17	-	75,621	75,621
Funds Held on Behalf of the Kahui Ako ECE Cluster	18	-	11,147	11,147
		763,601	653,922	653,922
Working Capital Surplus		475,004	149,946	381,867
Non-current Assets				
Property, Plant and Equipment	10	891,711	832,398	753,398
		891,711	832,398	753,398
Non-current Liabilities				
Provision for Cyclical Maintenance	13	69,286	108,000	94,500
Finance Lease Liability	14	47,891	10,199	92,779
		117,177	118,199	187,279
Net Assets		1,249,538	864,145	947,986
Equity		1,249,538	864,145	947,986

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

Lemonwood Grove School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,088,331	1,491,287	1,510,821
Locally Raised Funds		289,165	243,600	264,976
International Students		9,696	-	-
Goods and Services Tax (net)		(15,933)	-	15,550
Payments to Employees		(905,243)	(700,986)	(746,958)
Payments to Suppliers		(985,853)	(948,242)	(763,196)
Interest Paid		(12,178)	-	(9,348)
Interest Received		32,204	20,000	16,161
Net cash from Operating Activities		500,189	105,659	288,006
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(264,454)	(255,000)	(90,156)
Purchase of Investments		(89,763)	-	(4,721)
Net cash (to) Investing Activities		(354,217)	(255,000)	(94,877)
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,440	-	176,071
Finance Lease Payments		(71,518)	(82,580)	(65,342)
Funds Administered on Behalf of Other Parties		(63,743)	-	1,556
Net cash (to)/from Financing Activities		(120,821)	(82,580)	112,285
Net increase/(decrease) in cash and cash equivalents		25,151	(231,921)	305,414
Cash and cash equivalents at the beginning of the year	7	442,940	442,940	137,526
Cash and cash equivalents at the end of the year	7	468,091	211,019	442,940

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

Lemonwood Grove School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 14. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Investments

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

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10 years
Furniture and equipment	10 years
Information and communication technology	4-10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.10. Impairment of property, plant and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

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

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

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

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

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

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. Revenue Received in Advance

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

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

1.14. Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.15. Funds held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.16. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.17. Financial Instruments

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

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

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	2,042,377	1,497,151	1,525,652
Teachers' Salaries Grants	4,936,057	3,776,628	3,743,362
Use of Land and Buildings Grants	1,866,351	1,635,068	1,635,068
Other Government Grants	3,020	7,400	2,530
	<u>8,847,805</u>	<u>6,916,247</u>	<u>6,906,612</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	171,055	147,250	143,537
Fees for Extra Curricular Activities	25,193	35,000	21,391
Trading	10,553	6,700	5,468
Fundraising and Community Grants	2,856	4,000	17,730
Other Revenue	76,448	50,650	63,650
International Student Fees	3,609	-	-
	<u>289,714</u>	<u>243,600</u>	<u>251,776</u>
Expenses			
Extra Curricular Activities Costs	100,971	100,000	67,387
Trading	17,615	16,700	9,709
Fundraising and Community Grant Costs	2,855	-	757
International Student - Employee Benefit - Salaries	3,347	-	-
International Student - Other Expenses	1,475	-	-
	<u>126,263</u>	<u>116,700</u>	<u>77,853</u>
<i>Surplus for the year Locally raised funds</i>	<u>163,451</u>	<u>126,900</u>	<u>173,923</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	228,706	264,200	192,658
Information and Communication Technology	51,068	47,764	29,894
Employee Benefits - Salaries	5,648,551	4,346,378	4,375,157
Staff Development	62,769	61,500	52,403
Other Learning Resources	2,629	3,500	2,492
Depreciation	213,530	176,000	176,266
	<u>6,207,253</u>	<u>4,899,342</u>	<u>4,828,870</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	12,200	8,100	6,064
Board Fees and Expenses	19,726	18,800	13,060
Operating Leases	6,986	650	2,294
Other Administration Expenses	106,191	105,810	70,383
Employee Benefits - Salaries	188,042	144,500	158,913
Insurance	14,362	10,600	11,523
Service Providers, Contractors and Consultancy	6,315	6,315	5,993
	<u>353,822</u>	<u>294,775</u>	<u>268,230</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	88,055	75,000	46,232
Cyclical Maintenance	13,500	13,500	13,500
Adjustment to the Provision- Other Adjustments	9,678	-	-
Heat, Light and Water	87,279	83,000	75,979
Rates	5,190	4,487	4,328
Repairs and Maintenance	114,675	86,916	87,624
Use of Land and Buildings	1,866,351	1,635,068	1,635,068
Other Property Expenses	29,395	49,000	51,088
Employee Benefits - Salaries	2,688	-	-
	<u>2,216,811</u>	<u>1,946,971</u>	<u>1,913,819</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	468,091	211,019	442,940
Cash and Cash Equivalents for Statement of Cash Flows	<u>468,091</u>	<u>211,019</u>	<u>442,940</u>

Of the \$468,091 Cash and Cash Equivalents, \$77,851 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$468,091 Cash and Cash Equivalents, \$2,899 of Other Revenue in Advance is held by the School, as disclosed in note 12.

Of the \$468,091 Cash and Cash Equivalents, \$2,385 of Funds Held in Trust is held by the School, as disclosed in note 15.

Of the \$468,091 Cash and Cash Equivalents, \$6,087 of International Student Fees in Advance held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,550	4,809	4,809
Receivables from the Ministry of Education	8,651	79,758	79,758
Interest Receivable	2,842	1,667	1,667
Teacher Salaries Grant Receivable	477,876	325,854	325,854
	<u>492,919</u>	<u>412,088</u>	<u>412,088</u>
Receivables from Exchange Transactions	6,392	6,476	6,476
Receivables from Non-Exchange Transactions	486,527	405,612	405,612
	<u>492,919</u>	<u>412,088</u>	<u>412,088</u>

9. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	200,000	110,237	110,237
Total Investments	<u>200,000</u>	<u>110,237</u>	<u>110,237</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	39,841	11,833	-	-	(3,377)	48,297
Furniture and Equipment	463,758	181,770	-	-	(88,314)	557,214
Information and Communication Technology	60,453	103,392	-	-	(31,977)	131,868
Leased Assets	166,844	54,848	-	-	(87,049)	134,643
Library Resources	22,502	-	-	-	(2,813)	19,689
Balance at 31 December 2024	753,398	351,843	-	-	(213,530)	891,711

The net carrying value of equipment held under a finance lease is \$134,643 (2023: \$166,844)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	55,714	(7,417)	48,297	43,881	(4,040)	39,841
Furniture and Equipment	960,535	(403,321)	557,214	778,764	(315,006)	463,758
Information and Communication Technology	366,833	(234,965)	131,868	263,442	(202,989)	60,453
Leased Assets	263,968	(129,325)	134,643	242,732	(75,888)	166,844
Library Resources	35,536	(15,847)	19,689	35,536	(13,034)	22,502
Balance at 31 December	1,682,586	(790,875)	891,711	1,364,355	(610,957)	753,398

11. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	55,863	45,153	45,153
Accruals	10,150	6,064	6,064
Banking Staffing Overuse	6,033	13,264	13,264
Employee Entitlements - Salaries	510,814	365,914	365,914
Employee Entitlements - Leave Accrual	7,427	5,010	5,010
	590,287	435,405	435,405
Payables for Exchange Transactions	590,287	435,405	435,405
	590,287	435,405	435,405

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
International Student Fees in Advance	6,087	-	-
Other Revenue in Advance	2,899	1,098	1,098
	8,986	1,098	1,098

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	94,500	94,500	81,000
Increase to the Provision During the Year	13,500	13,500	13,500
Other Adjustments	9,678	-	-
Use of the Provision During the Year	(48,392)	-	-
Provision at the End of the Year	69,286	108,000	94,500
Cyclical Maintenance - Non current	69,286	108,000	94,500
	69,286	108,000	94,500

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

14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	94,615	81,773	81,773
Later than One Year	50,577	15,199	97,779
Future Finance Charges	(10,334)	(13,333)	(13,333)
	134,858	83,639	166,219
Represented by:			
Finance lease liability - Current	86,967	73,440	73,440
Finance lease liability - Non current	47,891	10,199	92,779
	134,858	83,639	166,219

15. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,385	2,052	2,052
	2,385	2,052	2,052

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenses of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Stage 3 Build - 238463	55,159	-	(55,159)	-	-
Change table - 246849	-	15,128	(15,128)	-	-
Fire Exit Ramps	-	80,347	(8,825)	-	71,522
Security Alarm upgrade - 251047	-	38,237	(34,783)	-	3,454
Totals	55,159	133,712	(113,895)	-	74,976

Represented by:

Funds Held on Behalf of the Ministry of Education

74,976

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Stage 3 Build - 238463	-	55,330	(171)	-	55,159
Project Visual Modifications - 240794	-	69,972	(69,972)	-	-
Totals	-	125,302	(70,143)	-	55,159

Represented by:

Funds Held on Behalf of the Ministry of Education

55,159

17. Funds Held on Behalf of the Kahui Ako Cluster

Lemonwood Grove School was the lead school and holds funds on behalf of the Kahui Ako cluster, a group of schools funded by the Ministry of Education to share professional support.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	75,621	75,621	73,633
Funds transferred from Clearview School	41,067	-	-
Funds Received from Cluster Members	-	-	50,423
Funds Spent on Behalf of the Cluster	(116,688)	-	(48,435)
Funds Held at Year End	-	75,621	75,621

18. Funds Held on Behalf of the Kahui Ako ECE Cluster

Lemonwood Grove School was the lead school and holds funds on behalf of the Kahui Ako ECE cluster.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	11,147	11,147	11,147
Funds Spent on Behalf of the Cluster	(11,147)	-	-
Funds Held at Year End	-	11,147	11,147

19. 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.

20. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy and Assistant Principal.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,829	3,150
<i>Leadership Team</i>		
Remuneration	479,112	466,174
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	482,941	469,324

There are six members of the Board excluding the Principal. The Board had held eleven full meetings of the Board in the year. The Board also has Finance members that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to support the Stage 3 build project, employment processes and 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	210-220	200-210
Benefits and Other Emoluments	1-10	1-10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	7.00	7.00
110 - 120	4.00	2.00
120 - 130	3.00	1.00
130 - 140	1.00	1.00
	15.00	11.00

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

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

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$74,976 (2023:\$55,159) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Fire Exit Ramps	71,522
Security Alarm upgrade	3,454
Total	74,976

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

24. 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	468,091	211,019	442,940
Receivables	492,919	412,088	412,088
Investments - Term Deposits	200,000	110,237	110,237
Total Financial assets measured at amortised cost	1,161,010	733,344	965,265

Financial liabilities measured at amortised cost

Payables	590,287	435,405	435,405
Finance Leases	134,858	83,639	166,219
Total Financial liabilities measured at amortised Cost	725,145	519,044	601,624

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Lemonwood Grove 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 19, 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 Reporting, the End of Year Data Analysis, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Education and Training Act 2020 requirements to be a good employer, and the Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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

Statement of Variance Reporting



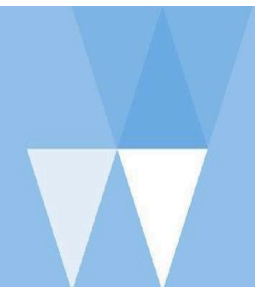
School Name:	Te Uru Tarata Lemonwood Grove	School Number:	6967
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Strategic Aim:	As ākonga we are immersed in new learning opportunities and will work to develop our knowledge, understanding and awareness of ourselves as learners.
Annual Aim:	New strategies designed to improve student learning, wellbeing and achievement will be designed with a planned approach to collecting data ensuring that they can be reviewed robustly.
Target:	<p>Writing: Overall 60% of our learners at our school are Writing 'At' or 'Above' curriculum expectations at the end of 2024. Annual Goal: 70% of the Yr 7 learners achieving 'Below' curriculum expectations will make accelerated progress. (12 out of 17) 70% of the Yr 8 learners achieving 'Below' curriculum expectations will make accelerated progress. (15 out of 22)</p> <p>Maths: Overall 60% of our learners at our school are achieving 'At' or 'Above' the Mathematics curriculum expectations at the end of 2024. Annual Goal: 70% of the Yr 7 learners achieving 'Below' curriculum expectations will make accelerated progress. (8 out of 12) 70% of the Yr 8 learners achieving 'Below' curriculum expectations will make accelerated progress. (11 out of 16)</p> <p>Reading: Overall 60% of our learners at our school are Reading 'At' or 'Above' curriculum expectations at the end of 2024.</p>

Tātaritanga raraunga

	<p>Annual Goal: 70% of the Yr 4 learners achieving 'Below' curriculum expectations will make accelerated progress. 70% of the Yr 8 learners achieving 'Below' curriculum expectations will make accelerated progress.</p>
Baseline Data:	<p>Writing: Target Group: Year 7 learners (of the 98 learners, 54 are achieving 'Below' curriculum expectations) Year 8 learners (of the 98 learners, 71 are achieving 'Below' curriculum expectations)</p> <p>Maths: Target Group: Year 7 learners (of the 98 learners, 45 are achieving 'Below' curriculum expectations) Year 8 learners (of the 98 learners, 56 are achieving 'Below' curriculum expectations)</p> <p>Reading: Target Group: Year 4 learners (of the 150 learners, 33 are achieving 'Below' curriculum expectations) Year 8 learners (of the 98 learners, 22 are achieving 'Below' curriculum expectations)</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Embedded Structure Literacy Practice</p> <p>Engaged in Maths PLD</p> <p>Implemented robust targeted teaching processes</p> <p>Upskilled learning assistants to support within the learning programmes.</p> <p>Development of a process to improve teaching/learning outcomes - target groups, critical conversations etc</p>	<p>As a result of government changes in expectations we made significant changes which raised our expectations for all learners across our school.</p> <p>We held parent meetings to inform our community about the change.</p> <p>We created a video series made up of 8-15 minute vignettes to help support our community in understanding the changes.</p> <p>We created Individual Learning Plans for every child that was below our new academic achievement expectations.</p> <p>We help parent conferences to talk through these individual learning plans.</p>	<p>As a result of government changes and changes to the curriculum document we completely reset our expectations.</p> <p>Our academic data was an accurate reflection of where our learners were achieving and this was a reduction in previous years.</p>	<p>Better understand and implement new maths curriculum document as well as utilising the Oxford Maths resource as part of our Maths programme.</p> <p>Better understand and implement new English Curriculum document as well as working closely with Learning Matters to review our current state in relation to how we are teaching structured literacy.</p> <p>Implementation of the Understand, Know and Do framework</p> <p>Invest in support teachers to deliver additional core curriculum teaching.</p> <p>EG - Year 7/8 Maths Trial, ALL intervention, Literacy Support teachers at every year level.</p>



Tātaritanga raraunga

School Wide Data overview

COMPARISON AT & ABOVE LEARNERS

	Mathematics			Reading			Writing		
Year	Mid Year 2024	End of Year 2024	Difference	Mid Year 2024	End of Year 2024	Difference	Mid Year 2024	End of Year 2024	Difference
8	45 47.25%	43 43.86%	-2 -3.39%	54 56.7%	53 54.06%	-1 -2.64%	27 28.35%	39 39.78%	+12 +11.43%
7	48 49.44%	44 44.44%	-4 -5%	67 69.01%	66 66.66%	-1 -2.35%	44 45.32%	40 40.81%	-4 -4.51%
6	51 48.96%	59 57.23%	+8 +8.27%	71 68.16%	73 70.81%	+2 +2.65%	42 40.32%	53 53%	+11 +12.68%
5	56 52.64%	71 63.9%	+15 +11.26%	60 56.4%	70 77.77%	+10 +21.37%	39 36.66%	51 46.78%	+12 +10.12%
4	77 51.59%	95 62.7%	18 +11.11%	89 59.63%	117 77.48%	+28 +17.85%	82 54.94%	89 59.33%	+7 +4.39%
3	65 52.86%	65 50.86%	0 -2%	66 53.72%	64 50.79%	-2 -2.93%	56 45.36%	53 42%	-3 -3.36%
2	89 68.53%	89 68.08%	0 -0.45%	61 46.97%	70 53.84%	+9 +6.87%	67 51.59%	87 66.92%	+20 +15.33%
1	138 91.42%	102 67.77%	-36 -23.65%	131 86.78%	80 53.69%	-51 -33.09%	133 87.78%	92 61.7%	-41 -26.08%
0									

Planning for next year:

Tātaritanga raraunga

Participate and explore the new maths curriculum through the Ministry of Education supported 'Curriculum Days'. Provide opportunities for staff to engage in professional dialogue as well as review of implementation.
Professional development in using Oxford Maths as part of our maths programme.

Participate and explore the new English curriculum through professional development. Provide opportunities for staff to engage in professional dialogue as well as review of implementation.
Review current Structured Literacy practice and further support growing this practice through professional development supported by Learning Matters.

Establish clear assessment frameworks to support the successful introduction of these documents.

Continue to communicate with our parent community to ensure they are aware of the changes.

Lobby the government to provide timely information around reporting to parents, assessment and information to help parents understand the new curriculum.

2024 Term 4 End of Year Data Analysis

School Wide Data overview

Mathematics



	Well below expected level of achievement Tier 3 - LSC support, outside agencies
	Below expected level of achievement Tier 2 - LSC/SenCo support
	At - At risk (accelerated progress) Tier 1 - Targeted teaching - explicit, extra
	At expected level of achievement
	Above expected level of achievement

level	N#	EME	1.1	1.2	1.3	1.4	2.1	2.2	2.3	2.4	3.1	3.2	3.3	3.4	4.1	4.2	4.3	4.4	5.1	5.2	at/above
Yr 8	98/98						2 (2.04%)		3 (3.06%)	5 (5.1%)	6 (3.06%)	3 (3.06%)	2 (2.04%)	10 (10.2%)	12 (12.24%)	12 (12.24%)	33 (33.67%)	8 (8.16%)	2 (2.04%)		43 (43.86%)
Yr 7	98/99						1 (1.01%)	3 (3.03%)	3 (3.03%)	2 (2.02%)	3 (3.03%)	8 (8.08%)	17 (17.17%)	17 (17.17%)	22 (22.22%)	13 (13.13%)	5 (5.05%)	2 (2.02%)	1 (1.01%)	1 (1.01%)	44 (44.44%)
Yr 6	100/103						2 (1.94%)	1 (0.97%)		4 (3.88%)	6 (5.83%)	28 (27.18%)	33 (32.04%)	9 (8.74%)	13 (12.62%)	2 (1.94%)	2 (1.94%)				59 (57.23%)
Yr 5	109/111				2 (1.8%)		1 (0.9%)	6 (5.41%)	10 (9.01%)	19 (17.12%)	29 (26.13%)	31 (27.93%)	7 (6.31%)	2 (1.8%)	1 (0.9%)	1 (0.9%)					71 (63.9%)
Yr 4	150/151			1 (0.66%)	2 (1.32%)	9 (5.96%)	23 (15.23%)	20 (13.25%)	51 (33.77%)	30 (19.87%)	14 (9.27%)										95 (62.7%)
Yr 3	126/128			4 (3.13%)	6 (4.69%)	18 (14.06%)	34 (26.56%)	44 (34.38%)	21 (16.41%)												65 (50.86%)
Yr 2	130/131		2 (1.53%)	5 (3.82%)	34 (25.95%)	71 (54.2%)	16 (12.21%)	2 (1.53%)													89 (68.08%)
Yr 1	149/151	3 (1.99%)	45 (29.8%)	69 (45.7%)	30 (19.87%)	3 (1.99%)															147 (9%)
Yr 0	67/69	3 (4.35%)	60 (86.96%)	4 (5.8%)																	64 (95.75%)

	Well below	Below	At risk	At	Above	Within / Above
Schoolwide - 1027/1041	28	157	212	615	17	632 61.34%
Male - 520	78 15.35%		113 22.24%	306 60.24%	11 2.17%	317 62.41%
Female - 521	107 20.54%		98 18.81%	310 59.5%	6 1.15%	316 60.65%
Māori - 128	38 29.69%		30 23.44%	59 46.09%	1 0.78%	60 46.87%

2024 Term 4 Data Analysis
School Wide Data overview

Reading

level	N#	EME	1.1	1.2	1.3	1.4	2.1	2.2	2.3	2.4	3.1	3.2	3.3	3.4	4.1	4.2	4.3	4.4	5.1	5.2	at/above
Yr 8	98/98		1 (1.02%)			1 (1.02%)		1 (1.02%)	2 (2.04%)		2 (2.04%)	4 (4.08%)	3 (3.06%)	6 (6.12%)	12 (12.24%)	13 (13.27%)	35 (35.71%)	13 (13.27%)	5 (5.1%)		53 (54.06%)
Yr 7	98/99					1 (1.01%)		1 (1.01%)		1 (1.01%)	7 (7.07%)	2 (2.02%)	5 (5.05%)	15 (15.15%)	27 (27.27%)	25 (25.25%)	10 (10.10%)	4 (4.04%)			66 (66.66%)
Yr 6	100/103				1 (0.97%)		2 (1.94%)		2 (1.94%)	2 (1.94%)	10 (9.71%)	10 (9.71%)	18 (17.48%)	20 (19.42%)	20 (19.42%)	11 (10.68%)	3 (2.91%)	1 (0.97%)			73 (70.81%)
Yr 5	109/111		1 (0.9%)	1 (0.9%)	3 (2.7%)	3 (2.7%)	4 (3.6%)	4 (3.6%)	11 (9.91%)	12 (10.81%)	26 (23.42%)	15 (13.51%)	10 (9.01%)	8 (7.21%)	9 (8.11%)	2 (1.8%)					70 (77.77%)
Yr 4	150/151			4 (2.65%)	2 (1.32%)	8 (5.3%)	13 (8.61%)	6 (3.97%)	58 (38.41%)	38 (25.17%)	20 (13.25%)	1 (0.66%)									117 (77.48%)
Yr 3	126/128		3 (2.34%)	2 (1.56%)	10 (7.81%)	19 (14.84%)	28 (21.88%)	43 (33.59%)	16 (12.5%)	5 (3.91%)											64 (50.79%)
Yr 2	130/131		5 (3.825)	28 (21.37%)	27 (20.61%)	51 (38.93%)	11 (8.4%)	8 (6.11%)													70 (53.84%)
Yr 1	149/151	4 (2.65%)	65 (43.05%)	51 (33.77%)	18 (11.92%)	4 (2.65%)	5 (3.31%)	2 (1.32%)													80 0
Yr 0	67/69	30 (43.48%)	36 (52.17%)	1 (1.45%)																	37)

	Well below	Below	At risk	At	Above	Within / Above
Schoolwide - 1027/1041	27	164	206	567	63	630 61.34%
Male - *	99 19.53%		106 20.91%	271 53.45%	31 6.11%	302 59.55%
Female -*	91 17.5%		101 19.42%	296 56.92%	32 6.15%	328 63.07%
Māori	34 26.56%		34 26.56%	56 43.75%	4 3.13%	60 43.88%

2024 Term 4 Data Analysis

School Wide Data overview

Writing

level	N#	EME	1.1	1.2	1.3	1.4	2.1	2.2	2.3	2.4	3.1	3.2	3.3	3.4	4.1	4.2	4.3	4.4	5.1	5.2	at/above
Yr 8	98/98		1 (1.02%)	1 (1.02%)		2 (2.04%)		3 (3.06%)	2 (2.04%)		6 (6.12%)	2 (2.04%)	5 (5.1%)	9 (9.18%)	28 (28.57%)	18 (18.37%)	15 (15.3%)	5 (5.1%)	1 (1.02%)		39 (39.78%)
Yr 7	98/99			1 (1.01%)		1 (1.01%)		3 (3.03%)	3 (3.03%)	4 (4.04%)	5 (5.05%)	12 (12.12%)	13 (13.13%)	16 (16.16%)	24 (24.24%)	13 (13.13%)	3 (3.03%)				40 (40.81%)
Yr 6	100/103			1 (0.97%)	1 (0.97%)	1 (0.97%)	1 (0.97%)	2 (1.94%)	2 (1.94%)	4 (3.88%)	15 (14.56%)	20 (19.42%)	30 (29.13%)	12 (11.65%)	8 (7.77%)	3 (2.91%)					53 (53%)
Yr 5	109/111		1 (0.90%)	1 (0.90%)	4 (3.6%)	5 (4.5%)	8 (7.21%)	10 (9.01%)	11 (9.91%)	18 (16.22%)	23 (20.72%)	20 (18.02%)	5 (4.5%)	3 (2.7%)							51 (46.78%)
Yr 4	150/151				1 (0.66%)	4 (2.65%)	17 (11.26%)	39 (25.83%)	46 (30.46%)	23 (15.23%)	19 (12.58%)	1 (0.66%)									89 (59.33%)
Yr 3	126/128	1 (0.78%)	2 (1.56%)	4 (3.13%)	5 (3.91%)	20 (15.63%)	42 (32.81%)	51 (39.84%)	2 (1.56%)												53 (42%)
Yr 2	130/131		5 (3.82%)	11 (8.4%)	27 (20.61%)	75 (57.25%)	11 (8.4%)	1 (0.76%)													87 (66.92%)
Yr 1	149/151	5 (3.31%)	53 (35.1%)	66 (43.71%)	22 (14.57%)	4 (2.65%)															92 0
Yr 0	67/69	35 (50.72%)	31 (44.93%)		1 (1.45%)																32 (

	Well below	Below	At risk	At	Above	Within / Above
Schoolwide -	41	202	268	504	12	516 50.24%
Male -	144 28.35%		129 25.39%	229 45.08%	6 1.18%	235 46.26%
Female -	99 19%		139 26.68%	277 53.17%	6 1.15%	283 54.32%
Māori	43 33.59%		38 29.69%	46 35.94%	1 0.78%	47 36.72%

COMPARISON AT & ABOVE LEARNERS

	Mathematics			Reading			Writing		
Year	Mid Year 2024	End of Year 2024	Difference	Mid Year 2024	End of Year 2024	Difference	Mid Year 2024	End of Year 2024	Difference
8	45 47.25%	43 43.86%	-2 -3.39%	54 56.7%	53 54.06%	-1 -2.64%	27 28.35%	39 39.78%	+12 +11.43%
7	48 49.44%	44 44.44%	-4 -5%	67 69.01%	66 66.66%	-1 -2.35%	44 45.32%	40 40.81%	-4 -4.51%
6	51 48.96%	59 57.23%	+8 +8.27%	71 68.16%	73 70.81%	+2 +2.65%	42 40.32%	53 53%	+11 +12.68%
5	56 52.64%	71 63.9%	+15 +11.26%	60 56.4%	70 77.77%	+10 +21.37%	39 36.66%	51 46.78%	+12 +10.12%
4	77 51.59%	95 62.7%	18 +11.11%	89 59.63%	117 77.48%	+28 +17.85%	82 54.94%	89 59.33%	+7 +4.39%
3	65 52.86%	65 50.86%	0 -2%	66 53.72%	64 50.79%	-2 -2.93%	56 45.36%	53 42%	-3 -3.36%
2	89 68.53%	89 68.08%	0 -0.45%	61 46.97%	70 53.84%	+9 +6.87%	67 51.59%	87 66.92%	+20 +15.33%
1	138 91.42%	102 67.77%	-36 -23.65%	131 86.78%	80 53.69%	-51 -33.09%	133 87.78%	92 61.7%	-41 -26.08%
0									

Year 1		Year 2		Year 3		Year 4		Year 5		Year 6		Year 7		Year 8	
146	149	125	130	119	126	146	150	102	109	101	103	95	98	92	98
	+3		+5		+7		+4		+7		+2		+3		+6

School Wide Data

Mathematics		Reading		Writing	
Mid year	End of Year	Mid Year	End of Year	Mid Year	End of Year
569 61.44%	630 61.34%	599 64.68%	630 61.34%	490 52.91%	516 50.24%

Not really applicable as the Data points all were changed

	Mathematics		Reading		Writing	
Year	End of Year 2023	End of Year 2024	End of year 2023	End of Year 2024	End of year 2023*	End of Year 2024
8	46 (86.48%)	43 43.86%	49 (92.45%)	53 54.06%	27 (52.64%)	39 39.78%
7	70 (89.78%)	44 44.44%	75 (90%)	66 66.66%	51 (61.2%)	40 40.81%
6	79 (89.78%)	59 57.23%	82 (93.48%)	73 70.81%	70 (79.8%)	53 53%
5	84 (95.76%)	71 63.9%	72 (79.92%)	70 77.77%	78 (86.58%)	51 46.78%
4	86 (93.31%)	95 62.7%	81 (88.29%)	117 77.48%	78 (85.02%)	89 59.33%
3	130 (97%)	65 50.86%	126 (94.5%)	64 50.79%	125 (93.125%)	53 42%
2	107 (100%)	89 68.08%	105 (97.65%)	70 53.84%	103 (96.30%)	87 66.92%
1	110 (100%)	102 67.77%	110 (100%)	80 53.69%	110 (100%)	92 61.7%
0						

How will our targets and actions give effect to Te Tiriti o Waitangi:

Our targets for Te Tiriti o Waitangi will be met under our Preparing for the Future goal. It will involve liaison with Taumutu to ensure we are utilising the local tangata whenua Māori knowledge. We also intend our teachers to undergo PLD in localised stories with the aim of seeing Te Reo and Tikanga more readily apparent in our school context. We are aiming for our Māori students to see "Māori are enjoying and achieving educational success as Māori, as they develop the skills to participate in te ao Māori, Aotearoa, and the wider world."

Te Tiriti o Waitangi is at the heart of Te Mātaiaho - the refreshed curriculum and we will be aligning and adapting our Te Uru Tarata | Lemonwood Grove School curriculum to Te Mātaiaho.

Regulation 9(1)(g)

[NZSTA's guidance for giving effect to Te Tiriti o Waitangi](#)

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	By following our Employer Responsibility and supporting policies that ensure we take all reasonable steps to build relationships based on trust, confidence and good faith. The board complies with employment legislation in personnel matters and conditions in teaching and non-teaching employment contracts. The Employer Responsibility policy and related policies ensure that the board has enacted the requirements of a good employer such as providing for and supporting appraisal and professional growth cycles, primary duty of care, health and wellbeing, concerns and complaints and equal opportunities and employee privacy.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	The board observes our Equal Employment Opportunities policy. The board appoints the principal as the EEO officer as an ongoing point of contact for EEO. The board has processes in place for employment and health and wellbeing that support staff in their roles and prevent bias or discrimination. The board supports the EEO officer to survey the staff once per year to gather feedback on equal opportunity measures. Requests for support and tools that better enable accessibility are acted upon by the principal.
How do you practise impartial selection of suitably qualified persons for appointment?	The board follows our Appointment Procedure which ensures we appoint appropriately trained and qualified staff to all teaching and non-teaching positions. Our vision and strategic plan inform our day-to-day practice and help us uphold our commitment to te Tiriti o Waitangi. Representatives on our appointment committee understand their role in the employment process and how to prevent bias and discrimination.
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Lemonwood Grove School Te Uru Tarata works to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.</p> <p>The board has policies in place to support Equal Employment Opportunities, Flexible Working Arrangements, regular Professional Growth Cycle meetings and Staff Wellbeing and Safety.</p> <p>In 2024, the board started an evaluation of our practice using NZSTA's tool Hautū in 2024 and continues to use the tool to identify and enact changes that will support the aims and aspirations of Māori, better support the employment requirements of Māori and greater involvement of Māori in our school and wider education community.</p>

How have you enhanced the abilities of individual employees?	The board has policies in place to support regular Professional Growth Cycle meetings. During 2024, there were regular opportunities for Professional Development including but not limited to Structured Literacy and Mathematics.
How are you recognising the employment requirements of women?	The board has policies in place to support Equal Employment Opportunities, Flexible Working Arrangements, regular Professional Growth Cycle meetings and Staff Wellbeing and Safety.
How are you recognising the employment requirements of persons with disabilities?	The board has policies in place to support Equal Employment Opportunities, Flexible Working Arrangements, regular Professional Growth Cycle meetings and Staff Wellbeing and Safety.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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



17.03.25

To whom it may concern,

Kiwisport is a government funding initiative to support student's participation in sport. During 2024 the school received a total kiwisport funding of \$6000.00 (excluding GST). The funding was spent on our annual financial commitment to the physical activator initiative, Selwyn Central Zone fees and secretary release and Canterbury Primary School Sports Association membership.

Kind regards,

Nikki Knowles

Sport Coordinator

Te Uru Tarata / Lemonwood Grove