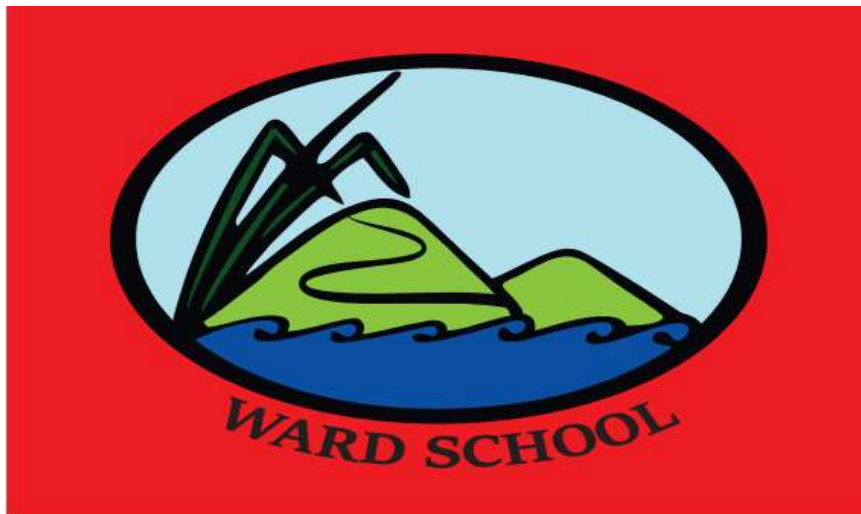


WARD SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



Ministry Number:	3067
Principal:	Aaron Sangster
School Address:	Duncan Street, Ward 7285
School Postal Address:	PO Box 41, Ward 7248
School Phone:	03 575 6837
School Email:	office@ward.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

WARD SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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WARD 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.


Angela Loe
Full Name of Presiding Member

Signed by:

CB8FA6CF427EDB88
Signature of Presiding Member

27 May 2025
Date:

Aaron Sangster
Full Name of Principal

Signed by:

13CA99AA438CED9
Signature of Principal

27 May 2025
Date:

WARD 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	869,290	857,154	873,247
Locally Raised Funds	3	58,858	42,993	53,408
Interest Received		7,853	8,078	9,494
		936,001	908,225	936,149
Expenses				
Locally Raised Funds	3	26,172	14,100	22,378
Learning Resources	4	526,584	518,400	522,358
Administration	5	62,121	56,776	62,916
Interest Paid		316	70	516
Property	6	202,305	206,064	199,591
Transport	7	118,292	117,000	100,509
		935,790	912,410	908,268
Net Surplus / (Deficit) for the year		211	(4,185)	27,881
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		211	(4,185)	27,881

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

WARD SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Balance at 1 January		535,430	535,430	501,452
Total comprehensive revenue and expense for the year		211	(4,185)	27,881
Ministry of Education Furniture & Equipment		2,539		
Te Mana Tuhono			-	7,879
BOT Contribution			-	(1,782)
Equity at 31 December		538,180	531,245	535,430
Accumulated comprehensive revenue and expense		538,180	531,245	535,430
Equity at 31 December		538,180	531,245	535,430

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.

WARD SCHOOL

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	288,337	318,966	270,220
Accounts Receivable	9	35,486	27,000	26,675
GST Receivable		4,653	10,000	12,838
Prepayments		6,461	5,000	5,743
Investments	10	-	50,000	-
		334,937	410,966	315,476
Current Liabilities				
Accounts Payable	12	67,643	42,500	51,235
Revenue Received in Advance	13	-	-	1,206
Finance Lease Liability	15	3,471	3,471	3,202
		71,114	45,971	55,643
Working Capital Surplus/(Deficit)		263,822	364,995	259,832
Non-current Assets				
Property, Plant and Equipment	11	186,375	184,377	201,104
Work In Progress		106,111	-	92,226
		292,485	184,377	293,329
Non-current Liabilities				
Provision for Cyclical Maintenance	14	15,467	15,467	11,600
Finance Lease Liability	15	2,660	2,660	6,131
		18,127	18,127	17,731
Net Assets		538,180	531,245	535,430
Equity		538,180	531,245	535,430

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

WARD SCHOOL

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		362,698	357,809	351,837
Locally Raised Funds		67,029	87,644	69,453
Goods and Services Tax (net)		8,185	(5,932)	(6,985)
Payments to Employees		(173,342)	(162,470)	(143,120)
Payments to Suppliers		(230,281)	(185,880)	(212,413)
Interest Paid		(316)	(70)	(516)
Interest Received		7,853	6,078	10,459
Net cash from Operating Activities		41,826	97,179	68,715
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(17,426)	1,570	(85,403)
Purchase of Investments		-	50,000	50,000
Net cash from Investing Activities		(17,426)	51,570	(35,403)
Cash flows from Financing Activities				
Finance Lease Payments		(6,283)	(3,108)	(2,935)
Funds Administered on Behalf of Third Parties		-	(160,275)	36,944
Net cash from Financing Activities		(6,283)	(163,383)	34,009
Net increase/(decrease) in cash and cash equivalents		18,117	(14,634)	67,321
Cash and cash equivalents at the beginning of the year	8	270,220	333,600	202,899
Cash and cash equivalents at the end of the year	8	288,337	318,966	270,220

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Ward School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education & 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

Critical Judgements in applying accounting policies

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) 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.

j) 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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 to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	5–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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.

m) 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.

n) 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, to 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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 Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

s) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

u) 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.

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	225,021	234,274	214,871
Teachers' Salaries Grants	351,736	349,281	380,350
Use of Land and Buildings Grants	150,064	150,064	142,266
Transport grants	142,469	123,535	135,760
	869,290	857,154	873,247

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 & Bequests	34,598	21,793	27,674
Fees for Extra Curricular Activities	13,595	-	11,234
Trading	6,067	7,000	1,996
Fundraising & Community Grants	1,098	1,100	1,104
Other Revenue	3,500	13,100	11,400
	58,858	42,993	53,408
Expenses			
Extra Curricular Activities Costs	17,554	3,500	12,184
Trading	6,368	1,100	3,398
Fundraising and Community Grant Costs	-	1,000	891
Schoolhouse Expenses	2,250	8,500	5,905
	26,172	14,100	22,378
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	32,686	28,893	31,030

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	28,493	18,599	12,866
Resource/Attached teacher costs	9,288	11,050	6,938
Library Resources	206	500	326
Employee Benefits - Salaries	467,245	466,251	483,055
Depreciation	21,352	22,000	19,173
	526,584	518,400	522,358

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fee	8,671	5,175	5,051
Board of Trustees Fees	3,095	3,000	1,745
Board of Trustees Expenses	3,054	2,700	5,360
Communication	2,088	1,700	1,513
Consumables	5,115	5,800	13,137
Operating Lease	-	600	-
Other	2,116	801	549
Employee Benefits - Salaries	25,833	25,500	24,231
Insurance	4,566	4,000	3,842
Service Providers, Contractors and Consultancy	7,583	7,500	7,488
	62,121	56,776	62,916

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Caretaking and Cleaning Consumables	3,044	4,000	3,907
Consultancy and Contract Services	-	1,500	-
Cyclical Maintenance Provision	3,867	1,500	3,867
Grounds	4,775	8,500	14,687
Heat, Light and Water	8,314	7,500	10,532
Rates	565	1,000	522
Repairs and Maintenance	2,647	9,500	6,918
Use of Land and Buildings	150,064	150,064	142,266
Employee Benefits - Salaries	29,029	22,500	16,892
	202,305	206,064	199,591

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

7. Other Expenses

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Transport	118,292	117,000	100,509
	118,292	117,000	100,509

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Current Account	254,304	288,966	239,918
Bank Call Account	34,033	30,000	30,302
Cash and cash equivalents for Cash Flow Statement	288,337	318,966	270,220

Of the \$288,337 Cash and Cash Equivalents, \$0 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. The funds are required to be spent in 2024 on Crown owned school buildings.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	-	25,000	292
Receivables from the Ministry of Education	3,586	-	-
Interest Receivable	-	2,000	-
Teacher Salaries Grant Receivable	31,900	-	26,383
	35,486	27,000	26,675
Receivables from Exchange Transactions	-	27,000	292
Receivables from Non-Exchange Transactions	35,486	-	26,383
	35,486	27,000	26,675

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Short-term Bank Deposits	-	50,000	-
Total Investments	-	50,000	-

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

11. Property, Plant and Equipment

2024	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings & Grounds	158,533	3,540	-	-	(9,961)	152,112
Furniture and Equipment	20,448	-	-	-	(3,942)	16,506
Information Technology	10,230	-	-	-	(3,485)	6,745
Leased Assets	9,360	3,081	-	-	(3,646)	8,795
Library Resources	2,533	-	-	-	(316)	2,217
Balance at 31 December 2024	201,104	6,621	-	-	(21,350)	186,375

The net carrying value of equipment held under a finance lease is \$8,795 (2023: \$9,360).

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	301,884	(149,772)	152,112	298,344	(139,811)	158,533
Furniture and Equipment	100,667	(84,161)	16,506	100,667	(80,219)	20,448
Information Technology	43,603	(36,858)	6,745	43,603	(33,373)	10,230
Leased Assets	35,978	(27,183)	8,795	32,897	(23,537)	9,360
Library Resources	41,328	(39,111)	2,217	41,328	(38,795)	2,533
Balance at 31 December	523,460	(337,085)	186,375	516,839	(315,735)	201,104

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	14,029	40,000	13,627
Accruals	18,421	-	4,961
Employee Entitlements - Salaries	33,054	2,500	30,797
Employee Entitlements - Leave Accrual	2,139	-	1,850
	67,643	42,500	51,235
Payables for Exchange Transactions	67,643	42,500	51,235
	67,643	42,500	51,235

The carrying value of payables approximates their fair value.

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	1,206
	-	-	1,206

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	11,600	-	7,733
Increase/ (decrease) to the Provision During the Year	3,867	15,467	3,867
Provision at the End of the Year	15,467	15,467	11,600
Cyclical Maintenance - Non Current	15,467	15,467	11,600
	15,467	15,467	11,600

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 schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	3,822	3,471	3,822
Later than One Year and no Later than Five Years	2,787	2,660	6,610
Later than Five Years	(478)		(1,099)
Future Finance Charges	6,131	6,131	9,333
	6,131	6,131	9,333
Represented By			
Finance Lease Liability - Current	3,471	3,471	3,202
Finance Lease Liability - Non Current	2,660	2,660	6,131
	6,131	6,131	9,333

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2024		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Classroom Reurbishment Project	234158		23,968	(23,968)	-	-
Totals		-	23,968	(23,968)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

2023		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution \$	Closing Balances \$
MOE Accessibility Upgrade		92,663	-	-	(92,663)	-
MOE Re Roof		(107,147)	-	-	107,147	-
Septic Upgrade Project		3,584	-	-	(3,584)	-
Reef ILE Project		(24,021)	15,001	7,238	1,783	-
Rock pool ILE upgrade		(2,023)	-	2,023	-	-
Totals		(36,944)	15,001	9,261	12,683	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

17. Related Party Transactions

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

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

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

18. Remuneration

<i>Key management personnel compensation</i>			
Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.			
		2024	2023
		Actual	Actual
		\$	\$
<i>Board Members</i>			
Remuneration		3,095	1,745
<i>Leadership Team</i>			
Remuneration		121,090	218,655
Full-time equivalent members		1	2
Total key management personnel remuneration		124,185	220,400

There are 7 members of the Board excluding the Principal. The Board had held 4 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	2023
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4

Other Employees
There were no other employees with remuneration greater than \$100,000 (2023: nil).
The disclosure for 'Other Employees' does not include remuneration of the Principal.

19. Compensation and Other Benefits Upon Leaving

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

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

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

20. 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).

In 2024 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2024. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2024. Even though the payment is confirmed, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements.

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments.

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any contracts (2023: nil).

22. Financial Instruments

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	288,337	318,966	270,220
Receivables	35,486	27,000	26,675
Investments - Term Deposits	-	50,000	-
Total Financial assets measured at amortised cost	323,823	395,966	296,895
Financial liabilities measured at amortised cost			
Payables	67,643	42,500	51,235
Finance Leases	6,131	6,131	9,333
Total Financial Liabilities Measured at Amortised Cost	73,774	48,631	60,568

WARD SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WARD SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Ward School (the School). The Auditor-General has appointed me, Warren Johnston, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 27 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



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

WARD SCHOOL

Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board gained	Term expired/expires
Hannah Throssell	Presiding Member	Elected	Resigned Feb 2025
Aaron Sangster	Principal	Appointed	
Alistair Dalziel	Staff Rep	Elected	Sept 2025
Kieran Hickman	Property	Elected	Resigned Feb 2025
Simon Todhunter	Finance	Elected	Resigned Feb 2025
Ratapu Moore	Member	Elected	Sept 2025
Angela Loe	Presiding Member	Elected	Sept 2025
Sam Lunn	Member	Elected	Sept 2025

Statement of Variance



School Name:	Ward School	School Number:	3067
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Strategic Aim:	1. Monitoring & Evaluating Practice To improve student learning and achievement by being responsive to our student needs through our school curriculum.
Annual Aim:	1.1 Accelerate the progress and achievement of students who are achieving below expected curriculum levels. 1.2 Ensure the progress and achievement of all students, underpinned by the effective use of assessment data and student voice.
Target:	For all our students to be learning, improving and progressing in Reading, Writing and Maths with 85% of children being at or above their curriculum level
Baseline Data:	See below: Note Below = 2 or more sub levels below expected, At Risk = 1 sub level below expected, above = 2 sublevels above expected

End of Year Reading Data 2023

Whole School Reading		Below		At Risk		At		Above		Total
		N.o	%	N.o	%	N.o	%	N.o	%	
All	Male	2	6.7	2	6.7	22	73.3	4	13.3	30
	Female	0	0	0	0	21	72.4	8	27.6	29
	Total	2	3.4	2	3.4	43	72.9	12	20.3	59
Maori	Male	1	14.2	1	14.2	5	71.4	0	0	7
	Female	0	0	0	0	7	77.8	2	22.2	9
	Total	1	6.3	1	6.3	12	75	2	12.5	16

Analysis

Male:	86.6% at or above compared to 73.9% end of 2022
Female:	100% at or above compared to 82.1% end of 2022
Maori Male:	71% at or above compared to 60% end of 2022
Maori Female:	100% at or above compared to 77.8% end of 2022
Whole school:	93.2% at or above compared to 78.4% end of 2022

Data Discussion:

- All categories have improved % of at or above curriculum levels
- Target of 85% at or above has been met
- Maori male group at risk

End of Year Reading Data 2024

Whole School Reading		Below		At Risk		At		Above		Total
		N.o	%	N.o	%	N.o	%	N.o	%	
All	Male	1	3.6	8	28.6	16	57.1	3	10.7	28
	Female	0	0	3	9.1	30	90.9	0	0	33
	Total	1	1.6	11	18.0	46	75.5	3	4.9	61
Maori	Male	1	25	1	25	1	25	1	25	4
	Female	0	0	1	10	9	90	0	0	10
	Total	1	7.1	2	14.3	10	71.5	1	7.1	14

Analysis

Male: 67.8 at or above compared to 86.6% EOY 2023
 Female: 90.9% at or above compared to 100% EOY 2023
 Maori Male: 50% at or above compared to 83 % EOY 2023
 Maori Female: 90% at or above compared to 100% EOY 2023
Whole school: 87.4% at or above compared to 97.4% EOY 2023

Data Discussion:

- All categories have dropped percentage points from 2023
- Inconsistent Staffing & Disruption - significant impact on Senior cohort
- Target of 85% at or above has been met
- Boys group, Maori and NZ European at risk

Planned actions to progress all students and accelerate priority learners Reading:

- Employ full-time permanent teacher to provide consistent instruction for Reef Class (Yr 6-8)
- Staff to undertake and consolidate structured literacy PD
- Target group of boys who are working below the expected level in reading will be prioritised for learning support, differentiated resources, a Structured Literacy Approach, small group and 1:1 teaching time.
- Continue to build established structured literacy practices (Little Learners Love Literacy) through the middle school and into the senior school, especially with underachieving boys
- Timetable teacher aide time to support learners across the school.
- Use contemporary, engaging, high-interest, level-appropriate texts and phonics-based material when appropriate.
- Track and monitor progress through formative assessment data and standardised data (P.A.Ts and Asttle). Address student needs through effective resourcing and teacher professional Development to enable all students to make progress. Where children are at risk of not achieving, an IEP can be developed in partnership with parents and support agencies to target specific goals and accelerate progress.
- Use the new Literacy curriculum to identify knowledge, skills and next steps for each phase of learning. Model next steps, how to achieve these and support learners to identify if they have met these.
- Identify and, where appropriate, co-construct specific Learning Intentions and support students to identify when they have met these and what their next steps are.
- Align reading texts with the Term's writing text type to engage students and extend students.
- Continue developing the use of "the code" throughout the school to ensure a consistent and structured approach to spelling
- Regularly report to parents about where their child is at and how they can help at home.

- Utilise National Library Resources to access engaging reading material at all year levels
- Continue to develop confidence and skill in the use of digital technologies, including specific Apps/strategies for specific learners, when appropriate, to teach, engage and motivate learners.

End of Year Writing Data 2023

Whole School Writing		Below		At Risk		At		Above		Total
		N.o	%	N.o	%	N.o	%	N.o	%	
All	Male	1	3.3	7	23.3	22	73.3	0	0	30
	Female	0	0	0	0	24	82.8	5	17.2	29
	Total	1	1.7	7	11.9	46	80.0	5	8.5	59
Maori	Male	1	14.3	3	42.9	3	42.9	0	0	7
	Female	0	0	0	0	8	88.9	1	11.1	9
	Total	1	6.3	3	18.8	11	68.8	1	6.3	16

Analysis

Male: 73.3% at or above compared to 60.8% end of 2022
 Female: 100% at or above compared to 82.1% end of 2022
 Maori Male: 42.9% at or above compared to 20% end of 2022
 Maori Female: 100% at or above compared to 77.7% end of 2022
 Whole school: 88.5% at or above compared to 72.5% end of 2022

Data Discussion:

- All categories have improved % of at or above curriculum levels
- Target of 85% at or above has been met
- Male and Maori Male groups are at risk

End of Year Writing Data 2024

Whole School Writing		Below		At Risk		At		Above		Total
		N.o	%	N.o	%	N.o	%	N.o	%	
All	Male	3	10.7	8	28.6	16	57.1	1	3.6	28
	Female	0	0	6	18.2	27	81.8	0	0	33
	Total	3	4.9	14	23.0	43	70.5	1	1.6	61
Maori	Male	1	25	1	25	1	25	1	25	4
	Female	0	0	1	10	9	90	0	0	10
	Total	1	7.1	2	14.3	10	71.5	1	7.1	14

Analysis

Male: 70.7% at or above compared to 73.4% EOY 2023
 Female: 81.8% at or above compared to 100% EOY 2023
 Maori Male: 50% at or above compared to 42.9% EOY 2023
 Maori Female: 90% at or above compared to 100% EOY 2023
Whole school: 71.6% at or above compared to 88.5% EOY 2023

Data Discussion:

- Most categories have dropped percentage points from 2023
- Inconsistent Staffing & Disruption - significant impact on Senior cohort
- Target of 85% at or above has not been met
- Boys group, at the biggest risk in line with reading data

Planned actions to progress all students and accelerate priority learners in Writing:

- Use Literacy Learning Progressions and Asstle to moderate writing termly in a variety of ways, from prompts or published work to establish what students can do and what their next steps are
- Make explicit links between spelling, phonics, Structured Literacy and Writing
- Introduce and utilise the new curriculum document to target priority learners, providing small group or 1 to 1 instruction where appropriate and possible
- Plan a differentiated Writing programme that includes all text types, student planning and has relevant, real-life 'authentic' contexts and links to our major themes and Inquiry Curriculum.
- Moderate writing regularly both within the school and across Piritahi to develop consistency in expectations and practice.
- Develop more strategies for effective and culturally responsive teacher practice.
- Work with RTLB (Resource Teacher of Learning and Behaviour) and RTLit (Resource Teacher of Literacy) to support students to make progress when required.
- Timetable teacher aide time to support learners who are achieving BELOW or WELL BELOW.
- Encourage risk-taking with our learners and listen to 'student voice'.
- Continue to develop confidence and skill in the use of digital technologies, including text to type, video, typing tutor, Google Apps to teach, engage and motivate learners and share this learning with their whanau.
- Provide teachers with professional development where a need is identified.

End of Year Maths Data 2023

Whole School Maths		Below		At Risk		At		Above		Total
		N.o	%	N.o	%	N.o	%	N.o	%	
All	Male	1	3.3	0	0	22	73.3	7	23.3	30
	Female	0	0	2	6.9	21	72.4	6	20.7	29
	Total	1	1.7	4	6.8	43	72.9	13	22	59
Maori	Male	1	14.3	0	0	5	71.4	1	14.3	7
	Female	0	0	1	11.1	6	66.7	2	22.2	9
	Total	1	6.3	1	6.3	11	68.8	3	18.8	16

Analysis

Male: 96.6% at or above compared to 95.6% end of 2022
 Female: 93.1% at or above compared to 92.8% end of 2022
 Maori Male: 85.8% at or above compared to 100% end of 2022
 Maori Female: 88.9% at or above compared to 88.9% end of 2022
 Whole school: 94.9% at or above compared to 94.1% end of 2022

Data Discussion:

- Categories have remained consistent
- Target of 85% at or above has been met
- Maori male group has dropped

End of Year Maths Dat 2024

Whole School Maths		Below		At Risk		At		Above		Total
		N.o	%	N.o	%	N.o	%	N.o	%	
All	Male	2	7.1	3	10.8	21	75.0	2	7.1	28
	Female	0	0	3	9.1	30	90.9	0	0	33
	Total	2	3.3	6	9.8	51	83.6	2	3.3	61
Maori	Male	1	25	0	0	2	50	1	25	4
	Female	0	0	1	10	9	90	0	0	10
	Total	1	7.1	1	7.1	11	78.7	1	7.1	14

Analysis

Male: 82.1% at or above compared to 96.6% EOY 2023
 Female: 90.9% at or above compared to 93.1% EOY 2023
 Maori Male: 75% at or above compared to 85.8% EOY 2023
 Maori Female: 90% at or above compared to 88.9% EOY 2023
 Whole school: 88.9% at or above compared to 96.4% EOY 2023

Data Discussion:

- Most categories have dropped percentage points from 2023
- Inconsistent Staffing & Disruption - significant impact on Senior cohort
- Target of 85% at or above has not been met
- Maori Male group at risk

Planned actions to progress all students and accelerate priority learners in Maths:

- Continue to review our schoolwide Mathematics planning, assessment and teaching programmes to ensure consistency in practice and that we are meeting the needs of all learners.
- Professional Development for all staff on the new Maths curriculum document
- Professional learning in this area to reflect on culturally responsive teacher practice.
- Accelerate learners through time-specific planning and programme implementation.
- Plan for and teach the new curriculum targeting priority learner with small group or 1 to 1 learning where appropriate and possible
- Use relevant, real-life 'authentic' contexts that students have selected for Maths.
- Utilise resources provided to cater to student needs and extension.
- Use formative and standardised (P.A.T & Asttle) assessment practices to identify knowledge, skills and next steps to be shared with the students.
- Encourage risk-taking and listen to 'student voice' when planning teaching and learning.
- Use digital technologies and Apps, including Math Seeds, Mathletics (Y4-8), Numicon and Oxford Maths to teach, engage and motivate learners and share this learning with their whanau.
- Engage with support from outside agencies to support teachers and learners if and when needed.

Completed by Aaron Sangster



Principal/ Tumuaiki
Ward School

Ward School Te Tiriti Statement

At Ward School teachers are committed to developing and delivering culturally competent practices. As a staff, we are part of the Piritahi Community of Learning P.D which is focusing on the Niho Taniwha Resource and how it can develop our culturally responsive practice. Teacher Maddie Benseman has been appointed as our cultural leader to help guide us through this development. As a School and Board our Strategic Goal 2 relates directly to Te Tiriti - **Strategic Goal 2: Curriculum, Community/Iwi, and Māori Engagement** - Strengthening of curriculum and iwi connections through building positive relationships with the local and wider community. We seek to engage with our Maori community through consultation, student conferencing, and school-wide community events. Ward School is also working with Te Tai O Makura, based in Kaikoura, to develop teacher capability, confidence and awareness through fortnightly lessons and kapa haka instruction.

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

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Ward School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff. Regular checks of grounds and buildings through compliance checks.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Ward School uses School Docs to ensure there is a comprehensive suite of policies and guidelines to ensure all employees are treated fairly from recruitment to employment.
How do you practise impartial selection of suitably qualified persons for appointment?	By using the policies and guidelines that are part of the Ward School School Docs. The BoT receives regular reports about appointment processes and in many cases the BoT is involved in the appointment and interview process.
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	Staff professional learning and development with outside providers. Continually changing our teaching practice individually and as an organisation so that inclusive and cognizant of key stakeholders aims and aspirations.
How have you enhanced the abilities of individual employees?	Individual growth plans that are supported by appropriate professional development and learning. Being proactive and working with employees to take on leadership responsibilities. collaborative and individual goal setting and involvement in Professional Growth Cycle practices.
How are you recognising the employment requirements of women?	All staff were given PLD opportunities and all staff, including women, were supported with this.

How are you recognising the employment requirements of persons with disabilities?	As above
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) program/policy. The Ministry of Education monitors these policies:

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

WARD SCHOOL

Kiwisport

For the year ended 31 December 2024

Kiwisport is a Government funded initiative to support sport for School aged children.

Included in the operations grant for 2024 was funding of \$895 (2023: \$908) to support and enhance student opportunities to participate in sport.