

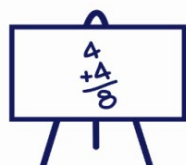
WINTON SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	4052
Principal:	Steve Wadsworth
School Address:	16 Eglington Street, Winton
School Postal Address:	P O Box 4, Winton
School Phone:	03 236 7238
School Email:	admin@winton.school.nz
Accountant / Service Provider:	



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WINTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Winton 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.

Nathan Thomas Lyall
Full Name of Presiding Member

STEVE WADSWORTH
Full Name of Principal


Signature of Presiding Member


Signature of Principal

4/7/2025
Date:

4/7/2025
Date:

Winton School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	3,052,152	2,831,000	2,876,353
Locally Raised Funds	3	161,250	91,500	1,149,077
Interest		55,224	45,000	49,301
Total Revenue		3,268,626	2,967,500	4,074,731
Expense				
Locally Raised Funds	3	91,986	32,500	109,470
Learning Resources	4	2,350,725	2,224,500	2,248,456
Administration	5	190,268	138,400	169,109
Interest		6,160	-	2,697
Property	6	742,474	600,300	752,347
Total Expense		3,381,613	2,995,700	3,282,079
Net Surplus / (Deficit) for the year		(112,987)	(28,200)	792,652
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(112,987)	(28,200)	792,652

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

Winton 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		1,000,324	1,155,000	184,608
Total comprehensive revenue and expense for the year		(112,987)	(28,200)	792,652
Contributions from the Ministry of Education		-	-	-
Distributions to the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	23,064
Equity at 31 December		887,337	1,126,800	1,000,324
Accumulated comprehensive revenue and expense		887,337	1,126,800	1,000,324
Reserves		-	-	-
Equity at 31 December		887,337	1,126,800	1,000,324

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.

Winton School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	485,260	50,800	425,864
Accounts Receivable	8	186,705	140,000	172,674
GST Receivable		72,375	10,000	13,213
Prepayments		13,596	10,000	12,162
Investments	9	218,193	1,000,000	700,000
Funds Receivable for Capital Works Projects	15	46,442	-	-
		1,022,571	1,210,800	1,323,913
Current Liabilities				
Accounts Payable	11	336,526	180,000	200,808
Provision for Cyclical Maintenance	12	11,696	-	21,342
Finance Lease Liability	13	16,591	12,000	27,290
Funds held in Trust	14	5,000	5,000	5,000
Funds held for Capital Works Projects	15	43,561	-	226,216
		413,374	197,000	480,656
Working Capital Surplus/(Deficit)		609,197	1,013,800	843,257
Non-current Assets				
Property, Plant and Equipment	10	419,664	254,000	308,704
		419,664	254,000	308,704
Non-current Liabilities				
Provision for Cyclical Maintenance	12	133,598	135,000	126,945
Finance Lease Liability	13	7,326	-	24,092
Funds held in Trust	14	600	6,000	600
		141,524	141,000	151,637
Net Assets		887,337	1,126,800	1,000,324
Equity		887,337	1,126,800	1,000,324

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

Winton School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		743,179	681,000	665,359
Locally Raised Funds		158,902	71,500	1,147,400
Goods and Services Tax (net)		(59,162)	-	(86)
Payments to Employees		(572,322)	(447,000)	(508,689)
Payments to Suppliers		(358,594)	(328,700)	(465,680)
Interest Paid		(6,160)	-	(2,697)
Interest Received		85,047	45,000	16,800
Net cash from/(to) Operating Activities		(9,111)	21,800	852,407
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(162,541)	(20,000)	(4,442)
Purchase of Investments		(14,707)	-	(700,000)
Proceeds from Sale of Investments		496,514	-	-
Net cash from/(to) Investing Activities		319,266	(20,000)	(704,442)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	23,064
Finance Lease Payments		(21,662)	(29,000)	(17,864)
Funds Administered on Behalf of Other Parties		(229,097)	-	163,298
Net cash from/(to) Financing Activities		(250,759)	(29,000)	168,498
Net increase/(decrease) in cash and cash equivalents		59,396	(27,200)	316,463
Cash and cash equivalents at the beginning of the year	7	425,864	78,000	109,401
Cash and cash equivalents at the end of the year	7	485,260	50,800	425,864

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.



Winton School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 20.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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 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.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

i) Property, Plant and Equipment

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

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	20–50 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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 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 comparison to recent market transaction etc.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

k) 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.

l) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

m) 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.

n) 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.

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

q) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

r) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) 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	747,664	666,000	667,901
Teachers' Salaries Grants	1,713,382	1,700,000	1,639,957
Use of Land and Buildings Grants	585,596	450,000	553,823
Other Government Grants	5,510	15,000	14,672
	<u>3,052,152</u>	<u>2,831,000</u>	<u>2,876,353</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	49,497	40,000	1,026,763
Fees for Extra Curricular Activities	41,151	26,500	52,301
Trading	13,366	2,000	13,353
Fundraising and Community Grants	35,154	-	28,309
Other Revenue	22,082	23,000	28,351
	<u>161,250</u>	<u>91,500</u>	<u>1,149,077</u>
Expense			
Extra Curricular Activities Costs	47,447	26,500	75,685
Trading	15,149	2,000	15,033
Fundraising and Community Grant Costs	17,221	-	12,557
Other Locally Raised Funds Expenditure	12,169	4,000	6,195
	<u>91,986</u>	<u>32,500</u>	<u>109,470</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>69,264</u>	<u>59,000</u>	<u>1,039,607</u>

Donations in 2023 included a \$1,000,000 bequest from Gordon Lowe, and ex pupil, which the school can use at its own discretion.

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	106,776	73,500	100,822
Employee Benefits - Salaries	2,175,845	2,084,000	2,088,185
Staff Development	16,523	11,000	8,014
Depreciation	51,581	56,000	51,435
	<u>2,350,725</u>	<u>2,224,500</u>	<u>2,248,456</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	11,000	5,000	5,000
Board Fees and Expenses	9,320	7,500	7,405
Operating Leases	9,702	3,000	15,539
Other Administration Expenses	45,692	44,200	44,647
Employee Benefits - Salaries	102,475	67,000	85,267
Insurance	4,879	4,500	4,051
Service Providers, Contractors and Consultancy	7,200	7,200	7,200
	<u>190,268</u>	<u>138,400</u>	<u>169,109</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	44,323	41,400	41,583
Cyclical Maintenance	884	15,000	39,613
Heat, Light and Water	36,994	35,900	40,661
Rates	11,606	10,000	9,574
Repairs and Maintenance	25,928	15,000	30,497
Use of Land and Buildings	585,596	450,000	553,823
Employee Benefits - Salaries	10,153	10,000	10,062
Other Property Expenses	26,990	23,000	26,534
	<u>742,474</u>	<u>600,300</u>	<u>752,347</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	485,260	50,800	116,887
Short-term Bank Deposits	-	-	308,977
Cash and cash equivalents for Statement of Cash Flows	<u>485,260</u>	<u>50,800</u>	<u>425,864</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$485,260 Cash and Cash Equivalents, \$43,561 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Other restrictions on cash that may require disclosure include funds held in trust as disclosed in note 14.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	4,025	-	1,677
Receivables from the Ministry of Education	6,107	-	-
Interest Receivable	2,678	-	32,501
Teacher Salaries Grant Receivable	173,895	140,000	138,496
	<u>186,705</u>	<u>140,000</u>	<u>172,674</u>
Receivables from Exchange Transactions	6,703	-	34,178
Receivables from Non-Exchange Transactions	180,002	140,000	138,496
	<u>186,705</u>	<u>140,000</u>	<u>172,674</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	218,193	1,000,000	700,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>218,193</u>	<u>1,000,000</u>	<u>700,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land	33,000	-	-	-	-	33,000
Building Improvements	156,725	149,931	-	-	(13,407)	293,249
Furniture and Equipment	74,251	11,152	-	-	(14,896)	70,507
Information and Communication Technology	1	1,458	-	-	(73)	1,386
Leased Assets	44,727	-	-	-	(23,205)	21,522
	<u>308,704</u>	<u>162,541</u>	<u>-</u>	<u>-</u>	<u>(51,581)</u>	<u>419,664</u>

The net carrying value of furniture and equipment held under a finance lease is \$1,386 (2023: \$1)

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	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated	Net Book	Cost or	Accumulated	Net Book
	\$	Depreciation	Value	Valuation	Depreciation	Value
		\$	\$	\$	\$	\$
Land	33,000	-	33,000	33,000	-	33,000
Building Improvements	458,275	(165,026)	293,249	308,344	(151,619)	156,725
Furniture and Equipment	242,873	(172,366)	70,507	255,763	(181,512)	74,251
Information and Communication Technology	36,540	(35,154)	1,386	39,909	(39,908)	1
Leased Assets	81,713	(60,191)	21,522	87,516	(42,789)	44,727
Library Resources	49,599	(49,599)	-	49,599	(49,599)	-
	902,000	(482,336)	419,664	774,131	(465,427)	308,704

11. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	41,033	35,000	15,124
Accruals	107,243	5,000	5,000
Banking Staffing Overuse	5,488	-	29,643
Employee Entitlements - Salaries	173,895	140,000	138,496
Employee Entitlements - Leave Accrual	8,867	-	12,545
	336,526	180,000	200,808
Payables for Exchange Transactions	336,526	180,000	200,808
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	336,526	180,000	200,808

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	148,287	120,000	112,563
Increase to the Provision During the Year	884	15,000	39,613
Use of the Provision During the Year	(3,877)	-	(3,889)
Other Adjustments	-	-	-
Provision at the End of the Year	145,294	135,000	148,287
Cyclical Maintenance - Current	11,696	-	21,342
Cyclical Maintenance - Non current	133,598	135,000	126,945
	145,294	135,000	148,287

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

13. 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	16,591	12,000	27,290
Later than One Year and no Later than Five Years	7,326	-	24,092
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>23,917</u>	<u>12,000</u>	<u>51,382</u>
Represented by			
Finance lease liability - Current	16,591	12,000	27,290
Finance lease liability - Non current	7,326	-	24,092
	<u>23,917</u>	<u>12,000</u>	<u>51,382</u>

14. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	5,000	5,000	5,000
Funds Held in Trust on Behalf of Third Parties - Non-current	600	6,000	600
	<u>5,600</u>	<u>11,000</u>	<u>5,600</u>

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

15. Funds Held for Capital Works Projects

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

	2024 Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Technology Block Stage 2	229415	223,492	555,228	(825,162)	-	(46,442)
Heat Pumps	251243	-	28,618	-	-	28,618
Storm Damage	241431	2,724	-	(2,724)	-	-
Accessibility	248493	-	51,101	(36,158)	-	14,943
Totals		<u>226,216</u>	<u>634,947</u>	<u>(864,044)</u>	<u>-</u>	<u>(2,881)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	43,561
Funds Receivable from the Ministry of Education	(46,442)

	2023 Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Technology Block Stage 2	229415	54,956	250,000	(81,464)	-	223,492
Switchboard/Toilet	229414	7,961	1,343	(9,304)	-	-
Storm Damage	241431	-	9,944	(7,220)	-	2,724
						-
Totals		62,917	261,287	(97,988)	-	226,216

Represented by:

Funds Held on Behalf of the Ministry of Education

226,216

Funds Receivable from the Ministry of Education

-

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,480	3,370
<i>Leadership Team</i>		
Remuneration	276,186	274,407
Full-time equivalent members	2	2
Total key management personnel remuneration	279,666	277,777

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) committees 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.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	160-170
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	4	3
110 - 120	1	2
120 - 130	-	-
	5.00	5.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$341,137 (2023:\$667,691) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Heat Pumps	28,618
Accessibility	312,519
Total	341,137

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

(b) Operating Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	485,260	50,800	425,864
Receivables	186,705	140,000	172,674
Investments - Term Deposits	218,193	1,000,000	700,000
Total financial assets measured at amortised cost	890,158	1,190,800	1,298,538

Financial liabilities measured at amortised cost

Payables	336,526	180,000	200,808
Finance Leases	23,917	12,000	51,382
Total financial liabilities measured at amortised cost	360,443	192,000	252,190

22. Events After Balance Date

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

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

To the readers of Winton School's financial statements for the year ended 31 December 2024

The Auditor-General is the auditor of Winton School (the School). The Auditor-General has appointed me, Anna Campbell, using the staff and resources of Crowe New Zealand Audit Partnership, 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 17, 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:

- a) 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
- b) 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 7 July 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 obtained at the date of our report are the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Report of Te Tiriti o Waitangi, Statement of Compliance with Good Employer Policy, Kiwisport Report and Members of Board Listing, 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 black ink, appearing to read "Anna Campbell".

Anna Campbell
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand

Winton School End of Year (2024) Achievement Data

Structured Literacy:

Year 0-3

70% (56/81) **Within or Above** (29/44 boys and 27/37 girls)
30% (25/81) **Working Towards** (15/44 boys and 10/37 girls)

Year 1	Towards 33%	Within 56%	Above 11%
Year 2	Towards 40%	Within 50%	Above 10%
Year 3	Towards 24%	Within 76%	

Maori Year 0-3

40% (8/20) **Within or Above** (6/14 boys and 2/6 girls)
60% (12/20) **Working Towards** (8/14 boys and 4/6 girls)

Year 1	Towards 55%	Within 45%
Year 2	Towards 100%	
Year 3	Towards 40%	Within 60%

Year 0-3 Structured Literacy Comments:

- Overall, most students (especially girls - 73%) are meeting or exceeding expectations. Boys are slightly behind (66%), with a greater proportion in the working towards category.
- Maori students are behind the overall cohort at every year level.
- Compared to End of Year 2023 data, we have seen a decrease in the percentage of junior students meeting expectations.
- There is an increasing number of New Entrant students who are being referred for Oral Language support and have a lack of vocabulary, which is directly linked to Structured Literacy progress.
- We have identified a need to explicitly teach skills for students to be able to apply their decoding knowledge to rich texts.

Reading:

Year 4-8

73% (135/186) **Within or Above** (66/94 boys and 69/92 girls)

27% (51/186) **Working Towards** (28/94 boys and 23/92 girls)

Year 4	Towards 12%	Within 79%	Above 9%
Year 5	Towards 16%	Within 84%	
Year 6		Within 70%	Above 30%
Year 7	Towards 41%	Within 43%	Above 16%
Year 8	Towards 48%	Within 37%	Above 15%

Maori Year 4-8

72% (33/46) **Within or Above** (21/28 boys and 12 /18 girls)

28% (13/46) **Working Towards** (7/28 boys and 6/18 girls)

Year 4	Towards 9%	Within 91%	
Year 5	Towards 25%	Within 75%	
Year 6		Within 100%	
Year 7	Towards 30%	Within 50%	Above 20%
Year 8	Towards 64%	Within 27%	Above 9%

Year 4-8 Reading Comments:

- The majority of students are achieving within or above expectations. Boys (70%), girls (75%).
- Maori achievement levels are similar to the overall cohort, which is positive compared to Year 0-3.
- We continue to see Structured Literacy skills being transferred into children's learning, particularly in Years 4, 5 and 6, which is pleasing after 3 years of it being a school-wide PLD focus.
- A number of our Year 8 students, boys in particular, have been difficult to engage in their learning, directly resulting in low achievement. We did provide support for these students where possible.
- In the Senior School we have purchased a number of high interest resources in both fiction and non-fiction.

Writing:

School-wide

64% (172/268) **Within or Above** (75/137 boys and 97/131 girls)

36% (96/268) **Working Towards** (62/137 boys and 34/131 girls)

Year 1		Within 100%	
Year 2	Towards 47%	Within 53%	
Year 3	Towards 32%	Within 68%	
Year 4	Towards 26%	Within 68%	Above 6%
Year 5	Towards 43%	Within 54%	Above 3%
Year 6	Towards 13%	Within 74%	Above 13%
Year 7	Towards 45%	Within 55%	
Year 8	Towards 59%	Within 33%	Above 8%

Maori School-wide

61% (40/66) **Within or Above** (24/42 boys and 16/22 girls)

39% (26/66) **Working Towards** (18/42 boys and 8/22 girls)

Year 1		Within 100%
Year 2	Towards 100%	
Year 3	Towards 40%	Within 60%
Year 4	Towards 36%	Within 66%
Year 5	Towards 62%	Within 38%
Year 6	Towards 17%	Within 83%
Year 7	Towards 30%	Within 70%
Year 8	Towards 63%	Within 37%

Writing Comments:

- Girls are performing significantly better than boys school wide. 74% of girls are within or above expectations with only 55% of boys. Almost 1 in 2 boys is not meeting expectations.
- Maori students are slightly underperforming compared to the total cohort (61% vs 64% within or above expectations).
- Similar to other areas, we had a large cohort in Year 8 that have historically been difficult to shift. We did try a range of strategies with limited success, especially around the boys.

- As a staff we worked on developing consistency of assessment through more focussed moderation sessions. In 2025 we will need to review the assessment tools that we use.
- Our Year 2 cohort is an area of focus moving forward, with nearly 50% not meeting expectation. We have identified gaps in oral language and decoding/encoding with a number of these students.

Mathematics:

School-wide

71% (189/267) Within or Above (99/137 boys and 90/130 girls)
29% (78/267) Working Towards (38/137 boys and 40/130 girls)

Year 1		Within 89%	Above 11%
Year 2	Towards 32%	Within 68%	
Year 3	Towards 29%	Within 71%	
Year 4	Towards 21%	Within 65%	Above 14%
Year 5	Towards 24%	Within 76%	
Year 6		Within 87%	Above 13%
Year 7	Towards 40%	Within 51%	Above 9%
Year 8	Towards 58%	Within 22%	Above 20%

Maori School-wide

64% (42/66) Within or Above (28/42 boys and 14/24 girls)
36% (24/66) Working Towards (14/42 boys and 10/24 girls)

Year 1		Within 91%	Above 9%
Year 2	Towards 75%	Within 25%	
Year 3	Towards 40%	Within 60%	
Year 4	Towards 27%	Within 64%	Above 9%
Year 5	Towards 50%	Within 50%	
Year 6		Within 100%	
Year 7	Towards 40%	Within 60%	
Year 8	Towards 72%	Within 9%	Above 18%

Mathematics Comments:

- Bucking the trend, boys are performing slightly better than girls in Mathematics. Boys (72%), girls (69%).
- Maori students are not performing as well as the overall cohort (64% compared to 71%).
- Many children have gaps in number knowledge and transference of known facts to unfamiliar problems. Facts are being rote learnt and not applied to real life contexts.
- A number of students have been identified with a limited understanding of number sense which impacted their ability to work with numbers.
- The ability to unpack word problems is an area we need to focus on. As students move through the school, these become more complex. This is also linked to the child's literacy ability.

Overall Comments / Trends / Next Steps:

- An identified barrier to achievement is attendance and engagement. Those children who have attendance concerns are much more likely to be achieving lower than their peers who are at school regularly.
- In 2025 we will be introducing the refreshed New Zealand Curriculum that will shift the goals posts in many areas.
- We will review our Structured Literacy Scope and Sequence to align better with the upcoming curriculum refresh.
- Alongside this change, will be the use of standardised assessments to make sure that they are still fit for purpose.
- We have applied to be part of the Ministry of Education Maths Trial in Years 7-8. We are hopeful that this will be successful and be able to be transferred across other year levels.
- In 2025 we will be engaging with Year 0-2 Tier 3 Literacy Learners through the Ministry of Education Structured Literacy staffing initiative. Our Specialist Support teacher will have a focus in this area of the school.

Intervention Summary

2024 MATHS TARGET: For the 20 Year 8 students involved in the SSMI Programme to move at least one stage in mult/div and fractions/proportions/ratios and one level in one strand.

Type of Intervention: In-class teacher support / Teacher Aide support

Curriculum Area: Mathematics

Year Level: 8

Timeframe: 16 Weeks (2 days) plus maintenance (5 days) for the remainder of the year.

To what degree was there accelerated progress?

14/20 - 70% involved in the intervention moved at least one stage in Multiplication/Division.

12/20 - 60% improved in Proportions/Ratios.

16/20 - 80% improved in either Multiplication/Division and/or Proportions/Ratios

17/20 - 85% improved in 2 or more strand domains

Students worked Terms 1 & 2 with the classroom Teacher while another Teacher took the rest of the class for 2 days a week. This allowed for 5 or 6 students to be taken for 30 minutes on these 2 days. In Terms 3 & 4 a Teacher Aide has worked with many of these students. This has been more consistent being 5 days a week. Some of these students worked with the teacher as well. This has helped to consolidate learning. New learning is also being practised in daily starters. While many of the students are still “working towards”, they have made significant progress in the area of number and have also been able to continue to develop their transference of this to other strands of Mathematics. Anecdotally there was also a significant shift in the students’ confidence, oral language and their ability to persevere through challenging tasks.

What was the impact of the intervention on student achievement?

Name	Mult/Div	Prop/Ratio	Measurement	Shape	Position/Orie	Probability	Statistics
A	6 E8	E7 7	5B 3A	4B 3A	4A 4P	4B -	4P 3A
B	E6 6	E5 5	- -	3A 2P	3P 3P	3B 3P	- 3B
C	6 E7	E6 6	3P 3P	3P 4P	4B 3A	3A 4B	3A 4P
D	6 E7	6 6	3P 2A	3B 3B	3P 3P	- 3B	3B 3A
E	6 E7	E6 E7	3P 3P	3P 3A	3P 4B	3A 4P	3A 3P
F	6 E7	E7 7	3B 3A	3B 4P	2A 3P	3P 4B	3P 3P
G	6 6	6 6	2A -	3P 3A	3P 4P	3P 3P	3B 3A

H	6	E7	6	6	2A	3B	3P	3B	3P	3P	3P	3A	-	3A
I	6	E7	E6	E6	2A	3P	3P	3P	2A	3P	3B	4P	3P	3P
J	6	6	5	E6	3A	3A	4B	4P	4P	4P	3P	3A	3A	3A
K	5	E6	E6	E6	2A	2P	3B	2A	2A	3P	3P	3A	4P	3B
L	6	6	5	6	4B	3P	3P	3P	3P	-	3B	-	3B	3B
M	6	7	E6	E7	3P	-	3A	3A	4B	-	3P	4P	3P	4B
N	E7	E7	E6	E6	3B	3A	3P	4A	3B	3A	3B	3A	3A	5B
O	E5	5	4	E5	3P	3B	-	3A	3B	4P	3P	4P	3A	4A
P	E6	6	E5	E6	3A	3P	3B	3P	3P	3P	3B	3A	-	3P
Q	E6	E6	4	5	3B	3B	3B	2A	3A	3P	3B	3B	2A	3P
R	E5	6	E5	E6	2A	3B	3B	3B	-	3P	2A	3B	3B	3P
S	6	6	6	6	3A	3A	3P	4A	3B	3P	3P	4B	-	4B
T	4	E5	5	5	3P	2P	3P	2B	2A	2A	3P	3B	3B	3B

Identify three – five strategies/learning conditions that supported acceleration, providing some specific detail and elaboration for each.

- Using a variety of materials to show visual representations of the same concepts enabled the students to be able to quickly visualise the problem, particularly with decimals, percentages and fractions. The students were expected to justify and model their response to a problem using materials. The use of materials evolved over time with the students often discussing which materials would be the best to use and why. They would also use these to reinforce why they agreed or disagreed with another students' response.
- Modelling and expecting the use of 'Talk Moves' challenged the children to think metacognitively and develop their oral language skills. Students were encouraged to discuss and explain their thinking, question the thinking of others, agree or disagree and justify their reasoning, prove their solution using a visual representation and work collaboratively. Throughout this, the intervention teacher didn't provide the answer or agree or disagree with their solution. If a child appealed to the teacher with the response "Is this right?", the teacher would respond "I don't know, how could you prove it?" The focus was on the process of solving the problem rather than the outcome. By the end of the intervention, the students were no longer appealing for whether they were right or wrong, they would discuss their thinking with others to see if they had the same solution and work together if they were different.
- The use of 'rich tasks' and 'open-ended questions' provided challenges for the students while still being achievable. Many of the students struggled to unpack word problems at the beginning of the intervention, so this became a focus for the group. They would work together at the beginning of the

session to answer the questions “What is this asking us?” and “What information do we have to work with?” The problems were always significantly challenging for this group but scaffolds were provided when the challenge became too great. This enabled the students to develop resilience when faced with a challenge and also provided the perfect opportunity for the children to collaborate with others by sharing ideas about how the problem could be solved. We used the CUBES acronym to solve these problems. C=Circle the numbers, U= Underline the questions, B=Box the keywords, E=Eliminate unnecessary information, S=Solve the problem and check your working.

What was the impact on student motivation, engagement and student agency? **How did you gain this information?**

- Based on formative notes from the first session to the last, the students’ ability to discuss their learning and collaborating when solving problems improved greatly. The children all attempted to work independently without materials in the first session, but over time began to see success in working with others, discussing their thinking and using materials to justify this.
- Many of the students discussed the benefit of having a teacher aide in the room for 5 days a week during Maths.
- The students became more resilient over the intervention. In the beginning, they would attempt to solve a problem once and then would defer to the teacher to help them. Over time they learnt that they would need to persevere through a problem with the teacher asking probing questions rather than giving answers. The children were also given small scaffolding prompts to get them back on track if the struggle became too great. The children learnt to critically discuss their thinking with others and to use the materials to provide a visual representation of their thinking. Many alluded to this in their student voice comments, often mentioning how they learnt by sharing ideas with others and problem solving to come to a conclusion.
- The students also moved from having a big emphasis on the answer and being right or wrong to being able to justify their reasoning and using visual representations to agree or disagree with others. This has allowed them to think about the whole process involved in solving problems rather than just looking at the end result.
- The students’ attitudes towards Maths also changed over the course of the intervention. In the beginning, they didn’t see themselves as successful learners and would often look at a problem and decide it was “too hard” before even attempting to solve it. They have strategies to help them to work through problems that may appear tricky initially.

Describe what was put in place to sustain the learning. What strategies could benefit all students school wide?

- Knowing the students as learners and having a positive relationship with them was the key to success by the students. They felt safe enough to have a go, make mistakes and to challenge

the thinking of others.

- The use of Talk Moves enables the students to probe deeper into problems. It also provides a structure for them to discuss their thinking, explain their solution, question others, agree or disagree with their peers, justify their response and work collaboratively. It also provided a fantastic opportunity to develop oral language within maths. The intervention teacher/teacher aide also employed the strategies of using significant wait time, paraphrasing and revoicing the students' responses to allow them to clarify their understanding.
- Working collaboratively to solve problems promoted conversation and provided support for students who may have been struggling with particular concepts.
- Providing word problems that allowed for engaging contexts and discussions around how to unpack problems to find the key parts and come to a conclusion about what is being asked.
- Rich tasks and open-ended questions provided problems that were challenging but also achievable. The students were expected to struggle but persevere and were given scaffolding prompts when needed. This enabled them to develop their resilience and collaboration skills.
- The teacher didn't give the answer, the students were expected to prove their answers using materials and check with others to come to a conclusion.
- Using a wide variety of materials to show visual representations of the same concepts enabled students to be able to visualise the problems later on. They were also expected to discuss which materials would be the best to use in each different scenario and why. This enabled them to see how materials could be used in different ways to solve different problems.
- Running parallel interventions across 2 year 8 classes allowed for sharing of ideas and strategies as well as provided a support system for moving through challenging concepts.
- The school providing teacher aide time after the teacher intervention had finished allowed for misconceptions to continue to be addressed in small group situations.

How were parents/whānau involved in this intervention?

N/A

Are there any recommendations for future interventions that management and the Board of Trustees should consider?

- The classroom teacher alongside a teacher aide taking the intervention 5 days a week rather than an “intervention” teacher 2 days a week. It also meant that student’s mana was enhanced because all of the children had small group time with a teacher or teacher aide every day and no one was seen as needing extra support.
- Inviting the Mathematics Lead Teacher to some sessions to discuss observations made of the students’ misconceptions and gaps, teaching strategies that could be altered or enhanced e.g. questioning and for the sharing of ideas and resources.
- Using this intervention as a model for future in-class interventions.

How We Are Giving Effect to Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Winton School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the Board of Winton School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Winton School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Winton School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori- medium learning (NELP Priority 2).

Protection

Winton School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5).

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Winton School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

Statement of Compliance with employment policy

Winton 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.

The Board ensures strong leadership by recognising the Principal as the educational leader of the school, the chief executive and an employee of the Board. The Board:

- appoints the Principal, through the appointment committee
- appraises the Principal
- works transparently and positively with the Principal
- ensures delegations to the Principal are robust and regularly reviewed.

The Board meets reporting and administrative requirements by:

- referring to our Equal Employment Opportunities policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping employee files safe and secure.

Support for School Employees

The Board:

- takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements
- ensures that all employees maintain proper standards of integrity and conduct and a concern for the safety and wellbeing of students, colleagues, and public interest
- deals effectively and fairly with any concerns through the Concerns and Complaints Policy and protected disclosure procedure
- promotes high levels of staff performance through:
 - performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - salary units and classroom release time.

Recruitment and Appointments

The Board may delegate the recruitment and appointment process to the Principal and senior management and may be represented in appointment committees. The Board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions and to find the best person for the position.

Student wellbeing and Safety

The Board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to student wellbeing and safety
- robust recruitment (including reference checking), appointment, and induction processes, including complying with the Children's Act 2014
- annual reports from the Principal on the registration, certification, attestation, and police vetting of staff and reports on appointments and any support provided to teachers
- information, in committee, from the Principal regarding concerns and complaints raised about staff and the actions taken
- compliance with the mandatory reporting requirements to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

WINTON SCHOOL BOARD OF TRUSTEES 2024

Name	Position	How Position on Board was gained	Term Expires	Occupation
Nathan Lyall	<i>Presiding Member</i>	<i>Elected Sept 2022</i>	<i>Aug 2025</i>	
Marius Adendorff	<i>Parent rep</i>	<i>Elected Sept 2022</i>	<i>Aug 2025</i>	
Simon Ellis	<i>Parent rep</i>	<i>Elected Sept 2022</i>	<i>Aug 2025</i>	
Nicky Patrick	<i>Parent rep</i>	<i>Elected Sept 2022</i>	<i>Aug 2025</i>	
Cameron Waru	<i>Parent rep</i>	<i>Elected Sept 2022</i>	<i>Aug 2025</i>	
Steve Wadsworth	<i>Principal</i>			
Bev O'Neill	<i>Staff Rep</i>	<i>Elected Sept 2022</i>	<i>Aug 2025</i>	

WINTON SCHOOL KIWISPORT 2024

Kiwi Sport is a Government funding initiative to support students' participation in organised sport.

In 2024 the school received Kiwi Sport funding of \$4,308.28.

The funding was spent on:

- Swimming lessons for all students in Years 1-8 (in association with Southern REAP Inc)
- Buses for Central Cross Country event in Dipton. Also for Central Southland Schools Sports Cup event in Invercargill for students in Years 5-8.

The number of students participating in organised sport remains at 100%