



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3332

Principal: Deb Richardson

School Address: 11 School Lane, Duvauchelle 7581

School Postal Address: PO Box 8 RD, Duvauchelle 7545

School Phone: 03 304 5722

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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

DUVAUCHELLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
	Independent Auditor's Report

Duvauchelle 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.

James Dwyer

Deb Richardson

Full Name of Presiding Member

Full Name of Principal

Signed by:
James Dwyer
020797B4BDAA186E

Signed by:
Deb Richardson
7E34A6F9E476F208

Signature of Presiding Member

Signature of Principal

16/05/2025

16/05/2025

Date:

Date:

Duvauchelle School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
James Dwyer	Presiding Member	Elected	Aug 2025
Deb Richardson	Principal	ex Officio	
Annabel Crow	Parent Representative	Elected	Aug 2025
Hannah Armstrong	Parent Representative	Selected	Aug 2025
Renan Cataliotti-Valdina del Grano	Parent Representative	Selected	Dec 2025
Gemma Coleman	Parent Representative	Co-opted	Aug 2025
Simon Wadey	Parent Representative	Co-opted	Aug 2025
Wiremu Bragger	Parent Representative	Co-opted	Aug 2025
Denis Brittenden	Staff Representative	Elected	Aug 2025
Sam Edwards	Parent Representative	Elected	Dec 2024
Dan Connolly	Parent Representative	Selected	Dec 2024
In Attendance Sandra Innes	Secretary		Jun 2024

Duvauchelle 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	707,022	617,979	687,521
Locally Raised Funds	3	26,358	30,762	66,716
Interest		6,973	3,000	6,236
Total Revenue		740,353	651,741	760,473
Expense				
Locally Raised Funds	3	10,295	21,535	10,001
Learning Resources	4	401,318	386,800	434,503
Administration	5	65,265	59,941	77,024
Interest		422	-	648
Property	6	212,334	167,286	188,737
Other Expense	7	40,891	45,000	50,700
Loss on Disposal of Property, Plant and Equipment		581	-	40
Total Expense		731,106	680,562	761,653
Net Surplus / (Deficit) for the year		9,247	(28,821)	(1,180)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		9,247	(28,821)	(1,180)

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

Duvauchelle 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		366,448	366,448	360,347
Total comprehensive revenue and expense for the year		9,247	(28,821)	(1,180)
Contribution - Furniture and Equipment Grant		1,461	-	7,281
Contribution - Te Mana Tūhono		4,167	-	-
Equity at 31 December		381,323	337,627	366,448
Accumulated comprehensive revenue and expense		381,323	337,627	366,448
Equity at 31 December		381,323	337,627	366,448

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.

Duvauchelle 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	56,652	23,099	34,600
Accounts Receivable	9	31,198	26,390	26,390
Prepayments		9,751	8,154	8,154
Investments	10	55,925	47,893	47,893
		153,526	105,536	117,037
Current Liabilities				
GST Payable		2,025	4,374	4,374
Accounts Payable	12	56,472	33,780	33,780
Revenue Received in Advance	13	10,000	1,022	1,022
Provision for Cyclical Maintenance	14	13,301	22,533	24,559
Finance Lease Liability	15	3,880	5,218	5,218
		85,678	66,927	68,953
Working Capital Surplus		67,848	38,609	48,084
Non-current Assets				
Property, Plant and Equipment	11	326,306	307,690	330,010
		326,306	307,690	330,010
Non-current Liabilities				
Provision for Cyclical Maintenance	14	11,666	3,628	6,602
Finance Lease Liability	15	1,165	5,044	5,044
		12,831	8,672	11,646
Net Assets		381,323	337,627	366,448
Equity		381,323	337,627	366,448

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

Duvauchelle 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		272,161	148,792	249,964
Locally Raised Funds		37,503	30,762	62,562
Goods and Services Tax (net)		(2,349)	-	(1,584)
Payments to Employees		(113,473)	(81,900)	(132,963)
Payments to Suppliers		(159,519)	(111,955)	(141,743)
Interest Paid		(422)	-	(648)
Interest Received		6,887	3,000	6,036
Net cash from/(to) Operating Activities		40,788	(11,301)	41,624
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(7,748)	(200)	(45,604)
Purchase of Investments		(8,032)	-	(2,111)
Net cash (to) Investing Activities		(15,780)	(200)	(47,715)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,461	-	7,281
Finance Lease Payments		(4,417)	-	(5,578)
Net cash (to)/from Financing Activities		(2,956)	-	1,703
Net increase/(decrease) in cash and cash equivalents		22,052	(11,501)	(4,388)
Cash and cash equivalents at the beginning of the year	8	34,600	34,600	38,988
Cash and cash equivalents at the end of the year	8	56,652	23,099	34,600

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.

Duvauchelle School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Duvauchelle 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 21b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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
Buildings	10–40 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.9. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.10. Accounts Payable

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

1.11. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.12. Revenue Received in Advance

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

1.13. 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.

1.14. 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.

1.15. 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.

1.16. Budget Figures

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

1.17. 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants
Transport Grants

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
208,536	148,792	188,044
287,747	293,614	302,183
141,192	130,573	130,573
69,547	45,000	66,721
707,022	617,979	687,521

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
5,520	3,300	9,834
-	6,000	-
551	500	290
8,017	6,142	39,067
12,270	14,820	17,525
26,358	30,762	66,716

Expenses

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs
Other Locally Raised Funds Expenditure

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
5,323	4,000	4,961
435	500	743
1,504	4,400	1,037
3,033	12,635	3,260
10,295	21,535	10,001
16,063	9,227	56,715

Surplus for the year Locally raised funds

4. Learning Resources

Curricular
Information and Communication Technology
Employee Benefits - Salaries
Staff Development
Other Learning Resources
Depreciation

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
13,962	14,360	14,978
293	400	737
352,205	337,114	382,657
7,908	12,306	12,125
-	100	80
26,950	22,520	23,926
401,318	386,800	434,503

5. Administration

Audit Fees
Board Fees and Expenses
Operating Leases
Other Administration Expenses
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
8,486	5,000	4,961
9,147	6,200	8,571
640	2,000	119
5,916	9,450	9,255
35,560	31,900	48,694
427	391	577
5,089	5,000	4,847
65,265	59,941	77,024

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	8,339	5,000	5,814
Adjustment to the Provision- Other Adjustments	18,878	-	25,347
Heat, Light and Water	7,243	6,000	5,012
Rates	-	2,600	2,548
Repairs and Maintenance	10,984	7,613	3,783
Use of Land and Buildings	141,192	130,573	130,573
Other Property Expenses	11,184	9,000	8,300
Employee Benefits - Salaries	14,514	6,500	7,360
	<u>212,334</u>	<u>167,286</u>	<u>188,737</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	40,891	45,000	50,700
	<u>40,891</u>	<u>45,000</u>	<u>50,700</u>

8. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	56,652	23,099	34,600
Cash and Cash Equivalents for Statement of Cash Flows	<u>56,652</u>	<u>23,099</u>	<u>34,600</u>

Of the \$56,652 Cash and Cash Equivalents, \$10,000 of Other Revenue in Advance is held by the School, as disclosed in note 13.

9. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	1,145	1,145
Receivables from the Ministry of Education	3,401	-	-
Interest Receivable	522	436	436
Teacher Salaries Grant Receivable	27,275	24,809	24,809
	<u>31,198</u>	<u>26,390</u>	<u>26,390</u>
Receivables from Exchange Transactions	522	1,581	1,581
Receivables from Non-Exchange Transactions	30,676	24,809	24,809
	<u>31,198</u>	<u>26,390</u>	<u>26,390</u>

10. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	55,925	47,893	47,893
Total Investments	<u>55,925</u>	<u>47,893</u>	<u>47,893</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	135,586	-	-	-	(3,698)	131,888
Building Improvements	148,510	5,139	-	-	(9,983)	143,666
Furniture and Equipment	20,883	14,127	(232)	-	(4,715)	30,063
Information and Communication Technology	6,188	4,167	-	-	(2,343)	8,012
Leased Assets	10,080	-	-	-	(5,110)	4,970
Library Resources	8,763	394	(349)	-	(1,101)	7,707
Balance at 31 December 2024	330,010	23,827	(581)	-	(26,950)	326,306

The net carrying value of furniture and equipment held under a finance lease is \$4,970 (2023: \$10,080)

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
	\$	\$	\$	\$	\$	\$
Buildings	177,927	(46,039)	131,888	177,927	(42,341)	135,586
Building Improvements	180,581	(36,915)	143,666	175,441	(26,931)	148,510
Furniture and Equipment	107,350	(77,287)	30,063	96,380	(75,497)	20,883
Information and Communication Technology	22,841	(14,829)	8,012	48,189	(42,001)	6,188
Leased Assets	14,097	(9,127)	4,970	18,043	(7,963)	10,080
Library Resources	34,286	(26,579)	7,707	35,300	(26,537)	8,763
Balance at 31 December	537,082	(210,776)	326,306	551,280	(221,270)	330,010

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	20,817	4,026	4,026
Accruals	6,436	3,361	3,361
Employee Entitlements - Salaries	27,599	25,237	25,237
Employee Entitlements - Leave Accrual	1,620	1,156	1,156
	56,472	33,780	33,780
Payables for Exchange Transactions	56,472	33,780	33,780
	56,472	33,780	33,780

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	-	1,022	1,022
Other Revenue in Advance	10,000	-	-
	10,000	1,022	1,022

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	31,161	31,161	-
Increase to the Provision During the Year	8,339	5,000	5,814
Use of the Provision During the Year	(33,411)	(10,000)	-
Other Adjustments	18,878	-	25,347
Provision at the End of the Year	24,967	26,161	31,161
Cyclical Maintenance - Current	13,301	22,533	24,559
Cyclical Maintenance - Non current	11,666	3,628	6,602
	24,967	26,161	31,161

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

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	4,052	5,640	5,640
Later than One Year	1,180	5,232	5,232
Future Finance Charges	(187)	(610)	(610)
	5,045	10,262	10,262
Represented by:			
Finance lease liability - Current	3,880	5,218	5,218
Finance lease liability - Non-current	1,165	5,044	5,044
	5,045	10,262	10,262

16. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Special Education Room - 242048	-	28,581	(28,581)	-	-
Totals	-	28,581	(28,581)	-	-
2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Clear Light	-	5,600	(5,600)	-	-
Totals	-	5,600	(5,600)	-	-

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,175	2,230
<i>Leadership Team</i>		
Remuneration	121,967	118,709
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	124,142	120,939

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

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	-	-
	-	-

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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	0	0 - 10
Number of People	0	1

20. Contingencies

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

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.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board has no capital commitments (2023:\$nil).

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

22. 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	56,652	23,099	34,600
Receivables	31,198	26,390	26,390
Investments - Term Deposits	55,925	47,893	47,893
Total Financial assets measured at amortised cost	143,775	97,382	108,883

Financial liabilities measured at amortised cost

Payables	56,472	33,780	33,780
Finance Leases	5,045	10,262	10,262
Total Financial liabilities measured at amortised Cost	61,517	44,042	44,042

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF DUVAUCHELLE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

Opinion

We have audited the financial statements of the School on pages 3 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:

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

Our audit was completed on 16 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Members of the Board listing, 2024 Commentary, Analysis of Variance, Evaluation of the School's Student's Progress and Achievement, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy and the Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

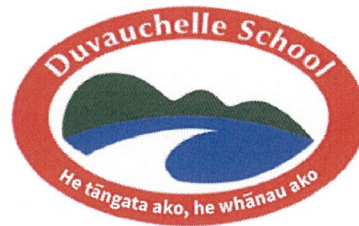
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence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

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



Amy Goodman
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

ANNUAL REPORT 2024



Where tamariki grow to be A.W.E.S.O.M.E.

2024 Commentary

Kereru:

When comparing Term One results to Term Four, it is pleasing to see the growth across Kereru students' learning. The amount of students moving from “developing” to “at” has increased. The identified priority students strategies used to support learning have helped these positive learning outcomes this year.

In 2025, a focus on daily mileage reading of familiar texts will continue. In addition, explicit teaching of reading strategies that include cloze reading activities, word recognition and vocabulary exploration will occur as these areas were highlighted as areas for attention in the recent Y4 and Y5 STAR assessments.

Tui:

A change in teacher and teaching and learning processes at the start of Term Three saw very positive gains for most Tui students across the curriculum. The delivery of a balanced approach to both Literacy and Numeracy has paid dividends for our younger learners. The learners who have been identified as Well Below or Below have still made gains and progress in their learning. However, there are several factors impacting on those students and their level of achievement, outside of the school's control. In 2025, these students will be given 1:1 tuition daily, using the Toe by Toe program.

Specific additional strategies used to support Student Progress and Achievement in 2024

Daily Buddy/Mileage reading between the two classes (building fluency, confidence and expression)

Forecasting forward prior to giving new texts for reading

Exploring new vocabulary through group reading, dictionary and thesaurus activities

School wide Spelling program (Sounds Alive)

Use of literacy and numeracy games and activities to cement learning

1:1 tuition for targeted learners (ie: letter and sound recognition, sight word recognition, Toe by Toe and Spelling in Action)

A focus on sentence structure, simple and compound sentences

Exploration of deeper features of writing (even if only during editing)

Elist Spelling Word cards and Sounds Alive sampling

Tens Frames and flash cards to encourage instant recall of basic facts to 10

Number knowledge - focus on place, face and total value

Use of 2 reliable strategies to solve mathematical problems

Exploration of word problems in mathematics

Small group work - quick sessions during the day

Individualised programs such as MathsWhizz, Reading Eggs and Steps Web



Where tamariki grow to be A.W.E.S.O.M.E.

END YEAR REPORT - December 2024

Reading Annual Objective:

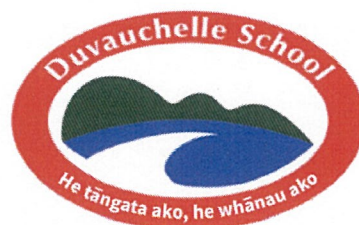
To increase the percentage of students who are achieving at or above their expected curriculum area in Reading.

Target Group:

To accelerate the progress of those students at Y2 (2 x students), Y3 (1 x student), Year 4 (1 x student), Year 5 (3 x students) and Year 6 (1 x student) who are not achieving at their expected curriculum level in Reading.

Beginning -v- End of Year Data 2024:

	Well below Curriculum level		Well below Curriculum level		Below Curriculum level		Below Curriculum level		At Curriculum level		At Curriculum level		Above Curriculum level		Above Curriculum level		Total	
	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	#	#
Year 1	-	-	-	-	-	-	-	-	100%	1	-	-	-	-	100%	1	1	1
Year2	-	-	17%	1	28%	2	17%	1	57%	4	33%	2	14%	1	33%	2	7	6
Year3	-	-	-	-	20%	1	-	-	60%	3	40%	2	20%	1	60%	3	5	5
Year4	20%	1	-	-	-	-	17%	1	20%	1	33%	2	60%	3	50%	3	5	6
Year5	-	-	-	-	60%	3	-	-	-	-	60%	3	40%	2	40%	2	5	5
Year6	-	-	-	-	14%	1	-	-	43%	3	57%	4	43%	3	43%	3	7	7
Total	3%	1	3%	1	23%	7	7%	2	40%	12	43%	13	33%	10	47%	14	30	30



Where tamariki grow to be A.W.E.S.O.M.E.

END YEAR REPORT - December 2024

Writing Annual Objective:

To increase the percentage of students who are achieving at or above their expected curriculum area in Writing.

Target Group:

To accelerate the progress of those students in Year 2 (2 x students), Year 3 (1 x student), Year 4 (1 x student), Year 5 (2 x students) and Year 6 (3 x students) who are not achieving at their expected curriculum level in Writing.

Benchmark -v- End Year Data 2024:

	Well below Curriculum level		Well below Curriculum level		Below Curriculum level		Below Curriculum level		At Curriculum level		At Curriculum level		Above Curriculum level		Above Curriculum level		Total	
	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#		#
Year 1	-	-	-	-	-	-	-	-	100%	1	-	-	-	-	100%	1	1	1
Year2	-	-	17%	1	28%	2	17%	1	57%	4	33%	2	14%	1	33%	2	7	6
Year3	-	-	-	-	20%	1	-	-	60%	3	60%	3	20%	1	40%	2	5	5
Year4	20%	1	17%	1	-	-	17%	1	40%	2	17%	1	40%	2	50%	3	5	6
Year5	-	-	-	-	40%	2	-	-	40%	2	80%	4	20%	1	20%	1	5	5
Year6	-	-	-	-	43%	3	28%	2	28%	2	43%	3	28%	2	28%	2	7	7
Total	3%	1	6%	2	27%	8	12%	4	46%	14	44%	13	23%	7	38%	11	30	30



Where tamariki grow to be A.W.E.S.O.M.E.

END YEAR REPORT - December 2024

Mathematics Annual Objective:

To increase the percentage of students who are achieving at or above their expected curriculum area in mathematics.

Target Group:

To accelerate the progress of those students at Year 2 (4 x students), Year 3 (2 x students), Year 4 (1 x student) and Year 6 (1 x student) who are not achieving at their expected curriculum level in Mathematics.

Benchmark - End Year Data 2024:

	Well below Curriculum level		Well below Curriculum level		Below Curriculum level		Below Curriculum level		At Curriculum level		At Curriculum level		Above Curriculum level		Above Curriculum level		Total	
	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#
Year 1	-	-	-	-	-	-	-	-	100%	1	-	-	-	-	100%	1	1	1
Year2	-	-	-	-	28%	2	33%	2	57%	4	50%	3	14%	1	17%	1	7	6
Year3	-	-	-	-	20%	1	-	-	60%	3	60%	3	20%	1	40%	2	5	5
Year4	20%	1	16%	1	20%	1	16%	1	40%	2	50%	3	20%	1	16%	1	5	6
Year5	-	-	-	-	20%	1	-	-	60%	3	80%	4	20%	1	20%	1	5	5
Year6	-	-	-	-	14%	1	14%	1	57%	4	57%	4	28%	2	28%	2	7	7
Total	3%	1	3%	1	20%	6	13%	4	57%	17	57%	17	20%	6	27%	8	30	30



Where tamariki grow to be A.WESOME.

Te Tiriti o Waitangi (The Treaty of Waitangi) is recognised as a founding document that is central to New Zealand's identity and its principles are required to be integrated into various aspects of society, including education.

Duvauchelle School gives effect to Te Tiriti o Waitangi by, and through:

Our Curriculum: We incorporate the principles of the Treaty into the curriculum, ensuring that students learn about the history of the Treaty, its significance, and its implications for New Zealand society.

Our Cultural Competence: We promote cultural competence by valuing Māori language, culture, and identity. This includes the use of te reo Māori (Māori language), cultural practices, and knowledge in teaching and learning.

Partnership: We have established a partnership with local iwi (Māori tribes) and we incorporate Māori perspectives in decision-making processes, fostering a sense of partnership as envisioned in the Treaty.

Staff Professional Development: Our staff have undergone extensive professional development to further their understanding of the Treaty and the implications for teaching and learning, promoting a culturally responsive approach to education.

Our Environment: We reflect the Treaty principles in our physical environment, such as through the display of Māori artwork, the naming of buildings or spaces in te reo Māori, and the recognition of significant Māori events and history.

Overall, the implementation of Te Tiriti o Waitangi at Duvauchelle School is aimed at honoring the Treaty's principles of partnership, participation, and protection, and ensuring that all students have the opportunity to learn about, and respect, New Zealand's bicultural heritage.



Where tamariki grow to be A.W.E.S.O.M.E.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>The Board and Principal:</p> <ul style="list-style-type: none"> • know about current work health and safety matters • understand the hazards or risks associated with the workplace operations • make sure there are resources and processes for managing risks • ensure there are processes for receiving and reviewing information on and responding to incidents, hazards and risks • ensure workplace health and safety processes and resources are being used
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year's compliance. <p>To achieve this, the Board:</p> <ul style="list-style-type: none"> • appointed the Principal to be the EEO officer • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias.
How do you practise impartial selection of suitably qualified persons for appointment?	<p>The Board and Principal:</p> <ul style="list-style-type: none"> • know which positions must be advertised and how each position must be advertised • know the minimum amount of time that vacancies must be advertised for • know the position types or position changes that do not need advertising • know which pre-employment screening tests must be carried out



Where tamariki grow to be A.W.E.S.O.M.E.

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

<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p>The Board and Principal recognise:</p> <ul style="list-style-type: none"> • Maturanga: the importance of ensuring that the Treaty of Waitangi is understood by all staff and that the principles need to be embedded and enacted within our school • Whakawhanaungatanga: the importance of adopting an organisational Workload Model that reflects a collective responsibility culture within our kura • The importance of our kura acknowledging Whakapapa connections that connect our staff to whanau and whenua • Auahatanga: the importance of on-going audit and review activities the monitor and evaluate what is happening in our kura, together with investing and committing adequate resourcing to the activities that will support sustainability.
<p>How have you enhanced the abilities of individual employees?</p>	<p>The Board and Principal operate at all times in good faith, through:</p> <ul style="list-style-type: none"> • not doing anything that is likely to mislead or deceive • holding mutual obligations of trust and confidence, i.e. acting openly, honestly and without hidden motives • being active and constructive in establishing and maintaining a productive relationship which is responsive and communicative, including being cooperative, respectful, raising issues in a timely manner and responsive to issues.
<p>How are you recognising the employment requirements of women?</p>	<p>In addition to the above reporting, the Board and Principal:</p> <ul style="list-style-type: none"> • provide discretionary paid leave wherever possible, taking into account the demands of our employees family and personal circumstances • provide flexible working hours arrangements for both professional and support staff
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>At the time of reporting, no persons with disabilities are currently employed by Duvauchelle School.</p>



Where tamariki grow to be A.W.E.S.O.M.E.

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

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

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



Where tamariki grow to be A.W.E.S.O.M.E.

KIWISPORT Funding for 2024

Kiwisport is a Government funding initiative to support students participation in sport. Duvauchelle School received \$485.44 in KiwiSport Funding for the 2024 school year. This funding was spent on providing swimming lessons for all students with a qualified swimming instructor. The school's pool was used and students were grouped based on their swimming ability, maximising instructional time,

Deb Richardson
Principal