

# KIMBOLTON SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 2379

**Principal:** Greg Codyre

**School Address:** 4 Henderson Street RD 54 Kimbolton

**School Postal Address:** PO Box 3 Kimbolton 4744

**School Phone:** 06 328 5880

**School Email:** [principal@kimbolton.school.nz](mailto:principal@kimbolton.school.nz)

**Accountant / Service Provider:** Openbook Solutions Limited

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Wayne Jenkins	Presiding Member	Elected	2025
Greg Codyre	Principal	ex Officio	
Naomi Clifton	Parent Representative	Elected	Dec-24
Stewart Morton	Parent Representative	Elected	2025
Gemma McDougall	Parent Representative	Elected	Mar-24
Josh Brennan	Parent Representative	Co-opted	2025
Sara Martin	Parent Representative	Co-opted	2025
Kirsty Early	Staff Representative	Elected	2025

# KIMBOLTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Kimbolton 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.

Wayne Alan Jenkins

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Full Name of Presiding Member

Signed by:  
  
147BB621B686C0A5

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Signature of Presiding Member

29 July 2025

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Date:

Greg Scott Codyre

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Full Name of Principal

Signed by:  
  
6FEDD2BCD3DAE39A

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Signature of Principal

29 July 2025

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Date:

# Kimbolton 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	865,958	784,274	825,147
Locally Raised Funds	3	70,706	48,900	69,422
Interest		8,288	4,000	6,930
Gain on Sale of Property, Plant and Equipment		15,455	0	0
<b>Total Revenue</b>		960,407	837,174	901,499
<b>Expense</b>				
Locally Raised Funds	3	23,781	17,650	19,286
Learning Resources	4	579,159	541,300	550,609
Administration	5	96,166	96,437	94,256
Interest		588	660	270
Property	6	133,294	137,627	131,365
Other Expense	7	58,433	46,500	56,291
<b>Total Expense</b>		891,421	840,174	852,077
<b>Net Surplus / (Deficit) for the year</b>		68,986	(3,000)	49,422
Other Comprehensive Revenue and Expense		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		68,986	(3,000)	49,422

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



# Kimbolton School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		431,342	431,342	379,704
Total comprehensive revenue and expense for the year		68,986	(3,000)	49,422
Contribution - Furniture and Equipment Grant		5,959	0	2,216
<b>Equity at 31 December</b>		506,287	428,342	431,342
Accumulated comprehensive revenue and expense		506,287	428,342	431,342
<b>Equity at 31 December</b>		506,287	428,342	431,342

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.

# Kimbolton 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	8	264,667	242,162	203,467
Accounts Receivable	9	47,253	35,000	38,119
GST Receivable		3,837	0	0
Prepayments		3,683	2,000	3,449
Inventories	10	884	1,200	1,579
Funds Receivable for Capital Works Projects	16	0	0	18,873
		320,324	280,362	265,487
<b>Current Liabilities</b>				
GST Payable		0	2,500	6,146
Accounts Payable	12	65,091	77,500	78,738
Revenue Received in Advance	13	389	0	1,857
Finance Lease Liability	15	3,235	3,235	2,064
Funds held for Capital Works Projects	16	40,838	0	0
		109,553	83,235	88,805
<b>Working Capital Surplus/(Deficit)</b>		210,771	197,127	176,682
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	322,128	259,764	275,764
		322,128	259,764	275,764
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	23,350	25,287	18,325
Finance Lease Liability	15	3,262	3,262	2,779
		26,612	28,549	21,104
<b>Net Assets</b>		506,287	428,342	431,342
<b>Equity</b>		506,287	428,342	431,342

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

# Kimbolton 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		299,481	304,659	300,118
Locally Raised Funds		72,378	52,019	76,378
Goods and Services Tax (net)		(9,983)	(3,646)	3,869
Payments to Employees		(187,308)	(195,184)	(180,202)
Payments to Suppliers		(121,894)	(125,467)	(110,375)
Interest Paid		(588)	(660)	(270)
Interest Received		8,288	4,000	6,930
Net cash from/(to) Operating Activities		60,374	35,721	96,448
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(60,169)	(14,000)	(33,138)
Net cash from/(to) Investing Activities		(60,169)	(14,000)	(33,138)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		5,959	0	2,216
Finance Lease Payments		(1,899)	(1,899)	(2,499)
Funds Administered on Behalf of Other Parties		56,935	18,873	(15,357)
Net cash from/(to) Financing Activities		60,995	16,974	(15,640)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>61,200</b>	<b>38,695</b>	<b>47,670</b>
Cash and cash equivalents at the beginning of the year	8	203,467	203,467	155,797
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>264,667</b>	<b>242,162</b>	<b>203,467</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.

# Kimbolton School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 21.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and comprised of 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) Property, Plant and Equipment**

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20–40 years
Board-owned Buildings	33–40 years
Furniture and Equipment	3–15 years
Information and Communication Technology	5–15 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

#### **j) Impairment of property, plant, and equipment**

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

##### *Non cash generating assets*

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

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

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

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.

#### **k) Accounts Payable**

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

#### **l) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **m) 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.

**n) Funds held for Capital works**

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

**o) Provision for Cyclical Maintenance**

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

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

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

**p) Financial Instruments**

The School's financial assets comprise cash and cash equivalents and accounts receivable. All of these financial assets 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.

**q) 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.

**r) Budget Figures**

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

**s) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

## 2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	317,594	304,659	318,663
Teachers' Salaries Grants	438,910	370,000	403,835
Use of Land and Buildings Grants	109,454	109,615	102,649
	<u>865,958</u>	<u>784,274</u>	<u>825,147</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	19,430	14,000	38,438
Fees for Extra Curricular Activities	3,732	4,500	4,645
Trading	456	600	462
Fundraising and Community Grants	22,059	0	2,470
Other Revenue	25,029	29,800	23,407
	<u>70,706</u>	<u>48,900</u>	<u>69,422</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	9,130	7,400	9,281
Trading	694	500	546
Fundraising and Community Grant Costs	4,325	0	1,651
Other Locally Raised Funds Expenditure	9,632	9,750	7,808
	<u>23,781</u>	<u>17,650</u>	<u>19,286</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>46,925</u>	<u>31,250</u>	<u>50,136</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	9,599	13,250	16,475
Information and Communication Technology	946	1,000	0
Employee Benefits - Salaries	526,919	470,800	504,345
Staff Development	10,336	26,250	4,329
Depreciation	31,359	30,000	25,460
	<u>579,159</u>	<u>541,300</u>	<u>550,609</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,136	6,156	5,513
Board Fees and Expenses	5,869	6,000	7,340
Other Administration Expenses	15,579	16,647	15,217
Employee Benefits - Salaries	56,385	58,384	56,062
Insurance	3,900	2,250	3,559
Service Providers, Contractors and Consultancy	6,297	7,000	6,565
	<u>96,166</u>	<u>96,437</u>	<u>94,256</u>



## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	5,025	6,962	6,963
Heat, Light and Water	6,062	8,000	8,274
Rates	3,699	4,000	3,388
Repairs and Maintenance	5,400	3,550	1,804
Use of Land and Buildings	109,454	109,615	102,649
Other Property Expenses	3,654	5,500	8,287
	<u>133,294</u>	<u>137,627</u>	<u>131,365</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 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	58,433	46,500	56,291
	<u>58,433</u>	<u>46,500</u>	<u>56,291</u>

## 8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	264,667	242,162	203,467
Cash and cash equivalents for Statement of Cash Flows	<u>264,667</u>	<u>242,162</u>	<u>203,467</u>

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

Of the \$264,667 Cash and Cash Equivalents, \$40,838 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 \$264,667 Cash and Cash Equivalents, \$389 of Revenue Received in Advance is held by the School, as disclosed in note 13.

## 9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,190	1,000	40
Receivables from the Ministry of Education	2,486	0	2,942
Teacher Salaries Grant Receivable	43,577	34,000	35,137
	<u>47,253</u>	<u>35,000</u>	<u>38,119</u>
Receivables from Exchange Transactions	1,190	1,000	40
Receivables from Non-Exchange Transactions	46,063	34,000	38,079
	<u>47,253</u>	<u>35,000</u>	<u>38,119</u>

## 10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	884	1,200	1,579
	<u>884</u>	<u>1,200</u>	<u>1,579</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2024</b>						
Building Improvements	211,331	0	0	0	(12,096)	<b>199,235</b>
Furniture and Equipment	41,038	2,790	(2,773)	0	(6,510)	<b>34,545</b>
Information and Communication	7,202	0	0	0	(1,790)	<b>5,412</b>
Motor Vehicles	0	72,929	0	0	(6,077)	<b>66,852</b>
Leased Assets	4,567	4,810	0	0	(3,433)	<b>5,943</b>
Library Resources	11,626	0	(32)	0	(1,453)	<b>10,141</b>
	<u>275,764</u>	<u>80,528</u>	<u>(2,806)</u>	<u>0</u>	<u>(31,359)</u>	<u><b>322,128</b></u>

The net carrying value of furniture and equipment held under a finance lease is \$5,943 (2023: \$4,567)

### Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	388,228	(188,993)	<b>199,235</b>	388,228	(176,897)	<b>211,331</b>
Furniture and Equipment	149,023	(114,478)	<b>34,545</b>	156,068	(115,030)	<b>41,038</b>
Information and Communication	33,320	(27,907)	<b>5,412</b>	36,202	(29,000)	<b>7,202</b>
Motor Vehicles	72,929	(6,077)	<b>66,852</b>	81,538	(81,538)	<b>0</b>
Leased Assets	11,104	(5,161)	<b>5,943</b>	6,295	(1,728)	<b>4,567</b>
Library Resources	54,768	(44,627)	<b>10,141</b>	55,137	(43,511)	<b>11,626</b>
	<u>709,372</u>	<u>(387,243)</u>	<u><b>322,128</b></u>	<u>723,468</u>	<u>(447,704)</u>	<u><b>275,764</b></u>

## 12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	7,777	30,000	15,528
Accruals	9,176	10,000	9,018
Banking Staffing Overuse	2,181	0	15,287
Employee Entitlements - Salaries	43,577	34,000	35,137
Employee Entitlements - Leave Accrual	2,380	3,500	3,768
	<u>65,091</u>	<u>77,500</u>	<u>78,738</u>
Payables for Exchange Transactions	63,653	77,500	75,363
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	1,438	0	3,375
	<u>65,091</u>	<u>77,500</u>	<u>78,738</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	0	0	1,348
Other revenue in Advance	389	0	509
	<u>389</u>	<u>0</u>	<u>1,857</u>

### 14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	18,325	18,325	11,362
Increase to the Provision During the Year	6,250	6,962	6,963
Other Adjustments	(1,225)	0	0
Provision at the End of the Year	<u>23,350</u>	<u>25,287</u>	<u>18,325</u>
Cyclical Maintenance - Current	0	0	0
Cyclical Maintenance - Non current	23,350	25,287	18,325
	<u>23,350</u>	<u>25,287</u>	<u>18,325</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 the Schools 10 Year Property plan.

### 15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	3,664	3,664	2,387
Later than One Year and no Later than Five Years	3,460	3,460	2,999
Future Finance Charges	(627)	(627)	(543)
	<u>6,497</u>	<u>6,497</u>	<u>4,843</u>
<b>Represented by</b>			
Finance lease liability - Current	3,235	3,235	2,064
Finance lease liability - Non current	3,262	3,262	2,779
	<u>6,497</u>	<u>6,497</u>	<u>4,843</u>

## 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 \$
Upgrade Pool Heating - Project 218840	(845)	845	0	0	0
Toilets & Cloak Bay Upgrade - Project 249641	0	40,653	(1,576)	0	39,077
Learning Support Coord. Office - Project 219759	(4,315)	4,765	(450)	0	0
Boundary Fence - Project 242700	(13,713)	182,933	(167,460)	0	1,760
Totals	(18,873)	229,196	(169,486)	0	40,838

### Represented by:

Funds Held on Behalf of the Ministry of Education	40,838
Funds Receivable from the Ministry of Education	0

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Upgrade Pool Heating - Project 218840	0	9,000	(9,845)	0	(845)
Outdoor Learning Area - Project 236998	0	1,000	(1,000)	0	0
Learning Support Coord. Office - Project 219759	0	29,145	(33,460)	0	(4,315)
Boundary Fence - Project 242700	0	0	(13,713)	0	(13,713)
Totals	0	39,145	(58,018)	0	(18,873)

### Represented by:

Funds Held on Behalf of the Ministry of Education	0
Funds Receivable from the Ministry of Education	(18,873)

## 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 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.

## 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	3,460	3,240
<i>Leadership Team</i>		
Remuneration	124,992	118,787
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	128,452	122,027

There are 5 members of the Board excluding the Principal. The Board has held 8 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	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	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	0	1
110 - 120	1	0
	1	1

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 number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	0	0
Number of People	0	0

20. 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.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$87,839 (2023: \$190,151) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Toilets & Cloak Bay Upgrade - Project 249641	43,594
Boundary Fence - Project 242700	4,701
Board Funded Property Project - Replacing clear light on Pool Building	39,543
	<b>87,839</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2024 the Board has entered into the following contracts:

(a) Water cooler

	2024 Actual \$	2023 Actual \$
No later than One Year	297	515
Later than One Year and No Later than Five Years	0	297
	<b>297</b>	<b>812</b>

The total lease payments incurred during the period were \$515 (2023: \$515).

## 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	264,667	242,162	203,467
Receivables	47,253	35,000	38,119
Total Financial assets measured at amortised cost	<u>311,920</u>	<u>277,162</u>	<u>241,586</u>

### Financial liabilities measured at amortised cost

Payables	63,653	77,500	75,363
Finance Leases	6,497	6,497	4,843
Total Financial Liabilities Measured at Amortised Cost	<u>70,150</u>	<u>83,997</u>	<u>80,206</u>

## 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 KIMBOLTON SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 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 the 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 as applicable to entities that qualify as a Tier 2 entity.

Our audit was completed on 29 July 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises of the Board Listing, Analysis of Variance, Kiwisport Report, Te Tiriti O Waitangi Report, and Statement of Compliance with Employment Policy, 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.



Daniel Lewis  
BDO Manawatu Audit Limited  
On behalf of the Auditor-General  
Palmerston North, New Zealand

# 2024 Statement of Variance

## KIMBOLTON SCHOOL READING TARGET 2024

### STRATEGIC Statement

Teaching and Learning is at the heart of all we do at Kimbolton School. Our expectation is that all students will strive towards their own personal excellence, through the support of highly trained staff and programmes.

### 2024 TARGETS

- All students without recognised high needs will be at the expected standard by the end of Term 3, 2024.
- A percentage of students working at the expected standards will be working above the standard expected by the end of Term 3, 2024.

### BASELINE DATA:

*We have nine students returning in 2024 who are considered to be working towards their expected level.*

*Of these nine students we consider five to have neuro-diverse learning barriers*

*End of 2023: 44% are currently working above expectation.*

### READING – end 2024

### 2024 ANALYSIS

It proved a lot more challenging to accurately analyse the data in regards to our targets than anticipated. This was in a big part due to the small sample size, and new enrolments along with the turnover of students who were here and left, during different data collecting sessions.

What we do know is as follows.

Analysis of school wide reading data in November 2024 indicated that 81% of Year 1-8 students were performing at or above their expected level as assessed using data collected and Overall Teacher Judgements. This is similar to the previous year. Of this 39% were working above expectation.

Of the 10 students below expectation 7 were deemed to have significant issues impacting learning.

When we explored Gender specific data, there were not any notable differences.

<b>Reading</b> <b>Whole School By Year Level</b> <b>All Students</b>									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Above	2	3	2	7	2	2	0	2	<b>20</b>
At	7	1	5	2	3	3	1	0	<b>22</b>
Towards	0	2	1	1	1	0	2	3	<b>10</b>

<b>Reading</b> <b>Whole School</b> <b>All Students</b>				
	Towards Expectation	Meeting Expectation	Above Expectation	Total
Male	5	11	6	<b>22</b>
Female	5	11	14	<b>30</b>
Total	<b>10</b>	<b>22</b>	<b>20</b>	<b>52</b>
NZ Euro and Other				
Total	<b>4 ( 12%)</b>	<b>14 (42%)</b>	<b>15 ( 45%)</b>	<b>33</b>
Maori Students				
Total	<b>6 ( 32% )</b>	<b>8 (42%)</b>	<b>5 (26%)</b>	<b>19</b>

When looking at our data around Maori students 6 out of 19 were working below the expected level.

The continuation of Learning The Code has made a difference for some students as has working with the RTLit. Teachers are aware that students read some genre/texts more easily than others just as they would expect of adults. This is a reminder of the importance of student engagement and the relevance of texts and interests of students. School wide actions to support students included the increased use of decodables, targeted teacher aide use and continued work with the code.

Specific actions from teachers to support learning were as follows and will continue to be a focus area in 2025.

- Differentiated learning
- Reading across the curriculum
- Feedback from a range of sources - Self, peer, teacher
- Small group supported by teacher aides
- Specific choices around text offered
- Working individually with students
- Building relationships with students and whanau
- Understanding of student needs

# KIMBOLTON SCHOOL WRITING TARGET 2024

## STRATEGIC Statement

Teaching and Learning is at the heart of all we do at Kimbolton School. Our expectation is that all students will strive towards their own personal excellence, through the support of highly trained staff and programmes.

## 2024 TARGETS

- All students without recognised high needs will be at the expected standard by the end of Term 3, 2024.
- A percentage of students working at the expected standards will be working above the standard expected by the end of Term 3, 2024.

**BASELINE DATA:** *We have thirteen students returning in 2024 who are considered to be working towards their expected level. Of these 13 students we consider five to have neuro-diverse learning barriers*

*End of 2023 25% are currently working above expectation.*

## WRITING – end 2024

Written Language Whole School By Year Level All Students									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Above	2	2	0	4	1	1	0	1	11
At	7	1	5	3	4	2	0	0	22
Towards	0	3	3	3	1	2	3	4	19

Written Language Whole School All Students				
	Towards Expectation	Meeting Expectation	Above Expectation	Total
Male	12	7	3	22
Female	7	15	8	30
Total	19	22	11	52
NZ Euro and Other				
Total	11 (33%)	13 (39%)	9 (28%)	33
Maori Students				
Total	8 (42%)	9 (47%)	2 (11%)	19

## 2024 ANALYSIS

It proved a lot more challenging to accurately analyse the data in regards to our targets than anticipated. This was in a big part due to the small sample size, and new enrolments along with the turnover of students who were here and left, during different data collecting sessions.

What we do know is as follows.

Analysis of school wide writing data in November 2024 indicated that 64% of Year 1-8 students were performing at or above their expected level as assessed using data collected and Overall Teacher Judgements.. Of this 22% were working above expectation.

Of the 19 students below expectation 7 were deemed to have significant issues impacting learning.

When we explored Gender specific data, females were clearly outperforming males. .

When looking at our data around Maori students 8 out of 19 were working below the expected level.

The continuation of Learning The Code has made a difference for some students as has working with the RTLit. Teachers are aware that students read some genre/texts more easily than others just as they would expect of adults. This is a reminder of the importance of student engagement and the relevance of texts and interests of students. School wide actions to support students included the increased use of decodables, targeted teacher aide use and continued work with the code.

Specific actions from teachers to support learning were as follows and will continue to be a focus area in 2025.

- |  |   |
|--|---|
|  | <ul style="list-style-type: none"><li>• Multi Sensory Structured language approach</li><li>• Dictated sentences</li><li>• Comprehensive modelling</li><li>• Writing across the curriculum</li><li>• Feedback from a range of sources - Self, peer, teacher</li><li>• Small group supported by teacher aides</li><li>• Shared experiences as motivation</li><li>• Clear planning</li><li>• Modelling</li><li>• Working individually with students</li><li>• Use of Google Docs</li><li>• Building relationships with students and whanau</li><li>• Understanding of student needs</li><li>• Showing compassion when required</li></ul> |
|--|---|

# KIMBOLTON SCHOOL MATHEMATICS TARGET 2024

## STRATEGIC Statement

Teaching and Learning is at the heart of all we do at Kimbolton School. Our expectation is that all students will strive towards their own personal excellence, through the support of highly trained staff and programmes.

## 2024 TARGETS

- All students without recognised high needs will be at the expected standard by the end of Term 3, 2024.
- A percentage of students working at the expected standards will be working above the standard expected by the end of Term 3, 2024.

## BASELINE DATA:

*We have seven students returning in 2024 who are considered to be working towards their expected level.  
Of these seven students we consider five to have neuro-diverse learning barriers*

*End of 2023 45% are currently working above expectation.*

## MATHS – end 2024

Mathematics Whole School By Year Level All Students									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Above	3	2	1	7	1	1	0	1	16
At	6	3	4	2	2	2	1	1	21
Towards	0	1	3	1	0	2	2	3	12

Mathematics Whole School All Students				
	Towards Expectation	Meeting Expectation	Above Expectation	Total
Male	5	10	7	22
Female	7	11	12	30
Total	12	21	16	52
NZ Euro and Other				
Total	3 (9%)	18 (55%)	12 (36%)	33
Maori Students				
Total	9 (47%)	3 (16%)	7 (37%)	19

## 2024 ANALYSIS

It proved a lot more challenging to accurately analyse the data in regards to our targets than anticipated. This was in a big part due to the small sample size, and new enrolments along with the turnover of students who were here and left, during different data collecting sessions.

What we do know is as follows.

Analysis of school wide maths data in November 2024 indicated that 71% of Year 1-8 students were performing at or above their expected level as assessed using data collected and Overall Teacher Judgements. Of this 31% were working above expectation. Of the 12 students below expectation 7 were deemed to have significant issues impacting learning.

When we explored Gender specific data, there was not a clear difference between genders .

When looking at our data around Maori students 9 out of 19 were working below the expected level.

School wide actions to support students included the increased use of rich tasks, targeted teacher aide use and continued work on offering a range of experiences. We are also moving into No Problem Maths in 2025.

Specific actions from teachers to support learning were as follows and will continue to be a focus area in 2024.

- Implementation of No Problem Maths
- Use of online programmes

	<ul style="list-style-type: none"><li>● Use of equipment</li><li>● Peer Maths activities</li><li>● Education Perfect</li><li>● Number Knowledge practice</li><li>● Range of groupings</li><li>● Explicit teaching</li><li>● Use of mathematical language</li><li>● Use of reference sheets</li><li>● Use of rich tasks</li><li>● Independent Problem Solving</li><li>● Use of Teacher Aides</li><li>● Adjusting the pace of lessons</li><li>● Lots of consolidation</li><li>● Range of approaches - resources, hands on, auditory ...</li><li>● Building relationships with students and whanau</li><li>● Understanding student needs</li><li>● Showing compassion when required</li><li>● Individual and group work</li></ul>
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## **Kiwisport Funding 2024**

In 2024 Kimbolton School received \$788.84 inc GST Kiwisport Funding in our Operational Grant. This was used towards new sporting equipment for the students.

## **Giving effect to Te Tiriti O Waitangi**

Kimbolton School gave effect to Te Tiriti O Waitangi in a variety of ways.

- We engaged in discussions, through our KaHui Ako, with our local Iwi.
- We provided a range of community based events, including a celebration of Matariki.
- Teachers provide some instruction and expectations in Te Reo Maori.
- We were actively involved in learning through our KaHui Ako, with our within schools teacher attending a wide range of meetings, and sharing back to staff.
- We consulted with our community, including Maori, before establishing our new Strategic Plan.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2024 the Kimbolton School Board:

Has reviewed its compliance against both its personnel policy and procedures 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 Opportunities requirements.