



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 290

Principal: Melissa Dixon (Acting)

School Address: 36 Lewis Street, Collingwood

School Postal Address: 36 Lewis Street, RD 1, Collingwood, 7073

School Phone: 03 524 8125

School Email: admin@collingwood.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration



COLLINGWOOD AREA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Collingwood Area 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.

Brendan Richards

Full Name of Presiding Member

Melissa Jayne Dixon

Full Name of Principal

Bradley Richards

Signature of Presiding Member

M Dixon

Signature of Principal

21 May 2025

Date:

21 May 2025

Date:

Collingwood Area School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Brendan Richards	Presiding Member	Elected	Aug 2025
Hugh Gully	Principal	ex Officio	Dec 2024
Melissa Dixon	Acting Principal	ex Officio	
Dan Jessep	Parent Representative	Elected	Aug 2025
Briar Hayton-Seeyle	Parent Representative	Elected	Aug 2025
Carol Roberts	Parent Representative	Elected	Aug 2025
Anne Harvey	Manawhenua ki Mohua	Appointed	Sep 2025
Clay Paton	Parent Representative	Elected	Aug 2025
Pete Taylor	Staff Representative	Elected	Aug 2025
Cooper Ricketts	Student Representative	Elected	Sep 2025
Amelia-Jade Swan	Student Representative	Elected	Sep 2024

Collingwood Area School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,143,165	2,515,827	2,538,481
Locally Raised Funds	3	106,936	118,133	156,962
Interest		35,003	25,000	35,470
Other Revenue		3,696	-	-
Total Revenue		3,288,800	2,658,960	2,730,913
Expense				
Locally Raised Funds	3	33,210	49,583	57,588
Learning Resources	4	2,078,045	2,128,308	2,078,312
Administration	5	245,436	243,559	236,352
Interest		2,749	2,200	2,135
Property	6	1,033,175	372,126	360,038
Other Expense	7	2,301	2,500	2,156
Loss on Disposal of Property, Plant and Equipment		4,820	300	245
Total Expense		3,399,736	2,798,576	2,736,826
Net (Deficit) for the year		(110,936)	(139,616)	(5,913)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(110,936)	(139,616)	(5,913)

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

Collingwood Area 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		2,181,454	2,181,454	2,175,007
Total comprehensive revenue and expense for the year		(110,936)	(139,616)	(5,913)
Contribution - Furniture and Equipment Grant		-	-	12,360
Equity at 31 December		2,070,518	2,041,838	2,181,454
Accumulated comprehensive revenue and expense		2,070,518	2,041,838	2,181,454
Equity at 31 December		2,070,518	2,041,838	2,181,454

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.

Collingwood Area 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	835,711	800,528	1,000,350
Accounts Receivable	9	184,204	159,382	159,382
GST Receivable		3,382	13,945	13,945
Prepayments		5,413	77,432	77,432
Funds Receivable for Capital Works Projects	17	3,831	40,366	40,366
		1,032,541	1,091,653	1,291,475
Current Liabilities				
Accounts Payable	12	223,240	257,657	257,657
Revenue Received in Advance	13	21,930	23,539	23,539
Provision for Cyclical Maintenance	14	58,993	50,566	-
Finance Lease Liability	15	12,506	11,127	11,127
Funds held in Trust	16	4,665	4,219	4,219
Funds held for Capital Works Projects	17	35,593	-	-
		356,927	347,108	296,542
Working Capital Surplus		675,614	744,545	994,933
Non-current Assets				
Investments	10	210,356	210,356	210,356
Property, Plant and Equipment	11	1,200,776	1,115,450	1,043,152
		1,411,132	1,325,806	1,253,508
Non-current Liabilities				
Provision for Cyclical Maintenance	14	4,921	14,552	53,026
Finance Lease Liability	15	11,307	13,961	13,961
		16,228	28,513	66,987
Net Assets		2,070,518	2,041,838	2,181,454
Equity		2,070,518	2,041,838	2,181,454

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

Collingwood Area 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		710,156	690,396	676,643
Locally Raised Funds		125,131	113,133	174,872
International Students		-	5,000	(2,763)
Goods and Services Tax (net)		10,563	-	(9,755)
Payments to Employees		(488,679)	(472,109)	(445,475)
Payments to Suppliers		(362,048)	(386,744)	(312,729)
Interest Paid		(2,749)	(2,200)	(2,135)
Interest Received		23,627	25,000	29,257
Net cash from/(to) Operating Activities		16,001	(27,524)	107,915
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(243,262)	(172,298)	(80,508)
Purchase of Investments		-	-	(4,326)
Net cash (to) Investing Activities		(243,262)	(172,298)	(84,834)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	12,360
Finance Lease Payments		(9,952)	-	(8,365)
Funds Administered on Behalf of Other Parties		72,574	-	(3,740)
Net cash from Financing Activities		62,622	-	255
Net (decrease)/increase in cash and cash equivalents		(164,639)	(199,822)	23,336
Cash and cash equivalents at the beginning of the year	8	1,000,350	1,000,350	977,014
Cash and cash equivalents at the end of the year	8	835,711	800,528	1,000,350

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.

Collingwood Area School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Collingwood Area 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 whole 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Finance Lease Payments

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

1.5. Cash and Cash Equivalents

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

1.6. Accounts Receivable

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

1.7. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.8. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10-40 years
Furniture and equipment	5-20 years
Information and communication technology	4-5 years
Motor vehicles	8 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.9. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

1.10. Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

1.11. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

1.12. Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

1.13. 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 Comprehensive Revenue and Expense.

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

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

1.17. 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 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	682,524	656,739	688,321
Teachers' Salaries Grants	1,640,282	1,664,310	1,664,310
Use of Land and Buildings Grants	780,370	161,121	161,121
Other Government Grants	39,989	33,657	24,729
	<u>3,143,165</u>	<u>2,515,827</u>	<u>2,538,481</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	26,267	17,080	16,404
Fees for Extra Curricular Activities	27,012	23,700	43,123
Trading	2,860	150	793
Fundraising and Community Grants	1,929	10,703	20,969
Other Revenue	48,868	61,500	66,015
International Student Fees	-	5,000	9,658
	<u>106,936</u>	<u>118,133</u>	<u>156,962</u>
Expenses			
Extra Curricular Activities Costs	32,679	34,747	49,307
Trading	286	100	329
Fundraising and Community Grant Costs	245	13,036	6,669
International Student - Other Expenses	-	1,700	1,283
	<u>33,210</u>	<u>49,583</u>	<u>57,588</u>
<i>Surplus for the year Locally raised funds</i>	<u>73,726</u>	<u>68,550</u>	<u>99,374</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	100,317	113,692	99,817
Information and Communication Technology	3,578	5,000	3,049
Employee Benefits - Salaries	1,862,964	1,881,219	1,884,485
Staff Development	12,058	12,817	4,524
Other Learning Resources	2,380	3,880	2,415
Depreciation	96,748	111,700	84,022
	<u>2,078,045</u>	<u>2,128,308</u>	<u>2,078,312</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	11,322	6,500	6,339
Board Fees and Expenses	7,125	9,000	9,006
Other Administration Expenses	52,651	51,859	47,034
Employee Benefits - Salaries	162,713	161,200	158,649
Insurance	4,617	4,000	4,251
Service Providers, Contractors and Consultancy	7,008	11,000	11,073
	<u>245,436</u>	<u>243,559</u>	<u>236,352</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	10,888	12,092	10,888
Adjustment to the Provision- Other Adjustments	-	-	(14,046)
Heat, Light and Water	48,329	25,500	29,655
Rates	11,343	7,500	7,080
Repairs and Maintenance	68,566	55,163	58,232
Use of Land and Buildings	780,370	161,121	161,121
Other Property Expenses	20,201	16,750	13,261
Employee Benefits - Salaries	93,478	94,000	93,847
	<u>1,033,175</u>	<u>372,126</u>	<u>360,038</u>

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

7. Other Expense

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	2,301	2,500	2,156
	<u>2,301</u>	<u>2,500</u>	<u>2,156</u>

8. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	835,711	800,528	1,000,350
Cash and Cash Equivalents for Statement of Cash Flows	<u>835,711</u>	<u>800,528</u>	<u>1,000,350</u>

Of the \$835,711 Cash and Cash Equivalents, \$35,593 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 \$835,711 Cash and Cash Equivalents, \$15,636 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the \$835,711 Cash and Cash Equivalents, \$4,665 of Funds Held in Trust is held by the School, as disclosed in note 16.

Of the \$835,711 Cash and Cash Equivalents, \$6,294 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.

9. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,791	4,098	4,098
Receivables from the Ministry of Education	4,824	11,321	11,321
Interest Receivable	21,780	10,404	10,404
Teacher Salaries Grant Receivable	154,809	133,559	133,559
	<u>184,204</u>	<u>159,382</u>	<u>159,382</u>
Receivables from Exchange Transactions	24,571	14,502	14,502
Receivables from Non-Exchange Transactions	159,633	144,880	144,880
	<u>184,204</u>	<u>159,382</u>	<u>159,382</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Non-current Asset			
Long-term Bank Deposits	210,356	210,356	210,356
Total Investments	<u>210,356</u>	<u>210,356</u>	<u>210,356</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land	354,040	-	-	-	-	354,040
Buildings	426,481	46,304	-	-	(18,296)	454,489
Building Improvements	21,616	-	-	-	(4,719)	16,897
Furniture and Equipment	139,887	177,755	(2,989)	-	(32,575)	282,078
Information and Communication Technology	27,735	28,648	-	-	(19,634)	36,749
Motor Vehicles	17,285	4,322	-	-	(4,910)	16,697
Leased Assets	24,145	12,730	-	-	(14,168)	22,707
Library Resources	18,665	2,732	(1,832)	-	(2,446)	17,119
Work in Progress	13,298	-	(13,298)	-	-	-
Balance at 31 December 2024	<u>1,043,152</u>	<u>272,491</u>	<u>(18,119)</u>	<u>-</u>	<u>(96,748)</u>	<u>1,200,776</u>

The net carrying value of furniture and equipment held under a finance lease is \$22,707 (2023: \$24,145)

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 \$
Land	354,040	-	354,040	354,040	-	354,040
Buildings	751,975	(297,486)	454,489	705,671	(279,190)	426,481
Building Improvements	496,374	(479,477)	16,897	496,374	(474,758)	21,616
Furniture and Equipment	610,652	(328,574)	282,078	437,561	(297,674)	139,887
Information and Communication Technology	203,247	(166,498)	36,749	174,598	(146,863)	27,735
Motor Vehicles	39,999	(23,302)	16,697	35,677	(18,392)	17,285
Leased Assets	71,690	(48,983)	22,707	68,415	(44,270)	24,145
Library Resources	40,811	(23,692)	17,119	42,223	(23,558)	18,665
Work in Progress	-	-	-	13,298	-	13,298
Balance at 31 December	<u>2,568,788</u>	<u>(1,368,012)</u>	<u>1,200,776</u>	<u>2,327,857</u>	<u>(1,284,705)</u>	<u>1,043,152</u>

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	27,497	85,302	85,302
Accruals	16,633	4,689	4,689
Employee Entitlements - Salaries	156,261	146,212	146,212
Employee Entitlements - Leave Accrual	22,849	21,454	21,454
	<u>223,240</u>	<u>257,657</u>	<u>257,657</u>
Payables for Exchange Transactions	<u>223,240</u>	<u>257,657</u>	<u>257,657</u>
	<u>223,240</u>	<u>257,657</u>	<u>257,657</u>

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	6,294	21,095	21,095
Other Revenue in Advance	15,636	2,444	2,444
	<u>21,930</u>	<u>23,539</u>	<u>23,539</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	53,026	53,026	56,184
Increase to the Provision During the Year	10,888	12,092	10,888
Other Adjustments	-	-	(14,046)
Provision at the End of the Year	<u>63,914</u>	<u>65,118</u>	<u>53,026</u>
Cyclical Maintenance - Current	58,993	50,566	-
Cyclical Maintenance - Non current	4,921	14,552	53,026
	<u>63,914</u>	<u>65,118</u>	<u>53,026</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.

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	14,267	13,023	13,023
Later than One Year	12,159	15,382	15,382
Future Finance Charges	(2,613)	(3,317)	(3,317)
	<u>23,813</u>	<u>25,088</u>	<u>25,088</u>
Represented by:			
Finance lease liability - Current	12,506	11,127	11,127
Finance lease liability - Non-current	11,307	13,961	13,961
	<u>23,813</u>	<u>25,088</u>	<u>25,088</u>

16. Funds Held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	4,665	4,219	4,219
	<u>4,665</u>	<u>4,219</u>	<u>4,219</u>

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenses of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Sports Field Drainage & Pool -225422	(5,869)	26,766	(24,728)	-	(3,831)
Outdoor Ed & PE Storage - 228579	(34,497)	-	(12,268)	46,765	-
Gym Area Minor Upgrade (Te Tai Tapu) -228580	-	37,049	(1,456)	-	35,593
Totals	(40,366)	63,815	(38,452)	46,765	31,762

Represented by:

Funds Held on Behalf of the Ministry of Education	35,593
Funds Receivable from the Ministry of Education	(3,831)

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Sports Field Drainage & Pool -225422	(679)	-	(5,190)	-	(5,869)
Outdoor Ed & PE Storage -228579	(34,497)	-	-	-	(34,497)
MOE Rebuild - Electrical Wiring	-	2,791	(2,791)	-	-
Totals	(35,176)	2,791	(7,981)	-	(40,366)

Represented by:

Funds Receivable from the Ministry of Education	(40,366)
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18. 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.

Several teachers are receiving rentals at below the market value rates.

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,635	5,855
<i>Leadership Team</i>		
Remuneration	285,611	325,272
Full-time equivalent members	2.00	2.25
Total key management personnel remuneration	290,246	331,127

There are eight members of the Board including the Principal. The Board had held ten full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	180 - 190
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	4.00	1.00
110 - 120	2.00	4.00
	6.00	5.00

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

20. 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	-	-

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$39,709 (2023:\$131,471) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
Gym Area Minor Upgrade (Te Tai Tapu) -228580	39,709
Total	39,709

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

23. 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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	835,711	800,528	1,000,350
Receivables	184,204	159,382	159,382
Investments - Term Deposits	210,356	210,356	210,356
Total Financial assets measured at amortised cost	1,230,271	1,170,266	1,370,088

Financial liabilities measured at amortised cost

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Payables	223,240	257,657	257,657
Finance Leases	23,813	25,088	25,088
Total Financial liabilities measured at amortised Cost	247,053	282,745	282,745

24. Events After Balance Date

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

25. 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 COLLINGWOOD AREA SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 21 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 information included on pages 1 to 2, 23 to 34, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink that reads 'Cameron Town'.

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

Kiwi Sport Funding Report 2024

Collingwood Area School received \$1213.78 to fund Kiwi Sport initiatives.

This was used to provide 155 hours of sports co-ordination and facilitation including:

- Top of the South Area Schools tournament
- NZ Area Schools National tournament
- Netball, Volleyball and basketball development.



Hugh Gully

Principal



Connecting to others, our environment and the future
Te whānau tangata ki te tangata, te iako, te anamata hoki



Compliance with Employment Policies: Section 597 of the Employment and Training Act

Introduction:

As part of our ongoing commitment to maintaining a fair and respectful workplace, we are pleased to provide this report on our compliance with Section 597 of the Employment and Training Act (ETA), which relates to employment policies.

Section 597 of the Employment and Training Act:

Section 597 of the ETA outlines the requirements for employers to develop, maintain, and comply with employment policies that promote a fair and respectful workplace. Specifically, the section requires employers to:

1. Develop and maintain employment policies that promote fair treatment, dignity, and respect for all employees.
2. Ensure that all employment policies are communicated to all employees in a clear and concise manner.
3. Monitor and enforce compliance with employment policies.
4. Provide training to employees on their responsibilities under the employment policies.
5. Maintain records of employment policies, training, and compliance.

Compliance Report:

Our organization has taken significant steps to ensure compliance with Section 597 of the ETA. Our employment policies are designed to promote a fair and respectful workplace, and we have implemented procedures to ensure that all employees are aware of their responsibilities under these policies.

Key Compliance Measures:

1. Ongoing schedule of policy review
2. Updated employment contracts
3. Updated Job Descriptions

Conclusion:

In conclusion, our organization is committed to maintaining a fair and respectful workplace by ensuring compliance with Section 597 of the ETA. Our comprehensive employment policies, training programs, and reporting mechanisms are designed to promote a positive and inclusive work environment. We will continue to monitor and update our employment policies to ensure ongoing compliance with the requirements of the ETA.

Recommendations:

1. Review and update our employment policies regularly to ensure they remain relevant and effective.
2. Provide regular training sessions for employees on their responsibilities under our employment policies.
3. Continuously monitor and enforce compliance with our employment policies.

Compliance Report:

Our organization has taken significant steps to ensure compliance with Section 597 of the ETA. Our employment policies are designed to promote a fair and respectful workplace, and we have implemented procedures to ensure that all employees are aware of their responsibilities under these policies.

In conclusion, our organization is committed to maintaining a fair and respectful workplace by ensuring compliance with Section 597 of the ETA. Our comprehensive employment policies, training programs, and reporting mechanisms are designed to promote a positive and inclusive work environment. We will continue to monitor and update our employment policies to ensure ongoing compliance with the requirements of the ETA.



Hugh Gully
Principal

Collingwood Area School Statement of Variance 2024

Annual Target/Goal: <i>As per the annual implementation plan</i>				
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1 To explicitly embed our renewed Values and vision to ensure they guide our direction and school culture	The Values and Vision successfully led the transition to the new school building. The space has continued to provide an outstanding learning environment. The Staff weekly celebration has become an embedded part of our week that Staff look forward to. It models whakamana and is contributing to a positive staff culture. Some Assemblies celebrate our Values and are supported by a pictorial display in Onetahua. Students enjoy the forum of Assembly to celebrate through presentations. The draft poster was presented.	Principal reported to BOT on successful transition BOT members are regular visitors to the learning environment. BOT members have attended this celebration. BOT members are regular attendees at Hui. Principal reported to BOT.	The poster needs refinement to meet our goal.	Values posters are finalised and displayed throughout the kura. Vision and Values to be displayed on the school website.
Action 2 Maori Education Plan that ensures Māori students find success as Māori	Ongoing closer liaison with Ngati Rarua regards re writing of school haka. Haka is now written and plan to implement it in 2025. A great deal of work is ongoing with a Teacher collating a detailed account of our cultural narrative. This is in draft form ready to present to MKM and specifically Ngati Rarua The leadership group was not convened.	Principal informs BOT of developments with regards on going mahi on Cultural Narrative.	The completion of new school dominated the year. Furthermore a key staff member was on leave for 6 months.	Reconvene the Leadership group. Begin the process of consultation with māori whanau. Draft outline of tikanga to be used at CAS.
Action 3 The learning context of Mohua ensures connection and understanding of our local iwi	All Primary classrooms visited the whenua that is represented in room naming. A little background to the significance of these sites was investigated. A real opportunity in 2025 with the confirmation of the cultural narrative , to dig deeper	Principal report to BOT regards class inquiries and engagement of Cultural Narrative author	Deeper understanding of significance of our place names continues as the Cultural Narrative digs deeper	Continue to build the knowledge of staff and students around the understanding of

	<p>All Primary classes visited room name sites (within 15 minutes of CAS).</p> <p>OE Class: Kayaking in Abel Tasman, Rock Climbing Paynes Ford, MTB Heaphy, Caving Goldfields/ Devils Boots/ Paynes Ford/ Upper Takaka, Kaituna trapping, Motupipi MTB, Aorere river.</p> <p>Year 9: Heaphy Track</p> <p>Year 10: Kayak through Abel Tasman National Park</p> <p>Year 7/ 8 : Noho Marae Onetahua</p> <p>Year 5/6a and 6 Onetahua Marae</p>			our Cultural Narrative.
<p>Action 4</p> <p>Successfully implement NCEA changes</p>	<p>New standards implemented across all subjects, 100% of Year 11 Students have achieved NCEA Level 1 in 2024</p> <p>10% Excellence Endorsement Level 1</p> <p>30% Merit Endorsement Level 1 (More Endorsements likely once external results come in)</p> <p>(Subject Endorsements will be known early 2025)</p> <p>2024 Assessment Plan was implemented, and Level 1 standards submitted for moderation (results to be returned early 2025)</p> <p>2025 Assessment Plan is in place including L1, L2 and L3 standards</p> <p>Use of ACCORD days to prepare and stay current with updates. Currently in process to gain teacher feedback and identify PD for 2025.</p> <p>Attending online PLD sessions with NCEA Implementation Facilitators around good practice.</p>	NCEA outcomes to be reported to BOT in 2025		
<p>Action 5</p> <p>Attendance: Refine systems and interventions to increase students regular attendance</p>	<p>Principal and Deputy meet on 2 occasions with Attendance Officer to refine and develop pro active strategies.</p> <p>Newsletter is beginning to be used as a forum to promote regular attendance</p>	Attendance Matters reports presented to BOT	Ongoing challenges particularly keeping senior secondary students engaged once they achieve various NCEA requirements	Create a structured process for monitoring attendance.



Collingwood Area School

Connecting to others, our environment, and the future

Te whanaungatanga ki te tangata, te taiao, te anamata hoki

2024 Learning Outcomes Commentary

	Reading	Writing	Maths
Year 1	Students demonstrated steady progress throughout the year, and all are achieving at or above the expected level. They are actively engaged in their learning, recognising their own progress as they acquire new sounds and advance through the structured books and levels. It is recommended to continue with a strong Structured Literacy programme in 2025.	All students are working at their expected level, with one student achieving above. The Structured Literacy programme provides students with the tools to identify and record beginning, middle, and end sounds with increasing confidence, and to begin working more independently.	All students are currently working at their expected level, with one student achieving above. It is recommended to continue with the existing classroom programme, with the addition of Numicon in 2025 to further support mathematical understanding.
Year 2	By the end of the year, all students were achieving at or above the expected level, with a notable shift from 'at' in Term 2 to 'above' by Term 4. It is recommended to continue with a robust Structured Literacy programme in 2025.	By the end of the year, all students were working at or above their expected level. Notable progress was made by four students who moved from below the expected level in the first half of the year to at the expected level by the end. Continue with a strong Structured	Most students were working at the expected level for their age, with two students performing slightly above expectations by the end of the year. It is recommended to continue with the existing classroom programme, incorporating Numicon in 2025 to further

		Literacy programme in 2025.	support mathematical understanding.
Year 3	<p>Students have made significant progress over the year, with all now working at or above the expected level for their age. A notable shift was seen, with five out of ten students moving from 'at' to 'above' by the end of Term 4. This progress can be attributed to a continued focus on decoding and phonemic awareness.</p>	<p>A significant shift in writing progress occurred over the course of the year for this cohort. By the end of the year, all students were working at their expected level—a notable improvement from Term 2, when eight out of ten students were working below expectations. It is recommended to continue with the existing classroom programme and the structured approach currently being used to teach writing.</p>	<p>By the end of the year, all students in this cohort were working at or above the expected level for their age. The two students who were below at the end of Term 2 made progress to reach the expected level by year's end. In 2025, continue with the existing maths programme, incorporating a structured approach using either Numicon or Oxford Maths to further support mathematical understanding.</p>
Year 4	<p>Steady progress has been made throughout the year, with an increase in the number of students now working above the expected level for their age. However, there was a concerning rise in the number of students working below the expected level, increasing by one. These students will need to be closely monitored in 2025 and identified as priority learners, with appropriate support programmes put in place.</p> <p>It is also important to ensure consistent delivery of the Structured Literacy programme <i>The Code</i>, along with explicit teaching of how this knowledge transfers into</p>	<p>The number of students working below the expected level in writing halved between Term 2 and the end of the year; however, five students still remain below the expected level for their age.</p> <p>It will be important to keep these students front of mind in 2025 and provide additional support where needed. As with reading, explicit teaching of how the knowledge gained through <i>The Code</i> transfers into writing will be beneficial for learners.</p>	<p>Data shows that progress remained reasonably consistent throughout the year, with most students working at or above the expected level for their age, with the exception of one student who moved from 'at' to 'below'.</p> <p>In 2025, it is recommended to continue with the existing maths programme, incorporating a structured approach using Oxford Maths to further support mathematical understanding.</p>

	reading.		
Year 5	<p>Consistent progress was made throughout the year, with all but one student working at or above the expected level for their age. Notably, over half of this cohort is working above their expected level.</p> <p>In 2025, continue to offer a broad and rich reading programme for this group of capable readers, alongside the consistent delivery of <i>The Code</i> for Structured Literacy.</p>	<p>By the end of the year, the majority of learners in this cohort were working at or above the expected level for their age in writing, with the exception of two students who are below. Notably, two students made progress, moving from below to at the expected level by the year's end.</p> <p>Across the group, there is a need to add more detail, use more powerful vocabulary, incorporate a wider range of sentence types, and take risks with their writing. This will need to be a focus in 2025.</p>	<p>Achievement in maths remained steady for this group, with all but one student working at or above their expected level.</p> <p>It has been noted that, although the majority of the group is working at the expected level, they lack confidence in their mathematical ability.</p> <p>In 2025, it is recommended to continue with the existing maths programme while incorporating a structured approach using Oxford Maths to further support mathematical understanding and build learner confidence.</p>
Year 6	<p>Consistent progress was made throughout the year, with the majority of this cohort working above the expected level for their age. However, three students are working below their expected level.</p> <p>It will be important to identify these students as priority learners in 2025</p>	<p>Progress remained consistent throughout the year for this group, with most students working at or above the expected levels for their age. However, six students remained below the expected level in writing by the end of the year.</p> <p>It has been noted that structured literacy,</p>	<p>The data shows a notable improvement for five learners who moved from working at the expected level in Term 2 to working above the expected level by the end of the year. Conversely, it also shows that two students slipped from working at the expected level to below the expected level.</p>

	<p>and ensure they receive additional support related to Structured Literacy. Consistent delivery of <i>The Code</i> for Structured Literacy, along with explicit teaching of how this knowledge transfers into reading, will be essential.</p> <p>In 2025, continue to offer a broad and rich reading programme for this group of capable readers, alongside the ongoing delivery of <i>The Code</i> for Structured Literacy.</p>	<p>with daily review focuses on vocabulary, morphology, phonemes, and sentence types and structure, has helped improve students' confidence in their writing. However, students will still need support to take risks with their writing going forward.</p>	<p>The introduction of the Times Tales programme this year has helped this cohort with learning times tables.</p> <p>In 2025, it is recommended to continue with the existing maths programme while incorporating a structured approach using Oxford Maths to further support mathematical understanding and build learner confidence.</p>
Year 7	<p>By the end of the year, all students in the cohort were working at or above the expected level for their age. Three students moved from "at" to "above," and one student moved from "below" to "at."</p> <p>It was noted that the Structured Literacy programme, <i>The Code</i>, has provided students with the opportunity to learn how to sound out words, read them correctly, and understand their meaning in the context of the text.</p>	<p>The data shows that progress remained consistent in this learning area for this cohort. Most students are working at or above the expected level for their age. Overall, spelling has improved due to the introduction of <i>The Code</i>, which has provided students with strategies to spell words correctly by sounding them out, along with frequent practice in class.</p>	<p>By the end of the year, two students in this cohort moved from below to "at," resulting in the majority of students (81%) working at or above their expected level. Two students remain below the expected level, and continued support in 2025 will be needed for these students.</p> <p>A significant number of students lack confidence in their mathematical ability. In 2025, it is recommended to continue with the existing maths programme while incorporating a structured approach using Oxford Maths to further support mathematical understanding and build</p>

			learner confidence.
Year 8	<p>Data shows that achievement between Terms 2 and 4 remained relatively consistent, with one student moving from "at" to "above" and one student moving from "below" to "at."</p> <p>A focus for this cohort in 2025 will be to develop a deeper understanding of how to use inferring strategies effectively when reading text.</p>	<p>Achievement data from Term 2 to Term 4 remained unchanged for this group. Five out of eight (62%) students in this cohort are at or above the expected level for their age.</p> <p>Three students remain below the expected level. It will be important to keep these students front of mind in 2025 and provide additional support where needed as they transition into the secondary part of our kura.</p>	<p>Five out of eight students are at or above the expected level for their age. Three out of the eight students remain below the expected level from the start to the end of the year.</p> <p>It has been noted that this cohort has a wide spread of ability, and the three students who are below have a range of learning needs that will need to be considered in 2025.</p>
Year 9	<p>Data shows a significant shift in student achievement from Term 2 to the end of the year, with five students moving from "below" to "at," and one student moving from "at" to "above." Most gains for this cohort were made in reading comprehension.</p> <p>It has been noted that this group consists of reluctant readers. In 2025, we will look at the possibility of introducing whole-school SSR (Silent Sustained Reading) to help</p>	<p>Steady progress has been made throughout the year, with four students moving from "below" to "at" in writing.</p> <p>As with reading, there is a reluctance within this group to engage in writing, and several students require extra support. The three students who remain below the expected level will need to be monitored carefully, with additional support provided where needed.</p>	<p>By the end of the year, four out of six students in this cohort were working at or above the expected level for their age. Two students remain below the expected level, and appropriate monitoring and support will be needed for them in 2025.</p>

	lift reading engagement and enjoyment.		
Year 10	<p>There was a very notable shift in achievement for this cohort. By the end of the year, 50% of the group were working above the expected level for their age.</p> <p>It has been noted that this group consists of reluctant readers. In 2025, we will look at the possibility of introducing whole-school SSR (Silent Sustained Reading) to help lift reading engagement and enjoyment.</p>	<p>By the end of the year, seven out of ten students in this cohort were working at or above the expected level for their age. It has been noted that this group is generally reluctant to engage in writing. The three students who remain below will need to be carefully monitored and provided with significant support to achieve their CAAs.</p> <p>A proposed second English class to support these learners in 2025 is currently being investigated.</p>	<p>Achievement remained consistent throughout the year, with the data showing no significant change. Seventy percent of this cohort are working at or above the expected level for their age.</p> <p>One of the biggest concerns is student engagement with testing. While they have the ability to complete tasks when they understand the purpose or importance, there is little inclination to engage outside of that context.</p> <p>The top-performing students are achieving extremely well— in some cases, performing above and beyond the level of students two years ahead of them.</p>



Connecting to others, our environment and the future
Te whānauatanga ki te tangata, te taio, te anamata hoki



At Collingwood Area Schools we have a responsibility to give effect to Te Tiriti o Waitangi, t

We take the various steps:

Te Reo Māori language: Encourage and promote the use of Te Reo Māori language in the school, including through language learning programs, cultural performances, and bilingual signage.

Māori culture and identity: Provide opportunities for students to learn about and engage with Māori culture, traditions, and identity, including through arts, performances, and workshops.

Treaty education: Incorporate Te Tiriti o Waitangi into the school curriculum, teaching students about the history, significance, and principles of the Treaty.

Partnership with iwi/Māori organisations: Develop relationships with Manawhenua ki mohua and Māori organisations to provide opportunities for students to engage with Māori language, culture, and identity.

Inclusive curriculum: Develop a curriculum that is inclusive of Māori perspectives, histories, and experiences, acknowledging the historical trauma and ongoing impacts of colonisation.

Cultural competency: Provide professional development for teachers to develop cultural competency and understanding of Māori culture, traditions, and identity.

Māori student achievement: Monitor and address disparities in Māori student achievement, providing targeted support and resources to help close the gap.

School values and policies: Incorporate Te Tiriti o Waitangi principles into school values and policies, ensuring that they are aligned with the Treaty's objectives.

Consultation with Māori: Engage in regular consultation with Māori communities, including parents, whānau (families), and hapū (sub-tribes), to ensure that school decisions align with Māori values and aspirations.

By taking these steps, schools can demonstrate their commitment to giving effect to Te Tiriti o Waitangi and promoting a more inclusive and equitable education system for all students.

Hugh Gully Principal