

# TINWALD SCHOOL

# TINWALD



*Better every single time*

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 3561

**Principal:** Peter Livingstone

**School Address:** 131 Thomson Street, Tinwald, Ashburton 7700

**School Phone:** (03) 308 4555

**School Email:** [office@tinwald.school.nz](mailto:office@tinwald.school.nz)

**Accountant / Service Provider:**

89 Nazareth Avenue  
Christchurch  
Ph: 03 338 4444



# TINWALD SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

## Index

<b>Page</b>	<b>Statement</b>
<a href="#">1</a>	Members of the Board
<a href="#">2</a>	Statement of Responsibility
<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 19</a>	Notes to the Financial Statements
	Independent Auditor's Report

# Tinwald School

## Members of the Board

For the year ended 31 December 2024

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Chris Hill	Presiding Member	Elected Sept 2022	Sept 2025
Peter Livingstone	Principal ex Officio	Elected Sept 2022	Sept 2025
Dave Leslie	Parent Representative	Elected Sept 2022	Sept 2025
Tania Rive	Parent Representative	Elected Sept 2022	Sept 2025
Charlotte Hill	Parent Representative	Elected Sept 2022	Sept 2025
Charlene Smith	Parent Representative	Co-opted February 2024	Sept 2025
Nina Dew	Staff Representative	Elected Sept 2022	Sept 2025
Sue Wakefield	Acting Principal	T1 &T2 2024	

# Tinwald 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.

Chris Hill  
Full Name of Presiding Member

CH  
Signature of Presiding Member

20/10/2025  
Date:

Peter Livingston  
Full Name of Principal

[Signature]  
Signature of Principal

20/10/2025  
Date:

# Tinwald School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	2,823,902	980,153	2,727,449
Locally Raised Funds	3	132,600	31,208	31,334
Interest		23,500	2,004	26,864
<b>Total Revenue</b>		<b>2,980,002</b>	<b>1,013,365</b>	<b>2,785,647</b>
<b>Expense</b>				
Locally Raised Funds	3	41,149	37,932	37,415
Learning Resources	4	2,007,557	300,288	1,919,367
Administration	5	154,641	130,836	129,817
Interest		1,856	-	1,342
Property	6	467,788	456,373	430,160
Other Expense	7	80,258	89,700	80,258
Loss on Disposal of Property, Plant and Equipment		482	-	748
<b>Total Expense</b>		<b>2,753,731</b>	<b>1,015,129</b>	<b>2,599,107</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>226,271</b>	<b>(1,764)</b>	<b>186,540</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>226,271</b>	<b>(1,764)</b>	<b>186,540</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.

# Tinwald 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>		1,115,883	1,140,910	912,290
Total comprehensive revenue and expense for the year		226,271	(1,764)	186,540
Contributions from the Ministry of Education		14,190	14,237	-
Distributions to the Ministry of Education		(49,808)	-	-
Contribution - Furniture and Equipment Grant		-	-	17,053
<b>Equity at 31 December</b>		1,306,536	1,153,383	1,115,883
Accumulated comprehensive revenue and expense		1,306,536	1,153,383	1,115,883
<b>Equity at 31 December</b>		1,306,536	1,153,383	1,115,883



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.

# Tinwald School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	758,974	629,233	650,821
Accounts Receivable	9	163,931	125,237	126,915
GST Receivable		14,237	8,598	46,457
Prepayments		8,845	8,889	8,744
Inventories	10	79	-	77
Funds Receivable for Capital Works Projects	16	-	-	16,620
		<u>946,066</u>	<u>771,957</u>	<u>849,634</u>
<b>Current Liabilities</b>				
Accounts Payable	12	207,141	22,808	154,940
Revenue Received in Advance	13	4,318	-	56,911
Provision for Cyclical Maintenance	14	18,396	65,627	68,312
Finance Lease Liability	15	16,885	12,000	8,595
		<u>246,740</u>	<u>100,435</u>	<u>288,758</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>699,326</u>	<u>671,522</u>	<u>560,876</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	683,023	525,861	570,861
		<u>683,023</u>	<u>525,861</u>	<u>570,861</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	41,014	8,000	8,457
Finance Lease Liability	15	34,798	36,000	7,397
		<u>75,812</u>	<u>44,000</u>	<u>15,854</u>
<b>Net Assets</b>		<u>1,306,537</u>	<u>1,153,383</u>	<u>1,115,883</u>
<b>Equity</b>		<u>1,306,536</u>	<u>1,153,383</u>	<u>1,115,883</u>



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

# Tinwald School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		798,147	677,539	808,890
Locally Raised Funds		82,881	(22,829)	85,371
Goods and Services Tax (net)		32,221	37,859	(44,536)
Payments to Employees		(304,152)	(408,453)	(284,438)
Payments to Suppliers		(356,007)	(370,573)	(307,953)
Interest Paid		(1,856)	-	(1,342)
Interest Received		23,500	2,004	26,888
Net cash from/(to) Operating Activities		274,734	(84,453)	282,880
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(132,341)	-	(24,223)
Net cash from/(to) Investing Activities		(132,341)	-	(24,223)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	17,053
Contributions from Ministry of Education		14,190	14,237	-
Distributions to Ministry of Education		(49,808)	-	-
Finance Lease Payments		(15,243)	32,008	(15,732)
Funds Administered on Behalf of Other Parties		16,620	16,620	(184,534)
Net cash from/(to) Financing Activities		(34,241)	62,865	(183,213)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>108,152</b>	<b>(21,588)</b>	<b>75,444</b>
Cash and cash equivalents at the beginning of the year	8	650,821	650,821	575,377
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>758,973</b>	<b>629,233</b>	<b>650,821</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.

# Tinwald School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Tinwald 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) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

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



## **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 parents 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 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.



#### **o) 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.

#### **p) 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.

#### **q) 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.

#### **r) Budget Figures**

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

#### **s) 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	799,696	649,708	750,166
Teachers' Salaries Grants	1,686,766	-	1,627,793
Use of Land and Buildings Grants	337,440	330,445	320,413
Other Government Grants	-	-	29,077
	<u>2,823,902</u>	<u>980,153</u>	<u>2,727,449</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	45,593	-	87
Fees for Extra Curricular Activities	22,458	26,912	24,010
Trading	673	-	968
Fundraising and Community Grants	59,396	996	423
Other Revenue	4,480	3,300	5,846
	<u>132,600</u>	<u>31,208</u>	<u>31,334</u>
<b>Expense</b>			
Extra Curricular Activities Costs	40,133	37,932	36,546
Trading	716	-	869
Fundraising and Community Grant Costs	300	-	-
	<u>41,149</u>	<u>37,932</u>	<u>37,415</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>91,451</u>	<u>(6,724)</u>	<u>(6,081)</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	34,944	65,196	46,193
Information and Communication Technology	716	8,364	3,366
Employee Benefits - Salaries	1,869,326	156,060	1,791,469
Staff Development	23,978	16,764	12,523
Depreciation	70,631	45,000	61,060
Other Learning Resources	7,962	8,904	4,756
	<u>2,007,557</u>	<u>300,288</u>	<u>1,919,367</u>



## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	10,285	6,000	5,513
Board Fees and Expenses	7,665	7,980	7,067
Operating Leases	5,732	5,004	3,132
Other Administration Expenses	40,710	42,360	33,951
Employee Benefits - Salaries	70,047	54,996	61,553
Insurance	11,868	8,496	10,869
Service Providers, Contractors and Consultancy	8,334	6,000	7,732
	154,641	130,836	129,817

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	14,624	-	-
Cyclical Maintenance	(17,359)	-	732
Heat, Light and Water	17,181	13,752	13,294
Rates	6,376	6,000	2,881
Repairs and Maintenance	30,587	24,156	14,703
Use of Land and Buildings	337,440	330,445	320,413
Employee Benefits - Salaries	54,904	57,996	60,231
Other Property Expenses	24,035	24,024	17,906
	467,788	456,373	430,160

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. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	80,258	89,700	80,258
	80,258	89,700	80,258

## 8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	758,974	629,233	650,821
Cash and cash equivalents for Statement of Cash Flows	758,974	629,233	650,821

Of the \$758,974 Cash and Cash Equivalents, \$4,318 of Revenue Received in Advance is held by the School, as disclosed in note 13.



## 9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables from the Ministry of Education	4,353	-	-
Banking Staffing Underuse	-	-	5,678
Teacher Salaries Grant Receivable	159,578	125,237	121,237
	<u>163,931</u>	<u>125,237</u>	<u>126,915</u>
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	163,931	125,237	126,915
	<u>163,931</u>	<u>125,237</u>	<u>126,915</u>

## 10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	79	-	77
	<u>79</u>	<u>-</u>	<u>77</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2024</b>						
Building improvements - Crown	438,237				(18,142)	<b>420,095</b>
Furniture and Equipment	68,591	114,929			(21,578)	<b>161,942</b>
Information and Communication Technology	28,961	16,912			(14,918)	<b>30,955</b>
Leased Assets	18,400	47,970			(13,537)	<b>52,833</b>
Library Resources	16,672	23,069	(20,086)		(2,456)	<b>17,198</b>
	<u>570,861</u>	<u>202,879</u>	<u>(20,086)</u>	<u>-</u>	<u>(70,631)</u>	<u><b>683,023</b></u>

### 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.



	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>Cost or Valuation</b>	<b>Accumulated</b>	<b>Net Book</b>	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>
	<b>\$</b>	<b>Depreciation</b>	<b>Value</b>	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Building improvements - Crown	659,690	(239,595)	<b>420,095</b>	659,689	(221,452)	<b>438,237</b>
Furniture and Equipment	336,027	(174,085)	<b>161,942</b>	221,099	(152,508)	<b>68,591</b>
Information and Communication Technology	173,018	(142,063)	<b>30,955</b>	156,106	(127,145)	<b>28,961</b>
Leased Assets	65,998	(13,165)	<b>52,833</b>	68,962	(50,562)	<b>18,400</b>
Library Resources	54,259	(37,061)	<b>17,198</b>	52,360	(35,688)	<b>16,672</b>
	<u>1,288,992</u>	<u>(605,969)</u>	<u><b>683,023</b></u>	<u>1,158,216</u>	<u>(587,355)</u>	<u><b>570,861</b></u>

## 12. Accounts Payable

	<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>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	16,419	10,808	13,101
Accruals	13,620	12,000	6,438
Employee Entitlements - Salaries	159,578	-	121,237
Employee Entitlements - Leave Accrual	17,524	-	14,164
	<u>207,141</u>	<u>22,808</u>	<u>154,940</u>
Payables for Exchange Transactions	207,141	22,808	154,940
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>207,141</u>	<u>22,808</u>	<u>154,940</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	<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>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Grants in Advance - Ministry of Education	-	-	2,874
Other revenue in Advance	4,318	-	54,037
	<u>4,318</u>	<u>-</u>	<u>56,911</u>



#### 14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	76,769	8,457	76,037
Increase to the Provision During the Year	(17,359)	-	732
Use of the Provision During the Year	-	20,000	-
Other Adjustments	-	45,170	-
Provision at the End of the Year	<u>59,410</u>	<u>73,627</u>	<u>76,769</u>
Cyclical Maintenance - Current	18,396	65,627	68,312
Cyclical Maintenance - Non current	41,014	8,000	8,457
	<u>59,410</u>	<u>73,627</u>	<u>76,769</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	18,449	12,000	9,611
Later than One Year and no Later than Five Years	35,798	36,000	7,904
Future Finance Charges	(2,564)	-	(1,523)
	<u>51,683</u>	<u>48,000</u>	<u>15,992</u>
<b>Represented by</b>			
Finance lease liability - Current	16,885	12,000	8,595
Finance lease liability - Non current	34,798	36,000	7,397
	<u>51,683</u>	<u>48,000</u>	<u>15,992</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 8, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Classroom Upgrade Project number 218681	(16,620)	123,239	(156,427)	49,808	-
Totals	<u>(16,620)</u>	<u>123,239</u>	<u>(156,427)</u>	<u>49,808</u>	<u>-</u>



**Represented by:**

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

Classroom Upgrade costs exceeded Ministry funding, and therefore, the Board provided \$49,808 of funding to complete and close out the project from retained surpluses. The \$49,808 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
	\$	\$	\$	\$	\$
Classroom Upgrade Project number 218681	167,914	269,501	(454,035)	-	(16,620)
Totals	167,914	269,501	(454,035)	-	(16,620)

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(16,620)

**17. Related Party Transactions**

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

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

**18. Remuneration***Key management personnel compensation*

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

	2024 Actual	2023 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,645	3,565
<i>Leadership Team</i>		
Remuneration	382,847	264,188
Full-time equivalent members	3	2
Total key management personnel remuneration	386,492	267,753



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 (2 members) that meet 9 times during the year and Property Committee (2 members) that meet 4 times during the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal 1*

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

	<b>2024 Actual \$000</b>	<b>2023 Actual \$000</b>
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:

<b>Remuneration \$000</b>	<b>2024 FTE Number</b>	<b>2023 FTE Number</b>
100-110	1	2
110-120	1	0
	3	2
	3	2

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:

	<b>2024 Actual</b>	<b>2023 Actual</b>
Total	\$0	-
Number of People	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 a 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 no capital commitment. (2023: nil)

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

### (b) Operating Commitments

As at 31 December 2024, the Board has entered into no contracts. (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	758,974	629,233	650,821
Receivables	163,931	125,237	126,915
Total financial assets measured at amortised cost	<u>922,905</u>	<u>754,470</u>	<u>777,736</u>

### Financial liabilities measured at amortised cost

Payables	207,141	22,808	154,940
Finance Leases	51,683	48,000	15,992
Total financial liabilities measured at amortised cost	<u>258,824</u>	<u>70,808</u>	<u>170,932</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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

## 25. Breach of Deadline

The Board has failed to comply with section 137(1) of the Education and Training Act 2020 in that the statutory deadline of 31 May was missed. The audit was completed in October 2025.



## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF TINWALD SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Tinwald School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 20 October 2025. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

#### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding. The other information also comprises the statement of responsibility and members of the Board.

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.



### **Sam Naylor**

Nexia Audit Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand

# Statement of Variance Reporting



<b>School Name:</b>	Tinwald School	<b>School Number:</b>	3561
---------------------	----------------	-----------------------	------

<b>Strategic Aim:</b>	To realise the vision of the New Zealand Curriculum by supporting young people who will be confident, connected, actively involved, life-long learners
<b>Annual Aim:</b>	<p>Improve outcomes for all learners in Reading</p> <p>Increase student attendance and engagement in the positive behaviour programme</p> <p>Increase student attendance and engagement in the positive behaviour programme</p>
<b>Target:</b>	<p>Priority learners identified as target students move to reading within their expected curriculum reading level.</p> <p>Increase in student attendance</p> <p>Identifiable community input in the strategic planning</p>
<b>Baseline Data:</b>	<ul style="list-style-type: none"> <li>• <b>Year 1 (moving to Year 2 in 2025):</b> 6 out of 37 students were below in reading after one year at school.</li> <li>• <b>Year 2 (moving to Year 3 in 2025):</b> 14 out of 37 students were below in reading. This indicates a significant portion of the cohort requiring a major focus in reading as they move to Year 3.</li> <li>• <b>Year 3 (moving to Year 4 in 2025):</b> 14 out of 63 students were below in reading.</li> <li>• <b>Year 4 (moving to Year 5 in 2025):</b> 6 out of 36 students were below in reading, and all of these were boys. This highlights a gender disparity in reading achievement in Year 4.</li> <li>• <b>Year 5 (moving to Year 6 in 2025):</b> 8 out of 35 students were below in reading, with no students performing above.</li> </ul> <p>Increase in student attendance:</p> <ul style="list-style-type: none"> <li>• 2023 data shows 90.3% average attendance</li> </ul> <p>Increase in students achieving positive rewards:</p> <p>2023 data shows:</p> <ul style="list-style-type: none"> <li>• Green Card Completion: 285 Students</li> <li>• Orange Card Completion: 247 Students</li> </ul>

- Red Card Completion: 199 Students
- Blue Card Completion: 123 Students
- Purple Card Completion: 29 Students
- Badge Completion: 29 Students

Strategic Goal #1 Improve outcomes for all learners in Reading				
Annual Target Priority learners identified as target students move to reading within their expected curriculum reading level.				
End of Year Expectation 27 Year 2-6 Target Students are reading at or above their expected curriculum level				
Actions	Who	Resources	Timeframe	Measure
Teacher professional development with Impact Ed	All teaching staff SLT	Kahui Ako PD application	Terms 2-4	Participation and attendance PGC Indicators
Review and strengthen current reading process schoolwide	All teaching staff SLT Across School Lead	Staffing entitlement PGC Evaluation for Improvement Plan	Terms 1-4	PGC Indicators Evaluation for Improvement Plan indicators
Teacher Professional Development with Kahui Ako Connect weeks and Impact Ed	All teaching staff SLT Across School Lead	Kahui Ako PD application	Terms 1-4	Participation and attendance
Ongoing use of the school's evaluation for improvement (ERO)	SLT ERO Partner	Staffing entitlement	Terms 1-4	Evaluation for Improvement Plan indicators
2023 Pact data analysed	SLT	PACT	Term 1	Target students identified to teaching staff
Target Students programmes	SLT Teaching staff LSC	Staffing entitlement Planning	Terms 2-4	Target students move to be within their expected curriculum level for Reading

	TA's Support Teachers	Curriculum programme funding		
Strategic Goal #2 Increase student attendance and engagement in the positive behaviour programme				
Annual Target Increase in student attendance: <ul style="list-style-type: none"> <li>2023 data shows 90.3% average attendance</li> </ul> Increase in students achieving positive rewards: 2023 data shows: <ul style="list-style-type: none"> <li>Green Card Completion: 285 Students</li> <li>Orange Card Completion: 247 Students</li> <li>Red Card Completion: 199 Students</li> <li>Blue Card Completion: 123 Students</li> <li>Purple Card Completion: 29 Students</li> <li>Badge Completion: 29 Students</li> </ul>				
End of Year Expectation Average school attendance is 95% All students complete Red Card				
Actions	Who	Resources	Timeframe	Measure
Inclusive classrooms	SLT Teaching staff	Op Grant funding PGC	Term 1 – observations Terms 2-4 PGC	Classroom environment checklist PGC
Donations scheme school	BOT	MOE donations scheme	July 1 <sup>st</sup> Roll Returns	Funding received
PB4L School-Wide	SLT All staff	Op Grant funding HERO - SMS	Terms 1-4	HERO data
Learning support co- ordinator host school	LSC SLT	MOE SLT entitlement	Terms 1-4	LSC report to BOT
School Tikanga	SLT TIC	Unit entitlement Arowhenua Marae	Terms 1-4	PGC Report to SLT
HALs participation	SlT	Sport NZ funding	Terms 1-4	Report to BOT

	Teaching staff Mid-Canterbury Sports Coordinator			
Strategic Goal #3 Board develops strategic plans in consultation with the community				
Annual Target Identifiable community input in the strategic planning.				
End of Year Expectation Initial consultation completed				
Actions	Who	Resources	Timeframe	Measure
Community events ie Cultural Week	SLT BOT	Ops grant funding Community groups	Term 1	Participation as per SWOT analysis
BOT surveys	BOT	Ops grant funding School systems	Terms 3-4	60-80% return rate
School events ie information nights	SLT Teaching staff	Ops grant funding	Terms 1-4	Participation as per SWOT analysis

- The "2023 Student Achievement Targets" document specifically tracks the progress of a identified group of students (based on previous maths data) in reading, showing targeted improvement for many.
- The "EOY Year 1-5 Data" provides a snapshot of the overall reading achievement across all students in those year levels at the end of the academic year.
- While the target student data shows positive shifts for many initially struggling readers, the overall EOY data indicates that there are still significant numbers of students across Years 1-5 who are performing below expectations in reading.
- The EOY Year 2 data highlights a particularly large proportion of students below in reading as they transition to Year 3.
- The EOY Year 4 data points to a specific issue with boys' achievement in reading at that level.
- The EOY Year 5 data indicates that a number of students are still below in reading as they prepare for Year 6.

Therefore, while the targeted interventions for the identified 37 students appear to have yielded positive results for many of them, the broader EOY data suggests that ongoing and differentiated support in reading is necessary across all year levels to address the varying needs of the student population



## **KIWISPORT 2024**

Kiwisport is a government funding initiative to support students' participation in organised sport.

In 2024 the school received Kiwisport funding of \$4323 (GST excl)

The funding was spent on employment of a sport co-ordinator who delivered 195 hours approximately of after school sporting organisation. The number of students in organised sport was about 112.



# Tinwald School

## 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:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	Up to date BOT policy (last update term 3 2024) Ensuring all safety issues raised are actioned within 14 days
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	A separate procedure exists for EEO. All applicants are categorised according to procedure and reported to BOT
How do you practise impartial selection of suitably qualified persons for appointment?	Permanent appointments are handled by a BOT appointed committee including staff and BOT members. The committee number is always an odd number ensuring a majority decision
How are you recognising, <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<p>Tinwald School acknowledges the significance of Te Tiriti o Waitangi which is New Zealand's founding document. The local curriculum and previous school goals focussing on bi-culturalism incorporates Te Tiriti o Waitangi in three principles: partnership, protection and participation. These three principles assist Tinwald School to implement an environment the acknowledges the importance of Māori as tangata whenua and also celebrates the multi-cultural dynamic of our community.</p> <p>Tinwald School acknowledges the unique challenges and barriers faced by Maori in accessing education, training, and employment opportunities, as well as the importance of cultural competence and sensitivity in the workplace.</p> <p>Tinwald School recognizes the importance of providing culturally responsive and relevant education that reflects Maori culture, values, and traditions. This includes incorporating Maori perspectives and knowledge into the curriculum, recruiting and retaining more Maori teachers and staff, and involving Maori communities in decision-making processes related to education policy and practice.</p>
How have you enhanced the abilities of individual employees?	<p>Tinwald School uses a range of approaches:</p> <ol style="list-style-type: none"> <li>1. Training and Development Programs</li> <li>2. Mentoring and Coaching</li> <li>3. Feedback and Performance Evaluations</li> <li>4. Recognition and Rewards</li> <li>5. Technology and Tools</li> </ol>

How are you recognising the employment requirements of women?	Tinwald School uses a range of approaches: <ol style="list-style-type: none"> <li>1. Promoting Diversity and Inclusion</li> <li>2. Addressing Unconscious Bias</li> <li>3. Offering Career Development Opportunities</li> <li>4. Providing Support for Working Parents</li> </ol>
How are you recognising the employment requirements of persons with disabilities?	Tinwald School would follow a number of actions <ol style="list-style-type: none"> <li>1. Providing accessible physical workspaces, such as wheelchair ramps or adjustable workstations.</li> <li>2. Providing assistive technology, such as screen readers or voice recognition software.</li> <li>3. Modifying work schedules or job duties to accommodate medical appointments or treatment.</li> <li>4. Providing sign language interpreters or other forms of communication assistance.</li> <li>5. Allowing for flexible work arrangements, such as telecommuting or part-time work.</li> </ol>

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

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

## Tinwald School - Te Tiriti o Waitangi - 2024

Tinwald School acknowledges the significance of Te Tiriti o Waitangi which is New Zealand's founding document. The local curriculum and previous school goals focussing on bi-culturalism incorporates Te Tiriti o Waitangi in three principles: partnership, protection and participation. These three principles assist Tinwald School to implement an environment that acknowledges the importance of Māori as tangata whenua and also celebrates the multi-cultural dynamic of our community.

The curriculum reflects many aspects of Te ao Māori. These include a school mihi, weekly Te Reo lessons, and whole school Kapa Haka. Powhiris are held to welcome visiting schools and significant visitors. There is an annual timetable of Hangi, Marae visits, Kapa Haka road trip and Powhiri.

**Partnership:** Tinwald School will respect and uphold the unique heritage of those who are descendant of Te Tiriti o Waitangi and those who are descendants of the multi cultures that make up our community through:

- All school assemblies will reflect a kaupapa Māori aspect including a himene, karakia and National Anthem in both te reo Māori and English.
- Classroom programmes will promote the use of Te reo Māori in a natural and inclusive manner, at various levels of proficiency for each teacher. As well as this, the languages of other cultures that make up the classroom community, will be respected and encouraged to be used in appropriate ways.
- A strong kapa haka programme is in place with all children participating. This programme includes a high use of Te Reo, Kawa and Tikanga during all practices.
- Mātauranga Māori is a strong focus at Tinwald School with each teacher taking responsibility for their own classroom with the support of professional development that is provided through an in house teacher. Each teacher implements Mātauranga Māori to the best of their ability with support networks available.
- The Board of Trustees has committed to further developing our partnership responsibilities through use of the whanau hui. We aim to improve the success of Māori ākonga as Māori.

**Protection:** To protect the taonga of our ākonga' cultural diversity and the environment we all share.

- Tinwald School has experienced a growing number of children with diverse national and ethnic backgrounds. To support this, the school has built a shared set of values that provide a safe and harmonious learning environment for all ākonga.
- The Tinwald BEST Values Respect – Manaakitanga, Responsibility – Kia tu Rangatira, and Honesty – Ngakaupono are all connected to the school's commitment toward celebrating cultural diversity. These values are always at the heart of what we do with weekly

assemblies explaining the values and celebrating children who demonstrate the values in their actions and words around the school. These assemblies are led by the children and include opportunities for the celebration of cultural and ethnic diversity. Such inclusion of cultural diversity is also incorporated into each classroom environment.

**Participation:** To ensure that all reasonable steps are taken to ensure that the whole school community is involved in the education of our children:

- Tinwald School has developed a school mihi and all children and staff learn this mihi. Each Monday assembly begins with mihi and Waiata. Teachers also present their mihi at these assemblies.
- Tinwald School takes pride in the active involvement it gets from the families and Whanau of our learning community.
- Tinwald School recognises the importance of strengthening its Mātauranga Māori understanding. Through “Whanau Hui” we aim to develop a better understanding on what our families and Whanau are wanting, how this can influence our current programmes and, ultimately, improve ākongā engagement and outcomes.
- Tinwald School is committed to the up skilling of its knowledge base of Mātauranga Māori through professional development.
- Tinwald School is an active member of the Hakatere Kahui Ako. The school is represented on the steering committee and has appointed a within school teacher. In 2022 there is a focus on PLD for teachers to lift understanding of Te Tiriti o Waitangi.
- Tinwald School provides for children with special learning needs. We have a reputation for being very inclusive and this has been achieved through establishing a genuine inclusive culture within the school. This is evident in the following:
- We have developed a set of structures within the school that ensures all children, and particularly those with learning difficulties, are genuinely welcomed and included at Tinwald.
- A Learning Support Coordinator with responsibility for arranging programmes to meet the needs of children with disability or disadvantage is hosted at Tinwald School. The school also host local RTLB teachers.
- The school has developed a culture of inclusiveness. This is best seen in our Tinwald BEST Values.

**Culturally Responsive and Relational Pedagogy:** To ensure students achieve and enjoy educational success.

- Tinwald School has actively participated in the Rongohia te Hau Professional Learning Development as part of our belonging to the Hakatere Kahui Ako.
- CR&RP Culturally Responsive and Relational Pedagogy is both a pedagogy and a way of measuring teacher connectedness with the learners of Tinwald School. It comprises of six principles that under pin all interactions with students. It is outlined on the following page and referenced in this charter and strategic planning.