



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

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WOODEND SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Members of the Board
2	Statement of Responsibility
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 21	Notes to the Financial Statements
	Independent Auditor's Report

Woodend School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
John McPhail	Presiding Member	Appointed Jul 2024	2025
Andrew Retalick	Principal ex Officio		
Teela Cleghorn	Parent Representative	Elected 2022	2025
Mike Sands	Parent Representative	Elected 2022	2025
Ryan Jory	Parent Representative	Re-Elected 2022	2025
Felicity Johnson	Parent Representative	Re-Elected 2022	2025
Brenda Fordyce	Staff Representative	Re-Elected 2022	2025

Woodend 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.

John McPhail

Full Name of Presiding Member

Signed by:

04661FE3652C2BE4

Signature of Presiding Member

26/05/2025

Date:

Andrew Retallick

Full Name of Principal

Signed by:

8905D57FCB94ED8D

Signature of Principal

26/05/2025

Date:

Woodend 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	4,274,768	3,429,934	3,746,258
Locally Raised Funds	3	209,844	127,500	184,573
Interest		29,814	14,749	19,055
Total Revenue		4,514,426	3,572,183	3,949,886
Expense				
Locally Raised Funds	3	119,807	38,500	82,930
Learning Resources	4	3,065,121	2,527,436	2,571,175
Administration	5	280,698	208,524	237,588
Interest		2,889	2,390	3,478
Property	6	1,014,308	791,571	989,106
Loss on Disposal of Property, Plant and Equipment		33	-	281
Total Expense		4,482,856	3,568,421	3,884,558
Net Surplus / (Deficit) for the year		31,570	3,762	65,328
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		31,570	3,762	65,328

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

Woodend 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		518,696	518,696	428,678
Total comprehensive revenue and expense for the year		31,570	3,762	65,328
Contributions from the Ministry of Education - Te Mana Tuhono		23,953	-	-
Contribution - Furniture and Equipment Grant		11,470	-	24,690
Equity at 31 December		585,689	522,458	518,696
Accumulated comprehensive revenue and expense		585,689	522,458	518,696
Equity at 31 December		585,689	522,458	518,696

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.

Woodend 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	202,904	369,148	420,817
Accounts Receivable	8	222,736	199,690	187,933
GST Receivable		6,908	-	-
Prepayments		1,160	13,381	13,381
Inventories	9	1,581	1,997	1,997
Investments	10	470,000	109,261	210,000
Funds Receivable for Capital Works Projects	16	444	-	118,569
		905,733	693,477	952,697
Current Liabilities				
GST Payable		-	30,590	30,588
Accounts Payable	12	288,978	225,069	216,050
Revenue Received in Advance	13	11,494	4,723	13,946
Provision for Cyclical Maintenance	14	46,122	53,087	47,764
Finance Lease Liability	15	43,198	26,259	44,116
Funds held for Capital Works Projects	16	100,259	-	219,472
		490,051	339,728	571,936
Working Capital Surplus/(Deficit)		415,682	353,749	380,761
Non-current Assets				
Property, Plant and Equipment	11	293,779	223,135	220,937
		293,779	223,135	220,937
Non-current Liabilities				
Provision for Cyclical Maintenance	14	77,551	28,521	61,170
Finance Lease Liability	15	46,221	25,905	21,832
		123,772	54,426	83,002
Net Assets		585,689	522,458	518,696
Equity		585,689	522,458	518,696

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



Woodend School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,076,035	819,532	928,991
Locally Raised Funds		215,360	127,500	181,643
Goods and Services Tax (net)		(37,496)	2	44,255
Payments to Employees		(586,122)	(397,052)	(427,331)
Payments to Suppliers		(524,013)	(513,871)	(561,736)
Interest Paid		(2,889)	(2,390)	(3,478)
Interest Received		28,977	14,749	16,212
Net cash from/(to) Operating Activities		169,852	48,470	178,556
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(118,886)	(22,248)	(23,806)
Purchase of Investments		(260,000)	100,739	-
Proceeds from Sale of Investments		-	-	35,941
Net cash from/(to) Investing Activities		(378,886)	78,491	12,135
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,470	-	24,690
Finance Lease Payments		(19,261)	(77,727)	(49,441)
Funds Administered on Behalf of Other Parties		(1,088)	(100,903)	169,994
Net cash from/(to) Financing Activities		(8,879)	(178,630)	145,243
Net increase/(decrease) in cash and cash equivalents		(217,913)	(51,669)	335,934
Cash and cash equivalents at the beginning of the year	7	420,817	420,817	84,884
Cash and cash equivalents at the end of the year	7	202,904	369,148	420,818

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.



Woodend School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

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 material.

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.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) 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.

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

q) Provision for Cyclical Maintenance

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

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

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

r) 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

s) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,059,062	834,169	897,261
Teachers' Salaries Grants	2,474,673	2,057,981	2,165,988
Use of Land and Buildings Grants	741,033	537,784	683,009
	<u>4,274,768</u>	<u>3,429,934</u>	<u>3,746,258</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	16,293	28,000	23,542
Fees for Extra Curricular Activities	47,331	500	37,528
Trading	46,589	41,000	45,467
Fundraising and Community Grants	89,544	58,000	62,089
Other Revenue	10,087	-	15,947
	<u>209,844</u>	<u>127,500</u>	<u>184,573</u>
Expense			
Extra Curricular Activities Costs	55,642	500	40,746
Trading	10,911	6,000	6,588
Fundraising and Community Grant Costs	53,254	32,000	35,596
	<u>119,807</u>	<u>38,500</u>	<u>82,930</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>90,037</u>	<u>89,000</u>	<u>101,643</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	118,670	139,462	106,990
Information and Communication Technology	16,852	25,000	19,950
Employee Benefits - Salaries	2,815,181	2,240,981	2,345,258
Staff Development	24,684	35,000	12,765
Depreciation	88,743	83,993	82,947
Other Learning Resources	991	3,000	3,265
	<u>3,065,121</u>	<u>2,527,436</u>	<u>2,571,175</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	10,485	6,367	6,064
Board Fees	4,921	6,200	4,714
Operating Leases	260	300	297
Other Administration Expenses	57,355	54,332	51,612
Employee Benefits - Salaries	197,305	131,325	166,072
Insurance	10,372	10,000	8,829
	<u>280,698</u>	<u>208,524</u>	<u>237,588</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	77,870	64,000	68,845
Cyclical Maintenance	14,739	53,967	98,530
Heat, Light and Water	18,295	14,000	13,445
Rates	7,674	7,000	7,197
Repairs and Maintenance	67,835	22,770	24,920
Use of Land and Buildings	741,033	537,784	683,009
Employee Benefits - Salaries	76,992	83,000	74,928
Other Property Expenses	9,870	9,050	18,232
	<u>1,014,308</u>	<u>791,571</u>	<u>989,106</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	161,935	329,148	381,556
Short-term Bank Deposits	40,969	40,000	39,261
Cash and cash equivalents for Statement of Cash Flows	<u>202,904</u>	<u>369,148</u>	<u>420,817</u>

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

Of the \$202,904 Cash and Cash Equivalents, \$100,259 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 include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$202,904 Cash and Cash Equivalents, \$11,494 of Revenue Received in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,454	5,125	5,125
Receivables from the Ministry of Education	4,269	-	-
Interest Receivable	5,259	4,422	4,422
Banking Staffing Underuse	-	7,000	1,586
Teacher Salaries Grant Receivable	211,754	183,143	176,800
	<u>222,736</u>	<u>199,690</u>	<u>187,933</u>
Receivables from Exchange Transactions	6,713	9,547	9,547
Receivables from Non-Exchange Transactions	216,023	190,143	178,386
	<u>222,736</u>	<u>199,690</u>	<u>187,933</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	1,581	1,997	1,997
	<u>1,581</u>	<u>1,997</u>	<u>1,997</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	470,000	109,261	210,000
	<u>470,000</u>	<u>109,261</u>	<u>210,000</u>
Total Investments			

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings - School	36,007				(1,685)	34,322
Furniture and Equipment	82,604	45,259			(20,133)	107,730
Information and Communication Technology	32,877	29,475			(11,239)	51,113
Leased Assets	65,408	86,814	(150)		(55,158)	96,914
Library Resources	4,041	195	(8)		(528)	3,700
	220,937	161,743	(158)	-	(88,743)	293,779

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.

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	67,471	(33,149)	34,322	67,471	(31,464)	36,007
Furniture and Equipment	408,348	(300,618)	107,730	363,091	(280,487)	82,604
Information and Communication Technology	132,258	(81,145)	51,113	102,783	(69,906)	32,877
Motor Vehicles	49,146	(49,146)	-	49,146	(49,146)	-
Leased Assets	197,293	(100,379)	96,914	154,561	(89,153)	65,408
Library Resources	12,990	(9,290)	3,700	12,821	(8,780)	4,041
	867,506	(573,727)	293,779	749,873	(528,936)	220,937

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	25,023	20,303	20,303
Accruals	11,285	9,117	6,714
Employee Entitlements - Salaries	237,914	182,989	176,801
Employee Entitlements - Leave Accrual	14,756	12,660	12,232
	288,978	225,069	216,050
Payables for Exchange Transactions	288,978	225,069	216,050
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	288,978	225,069	216,050

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	4,926	-	9,223
Other revenue in Advance	6,568	4,723	4,723
	<u>11,494</u>	<u>4,723</u>	<u>13,946</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	108,934	61,170	145,440
Increase to the Provision During the Year	14,739	53,967	98,530
Use of the Provision During the Year	-	(33,529)	(135,036)
Provision at the End of the Year	<u>123,673</u>	<u>81,608</u>	<u>108,934</u>
Cyclical Maintenance - Current	46,122	53,087	47,764
Cyclical Maintenance - Non current	77,551	28,521	61,170
	<u>123,673</u>	<u>81,608</u>	<u>108,934</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025 This plan is based on the schools 10 Year Property Plan is prepared by a Ministry of Education appointed consultant.

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	48,069	30,000	46,202
Later than One Year and no Later than Five Years	49,659	25,000	22,601
Future Finance Charges	(8,309)	(2,836)	(2,854)
	<u>89,419</u>	<u>52,164</u>	<u>65,948</u>
Represented by			
Finance lease liability - Current	43,198	26,259	44,116
Finance lease liability - Non current	46,221	25,905	21,832
	<u>89,419</u>	<u>52,164</u>	<u>65,948</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense 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 \$
Landscaping Project SIP Project number 233629	(7,914)	7,757	157	-	-
LSC SIP Classroom Modifications Project number 2187:	(63,883)	63,883	-	-	-
SIP Site Cloakbay Shed Project number 233628	(35,197)	33,729	1,468	-	-
Roof Repairs and Replacement Project number 245097	219,472	59,524	(277,408)	-	1,588
Stormwater Drainage Project number 242968	(4,230)	31,893	(28,137)	30	(444)
Security Upgrade Project number 222104	(2,866)	2,866	-	-	-
Block 17 & 18: Lighting Upgrade Project number 245098	(4,479)	4,479	-	-	-
LSM Fencing Project number 245782	-	102,371	(3,700)	-	98,671
Fixtures & Fittings Project number 243659	-	26,853	(26,853)	-	-
Totals	100,903	333,355	(334,473)	30	99,815

Represented by:

Funds Held on Behalf of the Ministry of Education	100,259
Funds Receivable from the Ministry of Education	(444)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Property Modifications SIP Project number	13,599	-	(13,599)	-	-
Landscaping Project SIP Project number 233629	25,206	-	(33,120)	-	(7,914)
LSC SIP Classroom Modifications Project number 2187:	(69,880)	-	5,997	-	(63,883)
SIP Site Cloakbay Shed Project number 233628	(38,016)	-	2,819	-	(35,197)
Roof Repairs and Replacement Project number 245097	-	250,000	(30,528)	-	219,472
Stormwater Drainage Project number 242968	-	9,000	(13,230)	-	(4,230)
Security Upgrade Project number 222104	-	25,795	(28,774)	113	(2,866)
Block 17 & 18: Lighting Upgrade Project number 245098	-	40,310	(44,789)	-	(4,479)
Totals	(69,091)	325,105	(155,224)	113	100,903

Represented by:

Funds Held on Behalf of the Ministry of Education	219,472
Funds Receivable from the Ministry of Education	(118,569)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,060	3,930
<i>Leadership Team</i>		
Remuneration	519,069	509,271
Full-time equivalent members	4	4
Total key management personnel remuneration	523,129	513,201

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 Committee (3 members) that meet 4 times a year and Property Committee (3 members) that meet 4 times a year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	0 - 5	0 - 5

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	3.00	1.00
110 - 120	3.00	2.00
120 - 130	1.00	0.00
	7.00	3.00

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

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$100,259 (2023:\$57,240) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Roof Repairs and Replacement	\$ 1,588
LSM Fencing	98,671
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 entered into no contracts.



21. 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	202,904	369,148	420,817
Receivables	222,736	199,690	187,933
Investments - Term Deposits	470,000	109,261	210,000
Total financial assets measured at amortised cost	895,640	678,099	818,750

Financial liabilities measured at amortised cost

Payables	288,978	225,069	216,050
Finance Leases	89,419	52,164	65,948
Total financial liabilities measured at amortised cost	378,397	277,233	281,998

22. 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 WOODEND SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Woodend School (the School). The Auditor-General has appointed me, Warren Johnstone, 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 21, 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 26 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the the Members of the Board listing, Statement of Compliance with Employment Policy, the Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Variance and Evaluation of the School's Student's Progress and Achievement, 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.



Warren Johnstone
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

WOODEND SCHOOL
Main North Road
Woodend
North Canterbury



Phone: 03 3127808
Email: office@woodend.school.nz

December 2024

Dear Parents, Families/Nga Whanau and Community Members,

Woodend School has a Strategic and Annual Plan which is regularly reviewed by the Board of Trustees and Staff.

The Board Chair and Senior Leadership team reports to the Board of Trustees focus on achievement of strategic goals, annual plan and objectives.

This year we have the pleasure of presenting the Annual Report of Woodend School, for the year ended 2024. This is a summary report on our school strengths and identified areas for improvement, the basis for identifying areas of improvement and our planned actions for lifting student achievement in 2024 and beyond. The report also includes actions and achievements towards our strategic goals which the Board and Staff trust you will find useful and informative.

Further copies of the annual report, Analysis of Variance, Strategic and annual plans are available on the school website or from the school office on request.

Yours sincerely

John McPhail
Chairperson Board of Trustees

Andrew Retallick
Principal

EEO Statement

Woodend School ensures that all employees and personnel practices are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination as required by the Public Service Act to be “good employers”.

The Woodend School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters.

The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board recognises the need to ensure the safety of all staff and students and mitigates students being placed at risk by the actions of employees. The board has taken all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees. Woodend School's Good employer policies 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?	Yes	

Kiwi Sport Funding 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023 Woodend School received a total Kiwisport funding of \$7676.04 excluding GST. The funding was utilised on school wide weekly sports coaching programmes delivered by North Canterbury Sports Association. The number of students who participated in organised sport was across the whole school- Years 1 - 8, 526 students by year end.

Strategies for giving effect to Te Tiriti o Waitangi

In alignment with Section 127(1)(d) of the Education and Training Act 2020, this report outlines Woodend School's commitment to giving effect to Te Tiriti o Waitangi. The board recognizes Te Tiriti as a primary objective and strives to meet its obligations through various initiatives. This report focuses on actions not covered in other sections, addressing the key components of local tikanga Māori, mātauranga Māori, te ao Māori, instruction in tikanga Māori and te reo Māori, and equitable outcomes for Māori students.

Local Tikanga Māori, Mātauranga Māori, and Te Ao Māori

Woodend School is dedicated to reflecting local tikanga Māori, mātauranga Māori, and te ao Māori in its plans, policies, and local curriculum. The following actions have been taken:

- Incorporation in Curriculum: The school has actively integrated Māori perspectives across subjects, ensuring that local tikanga Māori is incorporated into lesson plans and classroom activities.
- Community Engagement: Collaborative engagement with local iwi and Māori communities has been prioritised to better understand and respect local customs and traditions.
- Cultural Events: Regular cultural events and celebrations are organised, promoting the understanding and appreciation of Māori culture among students, staff, and the wider school community.

Instruction in Tikanga Māori and Te Reo Māori

Woodend School is committed to taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori. Key initiatives include:

- Professional Development: Staff members have undergone professional development programs focused on tikanga Māori and te reo Māori, enhancing their ability to incorporate these elements into teaching practices.
- Language Programs: The school has implemented language programs to introduce students to te reo Māori, ensuring that instruction is available at various levels.
- Cultural Competency Training: Teachers receive ongoing training to facilitate effective instruction in tikanga Māori, creating an inclusive learning environment.

Achieving Equitable Outcomes for Māori Students

Woodend School is dedicated to achieving equitable outcomes for Māori students. Progress in this area includes:

- Data Monitoring: The school consistently monitors and analyses data to identify and address disparities in achievement and well-being among Māori students.
- Targeted Support: Specific programs and support structures have been established to address the unique needs of Māori students, ensuring they have equal opportunities for success.
- Culturally Responsive Teaching: Teachers employ culturally responsive teaching practices to create an inclusive and supportive learning environment for all students, with a particular focus on Māori learners.

Progress and Future Steps

While progress has been made, Woodend School acknowledges the ongoing nature of this commitment. Challenges and opportunities for improvement have been identified, and the school remains dedicated to strengthening its efforts to give effect to Te Tiriti o Waitangi.

Woodend School- Member of the Board For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expires
John McPhail	Presiding Member	Elected	2022 Sep 2025
Mark Paterson	Presiding Member	Co-opted	2022 Aug 2024
Felicity Johnson	Parent Representative	Elected	2022 Sep 2025
Ryan Jory	Parent Representative	Elected	2022 Sep 2025

Teela Cleghorn	Parent Representative	Elected	2022 Sep 2025
Mike Sands	Parent Representative	Elected	2022 Sep 2025
Brenda Fordyce	Staff Representative	Elected	2022 Dec 2024
Andrew Retallick	Principal	Ex Officio	

Statement of Variance: Progress Against Targets

Actions to Improve Learning Outcomes- Annual Goal 1			
STRATEGIC GOAL 2: To provide highly responsive teaching and learning programmes that promote equity and excellence			
ANNUAL TARGET 1: Kaiako implement Woodend Curriculum that reflects the refresh Curriculum/ Te Mātaiaho changes			
Actions (What we are doing/plan to do in 2024)	Outcomes- Reasons for progress in 2024 (Why did it happen?)	Evidence	Evaluation (Where to next 2025?)
<ul style="list-style-type: none"> Literacy leaders delivered writing PLD to support teaching practices in writing Helen Walls 'The Writing Teacher' course was delivered to teacher by our writing leaders Built schoolwide consistency in writing, reading and maths across our teaching teams Teacher supported to deliver structured literacy Resourced Structured literacy ImpactED supported leaders, and teachers engaging in Te Mataiaho Reviewed our teaching and learning principles to align 	<ul style="list-style-type: none"> Teachers are knowledgeable and confident with the content of learning areas. Teachers are engaging with the content to plan and deliver learning. School curriculum reflecting the whakapapa of Te Mātaiaho and our learning principles Teachers deliver structured literacy Resources purchased in structured literacy Sharing/ collaborating on planning Handwriting and writing programmes Observations of other classes 	<ul style="list-style-type: none"> Review of structured literacy Review/development of schoolwide writing programmes PLD The Writing teachers Staff hui meeting minutes Team meeting minutes Observation notes and next steps in structured literacy New schoolwide planning templates Teacher curriculum survey PLD implementation plan reviewed end of each term 7 Teaching and learning principles reviewed Woodend School Curriculum Ka Hikitia reviewed and next 	<ul style="list-style-type: none"> School wide PLD for structured literacy Having more consistency of content across all learning phases 2025 Continue collaborating on Handwriting program Teachers released for observations of other classes (Literacy/Numeracy) Resources purchased for structured literacy Resources purchased for structured maths approach More variety of contextualised tasks in maths Teaching of strategies 'how to work independently as a

<p>with Te Mataiaho</p> <ul style="list-style-type: none"> Engaged with tangata whenua to ensure we are reflecting their aspirations in curriculum Staff huis held each term focused on maths and writing Identified, supported and monitored students who are not progressing in maths 	<ul style="list-style-type: none"> Resources and structured lesson routines for lower learners Structured literacy approach to spelling schoolwide Design on new literacy planning templates Handwriting intervention for older students Using maths data we have found that boys have really excelled with the new style whereas our girls have not performed as well. We will consider having boy and girls groups and adapt style of teaching to suit New maths resourcing and equipment year levelled Collaborating and reviewing units as a team the week before we start Pushing encouragement of having a mindset that the students want to challenge themselves (Go out of their comfort zone) Developing partnership in the classroom between students Ensuring we are teaching number knowledge to cover the basics for NE. Aligning all the HERO goals with the curriculum goals Students deemed at priority learners are evidenced in HERO. This will include Maori/P students. These students are supported to 	<p>steps identified</p> <ul style="list-style-type: none"> Relationship developed with tangata whenua Kaiako survey at the beginning of the year and end of year to gather voices. Just In Time Maths PLD Documents such as Priority Learners and Adaptive Learning Plans 	<p>reader" senior students</p> <ul style="list-style-type: none"> PLD on what a good reading programme looks like for order low level learners PLD for senior teachers comprehension strategies Structured literacy approach to spelling Handwriting intervention for older students Reading comprehension focus (Data shows this is a gap) Observations/PLD for Structured Literacy Resources for play based learning. Budget for sensory activities Aligning all the HERO goals with the curriculum goals Students deemed at priority learners will be continued to be evidenced in HERO. This will include Maori/P students. These students are supported to make accelerated progress;
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	<ul style="list-style-type: none"> make accelerated progress; Students who are Priority Learners are entered on Team doc and updated each term. Adaptive Learning plans for students who are well below. Information from Adaptive Learning plans shared with RTLB or RTlit. Tier 2 & 3 intervention (UFLI) introduced to Year 5 students in Term 2. Resources purchased to support the programme. Teacher Aide training in Tier 2 & 3 interventions through RLit. Tier 2 Interventions started in Te Awa during term 3 Employment of extra Teacher Aide support to deliver Tier 2 & 3 programmes 		
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Actions to Improve Learning Outcomes- Annual Target 2

STRATEGIC GOAL 2 To provide highly responsive teaching and learning programmes that promote equity and excellence

ANNUAL TARGET 2: Review assessment practices that are realistic, formative and can be used for identifying and supporting learners

Actions	Achieved Outcomes and Reasons for progress in 2024 (Why did it happen?)	Evidence	Evaluation (Where to next 2025?)
<ul style="list-style-type: none"> Reviewed assessment timetable, ensured school wide data collection points line up with reporting; 	<ul style="list-style-type: none"> Clearly defined assessment practices (assessment for learning) A kete of assessment tools which kāiako are confident 	<ul style="list-style-type: none"> Assessment and reporting timetable Assessment templates HERO Goals Woodend Curriculum 	<ul style="list-style-type: none"> Continue to ensure parents/whanau have a clear understanding of expected achievement and progress

<ul style="list-style-type: none"> • Termly reviews of the assessment timetable, ensured school wide data collection points line up with reporting; • Developed progressions for assessing, monitoring, reporting learning values and other curriculum areas; • Reported to parents is meaningful, timely and relevant; • Teachers moderated reading, writing and maths assessments and OTJs; • Student provided evidence of learning knowledge and skills using HERO; • Ensured parents/whanau have a clear understanding of expected achievement and progress through HERO (Term 2 & 4 Huis) • Teachers inquired into their teaching practices through a collaborative team approach-building collective capacity for improvement • Teachers developed a collaborative professional growth cycle & school targets and professional growth cycle will link to directly to the strategic direction of the school • Continued to use Kahui Ako PD sessions to each curriculum area and year 	<p>using</p> <ul style="list-style-type: none"> • Assessment for learning and real time reporting via HERO will guide practice • Real time reporting will be relevant and meaningful for learners and whan • Ākonga and kaiako who are confident using assessment for learning • HERO, goals monitored and updated. • Reported to parents twice in 2024, plus a parent conference. • Targeted daily learning support with Teacher aide for our priority learners. • Analysis data is shared/co-constructed with learners. • Learners are working towards their own individual goals in writing and Maths as per HERO; • Priority Learners are a continued focus; • Professional growth cycle will reflect schoolwide goals; • Teacher's have shared writing teaching and learning practices and structure to all staff • Teachers have reflected on their teaching and learning practices and adapted practices • Analysed end of year data to inform progress and 	<ul style="list-style-type: none"> • Curriculum progressions • Learning posts • Just In Time Maths PLD • Meeting minutes • Observation notes • Planning templates • Reviewed structured literacy • Reviewed the development of schoolwide writing programmes • PLD The Writing teachers • Teacher survey • Ka Hikitia review and next steps identified • Relationship developed with tangata whenua • Teacher survey at beginning of the year and end of term 4. • Professional Growth Hui twice a term. • Professional Growth Cycle timeline • Professional Growth Cycle minutes 	<p>through HERO (Term 2 & 4 Huis)</p> <ul style="list-style-type: none"> • Teachers will continue to inquire into their teaching practices through a collaborative team approach-building collective capacity for improvement • Teachers will continue to collaborative professional growth cycle & school targets and professional growth cycle will link to directly to the strategic direction of the school • Continued to use Kahui Ako PD sessions to each curriculum area and year levels and strengthen connections • Yearly review of the assessment timetable, to ensured school wide data collection points line up with reporting; • Termly reviews of the assessment timetable, to ensure school wide data collection points line up with reporting; • Teachers continue to moderate reading, writing and maths assessments • Continue to build student capability to provide own evidence of learning knowledge and skills using HERO;
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<p>levels and strengthen connections</p> <ul style="list-style-type: none"> Identified, support and monitor those students who are not progressing in writing 	<p>achievement for 2024;</p> <ul style="list-style-type: none"> PLD focus on '<i>Just in Time Maths and Writing and Handwriting</i>' initiative for teachers to develop best practice in writing and maths teaching Teaching Units allocated to Maths and writing to delivered '<i>Just in Time Maths and Writing and Handwriting</i>' initiative PAT(yr 4) Running records, single word testing, Phonological awareness testing assessment methods used regularly to track student progress. LLLL assessments Running records on higher level students 		
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Actions to Improve Learning Outcomes- Annual Goal 3

STRATEGIC GOAL 1: To provide highly responsive teaching and learning programmes that promote equity and excellence

ANNUAL TARGET 1: Develop highly effective and culturally responsive communication between kura and stakeholders

Actions (What we are doing/plan to do in 2024)	Outcomes- Reasons for progress in 2024 (Why did it happen?)	Evidence	Evaluation (Where to next 2025?)
<ul style="list-style-type: none"> Maori students progress was tracked and reviewed regularly 	<ul style="list-style-type: none"> Clear, relevant and effective communication with akonga and whānau, Termly priority learner documents reviewed and 	<ul style="list-style-type: none"> Assessment and reporting timetable Assessment templates HERO Woodend School Curriculum 	<ul style="list-style-type: none"> Continue to provide clear, relevant and effective communication with akonga and whānau, Continue to build strong

<ul style="list-style-type: none"> • Assisted Learning plans for Maori students developed for improvement • Targeted students identified and culturally responsive interventions and supports established with whanau. • Strengthened relationships with our local iwi, utilising Tuahiwi marae • Continued to promote PB4L restorative practices across the school • Built strong partnerships between home and school with whanau • Ensured all learners can confidently express and explore their culture and ethnicity in a safe and inclusive environment. • Lead teachers for Maori & the Cultural leaders connected with and worked alongside the Kahui Ako ASL • Developed social and emotional programmes responding to specific needs of our learners; • Learning Huis at the beginning of the year ensured the strengths, talents, interests and needs of all our students were gathered; • Surveyed student voice around experiences of bullying, racism or discrimination; 	<p>updated to measure learning outcomes</p> <ul style="list-style-type: none"> • Adapted Learning Plans shared with RTLb, teacher and parents • Strong relationships between learners and whānau, hapū, iwi, educators and others to support excellent outcomes • Feedback and information regarding students learning is relevant, timely and meaningful • Kaiako and ākonga feel valued, safe, and seen. • Ākonga have a strong sense of belonging. • Culture and identity is visible and celebrated throughout the kura • Pacific Fona group created with Mana Ake across our kahui based at Woodend School • All teachers completed Tuahiwi education workshop 1 • 50% of teachers completed Tuahiwi education workshop 2 • Community Hangi day term 2 • Consultation with outside agencies building links between school, parents and akonga (RTLb, Mane Ake, RTLit, Medical Centres) • Built connections between Local High Schools and Pre Schools to strengthen transitions procedures • Interactions in Kapa Haka 	<ul style="list-style-type: none"> • Te Mātaiaho • Ka Hikita review and next steps identified • Relationship developed with tangata whenua • Behaviour management plan • PB4L PLD • Woodend School Curriculum • Staff Hui • Leadership Hui • Parent meeting attendance tracked • Learning posts • Relationship developed with tangata whenua • IEPs & ALPs • Learning Support Coordinator • Students tracked in HERO • STIN templates • Student Survey • NZCER • Whanau survey • Community Events • PSA • Parent communication • Teacher review • School doc policy • PB4L • Teacher aide PLD • Student Leaders • Network huis across Kahui 	<p>relationships between learners and whānau, hapū, iwi, educators and others to support excellent outcomes</p> <ul style="list-style-type: none"> • Provide Feedback and information regarding students learning is relevant, timely and meaningful • Survey our Kaiako and ākonga and make sure they feel valued, safe, and seen. • Survey our Ākonga to ensure a strong sense of belonging. • Culture and identity is visible and celebrated throughout the kura • Strengthened relationships with our local iwi, utilising Tuahiwi marae • Continued to promote PB4L restorative practices across the school • Maori students progress is tracked and reviewed regularly • Assisted Learning plans for Maori students developed for continual improvement • Target students identified and culturally responsive interventions and supports established with whanau. • Communicate learning to parents through HERO as a system of ongoing formative reporting • Promote positive social behaviours & Provide leadership opportunities and pathways for students;
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<ul style="list-style-type: none"> Reviewed reporting to parents information Provided rich opportunities for parents, whanau and the community to positively engage in Woodend School Communicated learning to parents through HERO as a system of ongoing formative reporting Reviewed our behaviour policy; Promoted positive social behaviours & Provide leadership opportunities and pathways for students; 	<p>Festival building connections with other groups in the wider community (both Junior and Senior) building a sense of value in who we are.</p> <ul style="list-style-type: none"> Student Leaders across school taking lead roles in welcoming guests, including new Whanau, entering our school. Tuakana - teina, promoting leadership and relationship across the school and families and a sense of belonging (PALS, Whare Manu, sports monitors, road patrol) 		<ul style="list-style-type: none"> Survey student voice around experiences of bullying, racism or discrimination Learning Huis at the beginning of the year to discuss strengths, talents, interests and needs of all our students were gathered; Continue social and emotional programmes responding to specific needs of our learners;
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2024 End Year Achievement Data

121 Students Roll increase

49: Years 1-8 students have enrolled during 2024. 24 students have learning, behaviour or pastoral, care information/post

72: NE-Year 1 students have enrolled during 2024. 20 students have learning, behaviour or pastoral, care information/post

Mathematics

All students

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond		1 1%	4 12%	8 11%	6 9%	6 9%	10 18%	9 20%	13 27%	61 12%
Within	38 100%	50 74%	44 68%	39 56%	46 67%	28 43%	20 36%	20 42%	26 53%	311 60%
Below		17 25%	13 20%	20 29%	13 19%	22 34%	23 42%	14 31%	10 20%	132 25%

Well Below				3 4%	2 3%	9 14%	2 4%	3 7%		19 3%
Totals	38	68	65	70	67	56	55	46	49	523

Male

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond		1 3%	6 20%	5 14%	5 15%	4 10%	3 10%	4 20%	11 39%	39 14%
Within	20 100%	25 64%	18 60%	16 46%	32 65%	18 44%	10 32%	6 30%	11 39%	146 53%
Below		13 33%	6 20%	11 31%	6 18%	14 34%	16 52%	8 40%	6 21%	80 29%
Well Below				3 9%	1 3%	5 12%	2 6%	2 10%		13 5%
Totals	20	39	30	35	34	41	31	20	28	278

Female

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond			2 6%	3 8%	1 3%	2 8%	7 29%	5 19%	2 10%	22 9%
Within	18 100%	25 86%	26 74%	23 66%	24 73%	10 42%	10 42%	14 54%	15 72%	165 67%
Below		4 14%	7 20%	9 26%	7 21%	8 33%	7 29%	6 23%	4 18%	52 21%
Well Below					1 3%	4 17%		1 4%		6 2%
Totals	18	29	35	35	33	22	24	26	21	245

Maori

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond			1 8%	1 6%			3 27%	1 20%		8 8%
Within	7 100%		10 77%	9 56%	8 67%	1 13%	3 27%	2 40%	2 29%	55 59%

Below		12 80%	2 15%	6 38%	3 25%	4 50%	5 46%	2 40%	3 42%	27 29%
Well Below		3 20%			1 8%	3 37%			2 29%	4 4%
Totals	7	15	13	16	12	8	11	5	7	94

	End 2024	End 2023
Beyond Expectations	61 12%	43 13%
Within Expectations	311 60%	258 57%
Below Expectations	132 25%	139 27%
Well Below Expectations	19 3%	17 3%
Percentage At or Above	72%	70%
Percentage At or Above who started at this school	80%	77%

Reading

All Students

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond		1 2%	2 3%	11 16%	12 18%	7 11%	14 25%	7 15%	12 24%	66 14%
Within	38 100%	45 66%	33 51%	29 41%	35 52%	34 52%	17 31%	23 50%	30 61%	284 55%
Below		22 32%	30 46%	26 37%	9 13%	19 29%	19 35%	11 23%	7 14%	143 26%
Well Below				4 6%	11 16%	5 8%	5 9%	5 11%		30 5%
Totals	38	68	65	70	67	65	55	46	49	523

Male

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
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Beyond			2 7%	5 14%	6 17%	4 10%	5 16%	4 20%	8 29%	34 12%
Within	20 100%	21 54%	15 50%	13 37%	14 41%	21 51%	7 23%	6 30%	15 54%	132 47%
Below		18 46%	13 43%	14 40%	7 21%	13 32%	14 45%	7 35%	5 18%	91 33%
Well Below				3 9%	7 21%	3 7%	5 16%	3 15%		21 8%
Totals	20	39	35	31	34	41	31	20	28	278

Female

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond		1 3%		6 17%	6 18%	3 13%	9 37%	3 12%	4 19%	32 13%
Within	18 100%	24 83%	18 51%	16 46%	21 64%	13 54%	10 42%	17 65%	15 71%	152 62%
Below		4 14%	17 49%	12 34%	2 6%	6 25%	5 21%	4 15%	2 10%	52 21%
Well Below				1 3%	4 12%	2 8%		2 8%		9 4%
Totals	18	29	35	35	33	24	24	26	21	245

Maori

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond				3 19%	1 9%		4 36%	1 20%	2 29%	11 12%
Within	7 100%	11 74%	4 31%	8 50%	4 33%	3 38%	2 18%	3 60%	3 42%	45 49%
Below		4 26%	9 61%	5 31%	3 25%	4 50%	4 36%		2 29%	31 33%
Well Below					4 33%	1 12%	1 9%	1 20%		7 7%
Totals	7	15	13	16	12	8	11	5	7	94

	End 2024		End 2023	
Beyond Expectations	66	14%	44	13%
Within Expectations	284	55%	260	57%
Below Expectations	143	26%	121	23%
Well Below Expectations	30	5%	27	7%
Percentage At or Above	69%		70%	
Percentage At or Above who started at this school	76%		76%	

Writing

All students

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond			3 5%	4 5%	6 9%	6 9%	11 20%	6 13%	12 24%	48 9%
Within	38 100%	45 66%	33 50%	23 33%	22 33%	27 42%	17 31%	17 37%	21 43%	243 47%
Below		23 34%	29 45%	37 53%	32 48%	21 33%	20 36%	13 28%	13 27%	188 36%
Well Below				6 9%	7 10%	10 16%	7 13%	10 22%	3 6%	43 8%
Totals	38	68	65	70	67	64	55	46	49	522

Male

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond			3 10%		3 9%	4 10%	5 16%	2 6%	7 25%	12 34%
Within	20 100%	19 49%	14 47%	10 37%	6 18%	13 32%	7 23%	8 26%	9 32%	132 47%
Below		20 51%	13 43%	20 40%	20 59%	15 37%	14 45%	14 45%	9 32%	91 33%

Well Below				5 9%	5 15%	9 22%	5 16%	7 23%	3 11%	21 8%
Totals	20	39	30	35	34	41	31	20	28	278

Female

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond				4 11%	3 10%	2 9%	9 37%	4 15%	5 25%	27 11%
Within	18 100%	26 90%	19 55%	13 37%	16 48%	14 61%	9 37%	11 42%	12 57%	138 57%
Below		3 10%	16 45%	17 49%	12 36%	6 26%	6 26%	8 31%	4 18%	72 30%
Well Below				1 3%	2 6%	1 4%		3 12%		7 2%
Totals	18	29	35	35	33	23	24	26	21	244

Maori

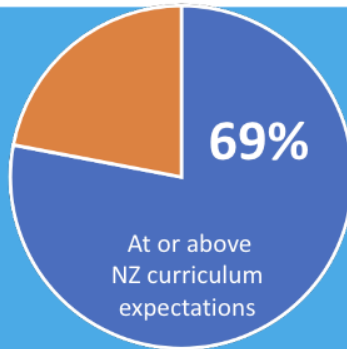
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Beyond				1 6%			3 27%	1 20%	1 14%	6 6%
Within	7 100%	10 67%	6 46%	4 25%	3 25%	4 50%	4 36%	2 40%	4 58%	44 48%
Below		5 33%	7 54%	10 63%	6 50%	3 38%	3 27%		1 14%	35 37%
Well Below				1 6%	3 25%	1 12%	1 10%	2 40%	1 14%	9 9%
Totals	7	15	13	16	12	8	11	5	7	94

	End 2024	End 2023
Beyond Expectations	48 10%	14 3%
Within Expectations	243 47%	229 53%
Below Expectations	188 36%	164 33%

Well Below Expectations	43 7%	49 11%
Percentage At or Above	57%	56%
Percentage At or Above who started at this school	66%	60%

End 2024 Year Achievement Data

READING



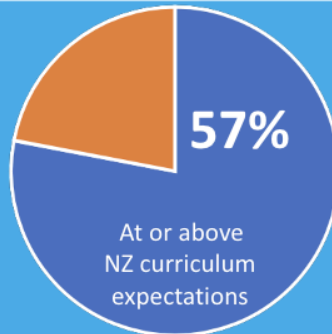
% of students at or above expected curriculum levels

59% Boys

75% Girls

61% Māori/Pasifika

WRITING



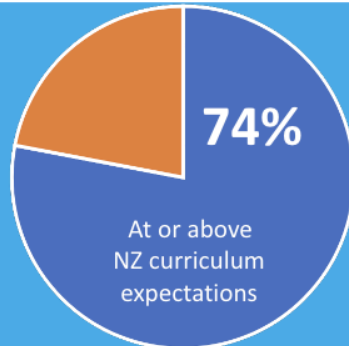
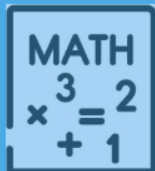
% of students at or above expected curriculum levels

55% Boys

68% Girls

54% NZ Māori/Pasifika

MATHS



% of students at or above expected curriculum levels

67% Boys

76% Girls

67% Māori/Pasifika

Celebrating Progress

Progress and achievement has been accelerated for many of our learners

Reading		Writing		Maths	
2023	2024	2023	2024	2023	2024
70%	69%	56%	57%	70%	72%

Progress and achievement compared 2022 End of Year to 2023 End of Year



Accelerated Progress

Many of our students have made accelerated progress* in 2024 to reach or exceed expected levels

7% Reading

8% Writing

8% Maths

*Accelerated progress means over and above expected rates of progress

Learners at Woodend School

We enrol many students throughout the year. This is not just our 5 year olds starting school for the first time – it is in fact across all year levels. It is interesting to track the number of learners who have been with us since they started school at Woodend and that are achieving at or above curriculum expectations. Our data continues to show academic progress for our students that started school at Woodend as a 5 year old.

% of students at or above expected curriculum levels that started at Woodend School

Reading
76%

Writing
66%

Maths
80%