



West Melton SCHOOL

Te Kura o Papatahōra

Driving a Passion for Learning

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	3587
Principal:	Tracey Riley
School Address:	743 Weedons Ross Road, West Melton, 7618
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Accountant / Service Provider:

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WEST MELTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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West Melton School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Lissa Birse	Presiding Member	Re-elected Sep 2022	Sep 2025
John Willats	Parent Rep	Re-elected Sep 2022	Sep 2025
Andrea Innes	Parent Rep	Elected Sep 2022	Sep 2025
Joe Gradwell	Parent Rep	Elected Sep 2022	Sep 2025
Steve Hooper	Parent Rep	Elected Sep 2022	Sep 2025
Mike Davison	Parent Rep	Co Opted Dec 2024	Sep 2025
Nathan Beaumont	Parent Rep	Co Opted Dec 2024	Sep 2025
Jo Buckenham	Staff Rep	Re-elected Sep 2022	Sep 2025
Tracey Riley	Principal (Ex officio)		



West Melton 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.

Lissa Birse

Tracey Riley

Full Name of Presiding Member

Full Name of Principal

Signed by:

C1A664A575C75058

Signed by:

1B6578518BB04337

Signature of Presiding Member

Signature of Principal

18/05/2025

18/05/2025

Date:

Date:



West Melton School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	4,286,400	3,833,889	4,135,364
Locally Raised Funds	3	216,986	140,864	302,656
Interest		38,819	24,565	33,666
Total Revenue		4,542,205	3,999,318	4,471,686
Expense				
Locally Raised Funds	3	57,099	27,000	40,355
Learning Resources	4	3,152,576	2,956,360	3,063,676
Administration	5	212,643	224,239	232,809
Interest		4,027	3,990	2,131
Property	6	1,136,211	884,375	1,079,381
Loss on Disposal of Property, Plant and Equipment		660	-	4,324
Total Expense		4,563,216	4,095,964	4,422,676
Net Surplus / (Deficit) for the year		(21,011)	(96,646)	49,010
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(21,011)	(96,646)	49,010



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



West Melton 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		1,228,951	1,186,546	1,179,941
Total comprehensive revenue and expense for the year		(21,011)	(96,646)	49,010
Distributions to the Ministry of Education		(46,210)	-	-
Contribution - Furniture and Equipment Grant		15,662	-	-
Equity at 31 December		1,177,392	1,089,900	1,228,951
Accumulated comprehensive revenue and expense		1,177,392	1,089,900	1,228,951
Equity at 31 December		1,177,392	1,089,900	1,228,951



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.



West Melton 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	68,097	88,229	133,558
Accounts Receivable	8	223,686	203,581	198,037
GST Receivable		14,255	15,094	15,093
Prepayments		14,363	15,000	20,381
Inventories	9	2,011	1,985	1,985
Investments	10	720,000	330,000	440,000
Funds Receivable for Capital Works Projects	17	40,607	-	276,183
		1,083,019	653,889	1,085,237
Current Liabilities				
Accounts Payable	12	291,509	238,883	232,385
Revenue Received in Advance	13	16,260	5,900	31,440
Provision for Cyclical Maintenance	14	13,051	-	52,305
Finance Lease Liability	15	26,594	17,238	13,283
Funds held in Trust	16	7,370	7,765	-
Funds held for Capital Works Projects	17	-	-	3,619
		354,784	269,786	333,032
Working Capital Surplus/(Deficit)		728,235	384,103	752,205
Non-current Assets				
Property, Plant and Equipment	11	524,402	763,124	540,400
		524,402	763,124	540,400
Non-current Liabilities				
Provision for Cyclical Maintenance	14	42,489	36,297	40,151
Finance Lease Liability	15	32,756	21,030	23,503
		75,245	57,327	63,654
Net Assets		1,177,392	1,089,900	1,228,951
Equity		1,177,392	1,089,900	1,228,951



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



West Melton 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		963,504	821,766	959,470
Locally Raised Funds		201,837	130,714	348,481
Goods and Services Tax (net)		838	(1)	6,137
Payments to Employees		(570,485)	(571,903)	(563,224)
Payments to Suppliers		(525,437)	(505,310)	(581,818)
Interest Paid		(4,027)	(3,990)	(2,131)
Interest Received		34,425	24,565	31,909
Net cash from/(to) Operating Activities		100,655	(104,159)	198,824
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(81,262)	(295,008)	(54,220)
Purchase of Investments		(280,000)	-	-
Proceeds from Sale of Investments		-	110,000	120,000
Net cash from/(to) Investing Activities		(361,262)	(185,008)	65,780
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,662	-	-
Distributions to Ministry of Education		(46,210)	-	-
Finance Lease Payments		(13,633)	(36,491)	(24,444)
Funds Administered on Behalf of Other Parties		239,327	280,329	(106,899)
Net cash from/(to) Financing Activities		195,146	243,838	(131,343)
Net increase/(decrease) in cash and cash equivalents		(65,461)	(45,329)	133,261
Cash and cash equivalents at the beginning of the year	7	133,558	133,558	297
Cash and cash equivalents at the end of the year	7	68,097	88,229	133,558

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.



West Melton School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

West Melton 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 21.

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) 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.

e) 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.





f) 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.

g) 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.

h) 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.

i) 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	10–50 years
Board-owned Buildings	10–50 years
Furniture and Equipment	5–10 years
Information and Communication Technology	3–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	As per Lease agreement
Library Resources	12.5% Diminishing value





j) 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.

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

Employee 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.

m) Revenue Received in Advance

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

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

n) 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.

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) 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.

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	945,288	872,831	905,861
Teachers' Salaries Grants	2,463,718	2,314,689	2,399,628
Use of Land and Buildings Grants	849,748	639,639	803,078
Other Government Grants	27,646	6,730	26,797
	4,286,400	3,833,889	4,135,364

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	117,812	85,500	214,010
Fees for Extra Curricular Activities	46,497	30,964	25,488
Trading	34,069	21,400	41,407
Fundraising and Community Grants	9,918	2,000	18,873
Other Revenue	8,690	1,000	2,878
	216,986	140,864	302,656
Expense			
Extra Curricular Activities Costs	44,112	25,000	23,045
Trading	12,042	-	15,575
Fundraising and Community Grant Costs	945	2,000	1,735
	57,099	27,000	40,355
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	159,887	113,864	262,301

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	122,047	96,814	146,271
Information and Communication Technology	15,955	15,600	13,020
Employee Benefits - Salaries	2,851,791	2,693,189	2,753,438
Staff Development	27,561	38,000	31,075
Depreciation	132,797	110,257	117,173
Other Learning Resources	2,425	2,500	2,699
	3,152,576	2,956,360	3,063,676

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	10,485	6,670	6,064
Board Fees	9,418	10,150	7,659
Other Administration Expenses	49,331	52,660	59,870
Employee Benefits - Salaries	126,568	138,000	142,260
Insurance	8,015	7,959	7,676
Service Providers, Contractors and Consultancy	8,826	8,800	9,280
	212,643	224,239	232,809

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6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	73,005	68,000	58,641
Cyclical Maintenance	(5,579)	19,336	11,287
Heat, Light and Water	39,833	35,600	34,735
Rates	6,405	6,000	5,976
Repairs and Maintenance	99,055	41,500	86,548
Use of Land and Buildings	849,748	639,639	803,078
Employee Benefits - Salaries	55,347	55,500	61,052
Other Property Expenses	18,397	18,800	18,064
	<u>1,136,211</u>	<u>884,375</u>	<u>1,079,381</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	68,097	88,229	133,558
Cash and cash equivalents for Statement of Cash Flows	<u>68,097</u>	<u>88,229</u>	<u>133,558</u>

Of the \$68,097 Cash and Cash Equivalents, \$16,260 of Revenue Received in Advance is held by the School, as disclosed in note 13.

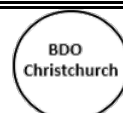
Of the \$68,097 Cash and Cash Equivalents, \$7,370 funds held in trust and international student are held by the School, as disclosed in note 16.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	10,303	-	2,598
Receivables from the Ministry of Education	5,713	6,617	4,019
Interest Receivable	11,004	6,610	6,610
Teacher Salaries Grant Receivable	196,666	190,354	184,810
	<u>223,686</u>	<u>203,581</u>	<u>198,037</u>
Receivables from Exchange Transactions	21,307	6,610	9,208
Receivables from Non-Exchange Transactions	202,379	196,971	188,829
	<u>223,686</u>	<u>203,581</u>	<u>198,037</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	2,011	1,985	1,985
	<u>2,011</u>	<u>1,985</u>	<u>1,985</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	720,000	330,000	440,000
Total Investments	720,000	330,000	440,000

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings - School	168,321	14,640			(28,458)	154,503
Furniture and Equipment	311,050	46,830			(71,609)	286,271
Information and Communication Technology	17,252	6,866			(8,198)	15,920
Leased Assets	35,971	45,772			(23,220)	58,523
Library Resources	7,806	3,352	(660)		(1,312)	9,186
	540,400	117,460	(660)	-	(132,797)	524,403

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings - School	297,153	(142,650)	154,503	282,513	(114,192)	168,321
Furniture and Equipment	1,239,449	(953,178)	286,271	1,192,620	(881,570)	311,050
Information and Communication Technology	380,056	(364,136)	15,920	373,190	(355,938)	17,252
Motor Vehicles	10,503	(10,503)	-	10,503	(10,503)	-
Leased Assets	155,595	(97,073)	58,522	119,398	(83,427)	35,971
Library Resources	27,493	(18,307)	9,186	26,370	(18,564)	7,806
	2,110,249	(1,585,847)	524,402	2,004,594	(1,464,194)	540,400

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	80,838	35,795	35,794
Accruals	11,285	9,420	8,564
Employee Entitlements - Salaries	196,666	190,354	184,810
Employee Entitlements - Leave Accrual	2,720	3,314	3,217
	291,509	238,883	232,385
Payables for Exchange Transactions	291,509	238,883	232,385
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	291,509	238,883	232,385

The carrying value of payables approximates their fair value.

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13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,056	-	12,792
Other revenue in Advance	11,204	5,900	18,648
	<u>16,260</u>	<u>5,900</u>	<u>31,440</u>

14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	92,456	40,151	81,169
Increase to the Provision During the Year	(5,579)	19,336	11,287
Use of the Provision During the Year	(31,337)	(23,190)	-
Provision at the End of the Year	<u>55,540</u>	<u>36,297</u>	<u>92,456</u>
Cyclical Maintenance - Current	13,051	-	52,305
Cyclical Maintenance - Non current	42,489	36,297	40,151
	<u>55,540</u>	<u>36,297</u>	<u>92,456</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	27,061	18,738	15,564
Later than One Year and no Later than Five Years	35,162	24,030	25,606
Future Finance Charges	(6,283)	(4,500)	(4,384)
	<u>55,940</u>	<u>38,268</u>	<u>36,786</u>
Represented by			
Finance lease liability - Current	26,594	17,238	13,283
Finance lease liability - Non current	32,756	21,030	23,503
	<u>59,350</u>	<u>38,268</u>	<u>36,786</u>

16. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	7,370	7,765	-
	<u>7,370</u>	<u>7,765</u>	<u>-</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.





17. 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
	\$	\$	\$	\$	\$
Roof Replacement 12,13 Project number 246700	-	33,462	(39,511)	6,049	-
LSC Refurbishment Project number 219137	2,725	-	(2,725)	-	-
Pool Filtration Project number 222506	(96,831)	44,023	(10,470)	63,278	-
Ti Koura Project number 232757	(171,706)	159,269	(31,275)	43,712	-
Vision Modification Project number 239886	894	-	-	(894)	-
LSM: 3: Property Modifications - Lift Installation	(7,646)	-	(23,284)	-	(30,930)
Sewage Pump Replacement	-	-	(9,677)	-	(9,677)
Totals	(272,564)	236,754	(116,942)	112,145	(40,607)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(40,607)

Pool Filtration costs exceeded Ministry funding, and therefore, the Board provided \$46,210 of funding to complete and close out the project from retained surpluses. The \$46,210 was treated as a donation to the Ministry of Education via a distribution through equity.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Heatpumps Project number 222525	(1,310)	1,310	-	-	-
LSC Refurbishment Project number 219137	2,725	-	-	-	2,725
ILE Breakout Space Block 4 Project number 212946	(11,166)	7,194	-	3,972	-
Pool Filtration Project number 222506	(90,729)	-	(6,102)	-	(96,831)
Ti Koura Project number 232757	(63,385)	619,213	(727,234)	-	(171,706)
Vision Modification Project number 239886	(1,800)	14,091	(11,398)	-	894
LSM: 3: Property Modifications - Lift Installation	-	-	(7,646)	-	(7,646)
Totals	(165,665)	641,808	(752,380)	3,972	(272,564)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

3,619
(276,183)

18. 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.





19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,240	3,240
<i>Leadership Team</i>		
Remuneration	396,705	378,730
Full-time equivalent members	3	3
Total key management personnel remuneration	399,945	381,970

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance Committee (3 members) that meet monthly and Property Committee (2 members) that meet monthly. 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	150 - 160	150 - 160
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	8.00	8.00
110 - 120	2.00	1.00
120 - 130	1.00	1.00
	11.00	10.00

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





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

21. Commitments

(a) Capital Commitments

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

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

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

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	68,097	88,229	133,558
Receivables	223,686	203,581	198,037
Investments - Term Deposits	720,000	330,000	440,000
Total financial assets measured at amortised cost	<u>1,011,783</u>	<u>621,810</u>	<u>771,595</u>

Financial liabilities measured at amortised cost

	2024	2024	2023
	291,509	238,883	232,385
Payables	59,350	38,268	36,786
Finance Leases	<u>350,859</u>	<u>277,151</u>	<u>269,171</u>
Total financial liabilities measured at amortised cost			

23. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WEST MELTON SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of West Melton 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 18, 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 18 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



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

Statement of Variance Reporting



School Name:	West Melton School		School Number:	3587
Strategic Aim:	Learners to be achieving 'at or above' the National Standards for Reading, Writing and Mathematics			
Annual Aim:	By the end of 2024 82% of Year 0 - 8 ākonga will be working 'at, above or well above' the expected curriculum level in writing			
Target:	Target 1	Year 2 Target Writing Group Through targeted interventions at least 50% Ākonga will progress 2 sub levels by the End of 2024		
	Target 2	Year 3 Target Writing Group Through targeted interventions at least 75% Ākonga will progress 3 sub levels by the End of 2024		
	Target 3	Year 4 Target Writing Group Through targeted interventions at least 66% Ākonga will progress 3 sub levels by the End of 2024		
	Target 4	Year 5 Target Writing Group Through targeted interventions at least 75% Ākonga will progress 3 sub levels by the End of 2024		
	Target 5	Year 6 Target Writing Group Through targeted interventions at least 75% Ākonga will progress 3 sub levels by the End of 2024		
	Target 6	Year 7 Target Writing Group Through targeted interventions at least 66% Ākonga will progress 3 sub levels by the End of 2024		
	Target 7	Year 8 Target Writing Group Through targeted interventions at least 71% Ākonga will progress 2 sub levels by the End of 2024		
Baseline Data:	Writing	At the end of 2023 80% of our Year 0 - 8 learners are 'Within, Above or Well Above' the expected curriculum level for Writing 73% of Māori learners are working 'at or above' the expected curriculum level 71% of male learners are working 'at or above' the expected curriculum level 91% of female learners are working 'at or above' the expected curriculum level 77% of Year 3 learners are working 'at or above' the expected curriculum level 80% of Year 4 learners are working 'at or above' the expected curriculum level 65% of Year 5 learners are working 'at or above' the expected curriculum level 73% of Year 6 learners are working 'at or above' the expected curriculum level 73% of Year 7 learners are working 'at or above' the expected curriculum level 58% of Year 8 learners are working 'at or above' the expected curriculum level		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Refer to the action plan 1 in 2024 charter</p> <p>Initiative 1.2b Strengthen the foundational knowledge and skills of English of all ākonga</p>	<p>Refer to 2024 Student Achievement Report to the Board for further details.</p> <p>80% of our learners achieved at or above the expected curriculum level for writing</p> <p>Target 1. Of the Year 2 Target Writing Group through targeted interventions at least 50% of Ākonga will make at least 2 sublevels by the end of 2024</p> <p>50% of ākonga have advanced two sub levels</p> <p>50% of ākonga are now working 'at or above' the expected curriculum level</p> <p>50% of ākonga made 2 or more sublevels by the end of 2024.</p> <p>Target 2. Of the Year 3 Target Writing Group through targeted interventions at least 75% of Ākonga will make at least 3 sublevels by the end of 2024</p> <p>100% of ākonga have advanced two sub levels</p> <p>0% of ākonga have advanced three sub levels</p> <p>100% of ākonga now working 'at or above' the expected curriculum level</p> <p>Target 3. Of the Year 4 Target Writing Group through targeted interventions at least 66%</p>	<p>Writing is an area that we have been working on for a number of years. In 2023 we investigated several different structured writing programmes piloting three programmes. We settled on The Writing Revolution and in 2024 have been implementing this and upskilling our staff on the use of it.</p> <p>We had significant improvement at Year 4 with our target group. This was as a result of some structured literacy approaches, specific targeted programmes (eg Heggarty and The Writing Revolution) and an accelerated learning approach with Tier 2 ākonga.</p> <p>We had significant progress at Year 4 (81%), Year 5 (83%), Year 6 (87%) and Year 8 (97%) progressing at least 2 sub levels.</p> <p>Strategies that were successful: Staff participating in professional development for The Writing Revolution. Having dedicated staff meeting time has been great as it has meant that all staff have all been watching the webinars together.</p> <p>Our within school lead coached junior school communities in Term 3 and the senior school in Term 4 to also provide feedback about what they were doing well and where to next.</p> <p>Our within school lead has implemented the pilot IMSLE programme with identified ākonga from Team Tahi. Overall, this has made a very positive impact on achievement and picking up children with potential learning differences and</p>	<p>Integrating 'The Writing Revolution' to teach sentence structure and paragraphing at least four times per week.</p> <p>The Junior school have also utilised The Syntax Project which sits alongside The Writing Revolution to support ākonga.</p> <p>Slides/resources continued to be developed to support teaching and learning in the future. Our within school lead coached all communities in Term 2 and provided feedback about what they were doing well and where to next</p> <p>Timely refreshers of content covered previously when teaching those certain skills within class as there can be a gap between the professional learning and the actual use of the knowledge. Induction of new staff to support them to upskill quickly.</p> <p>To support sustainability, creation of a long-term plan in each community is required to map out what Writing Revolution skills and genre teaching would happen in each term.</p> <p>Look into how to incorporate writing into wider curriculum areas e.g., Inquiry</p> <p>Look at 'Powerful Writing Strategies for all Students' as an option to help us with explicitly teaching genre.</p> <p>Investigate Learning Assistants being tagged as 'intervention' or 'behaviour support' so that intervention programmes can be implemented without needing to support with behaviour</p>

Tātaritanga raraunga

	<p>of Ākonga will make at least 3 sublevels by the end of 2024</p> <p>40% of ākonga have advanced two sub levels</p> <p>60% of ākonga have advanced three sub levels</p> <p>60% of ākonga now working 'at or above' the expected curriculum level</p> <p>Target 4. Of the Year 5 Target Writing Group through targeted interventions at least 75% of Ākonga will make at least 3 sublevels by the end of 2024</p> <p>12.5% of ākonga have advanced one sub levels</p> <p>75% of ākonga have advanced two sub levels</p> <p>12.5% of ākonga have advanced three sub levels</p> <p>12.5% of ākonga now working 'at or above' the expected curriculum level</p> <p>Target 5. Of the Year 6 Target Writing Group through targeted interventions at least 75% of Ākonga will make at least 3 sublevels by the end of 2024</p> <p>37.5% of ākonga have advanced two sub levels</p>	<p>neurodiversity faster as they are working in small groups.</p> <p>Our within school lead has worked alongside Learning Assistants to support them with their intervention. This Tier 2 intervention was implemented by learning assistants for learners across the school.</p> <p>Where there hasn't been success we have identified the following:</p> <p>A lack of school-wide understanding of how many targeted Writing Revolution sessions alongside genre writing each level should do e.g., 2x explicit lessons then weave this into speech writing etc for the rest of the week.</p> <p>Learning assistants and staff supporting behaviour when timetabled for learning support.</p> <p>A focus on other curriculums reducing the ability to focus on literacy.</p>	<p>Look at a three year plan to ensure coverage of curriculum areas and minimisation of the impacts of sporting, EOTC and cultural events.</p>
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Tātaritanga raraunga

	<p>62.5% of ākonga have advanced three sub levels</p> <p>50% of ākonga now working 'at or above' the expected curriculum level</p> <p>Target 6. Of the Year 7 Target Writing Group through targeted interventions at least 75% of Ākonga will make at least 3 sublevels by the end of 2024</p> <p>62.5% of ākonga have advanced one sub levels</p> <p>25% of ākonga have advanced two sub levels</p> <p>12.5% of ākonga have advanced three sub levels</p> <p>37.5% of ākonga now working 'at or above' the expected curriculum level</p> <p>Target 6. Of the Year 8 Target Writing Group through targeted interventions at least 75% of Ākonga will make at least 3 sublevels by the end of 2024</p> <p>71% of ākonga have advanced one sub levels</p> <p>29% of ākonga have advanced two sub levels</p> <p>29% of ākonga now working 'at or above' the expected curriculum level</p>		
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Tātaritanga raraunga

Planning for next year:

Implement a curriculum that ensures our ākonga are engaged, challenged and supported in their learning
Finalise our shared teacher practices for Mathematics and English
Attend professional development (internal) in Writing Revolution
Attend professional development (internal and external) in mathematics curriculum area
Implementation of curriculum

Outcome:

Increased teacher capability using new maths and english curriculums

Potential Targets for 2025

Maths initiative:

Strengthen the foundational knowledge and skills of Maths of all ākonga
Attend professional development (internal and external) in mathematics curriculum area
Implementation of curriculum

Writing Initiative:

Finalise our shared teacher practices for Mathematics and English
Attend professional development (internal) in Writing Revolution and implement initiative

MSL Initiative:

Multisensory Structured Language (MSL) Intervention Programme

Attendance Initiative:

Increase engagement of parents and whānau in their child's learning (digital education, HERO comments, new curriculum).
Pou Whirinaki Attendance initiative and WMS strategy



West Melton School - Te Kura o Papatahoro

How we have given effect to Te Tiriti o Waitangi?

Board	Board and Principal <ul style="list-style-type: none"> • Karakia to start and end meetings • Commitment to Cultural Narrative throughout decision making • Māori student achievement data presented and analysed • SchoolDocs policies give effect to Te Tiriti o Waitangi • Commitment to employing a Kapa Haka/Te Reo tutor
School	Leadership Team / Kaiako <ul style="list-style-type: none"> • Tātaiako Cultural Competencies - yearly expectation that kaiako provide evidence to support their attestation • Commitment to WMS Cultural Narrative through units of inquiry • Kāhui Ako Within School Leaders allocated to Cultural Responsiveness • Karakia to start and end meetings, Kai Karakia said for morning tea shouts. • Staff attendance at Te Ahu o Te Reo course, before the course availability ended, to learn Māori language and to share their learning with others • Mihi Whakatao at the beginning of each term • Formal Māori Whanau hui held at least once a year, otherwise informal meetings • Annual achievement targets for our tamariki. Tamariki learning progress is reviewed regularly through data analysis, and interventions are considered to accelerate progress • Utilise ERO Poutama Reo self review tool • Targeted resources to support Te Reo Māori • Localised curriculum document reflects the local tikanga • Staff to meet one to one with Matua Steve, Kapa Haka/Te Reo tutor • Staff present mihi at staff meeting
Tamariki	<ul style="list-style-type: none"> • Daily karakia in communities to start and end the day • Participation in Te wiki o Te Reo Māori • Sense of Belonging activities • Connections at enrolment and Mihi Whakatao • Celebration of Learning (school assembly) includes school karakia, mihi from the presenters and waiata throughout the celebration • School name, vision and values taught to tamariki • Te Whakatōtanga- Te reo Māori progression programme developed for all learners • Whole school has scheduled time with our Kapa Haka tutor • Māori achievement data improved over the last few years

West Melton School 2024

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

The following questions address key aspects of compliance with a Good Employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Compliance with laws and regulations</i> <i>Risk assessment and mitigation</i> <i>Safety training and education</i> <i>Maintenance and inspections</i> <i>Reporting and investigation of incidents</i> <i>Health and wellness education eg development of a schoolwide Hauora model</i> <i>Have a Health and Safety Committee that meets fortnightly</i> <i>Staff social club - looks at wellbeing of staff.</i> <i>Complete wellbeing surveys</i>
What is in your equal employment opportunities programme?	<i>Refer to SchoolDocs - EEO policy</i> <i>To ensure compliance we review our policies and procedures. We ensure that as part of the process we promote understanding and awareness, adhering to equal opportunity principles.</i> <i>We follow our Appointments process policy.</i>
How have you been fulfilling this programme?	<i>EEO report at the end of year in regards to Employment throughout the year.</i> <i>EEO officer appointed.</i> <i>Regular survey to staff and Board notified of survey outcomes.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>By following our Appointments process policy.</i>

How are you recognising, -The aims and aspirations of Maori, -The employment requirements of Maori, and -Greater involvement of Maori in the Education service?	<i>Through the 'New Zealand Curriculum'</i> <i>Through addressing the NELPs.</i>
How have you enhanced the abilities of individual employees?	<i>Actioning anything on the EEO staff survey and regular check ins.</i> <i>Wellbeing information gathered</i> <i>Staff able to meet the Principal throughout the year to discuss any needs.</i> <i>Making it a goal in our school charter/strategic plan</i>
How are you recognising the employment requirements of women?	<i>Appointments policy</i> <i>Employer Responsibility policy</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Appointments policy</i> <i>Employer Responsibility policy</i> <i>Providing additional supports, leave etc.</i>

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

Does your EEO programme/policy set priorities and objectives?	✓	
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Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7038 (excluding GST).

The funding was spent on employing a staff member to manage Sport across the school.

The number of students that participated in organised sport was (449) (1 July roll)