

# **RIDGWAY SCHOOL**

## **ANNUAL FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **School Directory**

**Ministry Number:** 2980

**Principal:** Sarah Patterson

**School Address:** Mornington Road, Brooklyn

**School Postal Address:** Mornington Road, Brooklyn, Wellington, 6021

**School Phone:** 04 939 8771

**School Email:** nicole@ridgway.school.nz

**Accountant / Service Provider:**

**Education**  **Services.**  
*Dedicated to your school*

# RIDGWAY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

## Index

Page	Statement
------	-----------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Independent Auditor's Report

### Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the School has given effect to Te Tiriti o Waitangi

## Ridgway 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.

Kayvan Bahraini

Full Name of Presiding Member

Sarah Patterson

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

2/5/25

Date:

2/5/25

Date:

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

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,391,626	1,850,833	2,420,904
Locally Raised Funds	3	155,583	120,585	124,539
Interest		37,699	10,000	33,078
Gain on Sale of Property, Plant and Equipment		-	-	40
<b>Total Revenue</b>		<b>2,584,908</b>	<b>1,981,418</b>	<b>2,578,561</b>
<b>Expense</b>				
Locally Raised Funds	3	18,909	10,080	19,198
Learning Resources	4	1,697,762	1,596,860	1,702,283
Administration	5	141,515	157,617	144,525
Interest		1,257	970	1,162
Property	6	739,811	238,518	682,796
Loss on Disposal of Property, Plant and Equipment		1,682	-	-
<b>Total Expense</b>		<b>2,600,936</b>	<b>2,004,045</b>	<b>2,549,964</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(16,028)</b>	<b>(22,627)</b>	<b>28,597</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(16,028)</b>	<b>(22,627)</b>	<b>28,597</b>

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

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

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		1,306,915	1,268,901	1,278,318
Total comprehensive revenue and expense for the year		(16,028)	(22,627)	28,597
Contributions from the Ministry of Education - Te Mana Tuuhono Capital Contribut		18,228	-	-
<b>Equity at 31 December</b>		1,309,115	1,246,274	1,306,915
Accumulated comprehensive revenue and expense		1,309,115	1,246,274	1,306,915
<b>Equity at 31 December</b>		1,309,115	1,246,274	1,306,915

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.

**Ridgway School**  
**Statement of Financial Position**  
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	98,025	(314,644)	425,186
Accounts Receivable	8	145,248	114,455	117,702
GST Receivable		15,145	11,713	82
Prepayments		2,864	8,150	16,538
Inventories	9	5,399	681	467
Investments	10	518,199	568,946	211,402
Funds Receivable for Capital Works Projects	16	1,800	-	-
		786,680	389,301	771,377
<b>Current Liabilities</b>				
Accounts Payable	12	137,804	147,522	147,443
Revenue Received in Advance	13	11,493	57,786	8,093
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	15	5,853	4,514	5,757
		155,150	209,822	161,293
<b>Working Capital Surplus/(Deficit)</b>		631,530	179,479	610,084
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	705,747	1,070,106	708,747
		705,747	1,070,106	708,747
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	21,990	-	4,000
Finance Lease Liability	15	6,172	3,311	7,916
		28,162	3,311	11,916
<b>Net Assets</b>		1,309,115	1,246,274	1,306,915
<b>Equity</b>		1,309,115	1,246,274	1,306,915

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

**Ridgway School**  
**Statement of Cash Flows**  
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		551,419	451,783	526,990
Locally Raised Funds		163,466	120,585	104,121
Goods and Services Tax (net)		(15,063)	-	11,631
Payments to Employees		(357,007)	(244,647)	(350,472)
Payments to Suppliers		(295,622)	(965,830)	(275,383)
Interest Paid		(1,257)	(2,444)	(1,162)
Interest Received		15,078	10,000	33,136
Net cash from/(to) Operating Activities		61,014	(630,553)	48,861
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	157
Purchase of Property Plant & Equipment (and Intangibles)		(76,101)	(121,284)	(379,855)
Purchase of Investments		(406,797)	-	(5,428)
Proceeds from Sale of Investments		100,000	-	362,971
Net cash from/(to) Investing Activities		(382,898)	(121,284)	(22,155)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(3,477)	(7,967)	(3,013)
Funds Administered on Behalf of Other Parties		(1,800)	-	(43,667)
Net cash from/(to) Financing Activities		(5,277)	(7,967)	(46,680)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(327,161)</b>	<b>(759,804)</b>	<b>(19,974)</b>
Cash and cash equivalents at the beginning of the year	7	425,186	445,160	445,160
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>98,025</b>	<b>(314,644)</b>	<b>425,186</b>

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

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

# **Ridgway School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2024**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Ridgway 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 21b.

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

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

### **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.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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 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 students, should the School be unable to provide the services to which they relate.

**o) 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.

**p) 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.

**q) 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.

**r) 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.

**s) 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.

**t) 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.

**u) 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.

**v) Budget Figures**

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

**w) Services received in-kind**

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

## 2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	556,260	456,042	572,896
Teachers' Salaries Grants	1,232,794	1,272,373	1,270,609
Use of Land and Buildings Grants	602,572	122,418	570,483
Other Government Grants	-	-	6,916
	<u>2,391,626</u>	<u>1,850,833</u>	<u>2,420,904</u>

## 3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations and Bequests	92,100	69,825	58,073
Fees for Extra Curricular Activities	33,879	22,630	28,569
Trading	2,671	6,230	623
Fundraising and Community Grants	26,933	21,900	37,274
	<u>155,583</u>	<u>120,585</u>	<u>124,539</u>
<b>Expense</b>			
Extra Curricular Activities Costs	9,018	10,080	11,916
Trading	3,482	-	815
Fundraising and Community Grant Costs	6,409	-	6,467
	<u>18,909</u>	<u>10,080</u>	<u>19,198</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>136,674</u>	<u>110,505</u>	<u>105,341</u>

## 4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	113,285	102,019	88,046
Employee Benefits - Salaries	1,458,729	1,403,723	1,514,221
Staff Development	25,484	21,577	29,457
Depreciation	98,661	67,541	69,223
Other Learning Resources	1,603	2,000	1,336
	<u>1,697,762</u>	<u>1,596,860</u>	<u>1,702,283</u>

## 5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	9,907	8,027	7,827
Board Fees and Expenses	9,632	8,000	5,606
Other Administration Expenses	12,485	24,618	12,855
Employee Benefits - Salaries	93,795	99,792	103,593
Insurance	3,516	5,000	3,064
Service Providers, Contractors and Consultancy	12,180	12,180	11,580
	<u>141,515</u>	<u>157,617</u>	<u>144,525</u>

## 6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	54,178	50,285	50,807
Cyclical Maintenance	17,990	12,000	4,000
Heat, Light and Water	11,738	10,580	11,464
Rates	7,133	4,483	4,518
Repairs and Maintenance	21,500	16,150	19,740
Use of Land and Buildings	602,572	122,418	570,483
Employee Benefits - Salaries	14,748	13,505	12,705
Other Property Expenses	9,952	9,097	9,079
	<u>739,811</u>	<u>238,518</u>	<u>682,796</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	98,025	(314,644)	425,186
Cash and cash equivalents for Statement of Cash Flows	<u>98,025</u>	<u>(314,644)</u>	<u>425,186</u>

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

Of the \$98,025 Cash and Cash Equivalents, \$11,493 of Revenue Received in Advance is held by the school, as disclosed in note 13.

## 8. Accounts Receivable

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	1,135	933	1,068
Receivables from the Ministry of Education	2,722	-	11,819
Interest Receivable	23,529	966	908
Teacher Salaries Grant Receivable	117,862	112,556	103,907
	<b>145,248</b>	<b>114,455</b>	<b>117,702</b>
Receivables from Exchange Transactions	24,664	1,899	1,976
Receivables from Non-Exchange Transactions	120,584	112,556	115,726
	<b>145,248</b>	<b>114,455</b>	<b>117,702</b>

## 9. Inventories

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Uniforms	5,399	681	467
	<b>5,399</b>	<b>681</b>	<b>467</b>

## 10. Investments

The School's investment activities are classified as follows:

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	518,199	568,946	211,402
Total Investments	<b>518,199</b>	<b>568,946</b>	<b>211,402</b>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	216,832	49,182	-	-	(15,524)	<b>250,490</b>
Furniture and Equipment	447,778	17,119	(1,513)	-	(66,003)	<b>397,381</b>
Information and Communication Technology	28,949	25,523	-	-	(9,338)	<b>45,134</b>
Leased Assets	12,941	5,313	-	-	(7,055)	<b>11,199</b>
Library Resources	2,247	206	(169)	-	(741)	<b>1,543</b>
	<b>708,747</b>	<b>97,343</b>	<b>(1,682)</b>	<b>-</b>	<b>(98,661)</b>	<b>705,747</b>

The net carrying value of equipment held under a finance lease is \$11,199 (2023: \$12,941)

### Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	332,851	(82,361)	<b>250,490</b>	283,669	(66,837)	<b>216,832</b>
Furniture and Equipment	658,260	(260,879)	<b>397,381</b>	683,033	(235,255)	<b>447,778</b>
Information and Communication Technology	122,465	(77,331)	<b>45,134</b>	111,553	(82,604)	<b>28,949</b>
Leased Assets	23,772	(12,573)	<b>11,199</b>	22,889	(9,948)	<b>12,941</b>
Library Resources	12,596	(11,053)	<b>1,543</b>	13,059	(10,812)	<b>2,247</b>
	<b>1,149,944</b>	<b>(444,197)</b>	<b>705,747</b>	<b>1,114,203</b>	<b>(405,456)</b>	<b>708,747</b>

## 12. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	5,639	6,159	10,283
Accruals	9,907	7,599	14,675
Employee Entitlements - Salaries	117,862	112,556	103,907
Employee Entitlements - Leave Accrual	4,396	21,208	18,578
	<u>137,804</u>	<u>147,522</u>	<u>147,443</u>

Payables for Exchange Transactions	137,804	147,522	147,443
	<u>137,804</u>	<u>147,522</u>	<u>147,443</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income In Advance	463	57,786	2,603
Hall Bond	600	-	400
Grants in Advance	10,430	-	-
MOE Grants in Advance	-	-	5,090
	<u>11,493</u>	<u>57,786</u>	<u>8,093</u>

## 14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	4,000	(12,000)	-
Increase to the Provision During the Year	10,995	12,000	4,000
Use of the Provision During the Year	-	-	-
Other Adjustments	6,995	-	-
Provision at the End of the Year	<u>21,990</u>	<u>-</u>	<u>4,000</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	21,990	-	4,000
	<u>21,990</u>	<u>-</u>	<u>4,000</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2034. This plan is based on the schools 10 Year Property plan / painting quotes.

## 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	6,640	4,514	6,701
Later than One Year and no Later than Five Years	6,589	3,311	8,671
Future Finance Charges	(1,204)	-	(1,699)
	<u>12,025</u>	<u>7,825</u>	<u>13,673</u>

### Represented by

Finance lease liability - Current	5,853	4,514	5,757
Finance lease liability - Non current	6,172	3,311	7,916
	<u>12,025</u>	<u>7,825</u>	<u>13,673</u>

## 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	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Playground Resurfacing		250170	-	71,100	(72,900)	-	(1,800)
Totals			<u>-</u>	<u>71,100</u>	<u>(72,900)</u>	<u>-</u>	<u>(1,800)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(1,800)

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Adventure Playground		224898	61,282	14,345	(75,627)	-	-
Ancillary Building Refurbishment		234735	(19,915)	155,260	(135,345)	-	-
Totals			<u>41,367</u>	<u>169,605</u>	<u>(210,972)</u>	<u>-</u>	<u>-</u>

### Represented by:

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

## 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 conditions 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	4,120	275
<i>Leadership Team</i>		
Remuneration	269,584	409,692
Full-time equivalent members	2.04	3.00
Total key management personnel remuneration	<u>273,704</u>	<u>409,967</u>

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	-
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

### Principal 2

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	-	170 - 180
Benefits and Other Emoluments	-	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2.00	2.00
110 - 120	2.00	0.00
120 - 130	0.00	1.00
	<u>4.00</u>	<u>3.00</u>

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

## 19. 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 number of persons to whom all or part of that total was payable was as follows:

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

## 20. 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 liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$14,100 (2023: \$0) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Playground Resurfacing	14,100
<b>Total</b>	<b>14,100</b>

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

### (b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

## 22. 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	98,025	(314,644)	425,186
Receivables	145,248	114,455	117,702
Investments - Term Deposits	518,199	568,946	211,402
Total financial assets measured at amortised cost	<u>761,472</u>	<u>368,757</u>	<u>754,290</u>

### Financial liabilities measured at amortised cost

Payables	137,804	147,522	147,443
Finance Leases	12,025	7,825	13,673
Total financial liabilities measured at amortised cost	<u>149,829</u>	<u>155,347</u>	<u>161,116</u>

## 23. Events After Balance Date

There were no significant events after the balance date that impact these financial statements. (2023:nil)

## 24. Comparatives

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

## Ridgway School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Kayvan Bahraini	Presiding Member	Elected	Sep 2025
Sopie Hazelhust	Presiding Member	Elected	Sep 2025
Sarah Patterson	Principal	ex Officio	
Jo Pohatu	Parent Representative	Elected	Sep 2025
Cameron Hyslop	Parent Representative	Co-opted	Sep 2025
Helene Malandain	Parent Representative	Elected	Sep 2025
Adam Smith	Parent Representative	Elected	Sep 2025
Claire Bentley	Parent Representative	Co-opted	Sep 2025
Julie Llorca	Staff Representative	Elected	Sep 2025
Nicole Beach - Minutes	Other	Appointed	Sep 2025

## **Ridgway School**

## **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3,580 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2024 the Ridgway School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.





02 May 2025

BDO Wellington  
50 Customhouse Quay  
Wellington

**REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2024**

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Ridgway School (the School) for the year ended 31 December 2024 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
  - the financial position as at 31 December 2024; and
  - the 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 (PBE) Standards Disclosure Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

**General representations**

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material





misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

*We also confirm, to the best of our knowledge and belief, that we have maintained appropriate separation between our functions and governance structures, and those of the School's proprietor, in keeping with the principles of the Education and Training Act 2020.*

### **Representations for the financial statements**

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the financial position as at 31 December 2024; and
    - the 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 (PBE) Standards Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Disclosure Regime.





### **Representations about the provision of information**

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we will provide you with the Statement of Variance which will accompany the financial statements which are consistent with the financial statements, and the statement does not contain any material misstatements.

### **Going concern basis of accounting**

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2024. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.





We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.


**Publication of the financial statements and related audit report on a website**

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:


- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

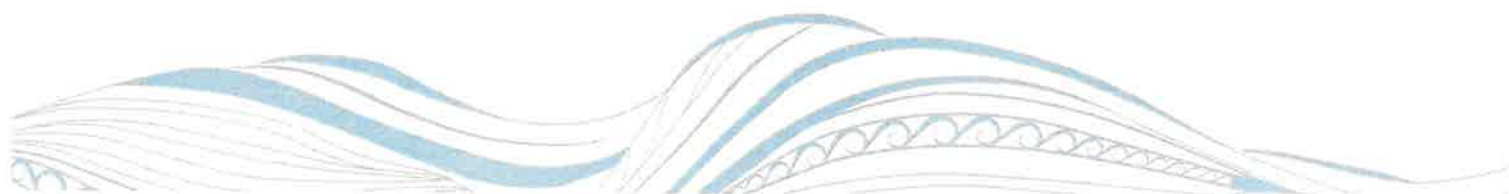
The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

  
Presiding Member

Keyvan Behrini

  
Principal





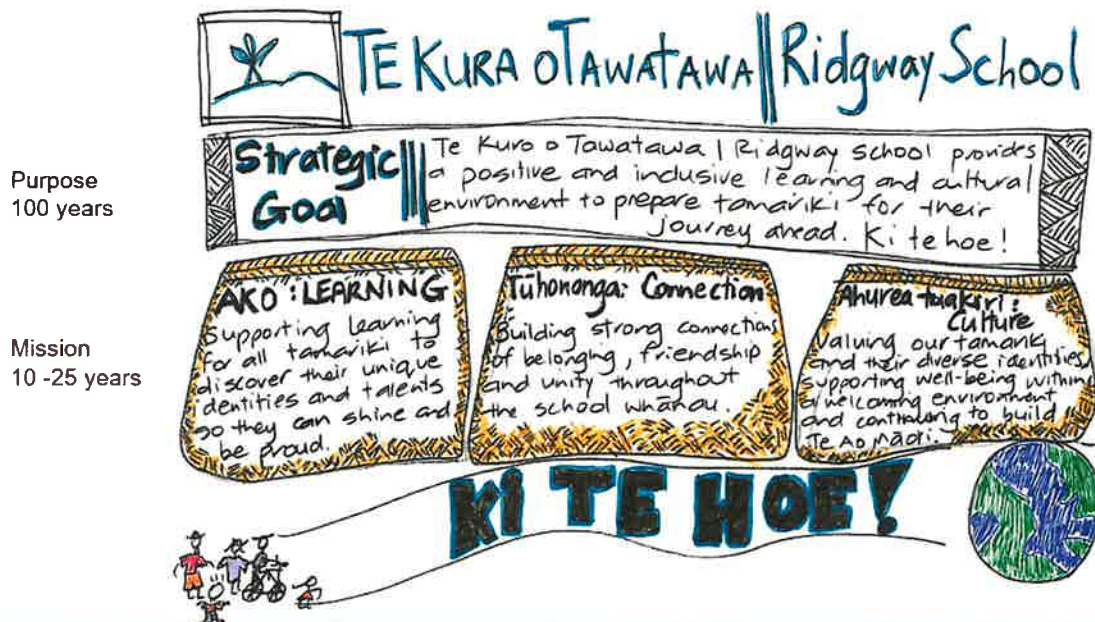


# TE KURA O TAWATAWA RIDGWAY SCHOOL

School number = 2980

## Statement of Variance 2024

### Strategic Goals (2024-2025)



### Tūhononga - Connection

Building strong connections of belonging, friendship and unity throughout the school whānau.

#### Wellbeing Targets:

1. Attendance is prioritised with teachers addressing low attendance by engaging with ākonga and their whānau
2. Increase attendance percentage to over 80% for our attendance target group.

#### Actions - what we did

1. Identified an 'at risk of low attendance' group
2. Continued our journey of Restorative Practice, in partnership with Cath Forster from MOE
3. Created incentives to get the at-risk group to school (Music Bus, extra art activities, Within School Lead out of school art activities)
4. Drove students to and from sport activities at the weekend, like netball and football to increase engagement
5. Used Restorative Practice to guide conversations with ākonga



6. Provided opportunities for friendships across the school
7. Kaiako worked with whānau when tamariki behaviour or learning was identified to be causing stress, and took action together recording information on Hauora Plans.
8. SLT paid close attention to ongoing behavioural concerns, attending team meetings and meetings with whānau
9. Provided kai for tamariki who regularly did not bring lunch, including Up N Go, sushi, pizza and pies.

## Outcomes

### - *what happened?*

- Our overall school attendance was similar in 2024 to 2023.
- Attendance for our at risk group averaged 71% (94%, 72%, 77%, 63%, 63%, 70%, 83%, 47%)

	Term 1	Term 2	Term 3	Term 4
2023	51%	32%	58%	62%
2024	70%	47%	55%	60%

### Reasons for the variance? - *Why did it happen?*

- Although we didn't hit 80% for our at risk group, we saw significant improvement for all those in this group (except one who started in Term 2)
- We had a new student start in Term 2 who sat around 50% attendance and despite interventions, this pattern carried on across the year. It was a similar pattern to the school the student came from and we were unable to make any difference to their attendance while they were here for three terms.

### Evaluation - *Where to next?*

- Identify new at-risk group for 2025
- Follow the Ministry's STAR attendance strategy
- Meet children (know our learners) - work out what will engage them
- Continue picking up children who find it difficult to get to school
- Engage with Kahui Ako's attendance strategy

**School goal - AKO** - Supporting learning for all tamariki to discover their unique identities and talents so they can shine and be proud

Target Area: **Raise Māori Achievement in literacy and maths**

At the end of 2024, Ākonga Māori are disproportionately represented in the "below" achievement category in reading and writing.

Ākonga Māori have lower percentages in the 'at' and 'above' achievement categories.



### Actions - what we did

1. RLit applied for and received, one on one targeted support for 5 at risk Māoria learners
2. Teacher aide to work with top maths group to allow for target learners to be in a small group with the teacher, daily
3. Grant applied for from VBC to fund a learning support tutor for one-on-one weekly support for 6 of our at risk learners

### Outcomes - what happened?

- Ākonga Māori are still disproportionately represented in the "below" achievement category in reading and writing.
- Year 5 ākonga Māori are well-below in these areas.

### Reasons for the variance? - Why did it happen?

- Attendance is a contributing factor for some ākonga not achieving expectations.
- The rest of this group have learning needs that will require increased support in 2025.

### Evaluation - Where to next?

- Kaiako provide targeted support to all konga in 2025 who are not yet meeting expectations in reading and writing.
- The highest need in 2025 is literacy. Kaiako to deliver targeted teaching to help accelerate the progress of these learners.
- Continue to work with Learning Support to provide targeted support to these at risk learners.
- Booster groups to be set up and run by the DP.

**School goal - Ahurea Tuakiri - Culture - Valuing our tamariki and their diverse identities supporting wellbeing within a welcoming environment and continuing to build Te Ao Māori.**

### Actions - what we did

- Ākonga visits to Tawatawa reserve as part of learning related to purakau
- Establish a system of regular walk throughs focused on cultural responsive pedagogy including environmental evidence
- Develop our cultural narrative with Cognition Education, to be launched early 2025
- Te reo taught across the school for three hours a week
- Extension te reo classes
- Weekly kapa haka for all ākonga
- Teachers weekly te reo lessons
- Ran a number of successful whānau events
- Multi-cultural day and PB4L rewards

### Outcomes - what happened?

- Increase in confidence in use of te reo Māori across the school, children and teachers
- Increase in evidence of a school in Wellington, New Zealand on the walls of classrooms
- Kapa haka going from strength to strength



- Well attended school events
- High engagement from whānau

#### Reasons for the variance? - Why did it happen?

- Successful in this area due to making it a priority

#### Evaluation - *Where to next?*

- Create opportunities to build belonging and connection
- Blessing of the pou carved by Ihaia Puketapu
- Delivery of our local story: Te Kura o Tawatawa Our Place
- Connecting these to our Discovery Learning in Term 2