ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	3217
Principal:	Adele Lidgard
School Address:	School Road, Riwaka
School Postal Address:	School Road, RD 3, Motueka, 7198
School Phone:	03 528 9376
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Accountant / Service Provider:

RIWAKA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Riwaka 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.

Stephen Hailes
Full Name of Presiding Member

Signature of Presiding Member

15 August 2025
Date:

Adele Lidgard
Full Name of Principal

Signature of Principal

15 August 2025
Date:

Riwaka School
Members of the Board
For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Stephen Hailes	Presiding Member	Elected	Sep 2025
Adele Lidgard	Principal	ex Officio	
Chris Drummond	Parent Representative	Elected	Sep 2025
Geoff Button	Parent Representative	Elected	Sep 2025
Jane Corston	Parent Representative	Elected	Sep 2025
Luke Hansen	Staff Representative	Elected	Sep 2025
In Attendance			
Jenna Grooby	Secretary		

Riwaka 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	1,931,128	1,768,754	1,854,955
Locally Raised Funds	3	82,461	68,467	72,233
Interest		14,957	6,000	18,219
Total Revenue		2,028,546	1,843,221	1,945,407
Expense				
Locally Raised Funds	3	30,192	38,350	56,232
Learning Resources	4	1,491,362	1,262,523	1,301,866
Administration	5	134,348	127,910	185,094
Interest		1,611	1,200	1,191
Property	6	421,077	398,370	396,732
Loss on Disposal of Property, Plant and Equipment		114	500	322
Total Expense		2,078,704	1,828,853	1,941,437
Net (Deficit) / Surplus for the year		(50,158)	14,368	3,970
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(50,158)	14,368	3,970

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

Riwaka 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		482,510	482,510	467,570
Total comprehensive revenue and expense for the year		(50,158)	14,368	3,970
Distributions to Ministry of Education	15	(1,913)	-	-
Contribution - Furniture and Equipment Grant		-	-	10,970
Equity at 31 December		430,439	496,878	482,510
Accumulated comprehensive revenue and expense		430,439	496,878	482,510
Equity at 31 December		430,439	496,878	482,510

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.

Riwaka School
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	287,419	93,340	132,414
Accounts Receivable	8	120,964	105,838	105,838
GST Receivable		-	15,237	15,237
Prepayments		22,780	18,639	18,639
Investments	9	147,463	224,974	224,974
Funds Receivable for Capital Works Projects	15	-	8,641	8,641
		578,626	466,669	505,743
Current Liabilities				
GST Payable		21,931	-	-
Accounts Payable	11	186,175	154,474	154,474
Revenue Received in Advance	12	3,305	3,673	3,673
Provision for Cyclical Maintenance	13	-	83,000	81,400
Finance Lease Liability	14	6,569	7,577	7,577
Funds held for Capital Works Projects	15	218,920	17,304	17,304
		436,900	266,028	264,428
Working Capital Surplus		141,726	200,641	241,315
Non-current Assets				
Property, Plant and Equipment	10	297,781	302,388	268,946
		297,781	302,388	268,946
Non-current Liabilities				
Provision for Cyclical Maintenance	13	5,361	400	22,000
Finance Lease Liability	14	3,707	5,751	5,751
		9,068	6,151	27,751
Net Assets		430,439	496,878	482,510
Equity		430,439	496,878	482,510

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

Riwaka 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		467,524	484,924	513,221
Locally Raised Funds		77,138	68,467	68,583
Goods and Services Tax (net)		37,168	-	(10,659)
Payments to Employees		(234,021)	(170,363)	(312,030)
Payments to Suppliers		(448,069)	(353,460)	(242,581)
Interest Paid		(1,611)	(1,200)	(1,191)
Interest Received		15,850	6,000	17,504
Net cash (to)/from Operating Activities		(86,021)	34,368	32,847
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(65,438)	(73,442)	(83,424)
Proceeds from Sale of Investments		77,511	-	23,632
Net cash from/(to) Investing Activities		12,073	(73,442)	(59,792)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,970
Distributions to Ministry of Education		(1,913)	-	-
Finance Lease Payments		(5,745)	-	(2,995)
Funds Administered on Behalf of Other Parties		236,611	-	1,982
Net cash from Financing Activities		228,953	-	9,957
Net increase/(decrease) in cash and cash equivalents		155,005	(39,074)	(16,988)
Cash and cash equivalents at the beginning of the year	7	132,414	132,414	149,402
Cash and cash equivalents at the end of the year	7	287,419	93,340	132,414

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.

Riwaka School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity
Riwaka 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

1.2. 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 expenditure 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
A 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 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 20b.

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.

1.3. 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 to which they relate. 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 to which 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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 not trivial.

1.8. 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	33 years
Furniture and Equipment	10-15 years
Information and Communication Technology	3–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.9. 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 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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 the surplus or deficit.

The reversal of an impairment loss is recognised in the 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.

1.10. 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.

1.11. 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, 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.

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

1.13. 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.

1.14. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.15. 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.

1.16. 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

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

1.18. 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	458,485	471,061	529,746
Teachers' Salaries Grants	1,190,946	1,059,773	1,073,636
Use of Land and Buildings Grants	275,511	237,920	237,920
Other Government Grants	6,186	-	13,653
	1,931,128	1,768,754	1,854,955

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	22,963	10,000	1,500
Fees for Extra Curricular Activities	24,949	19,700	50,387
Trading	1,669	-	2,604
Fundraising and Community Grants	9,233	17,000	6,532
Other Revenue	23,304	21,167	11,210
Transport Revenue	343	600	-
	82,461	68,467	72,233
Expenses			
Extra Curricular Activities Costs	16,777	20,500	44,261
Trading	6,585	6,000	7,061
Fundraising and Community Grant Costs	5,984	10,000	4,136
Other Locally Raised Funds Expenditure	503	1,250	774
Transport (Local)	343	600	-
	30,192	38,350	56,232
Surplus for the year Locally raised funds	52,269	30,117	16,001

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	54,646	44,250	37,139
Information and Communication Technology	1,295	1,000	733
Employee Benefits - Salaries	1,355,595	1,141,273	1,220,246
Other Learning Resources	5,445	4,800	1,259
Staff Development	31,355	31,200	9,845
Depreciation	43,026	40,000	32,644
	1,491,362	1,262,523	1,301,866

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	7,806	6,340	5,788
Board Fees and Expenses	5,706	8,100	7,986
Intervention Costs	-	-	38,394
Operating Leases	87	2,500	140
Other Administration Expenses	37,059	34,220	32,311
Employee Benefits - Salaries	71,297	67,000	91,015
Insurance	5,012	5,000	4,395
Service Providers, Contractors and Consultancy	7,381	4,750	5,065
	134,348	127,910	185,094

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	35,458	36,000	20,971
Cyclical Maintenance	16,566	10,000	14,600
Adjustment to the Provision- Other Adjustments	(68,288)	-	(19,600)
Heat, Light and Water	21,784	16,000	17,631
Rates	2,866	5,750	1,994
Repairs and Maintenance	36,096	20,000	28,868
Use of Land and Buildings	275,511	237,920	237,920
Other Property Expenses	94,829	64,700	33,364
Employee Benefits - Salaries	6,255	8,000	60,984
	421,077	398,370	396,732

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

7. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	287,419	93,340	132,414
Cash and Cash Equivalents for Statement of Cash Flows	287,419	93,340	132,414

Of the $287,419 Cash and Cash Equivalents, $245,274 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 includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $287,419 Cash and Cash Equivalents, $3,305 of Other Revenue in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	11,850	3,650	3,650
Receivables from the Ministry of Education	1,874	-	-
Interest Receivable	2,013	2,906	2,906
Banking Staffing Underuse	-	13,863	13,863
Teacher Salaries Grant Receivable	105,227	85,419	85,419
	120,964	105,838	105,838
Receivables from Exchange Transactions	13,863	6,556	6,556
Receivables from Non-Exchange Transactions	107,101	99,282	99,282
	120,964	105,838	105,838

9. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	147,463	224,974	224,974
Total Investments	147,463	224,974	224,974

10. Property, Plant and Equipment

2024	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Building Improvements	145,371	34,250	-	-	(11,386)	**168,235**
Furniture and Equipment	78,186	21,330	-	-	(12,697)	**86,819**
Information and Communication Technology	14,576	13,256	-	-	(8,072)	**19,760**
Leased Assets	13,142	6,537	-	-	(9,101)	**10,578**
Library Resources	13,035	1,238	(114)	-	(1,770)	**12,389**
Work in Progress	4,636	-	(4,636)	-	-	**-**
Balance at 31 December 2024	268,946	76,611	(4,750)	-	(43,026)	**297,781**

The net carrying value of furniture and equipment held under a finance lease is $10,578 (2023: $13,142)

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**	**Cost or Valuation**	**Accumulated Depreciation**	**Net Book Value**
	$	$	$	$	$	$
Building Improvements	320,762	(152,527)	**168,235**	286,512	(141,141)	**145,371**
Furniture and Equipment	425,188	(338,369)	**86,819**	408,206	(330,020)	**78,186**
Information and Communication Technology	326,223	(306,463)	**19,760**	312,968	(298,392)	**14,576**
Leased Assets	25,229	(14,651)	**10,578**	24,998	(11,856)	**13,142**
Library Resources	46,328	(33,939)	**12,389**	45,489	(32,454)	**13,035**
Work in Progress	-	-	**-**	4,636	-	**4,636**
Balance at 31 December	1,143,730	(845,949)	**297,781**	1,082,809	(813,863)	**268,946**

11. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Creditors	58,438	57,639	57,639
Accruals	7,806	3,938	3,938
Employee Entitlements - Salaries	118,131	91,098	91,098
Employee Entitlements - Leave Accrual	1,800	1,799	1,799
	186,175	154,474	154,474
Payables for Exchange Transactions	186,175	154,474	154,474
	186,175	154,474	154,474

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Grants in Advance - Ministry of Education	-	3,673	3,673
Other Revenue in Advance	3,305	-	-
	3,305	3,673	3,673

13. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Provision at the Start of the Year	103,400	103,400	117,675
Increase to the Provision During the Year	16,566	10,000	14,600
Use of the Provision During the Year	(46,317)	(30,000)	(9,275)
Other Adjustments	(68,288)	-	(19,600)
Provision at the End of the Year	5,361	83,400	103,400
Cyclical Maintenance - Current	-	83,000	81,400
Cyclical Maintenance - Non current	5,361	400	22,000
	5,361	83,400	103,400

The School's cyclical maintenance schedule details annual painting to be undertaken, the costs associated with this annual work will vary dependent on the requirements during the year. This plan is based on the School's 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

14. 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	7,164	8,463	8,463
Later than One Year	3,877	6,102	6,102
Future Finance Charges	(765)	(1,237)	(1,237)
	10,276	13,328	13,328
Represented by:			
Finance lease liability - Current	6,569	7,577	7,577
Finance lease liability - Non-current	3,707	5,751	5,751
	10,276	13,328	13,328

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
SIP: Site; F: Playground Equipment; Tiger Turf; CCTV Camera and Heat Pump - contract 221868	(2,355)	12,494	(11,624)	1,485	-
AMS Building projects	(6,286)	-	6,286	-	-
EO: Replace rotten timber decking - 246701	17,304	1,856	(19,588)	428	-
AMS: B F: DQLS Classroom Modifications & Bathroom refurbishment - 238680	-	250,000	(31,080)	-	218,920
Totals	8,663	264,350	(56,006)	1,913	218,920

Represented by:

Funds Held on Behalf of the Ministry of Education	218,920
Funds Receivable from the Ministry of Education	-

2023	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
SIP: Site; F: Playground Equipment; Tiger Turf; CCTV Camera and Heat Pump - contract 221868	6,681	-	(9,036)	-	(2,355)
AMS Building Govt projects	-	-	(6,286)	-	(6,286)
EO: Replace rotten timber decking - 246701	-	18,564	(1,260)	-	17,304
Totals	6,681	18,564	(16,582)	-	8,663

Represented by:

Funds Held on Behalf of the Ministry of Education	17,304
Funds Receivable from the Ministry of Education	(8,641)

16. 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.

17. Remuneration

Key management personnel compensation

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	3,095	5,120
Leadership Team		
Remuneration	389,751	366,772
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	392,846	371,892

There are five members of the Board excluding the Principal. The Board had held nine full meetings of the Board in the year. The Board also has Finance and Property members that meet fortnightly and quarterly respectively. 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	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

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
110 -120	2.00	1.00
	3.00	2.00

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

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

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

19. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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 Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. 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.

SILKS AUDIT

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $218,920 (2023:$nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment $
Classroom Modifications & Bathroom refurb - 238680	218,920
Total	**218,920**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

21. Financial Instruments

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

Financial assets measured at amortised cost	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash and Cash Equivalents	287,419	93,340	132,414
Receivables	120,964	105,838	105,838
Investments - Term Deposits	147,463	224,974	224,974
Total Financial assets measured at amortised cost	555,846	424,152	463,226
Financial liabilities measured at amortised cost			
Payables	186,175	154,474	154,474
Finance Leases	10,276	13,328	13,328
Total Financial liabilities measured at amortised Cost	196,451	167,802	167,802

22. Events After Balance Date

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

23. 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 RIWAKA SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED *31 DECEMBER 2024*

The Auditor-General is the auditor of Riwaka School (the School). The Auditor-General has appointed me, Talia Anderson-Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 16, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 15 August 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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

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.

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- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1 to 2, 21 to 40, 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.

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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.

Talia Anderson-Town

Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Kiwisport Statement - 2024

In 2024, Riwaka School received $2,821.64 in Kiwi Sport funding, which was used to support and enhance student participation in physical activity—particularly in the area of soccer, a sport widely enjoyed by our tamariki. The funds were used to purchase new soccer nets and field marking equipment, improving the quality and accessibility of our soccer facilities.

In addition to the equipment upgrade, staff also received professional learning and development (PLD) support from Sport Tasman to strengthen their understanding of the game and to build confidence in delivering engaging, skill-based soccer activities. This combination of resources and training has helped increase student participation, develop sporting skills, and promote a love for physical activity across the school.

Riwaka School
Statement of Compliance – Employment Policy (2024)

1. Legal Framework
In accordance with section 597 of the Education and Training Act 2020, the Board of Trustees of Riwaka School confirms full compliance with the principles of being a good employer.

2. Fair and Proper Treatment
We support the fair and proper treatment of all staff, fostering employment relationships grounded in good faith. Our employment practices comply with relevant employment legislation, regulations, and individual employment agreements.

3. Duty of Care
The Board takes all reasonably practicable steps to fulfil its primary duty of care obligations, ensuring safe, healthy, and supportive working conditions for all staff.

4. Supporting Good Employer Responsibilities
To uphold our commitments, Riwaka School:

- Provides equal employment opportunities to all staff (**Equal Employment Opportunities**)

- Recruits qualified staff through a fair and transparent appointment process (**Appointment Policy**)

- Maintains appropriate staffing levels and honours employment agreement conditions (**School Staffing**)

- Ensures staff adhere to high standards of integrity, conduct, and public interest, prioritising student wellbeing (**Staff Conduct**)

- Applies a fair and consistent performance management framework (**Performance Management**)

- Offers professional development aligned with identified needs (**Professional Development**)

- Manages employment separations in compliance with employment agreements and the Employment Relations Act 2000 (**Ending Employment**)

5. Policy Availability and Monitoring

All employment-related policies are readily accessible to staff members.

6. Board Assurance and Reporting

The Principal provides the Board with assurance that Riwaka School operates in full compliance with the "good employer" principle, maintains accessible policies (including the Equal Employment Opportunities programme), and reports on compliance annually. A detailed report is included in the Annual Report.

Signed

Adele Lidgard
Principal (on behalf of the Board of Trustees)
Riwaka School

Date: ______________

Riwaka School – Giving Effect to Te Tiriti o Waitangi

Annual Report Summary | 2024

1. Strategic Alignment and Curriculum Design

- Our local curriculum is grounded in our school whakataukī: "Riuwaka te puna wai, whakatipu ngā tamariki", which reflects our values of nurture, growth, and connection to place.
- Māori perspectives are integrated across learning areas, and the AWHI Learner Attributes (Ako, Whanaungatanga, Hauora, Integrity) reflect key principles of te ao Māori.
- Strategic planning prioritises culturally sustaining pedagogy and equitable outcomes for Māori learners.

2. Māori Language and Cultural Practices

- Te reo Māori and tikanga are embedded across the school environment — visible in signage, heard in daily routines (e.g. karakia and waiata), and celebrated in events such as Matariki and pōwhiri.
- Staff are supported through ongoing professional learning to develop capability in te reo Māori and culturally responsive practice.
- Māori learners' identity, language, and culture are acknowledged and strengthened through inclusive teaching and learning.

3. Whānau and Community Engagement

- Māori whānau voice has informed the school's vision, strategic goals, and local curriculum through targeted consultation, surveys, and ongoing dialogue.
- Strong relationships with whānau Māori ensure genuine partnership and shared responsibility for student success.
- The school continues to develop connections with local iwi and hapū to honour mana whenua and local narratives.

4. Equity and Participation

- Māori student progress and wellbeing are monitored through regular data review and inquiry, with support structures in place to ensure all learners flourish.
- Equity goals are embedded in our self-review and improvement planning processes.
- Riwaka School provides an inclusive, affirming environment where Māori learners can achieve success as Māori.

RIWAKA SCHOOL

EXECUTIVE SUMMARY - END OF YEAR DATA - 2024

DEMOGRAPHIC INFORMATION

Table 1: *Demographic breakdown Riwaka School ākonga*

Yr 0	*Yr 1*	*Yr 2*	*Yr 3*	*Yr 4*	*Yr 5*	*Yr 6*	*Yr 7*	*Yr 8*	*Total*
6*	***25***	***19***	***19***	***22***	***23***	***21***	***27***	***31***	***187***

Māori ākonga = 44	*Māori Girls = 28*	*Māori Boys = 16*
Pasifika = 5	*Other European = 6*	*Asian = 4*

**Y0 students are excluded from the end of year data*

- *Māori ākonga make up 24% of our roll.*
- *Ākonga who are on the Learning Support Register make up 33% of our roll - this includes children with Individual Education Plans, formal medical diagnosis, have learning support and/or interventions, social and/or emotional needs as well as pastoral care needs/concerns.*

Key information when interpreting the tables/data:

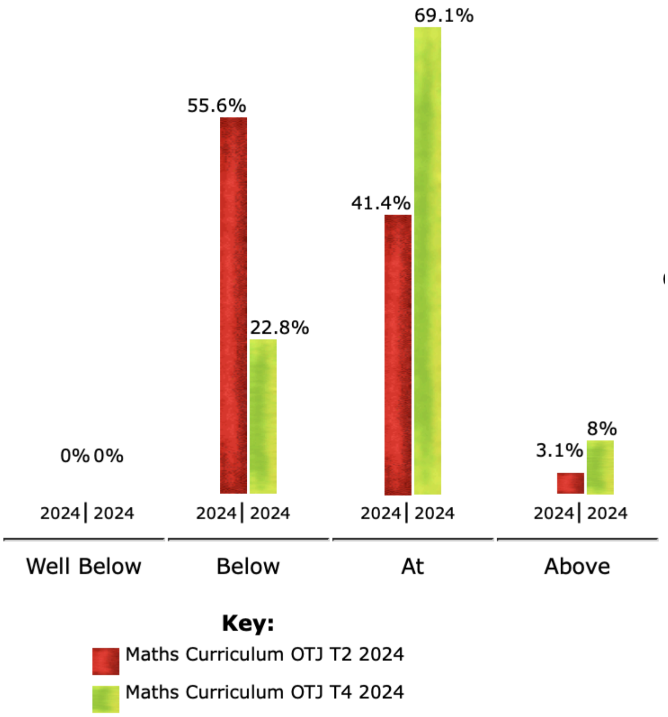
- End of year 'progress data' is collected for those students who were at school in Term 4, 2023 who had end of year achievement data.
- For the sake of interpretation:
    - *Accelerated* means more than two sub-levels of a curriculum area in 6 months or two terms
    - *Expected* means one sub-level of a curriculum level in 6 months or two terms
    - *Some* means insufficient progress to have moved 1 sub-level in a curriculum area, but has made progress within the same level
    - *Limited* means little or no progress within the curriculum area
- Mid year 'achievement data' is only collected for those students who started school no later than 01 April 2024 e.g. excludes all Year 0 students - this equates to 187 students. Therefore, this report discusses the available Overall Teacher Judgement **(OTJ)** achievement data for students in Years 1-8 enrolled at school **before** the *1st May 2024*.
- To assess a student in relation to expected levels, teachers bring together a range of evidence in order to form an Overall Teacher Judgement **(OTJ)**. A **Mid Year (Y1-8)** provides a complete picture of student progress and achievement in relation to the *'By the end of Year ...'* expected levels. An OTJ is also informed by teachers seeing consistent application of English and Mathematical skills *e.g. what ako can do independently, most of the time.*
- This report discusses and compares previous EOY data from 2023.

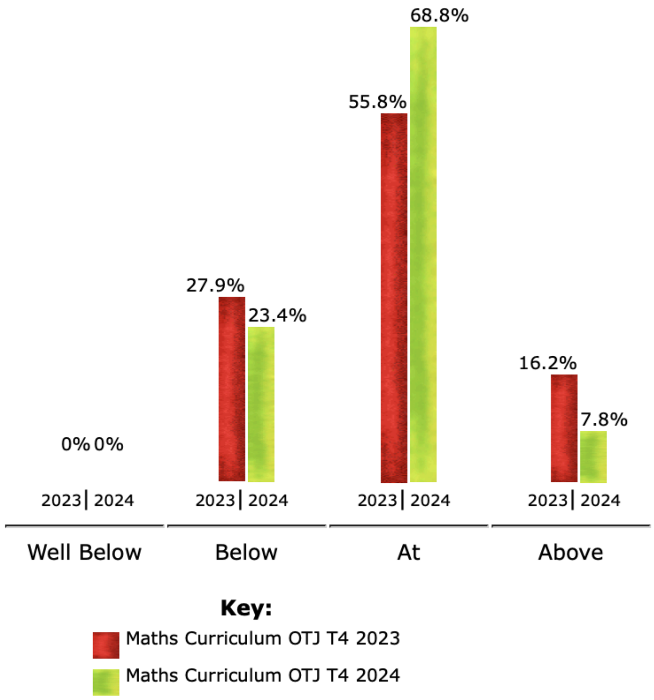
Table 2: Whole School __Achievement__ Data

MATHS EOY YEAR OTJ	Competent	Working Within	Working Towards
Whole School = 185	8%	71%	22%
Girls = 89	6%	71%	23%
Boys = 96	9%	71%	20%
Maori = 45		77%	23%
Pasifika = 8	13%	50%	38%

Summary:

- **77% of all students** are working at a curriculum level higher than their year level or within the expected curriculum level in Maths.
- **23%** of all ākonga are Working Towards expected curriculum levels in Maths.
- Māori ākonga have similar achievement levels to their non-Māori peers in Maths (
- **63%** of Pasifika ākonga are working at a curriculum level higher than their year level or Within the expected curriculum level in Maths.
- **80%** of boys have achieved Within or higher than their expected curriculum level in Maths
- **77%** of girls are working Within or above their expected curriculum level in Maths

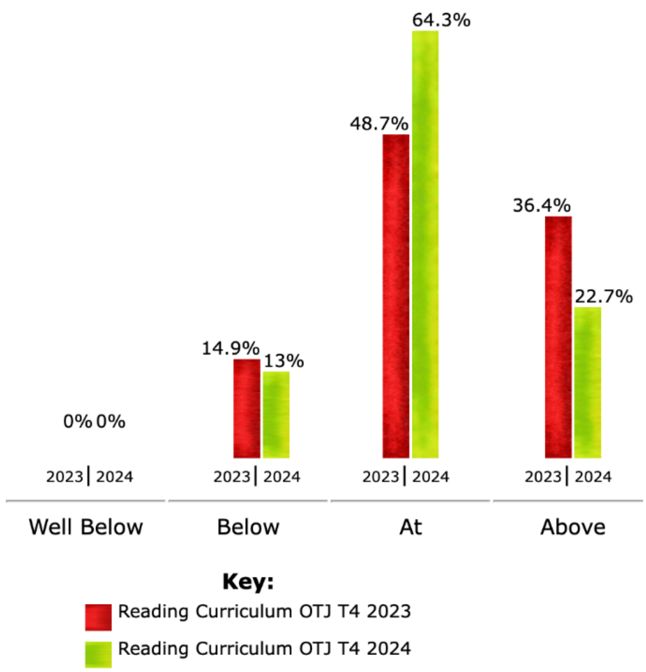


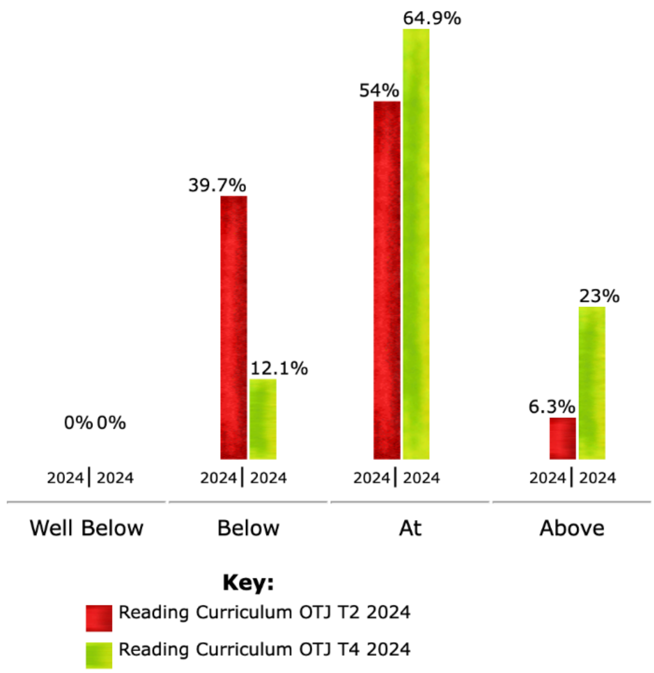


READING END OF YEAR OTJ	Competent	Working Within	Working Towards
Whole School = 185	22%	66%	12%
Girls = 89	26%	64%	10%
Boys = 96	19%	68%	14%
Maori = 45	36%	36%	29%
Pasifika = 5		100% (5)	

Summary:

- **87% of all students** are working at a curriculum level higher than their year level or within the expected curriculum level in Reading.
- **90%** of girls are working within or above expectation for Reading, this is similar for boys with **87%** of boys.
- **72%** of Māori ākonga are Working Within or above expectation for Reading.
- Girls were overrepresented in Working Towards expected achievement in Reading

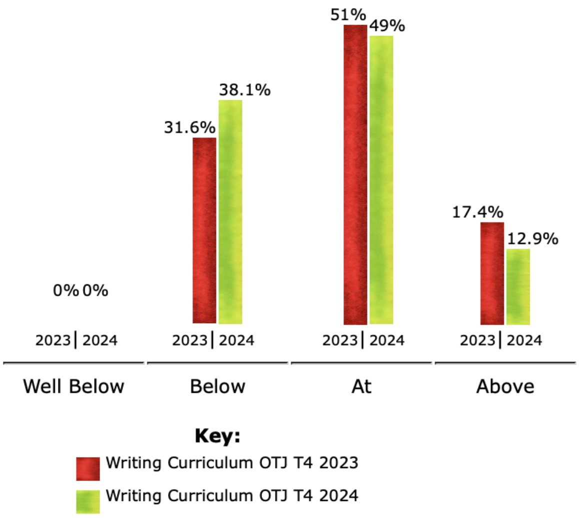




WRITING END OF YEAR OTJ	Competent	Working Within	Working Towards
Whole School = 185	13%	53%	34%
Girls = 89	20%	52%	28%
Boys = 96	12%	55%	33%
Māori = 45	13% = 6	58% = 26	29% = 13
Pasifika = 8	50% = 4	50% = 4	

Summary:

- **66% of all students** are working at a curriculum level higher than their year level or Working Within the expected curriculum level in Writing.
- **34%** of all ākonga are Working Towards their expected curriculum level in Writing.
- Māori ākonga have similar achievement levels to their non-Māori peers in Writing.
- Pasifika ākonga are over represented in Working Towards expected levels in Writing with only 50% at their expected curriculum level.
- Boys are achieving lower than Girls in writing with 33% Working Towards their expected curriculum achievement level, while only 28% of girls are Working Towards their expected curriculum level.



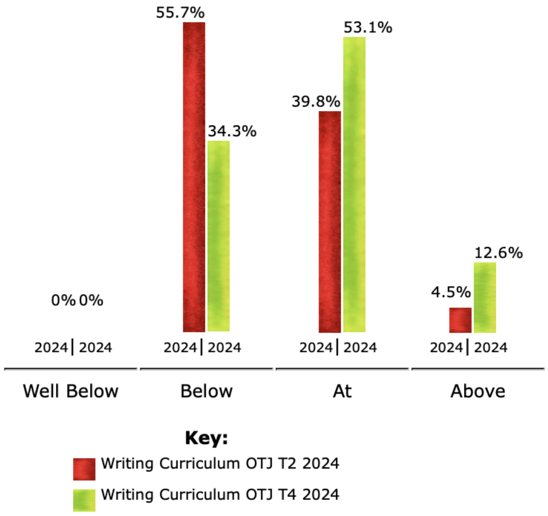


Table 3: Whole school MATHS <u>Progress</u> Data - End of year 2024

MATHS PROGRESS T4	Accelerated	Expected	Some	Limited
Whole School = 185	6%	83%	11%	
Girls = 89	4.6%	88.5%	6.9%	
Boys = 96	6.3%	82.1%	11.6%	
Maori = 45		86%	14%	
Pasifika = 8		100%		

Summary

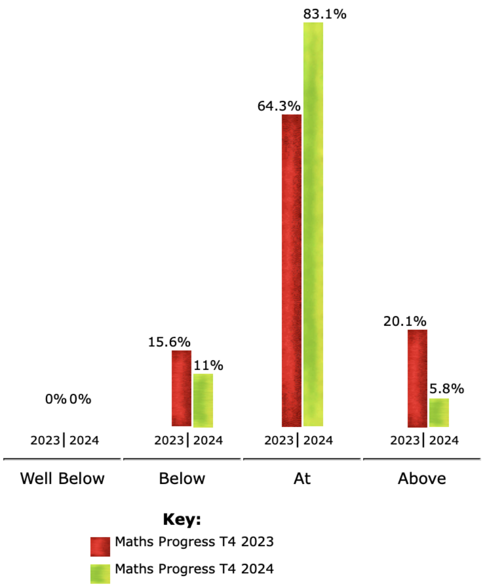
- **89%** of all ākonga made Accelerated or Expected progress in Maths
- **11%** of all ākonga made Some progress in Maths. There were no students that made Limited Progress
- More boys made accelerated progress than girls in Maths (**6.3% and 4.6%**)
- **86%** of Māori ākonga made Expected progress in Maths
- **100%** of Pasifika ākonga made Expected progress in Maths
- In T4 2023 there were 2 students making limited progress in maths, in 2024 there are 0
- In T4 2023 there were 20% accelerated progress, in 2024 6% which is a more accurate representation with moderation

Maths Progress T4
Adele Lidgard Whole School 2023

10743	Limited	Some	Expected	Accelerated
Y0	8% (1)		92% (11)	
Y1		13% (2)	87% (13)	
Y2	8% (1)	31% (4)	62% (8)	
Y3		21% (4)	53% (10)	26% (5)
Y4		10% (2)	71% (15)	19% (4)
Y5		10% (2)	55% (11)	35% (7)
Y6		26% (7)	33% (9)	41% (11)
Y7		7% (2)	79% (22)	14% (4)
Y8				
Totals	1.3% 2	14.8% 23	63.9% 99	20% 31

Maths Progress T4
Adele Lidgard Whole School 2024

10743	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1		4% (1)	96% (22)	
Y2		8% (1)	83% (10)	8% (1)
Y3		13% (2)	81% (13)	6% (1)
Y4		5% (1)	82% (18)	14% (3)
Y5		5% (1)	90% (19)	5% (1)
Y6		6% (1)	76% (13)	18% (3)
Y7		19% (5)	81% (22)	
Y8		10% (3)	90% (28)	
Totals		8.8% 15	86% 147	5.3% 9

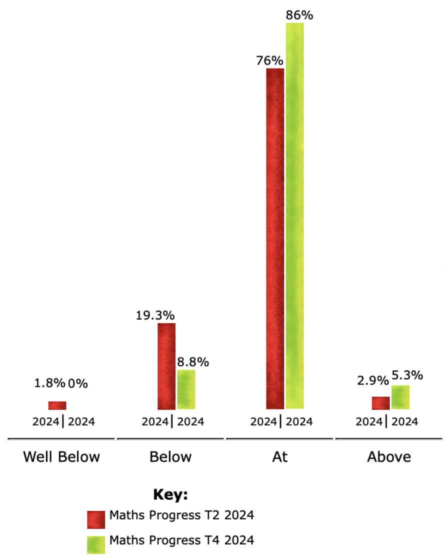


Maths Progress T2
Adele Lidgard Whole School 2024

10742	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1		13% (3)	87% (20)	
Y2		25% (3)	75% (9)	
Y3		25% (4)	75% (12)	
Y4		14% (3)	86% (19)	
Y5	10% (2)	5% (1)	76% (16)	10% (2)
Y6	6% (1)	24% (4)	53% (9)	18% (3)
Y7		33% (9)	67% (18)	
Y8		19% (6)	81% (25)	
Totals	1.8% 3	19.3% 33	76% 130	2.9% 5

Maths Progress T4
Adele Lidgard Whole School 2024

10743	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1		4% (1)	96% (22)	
Y2		8% (1)	83% (10)	8% (1)
Y3		13% (2)	81% (13)	6% (1)
Y4		5% (1)	82% (18)	14% (3)
Y5		5% (1)	90% (19)	5% (1)
Y6		6% (1)	76% (13)	18% (3)
Y7		19% (5)	81% (22)	
Y8		10% (3)	90% (28)	
Totals		8.8% 15	86% 147	5.3% 9



READING PROGRESS T4	Accelerated	Expected	Some	Limited
Whole School = 155	14%	76%	9%	1%
Girls = 74	12.6%	80.5%	5.7%	1.1%
Boys = 81	14.7%	70.5%	14.7%	
Maori = 42	10%	66%	16%	8%
Pasifika = 5		80%	20%	

Summary:

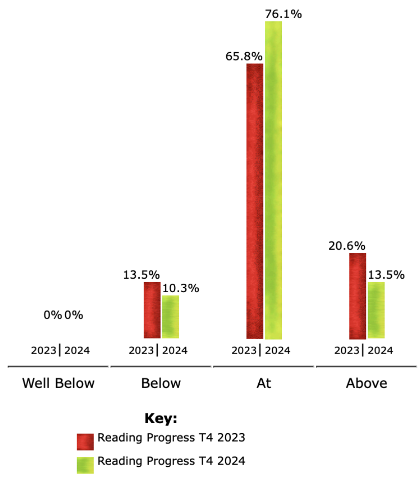
- **90%** of all ākonga made Expected or Accelerated progress in Reading from Term 4 2023 to Term 4 2024
- **93%** of girls made Expected or Accelerated progress, while **85%** of boys made the same progress
- Across the school, only **10%** of students made Limited or Some progress in reading.
- **76%** of Māori learners made Accelerated or Expected progress in Reading
- **80%** of our Pasifika students made Expected progress in Reading.

Reading Progress T4
Adele Lidgard Whole School 2023

10726	Limited	Some	Expected	Accelerated
Y0	8% (1)	17% (2)	67% (8)	8% (1)
Y1		7% (1)	80% (12)	13% (2)
Y2	8% (1)	15% (2)	69% (9)	8% (1)
Y3	5% (1)	11% (2)	58% (11)	26% (5)
Y4		10% (2)	48% (10)	43% (9)
Y5		10% (2)	75% (15)	15% (3)
Y6	4% (1)	19% (5)	59% (16)	19% (5)
Y7		4% (1)	75% (21)	21% (6)
Y8				
Totals	2.6% 4	11% 17	65.8% 102	20.6% 32

Reading Progress T4
Adele Lidgard Whole School 2024

10726	Limited	Some	Expected	Accelerated
Y0			100% (6)	
Y1		32% (8)	64% (16)	4% (1)
Y2	8% (1)		31% (4)	62% (8)
Y3		11% (2)	47% (9)	42% (8)
Y4			95% (21)	5% (1)
Y5		10% (2)	86% (18)	5% (1)
Y6		6% (1)	67% (12)	28% (5)
Y7		15% (4)	81% (22)	4% (1)
Y8		6% (2)	94% (29)	
Totals	0.5% 1	10.4% 19	75.3% 137	13.7% 25

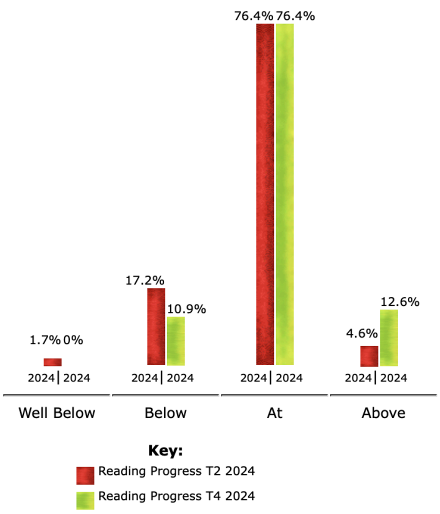


Reading Progress T2
Adele Lidgard Whole School 2024

10725	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1	4% (1)	22% (5)	61% (14)	13% (3)
Y2		23% (3)	54% (7)	23% (3)
Y3	11% (2)	33% (6)	56% (10)	
Y4		18% (4)	82% (18)	
Y5		14% (3)	86% (18)	
Y6		24% (4)	71% (12)	6% (1)
Y7		15% (4)	81% (22)	4% (1)
Y8		3% (1)	97% (30)	
Totals	1.7% 3	17.2% 30	76.4% 133	4.6% 8

Reading Progress T4
Adele Lidgard Whole School 2024

10726	Limited	Some	Expected	Accelerated
Y0			100% (6)	
Y1		32% (8)	64% (16)	4% (1)
Y2	8% (1)		31% (4)	62% (8)
Y3		11% (2)	47% (9)	42% (8)
Y4			95% (21)	5% (1)
Y5		10% (2)	86% (18)	5% (1)
Y6		6% (1)	67% (12)	28% (5)
Y7		15% (4)	81% (22)	4% (1)
Y8		6% (2)	94% (29)	
Totals	0.5% 1	10.4% 19	75.3% 137	13.7% 25



WRITING PROGRESS	Accelerated	Expected	Some	Limited
Whole School = 182	7%	85%	8%	
Girls = 87	9%	87%	3%	
Boys = 95	5%	83%	12%	
Māori = 44	5%	86%	9%	
Pasifika = 8		100%		

Summary:

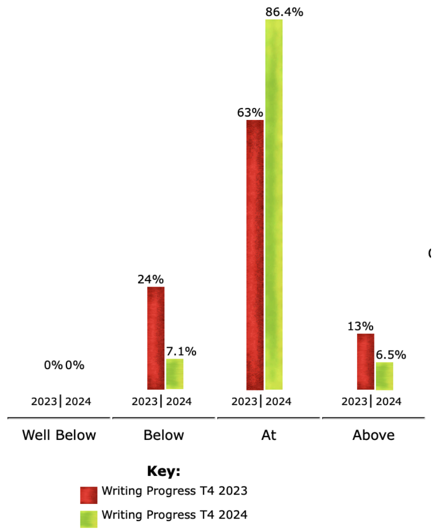
- **92%** of all ākonga made Accelerated or Expected progress in Writing.
- Only **8%** of all ākonga made Some Progress in Writing. No students made Limited progress in the 2024 EoY data.
- Girls made more progress in Writing than boys - **96%** of girls making Accelerated or Expected progress, with a lesser amount of **88%** of boys.
- Māori students made similar progress to their non-Māori peers with **91%** making Expected or Accelerated progress.
- **100%** of Pacifica ākonga made Expected progress.

Writing Progress T4
Adele Lidgard Whole School 2023

10733	Limited	Some	Expected	Accelerated
Y0	8% (1)	17% (2)	75% (9)	
Y1		20% (3)	73% (11)	7% (1)
Y2		33% (4)	67% (8)	
Y3		11% (2)	84% (16)	5% (1)
Y4		48% (10)	52% (11)	
Y5	5% (1)	25% (5)	45% (9)	25% (5)
Y6	4% (1)	7% (2)	48% (13)	41% (11)
Y7		21% (6)	71% (20)	7% (2)
Y8				
Totals	1.9% 3	22.1% 34	63% 97	13% 20

Writing Progress T4
Adele Lidgard Whole School 2024

10733	Limited	Some	Expected	Accelerated
Y0				
Y1		17% (2)	83% (10)	
Y2		8% (1)	77% (10)	15% (2)
Y3		21% (3)	79% (11)	
Y4		5% (1)	90% (19)	5% (1)
Y5			95% (19)	5% (1)
Y6			65% (11)	35% (6)
Y7		7% (2)	93% (25)	
Y8		7% (2)	93% (28)	
Totals		7.1% 11	86.4% 133	6.5% 10

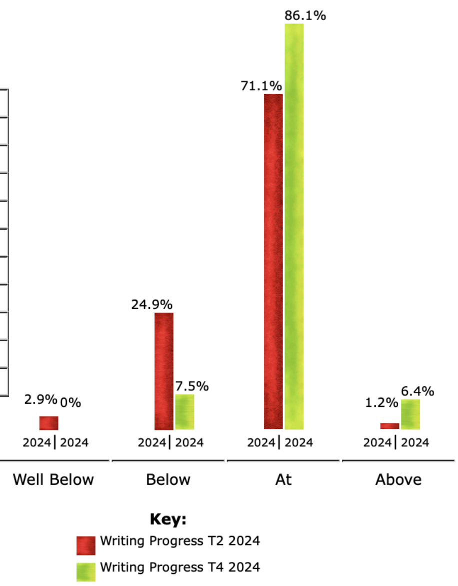


Writing Progress T2
Adele Lidgard Whole School 2024

10732	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1	9% (2)	17% (4)	74% (17)	
Y2		23% (3)	77% (10)	
Y3	6% (1)	56% (10)	39% (7)	
Y4		23% (5)	77% (17)	
Y5		40% (8)	60% (12)	
Y6	6% (1)	24% (4)	65% (11)	6% (1)
Y7	4% (1)	15% (4)	81% (22)	
Y8		16% (5)	81% (25)	3% (1)
Totals	2.9% 5	24.9% 43	71.1% 123	1.2% 2

Writing Progress T4
Adele Lidgard Whole School 2024

10733	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1		13% (3)	83% (19)	4% (1)
Y2		8% (1)	77% (10)	15% (2)
Y3		22% (4)	78% (14)	
Y4		5% (1)	91% (20)	5% (1)
Y5			95% (19)	5% (1)
Y6			65% (11)	35% (6)
Y7		7% (2)	93% (25)	
Y8		6% (2)	94% (29)	
Totals		7.5% 13	86.1% 149	6.4% 11



Commentary to the Data

Successes	• 77% of Māori ākonga are working Within Expectation for Maths with 9% of all students achieving Within or Above Expectation in Maths. • 65% of Māori ākonga are making Expected or Accelerated progress in Reading between terms 2 and 4, 2024. Across the year period, **90%** of learners are making Expected or Accelerated progress, this includes **76%** of Māori learners. • Māori and Pasifika students are on par with their non-Māori/Pasifika peers in being at the Expected achievement level in Maths. • A slightly higher percentage of Māori students are Competent or Working Within the achievement level for their year in Writing. • 92% of ākonga made Progress in Writing
Gaps in the Data	• *There are differences in the number of ākonga for both progress and achievement across all three areas. An example is the maths results record 155 students within the achievement data and 174 within the progress data. This shows gaps in the data which impacts the integrity of the achievement and progress shown.*
Trends	• The reading data shows that 90% of students made sufficient or accelerated progress in relation to individual student achievement.
Reliability	• Gaps in the data undermine the reliability of the data • Capability of staff is being addressed however this is ongoing and the impact of this reflects directly on the reliability of the data • Graphs across the 3 areas show a bell curve in progress suggesting more accurate data being recorded
Exceptions	• Year 0's
Recommendations	• Changing SMS data collection system to accurately extrapolate relevant information - move from etap to Hero • Continued commitment to professional learning in assessment and moderation practices in 2025. ○ Professional Learning budget for 2025 reflects this • Professional Development across the school in maths including Kahui Ako PLD and maths resources • Professional Development in English, ensuring all our kaiako are teaching to the same scope and sequence and utilising evidence-based BSLA (Better Start Literacy Approach). • Continue to build integrity in our data
Other Considerations	• The Curriculum refresh will alter teaching practice and accountability in Maths and English effective from Term 1, 2025. We have a plan to continue refining and building capability in our teaching practice and assessment processes to reflect nationwide expectations.

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Statement of Variance Reporting

School Name:	Riwaka School	School Number:	3217

Analysis repor Strategic Aim	1. Relevant, accurate and authentic assessment taking place across the school 2. 90% or more student attendance every day
Annual Aim:	1. Systems and processes are put in place to measure and report on individual and school-wide progress 2. Increase in regular attendance
Target:	1. Kaiako able to identify ākonga who are only making some or limited progress as priority learners 2. Attendance goal of 70% of ākonga attending 90% of the time

Baseline Data:

Strategic Aim 1: relevant, accurate and authentic assessment taking place across the school

Baseline Data

Table 3: Whole school MATHS Progress Data - End of year 2024

MATHS PROGRESS T4	Accelerated	Expected	Some	Limited
Whole School = 185	6%	83%	11%	
Girls = 89	4.6%	88.5%	6.9%	
Boys = 96	6.3%	82.1%	11.6%	
Maori = 45		86%	14%	
Pasifika = 8		100%		

Summary

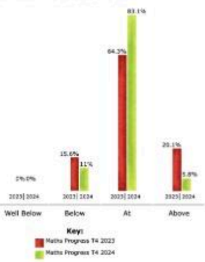
- **89%** of all ākonga made Accelerated or Expected progress in Maths
- **11%** of all ākonga made Some progress in Maths. There were no students that made Limited Progress
- More boys made accelerated progress than girls in Maths (**6.3% and 4.6%**)
- **86%** of Māori ākonga made Expected progress in Maths
- **100%** of Pasifika ākonga made Expected progress in Maths
- In T4 2023 there were 2 students making limited progress in maths, in 2024 there are 0
- In T4 2023 there were 20% accelerated progress, in 2024 6% which is a more accurate representation with moderation

Maths Progress T4
Adele Lidgard Whole School 2023

10743	Limited	Some	Expected	Accelerated
Y0	8% (1)		92% (11)	
Y1		13% (2)	87% (13)	
Y2	8% (1)	31% (4)	62% (8)	
Y3		21% (4)	53% (10)	26% (5)
Y4		10% (2)	71% (15)	19% (4)
Y5		10% (2)	55% (11)	35% (7)
Y6		26% (7)	33% (9)	41% (11)
Y7		7% (2)	79% (22)	14% (4)
Y8				
Totals	1.3% 2	14.8% 23	63.9% 99	20% 31

Maths Progress T4
Adele Lidgard Whole School 2024

10743	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1		4% (1)	96% (22)	
Y2		8% (1)	83% (10)	8% (1)
Y3		13% (2)	81% (13)	6% (1)
Y4		5% (1)	82% (18)	14% (3)
Y5		5% (1)	90% (19)	5% (1)
Y6		6% (1)	76% (13)	18% (3)
Y7		19% (5)	81% (22)	
Y8		10% (3)	90% (28)	
Totals		8.8% 15	86% 147	5.3% 9

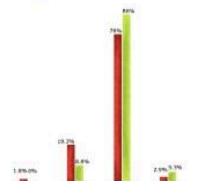


Maths Progress T2
Adele Lidgard Whole School 2024

10742	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1		13% (3)	87% (20)	
Y2		25% (3)	75% (9)	
Y3		25% (4)	75% (12)	
Y4		14% (3)	86% (19)	
Y5	10% (2)	5% (1)	76% (16)	10% (2)
Y6	6% (1)	24% (4)	53% (9)	18% (3)
Y7		33% (9)	67% (18)	
Y8		19% (6)	81% (25)	
Totals	1.8% 3	19.3% 33	76% 130	2.9% 5

Maths Progress T4
Adele Lidgard Whole School 2024

10743	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1		4% (1)	96% (22)	
Y2		8% (1)	83% (10)	8% (1)
Y3		13% (2)	81% (13)	6% (1)
Y4		5% (1)	82% (18)	14% (3)
Y5		5% (1)	90% (19)	5% (1)
Y6		6% (1)	76% (13)	18% (3)
Y7		19% (5)	81% (22)	
Y8		10% (3)	90% (28)	
Totals		8.8% 15	86% 147	5.3% 9



WRITING PROGRESS	Accelerated	Expected	Some	Limited
Whole School = 182	7%	85%	8%	
Girls = 87	9%	87%	3%	
Boys = 95	5%	83%	12%	
Māori = 44	5%	86%	9%	
Pasifika = 8		100%		

Summary:

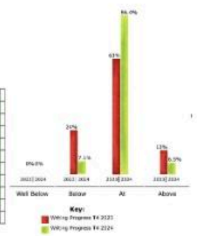
- **92%** of all ākonga made Accelerated or Expected progress in Writing.
- Only **8%** of all ākonga made Some Progress in Writing. No students made Limited progress in the 2024 EoY data.
- Girls made more progress in Writing than boys - **96%** of girls making Accelerated or Expected progress, with a lesser amount of **88%** of boys.
- Māori students made similar progress to their non-Māori peers with **91%** making Expected or Accelerated progress.
- **100%** of Pacifica ākonga made Expected progress.

Writing Progress T4
Adele Lidgard Whole School 2023

10733	Limited	Some	Expected	Accelerated
Y0	8% (1)	17% (2)	75% (9)	
Y1		20% (3)	73% (11)	7% (1)
Y2		33% (4)	67% (8)	
Y3		11% (2)	84% (16)	5% (1)
Y4		48% (10)	52% (11)	
Y5	5% (1)	25% (5)	45% (9)	25% (5)
Y6	4% (1)	7% (2)	48% (13)	41% (11)
Y7		21% (6)	71% (20)	7% (2)
Y8				
Totals	1.9% 3	22.1% 34	63% 97	13% 20

Writing Progress T4
Adele Lidgard Whole School 2024

10733	Limited	Some	Expected	Accelerated
Y0				
Y1		17% (2)	83% (10)	
Y2		8% (1)	77% (10)	15% (2)
Y3		21% (3)	79% (11)	
Y4		5% (1)	90% (19)	5% (1)
Y5			95% (19)	5% (1)
Y6			65% (11)	35% (6)
Y7		7% (2)	93% (25)	
Y8		7% (2)	93% (28)	
Totals		7.1% 11	86.4% 133	6.5% 10

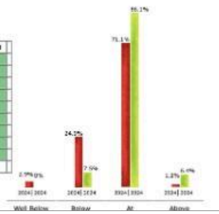


Writing Progress T2
Adele Lidgard Whole School 2024

10732	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1	9% (2)	17% (4)	74% (17)	
Y2		23% (3)	77% (10)	
Y3	6% (1)	56% (10)	39% (7)	
Y4		23% (5)	77% (17)	
Y5		40% (8)	60% (12)	
Y6	6% (1)	24% (4)	65% (11)	6% (1)
Y7	4% (1)	15% (4)	81% (22)	
Y8		16% (5)	81% (25)	3% (1)
Totals	2.9% 5	24.9% 43	71.1% 123	1.2% 2

Writing Progress T4
Adele Lidgard Whole School 2024

10733	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1		13% (3)	83% (19)	4% (1)
Y2		8% (1)	77% (10)	15% (2)
Y3		22% (4)	78% (14)	
Y4		5% (1)	91% (20)	5% (1)
Y5			95% (19)	5% (1)
Y6			65% (11)	35% (6)
Y7		7% (2)	93% (25)	
Y8		6% (2)	94% (29)	
Totals		7.5% 13	86.1% 149	6.4% 11



READING PROGRESS T4	Accelerated	Expected	Some	Limited
Whole School = 155	14%	76%	9%	1%
Girls = 74	12.6%	80.5%	5.7%	1.1%
Boys = 81	14.7%	70.5%	14.7%	
Maori = 42	10%	66%	16%	8%
Pasifika = 5		80%	20%	

Summary:

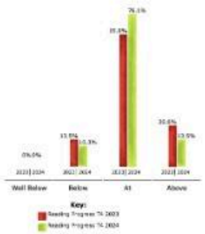
- **90%** of all ākonga made Expected or Accelerated progress in Reading from Term 4 2023 to Term 4 2024
- **93%** of girls made Expected or Accelerated progress, while **85%** of boys made the same progress
- Across the school, only **10%** of students made Limited or Some progress in reading.
- **76%** of Māori learners made Accelerated or Expected progress in Reading
- **80%** of our Pasifika students made Expected progress in Reading.

Reading Progress T4
Adele Lidgard Whole School 2023

10726	Limited	Some	Expected	Accelerated
Y0	8% (1)	17% (2)	67% (8)	8% (1)
Y1		7% (1)	80% (12)	13% (2)
Y2	8% (1)	15% (2)	69% (9)	8% (1)
Y3	5% (1)	11% (2)	58% (11)	26% (5)
Y4		10% (2)	48% (10)	43% (9)
Y5		10% (2)	75% (15)	15% (3)
Y6	4% (1)	19% (5)	59% (16)	19% (5)
Y7		4% (1)	75% (21)	21% (6)
Y8				
Totals	2.6% 4	11% 17	65.8% 102	20.6% 32

Reading Progress T4
Adele Lidgard Whole School 2024

10726	Limited	Some	Expected	Accelerated
Y0			100% (6)	
Y1		32% (8)	64% (16)	4% (1)
Y2	8% (1)		31% (4)	62% (8)
Y3		11% (2)	47% (9)	42% (8)
Y4			95% (21)	5% (1)
Y5		10% (2)	86% (18)	5% (1)
Y6		6% (1)	67% (12)	28% (5)
Y7		15% (4)	81% (22)	4% (1)
Y8		6% (2)	94% (29)	
Totals	0.5% 1	10.4% 19	75.3% 137	13.7% 25

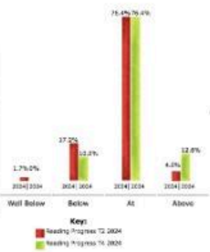


Reading Progress T2
Adele Lidgard Whole School 2024

10725	Limited	Some	Expected	Accelerated
Y0			100% (2)	
Y1	4% (1)	22% (5)	61% (14)	13% (3)
Y2		23% (3)	54% (7)	23% (3)
Y3	11% (2)	33% (6)	56% (10)	
Y4		18% (4)	82% (18)	
Y5		14% (3)	86% (18)	
Y6		24% (4)	71% (12)	6% (1)
Y7		15% (4)	81% (22)	4% (1)
Y8		3% (1)	97% (30)	
Totals	1.7% 3	17.2% 30	76.4% 133	4.6% 8

Reading Progress T4
Adele Lidgard Whole School 2024

10726	Limited	Some	Expected	Accelerated
Y0			100% (6)	
Y1		32% (8)	64% (16)	4% (1)
Y2	8% (1)		31% (4)	62% (8)
Y3		11% (2)	47% (9)	42% (8)
Y4			95% (21)	5% (1)
Y5		10% (2)	86% (18)	5% (1)
Y6		6% (1)	67% (12)	28% (5)
Y7		15% (4)	81% (22)	4% (1)
Y8		6% (2)	94% (29)	
Totals	0.5% 1	10.4% 19	75.3% 137	13.7% 25

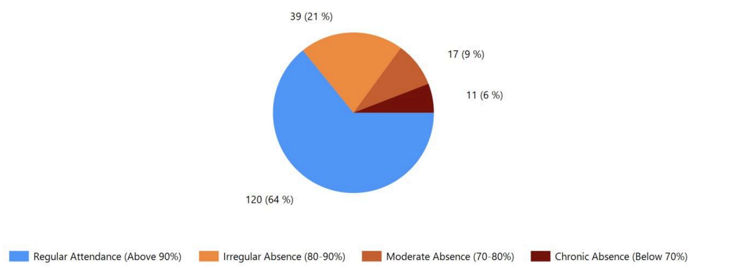


Strategic Aim 2: 90% or more student attendance every day

Baseline Data

Term 4 Detailed View

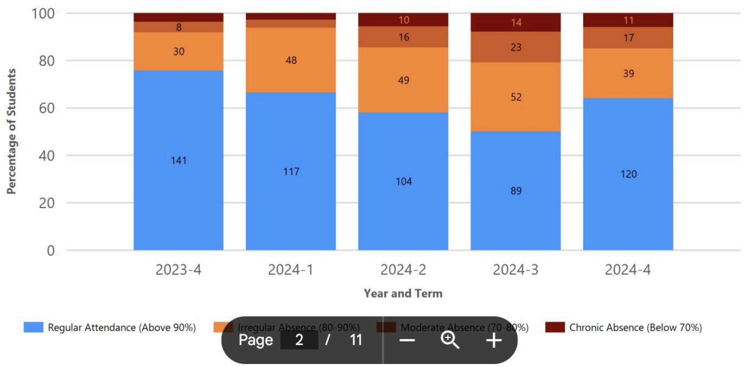
How many students are in each student attendance category?



In Term 4 of Year 2024, 120 of your students were attending school regularly, with 64% students at school above 90% of the time.

How have your student attendance categories changed over the last 5 terms?

NOTE: Percentages are shown on the vertical axis while the bars show the actual number of students.



Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
1. Teacher Inquiry - examining reasons for limited movement in priority learner's achievement; identifying who the akōnga are that are making Limited or Some progress. Professional learning, whole staff assessment moderation. Clear expectations and guidelines for assessment shared in a timely manner. Revised schoolwide compulsory assessments to align. Prioritising professional discussions to address assumptions. Coaching in teams for Puzzles of Practice	1. Student achievement is more accurately assessed (less discrepancy) and recorded reflecting a more accurate summary of student achievement. A baseline has been created to continue accurately monitor student progress and achievement over time.	1. Teachers' confidence to accurately assess and record data increased. Teachers now understand the future effects of inaccurate assessment and the importance of correct data.	1. Changing SMS to accurately extrapolate progress data - eTap to Hero. Continued commitment to professional learning in assessment and moderation; PLD budget for 2025 reflects this. Including kaiako training in BSLA. Professional development through MoE and Kahui Ako for the refreshed Maths and English curriculums, particular application with the Maths No Problem (MNP) resource. Continuing to build integrity in the data through moderation and ensuring integrity of assessment practices.

2. Making attendance visible to the community via social media and newsletter. Celebrating full attendance Engaging with attendance officers and programmes	2. Attendance did not improve.	2. Our community often takes holidays during term time. This correlates to the industry in our area (horticulture) and peak times for this and overseas holidays. Peak times of illness in the community - flu and Covid.	2. Supporting whānau to understand the importance of daily attendance. Continuing to make attendance visible via social media and newsletters and to continue celebrating attendance. Attendance has been assigned to the SENCo role, working with the attendance officer and teaching teams to discuss and prioritise attendance outcomes. Working with the Kahui Ako to have a consistent understanding about attendance codes.

Planning for next year:

1. Attendance - 70% of students attending 90% of the time.
2. School Achievement Data
   - Maths: 80% of students working At or Above (up from 77%)
   - Reading: 90% of students working At or Above (up from 87%)
   - Writing: 70% of students working At or Above (up from 66%)