

# **Everglade School**

## **ANNUAL FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>Ministry Number:</b>	1164
<b>Principal:</b>	John Robinson
<b>School Address:</b>	64 Everglade Drive, Manukau, Auckland 2105
<b>School Postal Address:</b>	64 Everglade Drive, Manukau, Auckland 2105
<b>School Phone:</b>	09 262 0244
<b>School Email:</b>	accounts@everglade.school.nz
<b>Accountant / Service Provider:</b>	School Finance Hub

Everglade School

Members of the Board of Trustees

For the year ended 31 December 2024

Name	Position	How position Gained	Term Expired/Expires
John Robinson	Principal		
Sharon Fogarty	Presiding Member	Elected	September 2025
Anjuman Gautam	Parent Member	Co-opted	September 2025
Priya Azeem	Parent Member	Elected	September 2025
Hannah Peddie	Parent Member	Elected	September 2024
Rani Bhatti	Parent Member	Co-opted	September 2025
Susan Allen	Staff Representative	Elected	September 2025

# Everglade School

Annual Financial Statements - For the year ended 31 December 2024

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**Everglade 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 thePrincipal 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.

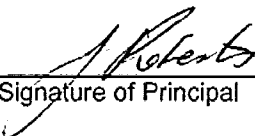
The School's 2024 financial statements are authorised for issue by the Board.

Sharon Fogarty  
Full Name of Presiding Member

  
Signature of Presiding Member

28/5/25  
Date:

Judith Roberts  
Full Name of Principal

  
Signature of Principal

28.05.2025  
Date:

# Everglade School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	5,041,452	4,705,541	4,730,481
Locally Raised Funds	3	134,063	99,100	179,931
Interest		57,749	13,100	56,535
<b>Total Revenue</b>		5,233,264	4,817,741	4,966,947
<b>Expense</b>				
Locally Raised Funds	3	81,993	75,800	93,856
Learning Resources	4	3,680,132	3,542,600	3,572,219
Administration	5	225,082	228,730	215,275
Interest		4,704	-	4,337
Property	6	981,909	1,008,691	1,010,171
Loss on Disposal of Property, Plant and Equipment		9,135	-	3,571
<b>Total Expense</b>		4,982,955	4,855,821	4,899,429
<b>Net Surplus / (Deficit) for the year</b>		250,309	(38,080)	67,518
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		250,309	(38,080)	67,518

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

# Everglade School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,690,672	2,690,672	2,584,821
Total comprehensive revenue and expense for the year		250,309	(38,080)	67,518
Contribution - Furniture and Equipment Grant		-	-	38,333
Equity at 31 December		2,940,981	2,652,592	2,690,672
Accumulated comprehensive revenue and expense		2,940,981	2,652,592	2,690,672
Equity at 31 December		2,940,981	2,652,592	2,690,672

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.

# Everglade School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	428,025	774,255	788,375
Accounts Receivable	8	300,699	354,000	282,223
GST Receivable		57,232	28,000	23,523
Prepayments		47,438	65,000	63,254
Inventories	9	22,735	22,000	19,337
Investments	10	500,000	600,000	500,000
Funds Receivable for Capital Works Projects	17	57,731	-	208,419
		<u>1,413,860</u>	<u>1,843,255</u>	<u>1,885,131</u>
<b>Current Liabilities</b>				
Accounts Payable	12	397,067	312,500	298,412
Borrowings	13	1,240	1,240	4,957
Revenue Received in Advance	14	9,517	8,000	5,750
Provision for Cyclical Maintenance	15	27,611	38,000	36,674
Finance Lease Liability	16	25,604	28,000	23,514
Funds held for Capital Works Projects	17	165,671	80,000	67,313
		<u>626,710</u>	<u>467,740</u>	<u>436,620</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>787,150</b>	<b>1,375,515</b>	<b>1,448,511</b>
<b>Non-current Assets</b>				
Work In Progress	11	812,808	-	-
Property, Plant and Equipment	11	1,475,467	1,497,968	1,487,468
		<u>2,288,275</u>	<u>1,497,968</u>	<u>1,487,468</u>
<b>Non-current Liabilities</b>				
Borrowings	13	-	-	1,240
Provision for Cyclical Maintenance	15	120,857	202,891	204,877
Finance Lease Liability	16	13,587	18,000	39,190
		<u>134,444</u>	<u>220,891</u>	<u>245,307</u>
<b>Net Assets</b>		<u><u>2,940,981</u></u>	<u><u>2,652,592</u></u>	<u><u>2,690,672</u></u>
<b>Equity</b>		<u><u>2,940,981</u></u>	<u><u>2,652,592</u></u>	<u><u>2,690,672</u></u>

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

# Everglade School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,156,996	984,046	1,287,491
Locally Raised Funds		145,855	101,375	179,476
Goods and Services Tax (net)		(33,709)	(4,477)	(3,823)
Payments to Employees		(507,572)	(550,148)	(571,381)
Payments to Suppliers		(387,122)	(516,092)	(557,955)
Interest Paid		(4,704)	-	(4,337)
Interest Received		60,228	12,231	49,837
Net cash from/(to) Operating Activities		429,972	26,935	379,308
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(965,887)	(140,500)	(132,317)
Purchase of Investments		-	(100,000)	-
Proceeds from Sale of Investments		-	-	51,298
Net cash from/(to) Investing Activities		(965,887)	(240,500)	(81,019)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	38,333
Finance Lease Payments		(14,172)	(16,704)	(11,275)
Loans Received		(4,957)	(4,957)	(4,957)
Funds Administered on Behalf of Other Parties		194,694	221,106	(44,719)
Net cash from/(to) Financing Activities		175,565	199,445	(22,618)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(360,350)</b>	<b>(14,120)</b>	<b>275,671</b>
Cash and cash equivalents at the beginning of the year	7	788,375	788,375	512,704
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>428,025</b>	<b>774,255</b>	<b>788,375</b>

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.



# Everglade School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Everglade 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*

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 15.

##### *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.

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### ***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 16. Future operating lease commitments are disclosed in note 22.

#### ***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.

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### 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) Inventories

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

### i) Investments

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

### j) Property, Plant and Equipment

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

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

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

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:

Board Owned Buildings	40 years
Furniture and equipment	3-15 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### k) 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 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 the valuer's approach to determining market value.

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.

### l) 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.

### m) 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, to but not yet taken at balance date.

#### *Long-term employee entitlements*

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

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

### n) Revenue Received in Advance

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

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

### o) 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's 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.

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### **p) 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 7-10 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.

### **q) 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 the surplus or deficit.

### **r) 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.

### **s) 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.

### **t) Budget Figures**

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

### **u) 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.

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### 2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,193,554	1,110,700	1,141,315
Teachers' Salaries Grants	2,971,029	2,800,000	2,825,622
Use of Land and Buildings Grants	864,877	794,841	763,544
Other Government Grants	11,992	-	-
	<u>5,041,452</u>	<u>4,705,541</u>	<u>4,730,481</u>

### 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	1,900	300	6,864
Fees for Extra Curricular Activities	24,460	10,600	18,673
Trading	59,852	55,000	57,800
Fundraising and Community Grants	35,333	18,200	40,086
Other Revenue	12,518	15,000	56,508
	<u>134,063</u>	<u>99,100</u>	<u>179,931</u>
<b>Expense</b>			
Extra Curricular Activities Costs	14,977	11,600	14,397
Trading	51,705	50,000	51,287
Fundraising and Community Grant Costs	14,250	11,200	14,033
Other Locally Raised Funds Expenditure	1,061	3,000	14,139
	<u>81,993</u>	<u>75,800</u>	<u>93,856</u>
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	<u>52,070</u>	<u>23,300</u>	<u>86,075</u>

### 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	80,928	89,000	88,122
Information and Communication Technology	9,832	16,450	7,089
Employee Benefits - Salaries	3,352,688	3,255,000	3,244,043
Staff Development	32,582	30,500	37,297
Depreciation	181,190	130,000	173,681
Other Learning Resources	22,912	21,650	21,987
	<u>3,680,132</u>	<u>3,542,600</u>	<u>3,572,219</u>

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### 5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	10,130	8,400	7,735
Board Fees and Expenses	6,310	8,700	7,613
Other Administration Expenses	44,636	65,400	58,438
Employee Benefits - Salaries	122,676	114,800	115,390
Insurance	23,402	23,750	18,859
Service Providers, Contractors and Consultancy	17,928	7,680	7,240
	<u>225,082</u>	<u>228,730</u>	<u>215,275</u>

### 6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	50,614	48,300	54,491
Cyclical Maintenance	(90,212)	30,000	36,427
Heat, Light and Water	29,381	28,050	30,705
Repairs and Maintenance	11,202	12,200	21,256
Use of Land and Buildings	864,877	794,841	763,544
Employee Benefits - Salaries	63,767	48,700	47,155
Other Property Expenses	52,280	46,600	56,593
	<u>981,909</u>	<u>1,008,691</u>	<u>1,010,171</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	428,025	774,255	788,375
Cash and cash equivalents for Statement of Cash Flows	<u>428,025</u>	<u>774,255</u>	<u>788,375</u>

Of the \$428,025 Cash and Cash Equivalents, \$165,671 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.

Of the \$428,025 Cash and Cash Equivalents, \$9,517 of Revenue Received in Advance is held by the School, as disclosed in note 14.

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	-	8,000	2,275
Receivables from the Ministry of Education	12,555	100,000	10,044
Interest Receivable	8,652	12,000	11,131
Banking Staffing Underuse	-	-	30,948
Teacher Salaries Grant Receivable	279,492	234,000	227,825
	<u>300,699</u>	<u>354,000</u>	<u>282,223</u>
Receivables from Exchange Transactions	8,652	20,000	13,406
Receivables from Non-Exchange Transactions	292,047	334,000	268,817
	<u>300,699</u>	<u>354,000</u>	<u>282,223</u>

### 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	1,333	1,000	553
School Uniforms	21,402	21,000	18,784
	<u>22,735</u>	<u>22,000</u>	<u>19,337</u>

### 10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	500,000	600,000	500,000
Total Investments	<u>500,000</u>	<u>600,000</u>	<u>500,000</u>



# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings - School	642,608	44,005	-	-	(31,723)	654,890
Furniture and Equipment	600,364	82,769	(1,964)	-	(65,881)	615,288
Information and Communication Technology	147,066	43,992	(4,905)	-	(54,695)	131,458
Leased Assets	61,130	-	-	-	(23,692)	37,438
Library Resources	36,300	7,558	(2,266)	-	(5,199)	36,393
	<u>1,487,468</u>	<u>178,324</u>	<u>(9,135)</u>	<u>-</u>	<u>(181,190)</u>	<u>1,475,467</u>

Work In Progress Board Portion for Hall Weather Tightness Remediation Project (Note 17) 812,808

The net carrying value of furniture and equipment held under a finance lease is \$37,438 (2023: \$61,130)

#### 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 Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	1,328,290	(673,400)	654,890	1,284,284	(641,676)	642,608
Furniture and Equipment	1,256,435	(641,147)	615,288	1,204,422	(604,058)	600,364
Information and Communication Technology	508,610	(377,152)	131,458	628,217	(481,151)	147,066
Leased Assets	95,009	(57,571)	37,438	112,729	(51,599)	61,130
Library Resources	107,148	(70,755)	36,393	106,220	(69,920)	36,300
	<u>3,295,492</u>	<u>(1,820,025)</u>	<u>1,475,467</u>	<u>3,335,872</u>	<u>(1,848,404)</u>	<u>1,487,468</u>

### 12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	92,267	45,000	36,761
Accruals	8,130	8,500	15,282
Employee Entitlements - Salaries	288,206	245,000	234,739
Employee Entitlements - Leave Accrual	8,464	14,000	11,630
	<u>397,067</u>	<u>312,500</u>	<u>298,412</u>
Payables for Exchange Transactions	397,067	312,500	298,412
	<u>397,067</u>	<u>312,500</u>	<u>298,412</u>

The carrying value of payables approximates their fair value.

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### 13. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	1,240	1,240	4,957
Loans due after one year	-	-	1,240
	<u>1,240</u>	<u>1,240</u>	<u>6,197</u>

The school has borrowings at 31 December 2024 of \$1,240 (31 December 2023 \$6,197). This loan is from the Energy Efficiency and Conservation Authority (EECA) for the purpose of assisting government and local government funded organisations to take measures to reduce their energy expenditure. The loan is unsecured, interest is nil per annum and the loan is payable with interest in equal instalments of \$1,240.

### 14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	5,750
Other Revenue in Advance	9,517	8,000	-
	<u>9,517</u>	<u>8,000</u>	<u>5,750</u>

### 15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	241,551	241,551	241,093
Increase to the Provision During the Year	11,299	30,000	36,427
Use of the Provision During the Year	-	(30,660)	(35,969)
Other Adjustments	(104,382)	-	-
Provision at the End of the Year	<u>148,468</u>	<u>240,891</u>	<u>241,551</u>
Cyclical Maintenance - Current	27,611	38,000	36,674
Cyclical Maintenance - Non current	120,857	202,891	204,877
	<u>148,468</u>	<u>240,891</u>	<u>241,551</u>

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 an expert review and recent quotes.

### 16. 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	28,217	29,500	28,216
Later than One Year and no Later than Five Years	14,433	20,000	43,205
Future Finance Charges	(3,459)	(3,500)	(8,717)
	<u>39,191</u>	<u>46,000</u>	<u>62,704</u>
Represented by			
Finance lease liability - Current	25,604	28,000	23,514
Finance lease liability - Non current	13,587	18,000	39,190
	<u>39,191</u>	<u>46,000</u>	<u>62,704</u>

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### 17. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts / Receivables from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Hall Weather Tightness Remediation Project 212143	(193,007)	1,105,871	(1,764,592)	812,808	(38,920)
5YA MOE Plan	-	-	-	-	-
SIP Hard Canopy Covers 226772	67,313	-	-	-	67,313
5YA Block 10ILE 244352	(15,412)	166,904	(139,327)	-	12,165
5YA Hard Cover Canopy	-	-	-	-	-
5YA Block 4/6 Windows	-	55,897	(89,732)	16,944	(16,891)
5YA Gully Traps	-	8,975	(9,402)	-	(427)
5YA 5,6,8 Roof/Gutter/Clearlite Replacements	-	31,253	(15,186)	-	16,067
5YA DQLS Upgrade	-	-	(1,493)	-	(1,493)
5YA LSC Accommodation	-	74,250	(4,124)	-	70,126
Totals	(141,106)	1,443,150	(2,023,856)	829,752	107,940

#### Represented by:

Funds Held on Behalf of the Ministry of Education	165,671
Funds Receivable from the Ministry of Education	(57,731)
	<u>107,940</u>

The 5YA Hall Weather Tightness remediation project -The School owns a % of the building and a portion of the costs to date are recognised as work in progress. The project is still ongoing.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Hall Weather Tightness Remediation Project 212143	(180,303)	-	(12,704)	-	(193,007)
SIP Hard Canopy Covers 226772	94,194	-	(26,881)	-	67,313
5YA Block 10ILE 244352	(10,278)	-	(5,134)	-	(15,412)
Totals	(96,387)	-	(44,719)	-	(141,106)

#### Represented by:

Funds Held on Behalf of the Ministry of Education	67,313
Funds Receivable from the Ministry of Education	(208,419)
	<u>(141,106)</u>

### 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions 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.

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### 19. 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 \$
Board Members Remuneration	4,650	5,608
Leadership Team Remuneration	444,723	390,549
Full-time equivalent members	4	3
Total key management personnel remuneration	449,373	396,157

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings and 3 special online meetings of the Board in the year. The Board also has Finance and Property (6 members) 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 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	170-180	170-180
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

#### Other Employees

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

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	6.00	7.00
110 - 120	3.00	1.00
120 - 130	1.00	1.00
130 - 140	1.00	-
	11.00	9.00

### 20. Compensation and Other Benefits Upon Leaving

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

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

Everglade School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$271,223 (2023:\$2,180,044) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Hall Weather Tightness Remediation Project 21214	127,268
SIP Hard Canopy Covers 226772	113,284
5YA Block 10ILE 244352	6,729
Block 4/6 Windows 244347	4,402
5YA 5,6,8 Roof/Gutter/Clearlite Replacements 244348	19,540
Total	271,223

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

(b) Operating Commitments

As at 31 December 2024, the Board has no operating commitments. (2023: Nil)

# Everglade School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

### 23. Financial Instruments

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
<b>Financial assets measured at amortised cost</b>	\$	\$	\$
Cash and Cash Equivalents	428,025	774,255	788,375
Receivables	300,699	354,000	282,223
Investments - Term Deposits	500,000	600,000	500,000
Total financial assets measured at amortised cost	1,228,724	1,728,255	1,570,598
<b>Financial liabilities measured at amortised cost</b>			
Payables	397,067	312,500	298,412
Borrowings - Loans	1,240	1,240	6,197
Finance Leases	39,191	46,000	62,704
Total financial liabilities measured at amortised cost	437,498	359,740	367,313

### 24. Events After Balance Date

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

### 25. Comparatives

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

## Independent Auditor's Report

### To the Readers of Everglade School's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Everglade School (the School). The Auditor-General has appointed me, Myriam Gros, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 29 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.

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\*William Buck (NZ) Limited and William Buck Audit (NZ) Limited

### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Use of Kiwisport funding, Declaration of Compliance - Employer Policy, Members of the Board, Giving effect to the Treaty of Waitangi 2024, Movements in achievements 2023 – 2024, Results overview and Statement of variance 2024, 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* issued by the New Zealand Auditing and Assurance Standards Board.

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

*Myriam Gros*

**Myriam Gros**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Auckland, New Zealand



# STATEMENT OF VARIANCE 2024

(Report Date February 2025)

Strategic Goal 1					Maintain high standards of academic achievement				
Annual Target/Goal		80-85% of students will achieve at or above expectation Achievement will rise in particular cohorts/groups, as per: Maths - Year 5, Year 2-4-6 Pacific Reading - Year 2-4 Pacific, Year 2 Maori, Year 5 Writing - Year 2-3-5 boys, Year 2-4 Maori, Year 4-6 Pacific							
Actions		Achievements		Evidence		Reason for Variance		Planning for 2025	
Precedence was given to Maths, Reading and Writing in the curriculum		Overall achievement sat at similar levels Maths 78% Reading 79.5% Writing 72%		Teacher ITJ and OTJ		Senior Leadership may have been less focused on unpacking achievement data because of other foci.		More intensive and timely analysis and intervention will be required to ensure that programmes are as focused as possible.	
Support Programmes were targeted to groups/students with needs		Within this, consistent improvement occurred in the Y3 cohort, while the opposite was true for Y5. There was a significant rise in Reading for Y2, something that has become almost an annual achievement.		E-asTTle testing		(Question: Given the 2023 results, was enough emphasis given to support of crucial cohorts/groups?)		Support programmes will be more thoroughly based on evidence of achievement	
Staff PLD focused on building teacher capacity and developing Everglade Learning Approach		Outside of this, there was no significant uplift in achievement among the designated cohorts/groups		Ongoing assessments as per school timeline		Staff changes may have also contributed.		Staff PLD will focus on provision of support for lower level learners.	
						Imbalance of student support due to rising high needs at younger levels?		Staff PLD will give emphasis to teacher analysis of learning achievement and needs.	
						Increasing numbers of high/higher learning needs on school roll (including ESOL students.)		A continued emphasis on attendance will be more visible than previously.	



			<p>Change of achievement expectation levels by provider (PRIME)?</p> <p>Link between assessments and progress and achievement may need to be aligned</p>	<p>Included in the unpacking of Curriculum documents - Maths and English</p> <p>Reviewing systems and processes to clarify and streamline</p>
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## Strategic Goal 2 Promote Everglade School Values, particularly Respect and Inclusion

Annual Target/Goal	Promote values visually and in school programmes Develop a clear shared understanding of Respect and Inclusion
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Actions	Achievements	Evidence	Reason for Variance	Planning for 2025
<p>Signage and visual images was placed in and out of buildings</p> <p>Teaching programmes explored and built understanding of values</p> <p>Build and share a school definition of the values.</p> <p>Acknowledge and teach Values in Assembly presentations</p>	<p>Exterior signage was placed as per plan.</p> <p>Values were incorporated in programmes in a structured manner (target values each term)</p> <p>A definition was confirmed and published</p> <p>Values Awards became a part of school then Team Assemblies</p>	<p>Site</p> <p>Planning Days</p> <p>Document Assembly Awards</p>	<p>All targets were successfully met.</p>	<p>The main focus in 2025 is to embed the values and their incorporation into the learning and operational programmes.</p> <p>Building on our Values will enhance our safe and inclusive learning environment.</p> <p>Use of the definitions document will add depth to understanding.</p>



## Strategic Goal 3

## Engage with and communicate well with families

Annual Target/Goal		Review and develop a reporting structure that provides timely information to families Maintain ongoing communication on both school and class levels		
Actions	Achievements	Evidence	Reason for Variance	Planning for 2025
Provide three interactive opportunities and two reporting events across the year, as per: <ul style="list-style-type: none"> <li>➢ Induction in February</li> <li>➢ Three Way Conferences in Terms 1/3.</li> <li>➢ Achievement Reporting in Terms 2/4</li> </ul>	Three events were held as scheduled. In particular, the two 3WC events attracted an 86% turnout of parents	School calendar and attendance data	The attendance at both 3WC events was highly encouraging. This was due to a clear need being met by the new spacing of these events; it may also have contributed was that communication was more effective, in large part through whanau messaging.	Continue to promote the two key events. Give early year emphasis to the Parent Orientation Days (PODs) to 'set up for success.'
Enhance the student voice/agency element of reporting	Further work was done to support student involvement in 3WCs	Class programmes	The third participant was a big factor in encouraging attendance.	Provide lead up opportunities for students to speak to their learning in class settings.
Provide regular scheduled school communication in good time	Regular school newsletters and publications were sustained throughout the year	Newsletters, community feed on HERO	Regularity and consistency of communication	Include school events such as Art Expo and Twilight Festival
Develop class communication via HERO	Teachers used the HERO SMS to communicate, both in learning posts and whanau messaging	Class use of HERO	Systematic as well as opportunistic use of SMS messaging has made communication more effective and alluring.	



RESULTS OVERVIEW - BY WHOLE SCHOOL AND CATEGORY 2024

Results for 2024

Maths	Below	Toward	At	Beyond	% A & B
All	15	73	248	76	324/412 = 79%
Male	9	34	114	48	162/205 = 79%
Female	6	39	134	28	162/207 = 78%
Maori	1	13	35	6	41/55 = 75%
Pacific	5	20	67	11	78/103 = 76%
Students who started at Everglade	9	50	191	63	254/ 313 = 81%
Reading	Below	Toward	At	Beyond	% A & B
All	26	57	258	71	329/ 412 = 80%
Male	18	25	127	35	162/205 = 79%
Female	8	32	131	36	167/207 = 81%
Maori	3	7	39	6	45/55 = 82%
Pacific	7	13	74	9	83/103 = 81%
Students who started at Everglade	14	40	199	60	259/313 = 83%
Writing	Below	Toward	At	Beyond	% A & B
All	26	88	265	33	298/412 = 72%
Male	18	44	129	14	143/205 = 70%
Female	8	44	136	19	155/207 = 75%
Maori	4	12	36	3	39/55 = 71%
Pacific	5	27	68	3	71/103 = 69%
Students who started at Everglade	14	57	210	32	242/313 = 77%



**MOVEMENT IN ACHIEVEMENT 2023-2024**  
**(At and Beyond Expectation)**

Note: 2023 achievement is shown first

2024 Cohort	Movement in Maths	Movement in Reading	Movement in Writing
Year 1	NA to 79%	NA to 62%	NA to 70%
Year 2	84% to 81%	68% to 82%	75% to 70%
Year 3	82% to 85%	87% to 95%	71% to 77%
Year 4	80% to 74%	82% to 80%	69% to 67%
Year 5	75% to 65%	74% to 68%	68% to 64%
Year 6	79% to 75%	82% to 79%	71% to 72%
TOTAL	80% to 79%	78.5% to 80%	70% to 72%



# Giving Effect to the Treaty of Waitangi 2024

- Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:
  - working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
  - taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
  - achieving equitable outcomes for Māori students.

At Everglade School, we give effect to the Treaty of Waitangi by:

- Including a school karakia in daily notices broadcast to each classroom
- Incorporating pepeha at school and team assemblies (student presenters)
- Delivery of a Te Reo Maori curriculum in all classes
- Providing regular instruction in Te Reo and Tikanga Maori at staff PLD meetings, along with provision of teaching content and strategies for use with akonga



## **DECLARATION OF COMPLIANCE - EMPLOYER POLICY EVERGLADE SCHOOL 2024**

Everglade School has a policy statement that complies with the principle of being a good employer.

The Everglade School Board:

- Has developed and implemented personnel policies within policy frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against policy and procedure and can report that it meets all requirements and identified best practice
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination
- Meets all Equal Employment Opportunity requirements

John Robinson

Principal

February 2025



**EVERGLADE SCHOOL  
USE OF KIWISPORT FUNDING 2024**

**Income received:** \$7933.92 (ex GST)

**Expenses incurred:**

- ★ PE & Sport Equipment/Resources \$5128.30
- ★ Participation in Inter-school competitions \$155.48
- ★ External PE/Sport Support subsidy \$1038.00
- ★ Playground/Facilities maintenance \$
- ★ Capital Improvements \$

**Total Spend:** \$6,321.78 (ex GST)

John Robinson  
Principal