



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3700

Principal: Stephanie Madden

School Address: 72 North Taieri Road, Abbotsford, Dunedin 9018

School Postal Address: PO Box 13211, Green Island, Dunedin 9052

School Phone: 03 488 2642

School Email: office@abbotsford.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

ABBOTSFORD SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Abbotsford 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.

Aaron Collins

Full Name of Presiding Member



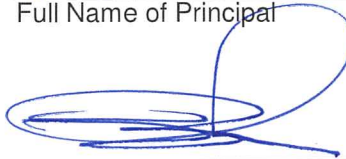
Signature of Presiding Member

22-5-25

Date:

Paul Barker

Full Name of Principal



Signature of Principal

22.5.25

Date:

Abbotsford School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Aaron Collins	Presiding Member	Elected	May 2025
Stephanie Madden	Principal	ex Officio	
Jamie Munro	Parent Representative	Elected	May 2025
Cameron Third	Parent Representative	Elected	May 2025
Rosalyn Ayson	Parent Representative	Elected	May 2025
Nicole Moore	Parent Representative	Elected	May 2025
Marlene Turner	Staff Representative	Elected	May 2025
Tihei Maihi	Parent Representative	Co-opted	May 2025
In Attendance Lynsey Northey	Secretary		

Abbotsford School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,931,679	2,594,000	2,888,641
Locally Raised Funds	3	277,142	291,600	206,033
Interest		11,839	5,000	11,356
Total Revenue		3,220,660	2,890,600	3,106,030
Expense				
Locally Raised Funds	3	127,116	127,000	131,528
Learning Resources	4	2,207,860	2,020,800	2,232,214
Administration	5	138,592	129,750	120,943
Interest		2,079	-	1,697
Property	6	632,269	549,700	592,195
Loss on Disposal of Property, Plant and Equipment		100	-	34
Total Expense		3,108,016	2,827,250	3,078,611
Net Surplus for the year		112,644	63,350	27,419
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		112,644	63,350	27,419

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

Abbotsford 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		377,678	377,678	332,464
Total comprehensive revenue and expense for the year		112,644	63,350	27,419
Distributions to Ministry of Education	15	(30,000)	-	-
Contribution - Furniture and Equipment Grant		-	-	17,795
Equity at 31 December		460,322	441,028	377,678
Accumulated comprehensive revenue and expense		460,322	441,028	377,678
Equity at 31 December		460,322	441,028	377,678

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.

Abbotsford School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	500,637	397,180	441,831
Accounts Receivable	8	201,916	140,351	140,351
GST Receivable		-	29,578	29,578
Prepayments		43,161	18,944	18,944
Inventories	9	13,750	11,716	11,716
Funds Receivable for Capital Works Projects	15	7,999	39,509	39,509
		767,463	637,278	681,929
Current Liabilities				
GST Payable		29,648	-	-
Accounts Payable	11	218,582	226,455	226,455
Revenue Received in Advance	12	8,077	59,028	59,028
Provision for Cyclical Maintenance	13	13,539	19,000	17,519
Finance Lease Liability	14	9,798	10,183	10,183
Funds held for Capital Works Projects	15	361,336	226,410	226,410
		640,980	541,076	539,595
Working Capital Surplus		126,483	96,202	142,334
Non-current Assets				
Property, Plant and Equipment	10	402,092	424,704	299,703
		402,092	424,704	299,703
Non-current Liabilities				
Provision for Cyclical Maintenance	13	58,042	60,796	45,277
Finance Lease Liability	14	10,211	19,082	19,082
		68,253	79,878	64,359
Net Assets		460,322	441,028	377,678
Equity		460,322	441,028	377,678

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

Abbotsford School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		768,495	735,000	861,041
Locally Raised Funds		192,456	291,600	213,704
Goods and Services Tax (net)		59,226	-	(60,912)
Payments to Employees		(495,666)	(501,000)	(489,933)
Payments to Suppliers		(400,229)	(390,250)	(373,624)
Interest Paid		(2,079)	-	(1,697)
Interest Received		11,839	5,000	11,356
				-
Net cash from Operating Activities		134,042	140,350	159,935
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(161,596)	(185,001)	(21,721)
Net cash (to) Investing Activities		(161,596)	(185,001)	(21,721)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	17,795
Distributions to Ministry of Education		(30,000)	-	-
Finance Lease Payments		(5,065)	-	(6,808)
Funds Administered on Behalf of Other Parties		121,425	-	130,787
Net cash from Financing Activities		86,360	-	141,774
Net increase/(decrease) in cash and cash equivalents		58,806	(44,651)	279,988
Cash and cash equivalents at the beginning of the year	7	441,831	441,831	161,843
Cash and cash equivalents at the end of the year	7	500,637	397,180	441,831

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.

Abbotsford School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Abbotsford 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.

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. Operating Lease Payments

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

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Inventories

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

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–25 years
Furniture and equipment	5–15 years
Information and communication technology hardware	5–10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10 years

1.10. 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 Statement of Comprehensive Revenue and Expense.

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.

1.11. 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.

1.12. 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.

1.13. 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.

1.14. 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.

1.15. 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.

1.16. 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, 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.

1.17. 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.

1.18. Budget Figures

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

1.19. Services received in-kind

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

2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	736,212	730,000	740,492
Teachers' Salaries Grants	1,744,625	1,527,000	1,747,205
Use of Land and Buildings Grants	418,842	332,000	383,793
Other Government Grants	32,000	5,000	17,151
	<u>2,931,679</u>	<u>2,594,000</u>	<u>2,888,641</u>

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations and Bequests	59,318	50,200	69,538
Fees for Extra Curricular Activities	16,625	26,500	17,584
Trading	29,627	27,000	26,255
Fundraising and Community Grants	81,450	90,000	5,098
Other Revenue	90,122	97,900	87,558
	<u>277,142</u>	<u>291,600</u>	<u>206,033</u>
Expenses			
Extra Curricular Activities Costs	29,112	24,500	14,540
Trading	22,805	27,000	27,806
Other Locally Raised Funds Expenditure	75,199	75,500	89,182
	<u>127,116</u>	<u>127,000</u>	<u>131,528</u>
<i>Surplus for the year Locally raised funds</i>	<u>150,026</u>	<u>164,600</u>	<u>74,505</u>

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	59,725	85,300	65,974
Information and Communication Technology	6,021	6,500	4,188
Employee Benefits - Salaries	2,057,953	1,846,000	2,099,570
Other Learning Resources	1,649	3,500	812
Staff Development	19,876	19,500	4,979
Depreciation	62,636	60,000	56,691
	<u>2,207,860</u>	<u>2,020,800</u>	<u>2,232,214</u>

The Principal travelled to Canada to attend a Professional Leadership conference and visit schools to observe best practice in positive behaviour for learning, total cost \$9,955 funded from the Principal's Wellbeing grant.

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,532	4,250	3,517
Board Fees and Expenses	6,580	7,000	6,167
Other Administration Expenses	33,629	22,500	32,410
Employee Benefits - Salaries	77,281	82,000	70,715
Insurance	7,334	8,500	6,328
Service Providers, Contractors and Consultancy	5,236	5,500	1,806
	<u>138,592</u>	<u>129,750</u>	<u>120,943</u>

6. Property

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	11,725	17,000	11,219
Adjustment to the Provision- Other Adjustments	2,118	-	7,291
Heat, Light and Water	32,256	33,000	31,946
Rates	6,983	6,500	6,323
Repairs and Maintenance	18,088	20,700	13,072
Use of Land and Buildings	418,842	332,000	383,793
Other Property Expenses	39,299	40,500	37,764
Employee Benefits - Salaries	102,958	100,000	100,787
	<u>632,269</u>	<u>549,700</u>	<u>592,195</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	500,637	397,180	441,831
Cash and Cash Equivalents for Statement of Cash Flows	<u>500,637</u>	<u>397,180</u>	<u>441,831</u>

Of the \$500,637 Cash and Cash Equivalents, \$363,221 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 \$500,637 Cash and Cash Equivalents, \$4,931 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 \$500,637 Cash and Cash Equivalents, \$3,146 of Other Revenue in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	38,506	6,927	6,927
Receivables from the Ministry of Education	6,026	9,975	9,975
Teacher Salaries Grant Receivable	157,384	123,449	123,449
	<u>201,916</u>	<u>140,351</u>	<u>140,351</u>
Receivables from Exchange Transactions	38,506	6,927	6,927
Receivables from Non-Exchange Transactions	163,410	133,424	133,424
	<u>201,916</u>	<u>140,351</u>	<u>140,351</u>

9. Inventories

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	2,193	2,143	2,143
School Uniforms	11,557	9,573	9,573
	<u>13,750</u>	<u>11,716</u>	<u>11,716</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	111,145	118,739	-	-	(12,213)	217,671
Furniture and Equipment	126,440	35,000	-	-	(24,221)	137,219
Information and Communication Technology	20,982	10,317	-	-	(14,051)	17,248
Leased Assets	28,622	1,335	-	-	(10,938)	19,019
Library Resources	9,914	2,334	(100)	-	(1,213)	10,935
Work in Progress	2,600	-	(2,600)	-	-	-
Balance at 31 December 2024	299,703	167,725	(2,700)	-	(62,636)	402,092

The net carrying value of furniture and equipment held under a finance lease is \$19,019 (2023: \$28,622)

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 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	377,678	(160,007)	217,671	258,939	(147,794)	111,145
Furniture and Equipment	464,755	(327,536)	137,219	429,755	(303,315)	126,440
Information and Communication Technology	187,074	(169,826)	17,248	176,757	(155,775)	20,982
Leased Assets	76,839	(57,820)	19,019	75,504	(46,882)	28,622
Library Resources	53,251	(42,316)	10,935	51,434	(41,520)	9,914
Work in Progress	-	-	-	2,600	-	2,600
Balance at 31 December	1,159,597	(757,505)	402,092	994,989	(695,286)	299,703

11. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	32,609	69,605	69,605
Accruals	8,534	11,247	11,247
Employee Entitlements - Salaries	170,838	140,341	140,341
Employee Entitlements - Leave Accrual	6,601	5,262	5,262
	<u>218,582</u>	<u>226,455</u>	<u>226,455</u>
Payables for Exchange Transactions	<u>218,582</u>	<u>226,455</u>	<u>226,455</u>
	<u>218,582</u>	<u>226,455</u>	<u>226,455</u>

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	4,931	4,969	4,969
Other Revenue in Advance	3,146	54,059	54,059
	<u>8,077</u>	<u>59,028</u>	<u>59,028</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	62,796	62,796	48,190
Increase to the Provision During the Year	11,725	17,000	11,219
Other Adjustments	2,118	-	7,291
Use of the Provision During the Year	(5,058)	-	(3,904)
Provision at the End of the Year	<u>71,581</u>	<u>79,796</u>	<u>62,796</u>
Cyclical Maintenance - Current	13,539	19,000	17,519
Cyclical Maintenance - Non current	58,042	60,796	45,277
	<u>71,581</u>	<u>79,796</u>	<u>62,796</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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	10,992	12,162	12,162
Later than One Year	11,133	21,108	21,108
Future Finance Charges	(2,116)	(4,005)	(4,005)
	<u>20,009</u>	<u>29,265</u>	<u>29,265</u>
Represented by:			
Finance lease liability - Current	9,798	10,183	10,183
Finance lease liability - Non-current	10,211	19,082	19,082
	<u>20,009</u>	<u>29,265</u>	<u>29,265</u>

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 \$
Block 1 & Block 2 Upgrade - 208818	96,534	1,898	(128,432)	30,000	-
Hall & Roofing Upgrade 1-5, 7,9 - 239250	(39,509)	375,809	(286,445)	-	49,855
Toilet & ILE Upgrade - 239248	129,876	380,000	(468,385)	-	41,491
Sewage Leak - Emergency funding - 250439	-	-	(7,999)	-	(7,999)
Junior Block Warm Roof - 248160	-	277,515	(7,525)	-	269,990
Totals	<u>186,901</u>	<u>1,035,222</u>	<u>(898,786)</u>	<u>30,000</u>	<u>353,337</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	361,336
Funds Receivable from the Ministry of Education	(7,999)

Block 1 ILE Redevelopment costs exceeded Ministry funding and therefore the Board provided \$30,000 of funding from retained surpluses to complete and close out the project. The \$30,000 was treated as a donation to the Ministry of Education via a distribution through equity.

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 1 & Block 2 Upgrade - 208818	124,271	-	(27,737)	-	96,534
Bilingual Signage - 223255	(3,772)	700	-	3,072	-
SIPS Pool Redevelopment Project - 223256	(17,842)	24,175	(7,390)	1,057	-
Hall/Radiators	(1,545)	-	(37,964)	-	(39,509)
Replace Threadbare Carpet - 239249	-	21,554	(22,376)	822	-
Toilet & ILE Upgrade - 239248	-	336,032	(206,156)	-	129,876
Totals	101,112	382,461	(301,623)	4,951	186,901

Represented by:

Funds Held on Behalf of the Ministry of Education	226,410
Funds Receivable from the Ministry of Education	(39,509)

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
	\$	\$
<i>Board Members</i>		
Remuneration	3,330	2,316
<i>Leadership Team</i>		
Remuneration	284,584	279,500
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	287,914	281,816

There are six members of the Board excluding the Principal. The Board held eight 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	2023 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
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	2024 FTE Number	2023 FTE Number
\$000		
100 - 110	4.00	2.00
110 - 120	2.00	2.00
	6.00	4.00

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.

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$801,745 (2023:\$729,386) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Hall & Roofing Upgrade 1-5, 7,9 - 239250	\$ 376,804
Toilet & ILE Upgrade - 239248	146,406
Junior Block Warm Roof - 248160	278,536
Total	801,745

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	\$ 500,637	\$ 397,180	\$ 441,831
Receivables	201,916	140,351	140,351
Total Financial assets measured at amortised cost	<u>702,553</u>	<u>537,531</u>	<u>582,182</u>

Financial liabilities measured at amortised cost

Payables	218,582	226,455	226,455
Finance Leases	20,009	29,265	29,265
Total Financial liabilities measured at amortised Cost	<u>238,591</u>	<u>255,720</u>	<u>255,720</u>

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 ABBOTSFORD SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Abbotsford School (the School). The Auditor-General has appointed me, Heidi Rautjoki, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 18, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 22 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities 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 the pages accompanying the financial statements 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.



Heidi Rautjoki
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand

Analysis of Variance- Achievement Targets 2024

Year: 2024	Target Area: Reading	Resourcing: 7.5 hours per week Reading Recovery staffing 7.5 hours per week Learning Assistant time
Strategic Goal: Provide a rich curriculum that empowers all ākonga		
Background Baseline Data / Historical Position: At the end of 2023, Overall Teacher Judgments (OTJs) were made using data from teacher observations and conferences, running records, e-AsTTle and Six Year Observation Surveys. Across the school, 74% of students achieved at or above the expected curriculum level. 74% of boys achieved At or Above the expected level 76% of girls achieved At or Above the expected level Across the school, 67% of Māori students achieved at or above the expected curriculum level. 60% of Māori boys achieved At or Above the expected level 78% of Māori girls achieved At or Above the expected level		
Target 1: The 20 students in Year 2 working below the expected curriculum level at the end of 2023 will make accelerated progress and be working at the appropriate curriculum level by the end of 2024. Target 2: The 10 Māori boys working below the expected curriculum level at the end of 2023 will make accelerated progress and be working at the appropriate curriculum level by the end of 2024.		

Planned Actions for Raising Achievement:	Responsibility	Resources	Timeframe	Progress Reports	Outcomes	Review
<p>Year 2 (20 students)</p> <ul style="list-style-type: none"> 6 students will participate in the reading recovery programme. All students will have guided reading sessions 5 times per week. Students' progress will be monitored and regularly discussed at team meetings. 14 students will participate in the Buddy Reading programme. Parents will be invited to participate in the Reading Together programme. <p>Maori Boys (10 students)</p> <ul style="list-style-type: none"> 4 students will attend Tutor Reading sessions 4 days per week. All students will read with the teacher daily. Students' progress will be monitored and discussed at team meetings. The Kaiāwhina will work with these students once a week. 	<p>Reading Recovery Teacher</p> <p>Classroom teachers</p> <p>Team leader</p> <p>Year 2 Teachers</p> <p>English Curriculum Committee</p> <p>Literacy Support Teacher</p> <p>Classroom teachers</p> <p>Team Leaders</p> <p>Kaiāwhina</p>	<p>7.5 hours per week staffing.</p> <p>4 hours per week Learning Assistant time.</p>	<p>Terms 1-4</p> <p>Terms 1-4</p> <p>Terms 1-4</p> <p>Term 2</p> <p>Term 2</p> <p>Term 2-4</p> <p>Terms 2-4</p> <p>Terms 1-4</p> <p>Terms 2-4</p>	<p>Reading Recovery Progress reports to the principal each term.</p> <p>Achievement data will be added to the "At Risk" register each term.</p> <p>A report to the BOT will be given at mid-year and End of Year.</p>	<p>All identified students will show accelerated progress in reading.</p> <p>Clear assessment information will be available.</p> <p>Analysis of progress will be carried out regularly with the support of all adults working with the child.</p> <p>Everyone will be clear about the next steps in learning.</p>	<p><u>Year 2 students</u></p> <p>8 of the 20 children (40%) in this group are now reading at the expected level. Three of these children are now reading above the expected level.</p> <p>3 of the students who did not make accelerated progress were referred to the RTLB for additional learning or behaviour support.</p> <p>The remaining 9 students made good progress throughout the year; however, they have not yet caught up with their peers. They will be included in a Tier 2 Structured Literacy intervention in 2025.</p> <p><u>Maori Boys</u></p> <p>3 of the 10 children (30%) in this group are now reading at the expected level.</p> <p>1 child has been referred to the attendance service, and 1 to the RTLB service for additional support.</p> <p>Although the remaining 5 children have made steady progress, they will continue to need additional support to ensure that they meet the expected level in Reading..</p>

Year: 2024	Target Area: Writing	Resourcing: 7.5 hours per week Learning Assistant time
Strategic Goal: Provide a rich curriculum that empowers all ākonga.		
Background Baseline Data / Historical Position: At the end of 2023, Overall Teacher Judgments (OTJs) were made using teacher observations, current classroom work, and samples of writing that had been marked using the AsTTle writing rubric. Across the school, 79% of students achieved at or above the expected curriculum level. 79% of boys achieved at or above the expected level. 76% of girls achieved at or above the expected level. Across the school, 69% of Māori students achieved at or above the expected curriculum level. 63% of Māori boys were writing at or above the expected curriculum level. 77% of Māori girls were writing at or above the expected curriculum level.		
Target 1: The 6 Māori boys across the school who were below the expected level in writing at the end of 2023 will make accelerated progress by the end of 2024 and be working at the expected level Target 2: The 7 Māori boys across the school who were well below the expected level in writing at the end of 2023 will make accelerated progress by the end of 2024.		

Student Achievement 2024

Reading

- 79% of students achieving at or above the expected level
- 71% of Māori students achieving at or above the expected level
- 81 % of girls achieving at or above the expected level
- 78% of boys achieving at or above the expected level

Writing

- 82% of students achieving at or above the expected level
- 77% of Māori students achieving at or above the expected level
- 90% of girls achieving at or above the expected level
- 76% of boys achieving at or above the expected level

Maths

- 84% of students are achieving at or above the expected level in Number
- 79% of Māori students are achieving at or above the expected level in Number
- 84% of girls are achieving at or above the expected level in Number - an increase of 5%
- 88% of boys are achieving at or above the expected level in Number

- 75% of students are achieving at or above the expected level in Algebra
- 83% of students are achieving at or above the expected level in Geometry
- 85% of students are achieving at or above the expected level in Measurement
- 82% of students are achieving at or above the expected level in Statistics

Science

- 88% of students are able to question and hypothesise at or above the expected level
- 94% of students are able to observe, explore or experiment at or above the expected level
- 87% of students are able to record and explain their findings at or above the expected level

Technology

- 95% of students can design a solution to an identified problem at or above the expected level
- 83% of students can evaluate the design/solution at or above the expected level
- 94% of students use digital technology to support and their enhance learning

Social Sciences

- 92% of students can identify an issue, select an action and explain why at or above the expected level
- 92% of students ask relevant questions to gain information at or above the expected level
- 80% of students can find, sort and record information at or above the expected level

Health

93% of students identify and demonstrate ways of maintaining relationships with others

94% of students demonstrate responsibility for self-care at or above the expected level

94% of students identify risks and use safe practices in a range of contexts

Physical Education

96% of students have an adequate level of fitness

98% of students have well-developed coordination and motor skills

96% of students demonstrate fair play

The Arts

97% of students play tunes and rhythmic pieces in time with others

97% of students express themselves through dance at or above the expected level

98% take on a role in drama at or above the expected level.

95% of students use a variety of techniques in the visual arts.

Te Reo Māori

98% of student show an understanding of tikanga and te ao Māori

95% speak and write te reo at an appropriate level.

How Abbotsford School has given effect to Te Tiriti o Waitangi

Article 1 - Kawatanga (Honourable Governance)

- A whānau representative has been co-opted onto the Board.
- We use the Kai Tahu education goals to guide our strategic planning.
- Regular whanau hui are held.
- The Board has had the Cultural Narrative for Abbotsford School written by Aukaha.
- The school has been a member of the Ōtepoti Māori Achievement Collaborative (MAC) since 2017.
- The Board employ a Kaiāwhina to support Māori learners.

Article 2 - Rangatiratanga (Agency)

- Māori students work in hapu/iwi groups to learn the pūrākau, waiata, and kawa from their own region.
- Every Māori student and their whānau explores their whakapapa with our Kaiāwhina.
- Whānau are supported to register their child with their iwi.
- Te Reo is being embedded into their everyday language.

- Teachers are upskilling in Te reo through the Te Ahu professional development.
- Staff are being supported to use the Kāi Tahu dialect.
- The kāi Tahu dialect is being used in all our documentation.
- Karakia are used at the start and finish of each school day and at all meetings.
- New students and families are welcomed at the start of each term with a mihi whakatau.
- Classes all follow local tikanga and kawa.
- Over a hundred students choose to be part of our Kapa Haka groups.
- Student agency is a core component of our curriculum.
- Students are given the opportunity to lead and develop tuakana/teina relationships through the Student Council, The House System, and Physical Activity Leaders (PAL's).

Article 3 - Orietanga (Equity)

- The New Zealand Histories curriculum is being embedded
- Our Kaiāwhina supports staff to integrate Mātauranga Māori into their planning and programmes
- Māori students are identified, their achievement data is tracked with additional support provided as needed.

Compliance with Good Employer Police

The Abbotsford School Board:

- Has developed and implemented appropriate policies that promote high levels of staff performance and recognise the needs of students.
- Has reviewed its compliance with these policies and can report that it meets all the requirements identified and is in compliance with best practice.
- Is a good employer and complies with all conditions included within employment contracts.
- Ensures all employees are treated fairly, without bias or discrimination.
- Meets all EEO requirements.

Kiwisport Funding

Kiwisport is a government funding initiative to support student's participation in organised sports. Abbotsford School received \$4551.00 (GST excl.) funding through the operational grant for this purpose.

- \$ 2773.09 was spent on sports equipment
- The remaining \$1,777.91 went towards the installation of a mountain bike track.