

Argyll East School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



School Directory

Ministry Number:	2542
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Argyll East School

Annual Financial Statements - For the year ended 31 December 2024

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Annual Report

Argyll East 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.

Kane Haftka

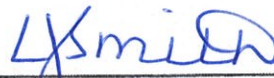
Full Name of Presiding Member

Lara Smith

Full Name of Principal



Signature of Presiding Member



Signature of Principal

30.5.2025

Date:

30.5.25

Date:

Argyll East 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	1,031,701	876,611	973,998
Locally Raised Funds	3	73,943	51,140	49,054
Interest		11,657	6,000	9,633
Total Revenue		1,117,301	933,751	1,032,685
Expense				
Locally Raised Funds	3	13,173	6,900	12,275
Earning Resources	4	758,815	648,204	705,455
Administration	5	90,463	81,020	87,943
Interest		538	544	791
Property	6	226,654	155,891	199,731
Other Expense	7	45,030	45,100	37,200
Total Expense		1,134,673	937,659	1,043,395
Net Surplus / (Deficit) for the Year		(17,372)	(3,908)	(10,710)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(17,372)	(3,908)	(10,710)

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

Argyll East 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		378,191	365,000	388,901
Total Comprehensive Revenue and Expense for the Year		(17,372)	(3,908)	(10,710)
Distributions to MOE - Property Project		(1,993)	-	-
Contributions from MOE - Furniture and Equipment Grant		4,462	-	-
Equity at 31 December		363,288	361,092	378,191
Accumulated Comprehensive Revenue and Expense		363,288	361,092	378,191
Equity at 31 December		363,288	361,092	378,191

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.

Argyll East School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	204,985	112,000	184,166
Accounts Receivable	9	74,092	55,000	63,959
GST Receivable		10,139	3,723	2,861
Prepayments		9,451	6,000	4,886
Inventories	10	127	500	559
Investments		46,286	95,000	92,327
Funds Receivable for Capital Works Projects	17	29,260	-	18,922
		374,340	272,223	367,680
Current Liabilities				
Accounts Payable	13	99,613	62,000	60,974
Revenue Received in Advance	14	8,937	1,000	17,650
Provision for Cyclical Maintenance	15	35,145	-	45,124
Finance Lease Liability	16	2,963	4,000	3,882
Funds Held for Capital Works Projects	17	7,963	-	31,501
Funds Held on Behalf of Te Angiangi Kahui Ako	18	31,935	30,000	26,439
		186,556	97,000	185,570
Working Capital Surplus/(Deficit)		187,784	175,223	182,110
Non-current Assets				
Property, Plant and Equipment	12	192,431	200,000	210,394
		192,431	200,000	210,394
Non-current Liabilities				
Provision for Cyclical Maintenance	15	13,871	10,131	10,183
Finance Lease Liability	16	3,056	4,000	4,130
		16,927	14,131	14,313
Net Assets		363,288	361,092	378,191
Equity		363,288	361,092	378,191

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

Argyll East 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		274,743	211,909	250,686
Locally Raised Funds		64,846	51,640	57,392
Goods and Services Tax (net)		(7,278)	(1,176)	4,717
Payments to Employees		(167,334)	(139,204)	(145,987)
Payments to Suppliers		(169,346)	(166,125)	(170,974)
Interest Paid		(538)	(544)	(791)
Interest Received		12,226	9,000	9,013
Net Cash from/(to) Operating Activities		7,319	(34,500)	4,056
Cash Flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(6,608)	5,000	(14,658)
Purchase of Investments		-	(5,000)	(3,715)
Proceeds from Sale of Investments		46,041	-	-
Net Cash from/(to) Investing Activities		39,433	-	(18,373)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		4,462	-	-
Finance Lease Payments		(2,014)	2,500	3,893
Funds Administered on Behalf of Other Parties		(28,381)	-	18,143
Net Cash from/(to) Financing Activities		(25,933)	2,500	22,036
Net Increase/(Decrease) in Cash and Cash Equivalents		20,819	(32,000)	7,719
Cash and Cash Equivalents at the Beginning of the Year	8	184,166	144,000	176,447
Cash and Cash Equivalents at the End of the Year	8	204,985	112,000	184,166

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.

Argyll East School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Argyll East 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 15.

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 12.

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 16. Future operating lease commitments are disclosed in note 23.

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 comprised of stationery. 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:

Land and Building Improvements	0–50 years
Furniture and Equipment	5–10 years
Information and Communication Technology	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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.

k) 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.

l) Revenue Received in Advance

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

m) 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.

n) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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

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	261,645	229,209	247,695
Teachers' Salaries Grants	591,930	514,430	556,894
Use of Land and Buildings Grants	178,126	132,972	167,804
Other Government Grants	-	-	1,605
	<u>1,031,701</u>	<u>876,611</u>	<u>973,998</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	16,934	15,000	13,645
Fees for Extra Curricular Activities	2,064	1,700	2,877
Trading	1,790	1,500	1,437
Fundraising and Community Grants	21,303	1,000	4,738
Other Revenue	11,632	12,480	9,197
School House Income	20,220	19,460	17,160
	<u>73,943</u>	<u>51,140</u>	<u>49,054</u>
Expense			
Extra Curricular Activities Costs	2,611	1,700	3,447
Trading	2,943	1,500	1,743
Fundraising and Community Grant Costs	109	200	1,348
Other Locally Raised Funds Expenditure	-	-	355
School House Expenditure	7,510	3,500	5,382
	<u>13,173</u>	<u>6,900</u>	<u>12,275</u>
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	<u>60,770</u>	<u>44,240</u>	<u>36,779</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	26,803	19,700	30,961
Information and Communication Technology	1,252	1,047	1,111
Employee Benefits - Salaries	699,563	597,357	640,506
Staff Development	5,624	3,800	5,047
Depreciation	24,592	25,000	25,570
Other Learning Resources	981	1,300	2,260
	<u>758,815</u>	<u>648,204</u>	<u>705,455</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	7,929	5,400	5,049
Board Expenses	3,816	3,740	2,839
Other Administration Expenses	10,697	9,221	11,056
Employee Benefits - Salaries	60,673	54,277	62,921
Insurance	2,048	2,230	978
Service Providers, Contractors and Consultancy	5,300	6,152	5,100
	<u>90,463</u>	<u>81,020</u>	<u>87,943</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	6,249	5,869	11,490
Heat, Light and Water	12,389	5,500	10,100
Rates	842	550	742
Repairs and Maintenance	24,110	6,600	3,983
Use of Land and Buildings	178,126	132,972	167,804
Other Property Expenses	4,938	4,400	5,612
	<u>226,654</u>	<u>155,891</u>	<u>199,731</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. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	45,030	45,100	37,200
	<u>45,030</u>	<u>45,100</u>	<u>37,200</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	204,985	112,000	184,166
Cash and cash equivalents for Statement of Cash Flows	204,985	112,000	184,166

Of the \$204,985 Cash and Cash Equivalents, \$7,963 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$204,985 Cash and Cash Equivalents, \$8,937 of Revenue Received in Advance is held by the School, as disclosed in note 14.

Of the \$204,985 Cash and Cash Equivalents, \$8,500 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$204,985 Cash and Cash Equivalents, \$31,935 is held by the School on behalf of the Te Angiangi Kahui Ako. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	6,896	-	5,299
Receivables from the Ministry of Education	2,754	-	8,366
Interest Receivable	1,188	-	1,757
Banking Staffing Underuse	-	-	3,223
Teacher Salaries Grant Receivable	63,254	55,000	45,314
	74,092	55,000	63,959
Receivables from Exchange Transactions	8,084	-	7,056
Receivables from Non-Exchange Transactions	66,008	55,000	56,903
	74,092	55,000	63,959

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	127	500	559
	127	500	559

11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	46,286	95,000	92,327
Total Investments	46,286	95,000	92,327

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land and Building Improvements	153,670	-	-	-	(6,613)	147,056
Furniture and Equipment	38,926	3,511	-	-	(10,530)	31,907
Information and Communication Technology	3,913	-	-	-	(2,397)	1,516
Leased Assets	6,561	1,475	-	-	(4,127)	3,909
Library Resources	7,324	1,644	-	-	(925)	8,043
	210,394	6,630	-	-	(24,592)	192,431

The net carrying value of furniture and equipment held under a finance lease is 3,909 (2023: \$6,561)

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
	\$	\$	\$	\$	\$	\$
Land and Building Improvements	267,034	(119,978)	147,056	267,034	(113,364)	153,670
Furniture and Equipment	189,461	(157,554)	31,907	187,150	(148,224)	38,926
Information and Communication Technology	67,383	(65,867)	1,516	67,383	(63,470)	3,913
Leased Assets	12,555	(8,646)	3,909	12,534	(5,973)	6,561
Library Resources	30,481	(22,438)	8,043	28,837	(21,513)	7,324
	566,914	(374,483)	192,431	562,938	(352,544)	210,394

13. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	14,592	3,000	9,067
Accruals	6,129	4,000	3,849
Banking Staffing Overuse	11,922	-	-
Employee Entitlements - Salaries	63,254	55,000	45,314
Employee Entitlements - Leave Accrual	3,716	-	2,744
	99,613	62,000	60,974
Payables for Exchange Transactions	99,613	62,000	60,974
	99,613	62,000	60,974

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	6,000	-	7,213
Other revenue in Advance	2,937	1,000	10,437
	<u>8,937</u>	<u>1,000</u>	<u>17,650</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	55,307	10,779	46,771
Increase to the Provision During the Year	7,982	5,869	11,490
Use of the Provision During the Year	(12,540)	(6,517)	(2,954)
Other Adjustments	(1,733)	-	-
Provision at the End of the Year	<u>49,016</u>	<u>10,131</u>	<u>55,307</u>
Cyclical Maintenance - Current	35,145	-	45,124
Cyclical Maintenance - Non current	13,871	10,131	10,183
	<u>49,016</u>	<u>10,131</u>	<u>55,307</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on 2024 actual painting costs, plus 3% price increase on buildings not painted in 2024.

16. 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	2,963	4,000	3,882
Later than One Year and no Later than Five Years	3,658	5,000	5,009
Future Finance Charges	(602)	(1,000)	(879)
	<u>6,019</u>	<u>8,000</u>	<u>8,012</u>
Represented by			
Finance lease liability - Current	2,963	4,000	3,882
Finance lease liability - Non current	3,056	4,000	4,130
	<u>6,019</u>	<u>8,000</u>	<u>8,012</u>

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 8, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Fire Safety - 230103	(2,396)	-	(1,500)	-	(3,896)
A AMS Opening Up Between Classrooms - 230101	(7,902)	-	(5,199)	-	(13,101)
AJ AMS Creation of Indoor Outdoor Teacher Area - 230102	(2,820)	58,588	(62,227)	-	(6,459)
A Roofing Replacement to Flat Areas - 230104	23,538	15,142	(40,673)	1,993	-
A C I Roofing Remediation Project - 241702	7,963	-	-	-	7,963
Cluster Fly Project	(5,804)	-	-	-	(5,804)
Totals	12,579	73,730	(109,599)	1,993	(21,297)

Represented by:

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

7,963
(29,260)

The roofing replacement to flat areas project exceeded Ministry funding, and therefore, the Board provided \$1,993 of funding to complete and close out the project from retained surpluses. The Board contribution is 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 \$
Fire Safety - 230103	(767)	-	(1,629)	-	(2,396)
A AMS Opening Up Between Classrooms - 230101	(1,000)	-	(6,902)	-	(7,902)
AJ AMS Creation of Indoor Outdoor Teacher Area - 230102	(1,200)	-	(1,620)	-	(2,820)
A Roofing Replacement to Flat Areas - 230104	(500)	26,838	(2,800)	-	23,538
A C I Roofing Remediation Project - 241702	-	7,963	-	-	7,963
Cluster Fly Project	-	-	(5,804)	-	(5,804)
Totals	(3,467)	34,801	(18,755)	-	12,579

Represented by:

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

31,501
(18,922)

18. Funds Held on Behalf of Te Angiangi Kahui Ako

Argyll East School is the lead school funded by the Ministry of Education to provide Te Angiangi Kahui Ako services to its cluster of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	26,439	26,000	24,342
Funds Received from Cluster Members	8,083	-	7,808
Funds Received from MOE	22,736	10,000	7,509
Total funds received	57,258	36,000	39,659
Funds Spent on Behalf of the Cluster	25,323	6,000	13,220
Funds remaining	31,935	30,000	26,439
Funds Held at Year End	31,935	30,000	26,439

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,320	2,317
<i>Leadership Team</i>		
Remuneration	158,688	156,921
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	161,008	159,238

There are 6 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	1.00	1.00
	1.00	1.00

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. 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.

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board has not entered into any contracts.

(Capital commitments at 31 December 2023: \$38,681)

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: \$nil)

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial Assets Measured at Amortised Cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	204,985	112,000	184,166
Receivables	74,092	55,000	63,959
Investments - Term Deposits	46,286	95,000	92,327
Total Financial Assets Measured at Amortised Cost	325,363	262,000	340,452

Financial Liabilities Measured at Amortised Cost

Payables	99,613	62,000	60,974
Finance Leases	6,019	8,000	8,012
Total Financial Liabilities Measured at Amortised Cost	<u>105,632</u>	<u>70,000</u>	<u>68,986</u>

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ARGYLL EAST SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Argyll East School (the School). The Auditor-General has appointed me, Glenn Fan-Robertson, using the staff and resources of BDO Hawke's Bay, 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 2 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 30 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.

PARTNERS: CONSULTANT:

Glenn Fan-Robertson
David Pearson

Heather Hallam

Lisa Townshend

Michael Nes

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 Statement of Responsibility, Members of the Board, Kiwisport Report, Personnel Policy Compliance (s73 and s74 Public Service Act 2020), Analysis of Variance, 2024 End Year OTJ Levels Report to BOT, and Giving Effect to Te Tiriti o Waitangi, 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.

A handwritten signature in blue ink, appearing to read 'GFR', with a long horizontal stroke extending to the right.

Glenn Fan-Robertson
BDO Hawke's Bay
On behalf of the Auditor-General
Hawke's Bay, New Zealand

Argyll East School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kane Haftka	Presiding Member	Elected	May 2025
Julie Thelwall	Principal Ex Officio	Appointed	
Caroline Clark	Member	Elected	May 2025
Malcolm Campbell	Member	Re-elected	May 2025
Bevan Cameron	Member	Elected	May 2025
Axel Wakelin	Member	Elected	May 2025
Lara Smith	Member of Staff	Re-elected	May 2025

Argyll East School

Kiwisport Report

For the year ending 31 December 2024

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2024 the school received total Kiwisport funding of \$1,259 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2024

The Board:

- 1 Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- 2 Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- 3 Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- 4 Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- 5 Meets all EEO requirements.

ARGYLL EAST SCHOOL ANALYSIS OF VARIANCE 2024 TARGETS FOR IMPROVING STUDENT ACHIEVEMENT

Strategic Goals: Our school community actively lives and demonstrates our school vision and values everyday.

Our curriculum utilizes our amazing environment. Our school community are engaged in school life and are at the heart of everything we do.

Target: That 85% of our students will be at or above their Curriculum Level in Reading, Writing and Maths.



Maths

Specific Target 1	History and Outcome	Analysis	Next Steps
That 85% of our students will be at or above their Curriculum Level in Maths.	<p>2019 – 78.5% At or Above their curriculum level</p> <p>2020 – 83.7% At or Above their curriculum level</p> <p>2021 – 77% At or Above their curriculum level</p> <p>2022 - 79% At or Above their curriculum level</p> <p>2023 - 90% At or Above their curriculum level</p> <p>2024 - 82% At or Above Curriculum Level</p>	<p>OTJ's were made by teachers at the end of 2024. These OTJ's include a comprehensive understanding of where each child sits in accordance with the curriculum levels and are based on standardised testing – PAT, GLOSS, JAM, Knowledge Testing, and classroom observations, discussions and classroom work.</p> <p>Only children who have been at our school for at least one year are included in this report. This analysis is based on 60 students.</p> <p>This year 82% of all learners are meeting or above their curriculum year level in maths. This is a good result</p> <p>In 2024, teachers have trialled Prime Mathematics in years 6-8 across all strands. In years 0-3, teachers have used Prime for Number and DMIC for strand. Year 4/5 continued with DMIC this year and will begin Prime Maths in 2025</p> <p>74% of all students (44 students) are AT</p> <p>8% of students (5 students) are above - 3 males and 2 females, 3 NZ European, 2 Maori/Pacifica</p> <p>13% of all students (8 students) are below. Two of these students are ESOL, 1 ADHD, 1 irregular attendance,</p> <p>5% of all students (3 students) are well below - 1 ESOL, 1 special needs.</p> <p>Students who are below or well below receive extra support from our teacher aides during math sessions and in Loss of Learning time. Factors impacting achievement include students who are ADHD, ESOL, Special needs, irregular attendance or attendance at our school for just over 12 months and low achievement on entry. We are happy with the progress these students have made in 12 months.</p> <p>30% (7 out of 23) Maori/Pacifica students are below.</p> <p>8% (2 out of 23) Māori / Pacifica are well below</p>	<p>To improve our maths results and increase the number of children at or above their curriculum level, we will:</p> <ul style="list-style-type: none"> Support teachers with the implementation of the refreshed maths curriculum Attend MOE provided Math PLD Support the across school introduction of PRIME mathematics at all year levels Continue using RAPs to focus on target students. Timetable meetings to discuss priority learners. Moderate across the school Make time for rich tasks and authentic activities. Plan contexts engaging for Maori, Pacifica and other students. Include peer observations twice yearly or as required. Holiday numeracy ideas shared with whanau. Add to teaching and learning resources Make learning progressions visible to all students
Action Taken			
	<ul style="list-style-type: none"> Building collaborative inquiring communities with strong protocols that are continually reinforced. Introduction of Prime Maths to students in years 6-8 and some use of the program for Number in Years 0-3 Assessment data (PAT, Number knowledge GLOSS, JAM) reviewed with staff and the particular learning needs of all students determined. Programmes planned to meet the learning needs of all students. Teachers reflecting on and improving practice. Students given time and motivation to accomplish tasks and practice skills. Year-end data analysed to inform progress and planning for the following year. Integration of maths into other learning areas and use of e learning resources. New basic fact programmes introduced at all levels of the school including Times Table Rock Stars, Math Bricks 		

<ul style="list-style-type: none"> Rich tasks and authentic activities offered wherever appropriate Continue sharing and collaboration between classes. Schoolwide Raising Achievement Plans continued to target learners or groups of learners. Learning reinforced with customised home work. Caap plan referred to for Maths. Teacher aide time assigned as required and as available. Knowledge testing at beginning of each term, teaching around gaps, results shared with students then retesting at the end of the term to show progress PAT results analysed by teachers to inform teaching programmes Sharing of Kāhui Ako math videos with classrooms and families Development of Maths Passport Levels 1-5 to track student progress and support teachers classroom programmes 	<p>Of the 16 males represented in this data, 1 male is below (6%) and 1 male (6%) is well below</p> <p>Of the 44 females represented in this data, 7 females are below(16%) and 2 are well below(4%)</p>	<ul style="list-style-type: none"> AFL practices in each lesson - including WALTs and Success Criteria Learning goals set in each class - differentiated and shared with parents Participation in Kāhui Ako to support teaching and learning in Mathematics
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Writing

Specific Target 2	History and Outcome	Analysis	Next Steps
That over 85% of our students will be at or above their Curriculum Level in Writing.	<p>2016 – 70% were AT or Above the National Standard</p> <p>2017 - 83% are AT or Above the standard</p> <p>2018 – 78% At or Above Curriculum Level</p> <p>2019 – 84.6% At or Above Curriculum level</p> <p>2020 – 77% At or Above Curriculum levels</p> <p>2021 – 75% At or Above Curriculum levels</p> <p>2022 - 71% At or Above Curriculum Level</p> <p>2023 - 79% At or Above Curriculum Level</p> <p>2024 - 74% At or Above Curriculum Level</p>	<p>Our School wide inquiry has focused on increasing student achievement in Writing. OTJ's were collected from teachers at the end of 2024. These OTJ's are based on comprehensive understandings of where each child sits in accordance with the curriculum levels and are based on moderated writing samples, classroom observations, discussions and classroom work. Only children who have been at our school for at least one year are included in this report.</p> <p>This year 74% (44 students) of all learners are meeting or above their curriculum year level in writing. We have not met our target of 85% but there has been a slight increase. Changes in the cohort have an impact on the outcomes each year.</p> <p>5% of students (3 students) are above- 3 females all NZ European.</p> <p>18% of all students (11 students) are below.</p> <p>8% of all students (5) students are well below.</p> <p>Students have been supported by the LSC, RTLit, RTLB, Speech Therapist (MOE) and extra teacher aide time.</p> <p>30%(7 out of 23) Māori / Pacifica are below</p> <p>13% (3 out of 23) Maori/Pacific students are well below.</p> <p>Of the 16 males represented in this data, 4 males are below (25%) and 2 males (12.5%) are well below. 4 of the students represented in this data have been at our school for 12 months and were low on entry. The two other boys represented are in lower class levels. Both have made good progress this year.</p>	<p>To improve our writing results and increase the number of children at or above their curriculum level, we will:</p> <ul style="list-style-type: none"> Continue In School Writing Inquiry Continue Structured Literacy programme in all classes Teachers, teacher aides, CRT teachers enrolled in Structured Literacy PLD with Ideal in 2025 Explicit phonological awareness taught daily in junior and middle classrooms - Heggarty All teachers doing writing inquiry through Professional Growth Cycle Retain a literacy unit holder Ensure formative evaluation guides teaching and learning programmes. Continue membership of HB Literacy gp, attending relevant courses and reading Literacy Forums. Continue to seek authentic writing situations - 2025 Outdoor Projects Familiarisation of Refreshed Curriculum Literacy and Communication -
<p>Action Taken</p> <ul style="list-style-type: none"> School wide writing inquiry with weekly meetings Use of E-asttle rubric for schoolwide moderation. Add writing samples to pre-existing student files to enable clear sight of progress through years. Built on this so it is available at all school levels Caap referred to alongside LLPs. Structured Literacy used for all students to support spelling and writing Continued use of RLit , RTLB and LSC (whenever possible)and other experts for target writers. Teachers reflecting on and improving practice. Evidence in teachers planning and teaching inquiries - Professional Growth Cycles 			

<ul style="list-style-type: none"> • Student voice and links to other learning areas considered in writing topics and genres. Also parent voice • Students given time and motivation to write. • Print rich classrooms. • Own choice incorporated regularly. Writing for enjoyment • Outdoor activities and school trips/experiences for authentic writing contexts. • Writing for specific purpose and audience • Year-end data analysed to inform progress and planning for the following year. • Teacher Aide support for target students • Work with parents, families and whanau around ways to support students' learning. Eg termly holiday ideas. • Celebration of student writing across school - eg. Writing Corner in the weekly newsletter • Familiarisation with Refreshed English Curriculum - Teacher Only Days • Principal attending MOE meetings to support introduction of English Curriculum 	<p>Of the 44 females represented in this data, 7 females are below(16%) and 3 are well below(7%) - 2 ESOL and 1 special needs. All of the below female students are achieving within 12 months of their level and are well supported within the school.</p>	<ul style="list-style-type: none"> • Use of Chrome books and other IT to engage learners • Continue See-Saw to encourage whanau engagement • Promotion of student writing in school newsletter • Peer observations twice yearly • LLP indicators in teachers planning and in kids speak in children's books. • Kids speak LLP on classroom walls with exemplars • Ensure technical vocab consistent throughout school • Excellent examples of writing shared with students and community. • Writing published for the Library for all students to share
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Reading

Specific Target 3	History and Outcome	Analysis	Next Steps
<p>1 That 85% of our students will be at or above their Curriculum Level in Reading.</p>	<p>2016 - 86% were At or Above National Standard 2017 – 85% At or Above the standard 2018 – 76.5% At or Above curriculum level 2019 - 83% At or Above curriculum level 2020 - 86.5% At or Above curriculum level 2021- 81% At or Above curriculum level 2022 - 77% At or Above their curriculum level 2023 - 87% At or Above their curriculum level 2024 - 76% At or Above Curriculum Level</p>	<p>OTJ's were collected from teachers at the end of 2024. These OTJ's include a comprehensive understanding of where each child sits in accordance with the curriculum levels and are based on standardised testing – STAR, IDEAL, Running Records, PAT and BURT, and classroom observations, discussions and classroom work. Only children who have been at school for at least one year are included in this report. 60 children are included.</p> <p>This year, 76% of all learners are meeting or above their curriculum year level in reading, not quite meeting our target of 85%.</p> <p>63% of students (38 students) are AT 13% of students (8 students) are Above - 8 females, 7 NZ European 1 Maori/Pacifica 17% of all students (10 students) are below. 7% of all students are Well Below (4 students).</p> <p>Students represented in the Below and Well Below groups include ESOL students, Special needs, irregular attendance, enrolment at Argyll for 12 months but low achievement on entry, . All students in this group are receiving extra support through teacher aides, RTLit, RTLB and LSC.</p>	<p>To improve our reading results and increase the number of children at or above their curriculum level, we will:</p> <ul style="list-style-type: none"> • Support teachers to implement the Refreshed English Curriculum • Application to participate in Structured Literacy PLD in 2025 • Implement reading matrix in easy to understand kid speak. • Continue to implement the use of chromebooks. • Middle Room Steps Web with booklets to support • Junior Rooms - Reading Eggs to support • Update reading books to ensure enough books for reading groups . • Review assessment data and year end data with staff to determine the particular learning needs of target students, inform planning and monitor progress. Develop IEP where required • Regular slot in staff meetings to discuss progress for target students on Raising Achievement Plan and to promote teacher reflection for improved practice
<p>Action Taken - Our regular reading programme +</p>			

<ul style="list-style-type: none"> ● Recognition and development of crossover between Structured Literacy and writing and reading ● Structured literacy used across all school levels ● Repetition and purpose ● Books go into browsing boxes for practising. ● Building positive attitudes. Students wanting to read. ● Finding a programme that is working for the class and having a routine e.g.Mon/Tues - decodable, Wed/Thurs - Ready to Read or PM. ● Groups swapping between teachers and teacher aides to add variety. ● Using plays and Readers Theatre especially the lower children as they are doing lots of reading and following. ● Using Hell's pizza rewards and having a criteria. ● Spring Fling Library programme ● Novel Studies and Literacy Circles in the senior classroom ● Weekly library sessions ● Reading to children - class novels ● Structured lessons ● Using Steps Web and Reading Eggs. ● Book week - book sharing choice for students ● Literacy Quiz 	<p>30% (7 out of 23) Māori / Pacifica are below. 13% (3 out of 23) Maori/Pacifica students are well below.</p> <p>Of the 16 males represented in this data, 5 are below (31%) and 1 student (6%) is well below</p> <p>Of the 44 females represented in this data, 5 are below(11%) and 3 are well below(7%)</p>	<ul style="list-style-type: none"> ● Syndicate type meetings to promote moderation and consistent language and practice across all levels ● Peer observations. ● Consult with parents, families and whanau around ways to support students' learning. ● Continue using Seesaw to build home-school partnership in a bid to improve reading and writing across all cohorts. ● Teacher aide support to be given to students below expectations wherever possible. ● Student voice and links to other learning areas considered in reading and writing topics and genres with particular attention paid to the interests of boys ● Shared reading to promote enjoyment of reading ● Curriculum unit holder ● Understanding and emphasis on oral language underpinning all learning areas and introduction of this aspect in Refreshed Curriculum in 2025
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Argyll East School 2024 End Year OTJ Levels Report to BOT

	RW M	RW M	RW M	RW M	RW M	RW M	RW M	KEY
5E							1	
5M								Above
5B					1		231	Within 12 months
4E					1	313	323	AT
4M					111	11	11	
4B				1	221	111	111	Within 12 months
3E				213	332	21	1	Below
3M			1	413		2	111	Well below
3B			23	3	24	1		
2E		2	955	11	13	21		
2M	2	23	54					
2B	531	142	2	1		1		
1E	23	133	2			1		
1M	111	21	1					
1B	11							
	RW M	RW M	RW M	RW M	RW M	RW M	RW M	
	Year 2 7 students	Year 3 8 students	Year 4 13 students	Year 5 7 students	Year 6 10 students	Year 7 7 students	Year 8 8 students	

Report based on 60 students. Students in Ruma Tahi are not included in this report nor are students who have been at Argyll East School for less than 12 months. Our students have made some good progress this year, with good movement for those who were in the well below levels. They are still below but making good progress.

Final report for 2024 is the Analysis of Variance

Giving Effect to Te Tiriti o Waitangi

Argyll East School believes:

All Māori children have unlimited potential and are inherently capable of achieving educational success.

Argyll East School recognises the importance of teachers' relationships and engagement with Māori learners and with their whanau.

The teachers at Argyll East School actively promote the cultural competencies outlined in Tataiako:

- *Wananga*: participating with learners and communities in robust dialogue for the benefit of Māori learners achievement.
- *Whanaungatanga*: actively engaging in respectful working relationships with Māori learners, parents and whanau, hapu, iwi and the Māori community.
- *Manaakitanga*: showing integrity, sincerity and respect towards Māori beliefs, language and culture
- *Tangata Whenuatanga*: affirming Māori learners as Māori. Providing contexts for learning where the language, identity and culture of Māori learners and their whanau is affirmed.
- *Ako*: taking responsibility for their own learning and that of Māori learners

Māori learners achieving education success as Māori

All cultures within our school are valued, accepted and celebrated through active encouragement of an inclusive school culture and values.

Staff members ensure that all students are treated with respect and dignity, and actively work towards maximising the potential of each student irrespective of cultural backgrounds.

All staff members are expected to develop an awareness of Tikanga Māori (Māori culture and protocol) and Te Reo Māori (Māori language), and incorporate these into classroom programmes.

In 2024, teachers are undertaking te reo PD through Scotty Morrison's "Māori Made Easy".

Argyll East School works to foster better cultural understanding consistent with the Treaty of Waitangi.

We report as part of our annual reporting process to the BOT on the achievement of our Māori students in literacy and numeracy.

We continue to build and maintain our Māori resources to support teaching and learning.

Daily programmes have a Māori dimension wherever possible; greetings, commands, language related to everyday objects, days, months, number, waiata, National Anthem.

Each integrated unit includes Māori components as appropriate to the topic and the class level.

Professional development and support of staff is offered on the understandings they need to develop with their students.

We actively seek further opportunities to learn about Māori protocol through visits to local marae.

Requests for instruction in Te Reo Māori will be given full and careful consideration by the Board of Trustees with regard to: personnel with the requisite skills and qualifications; overall school financial position; skills in school community and wider community.

Māori community are consulted in various ways including:

- Report evenings;
- Parent workshops;
- Newsletters;
- School events involving students;
- Informal interactions with families;
- Maintaining open door practice encouraging families to approach the school;
- Kapa Haka biannually with outside help where required and school staff.