

NORMANDALE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2930

Principal: Matt Burt

School Address: 16 Martin Grove, Normandale, Lower Hutt

School Postal Address:

School Phone: 04 566 2010

School Email: admin@normandale.school.nz

Accountant / Service Provider: Jocelyn Best

Members of the Board:

Name	Position	Term Expired/ Expires
Charles Anderton	Presiding Member	September 2025
Matt Burt	Principal ex Officio	September 2025
Jamie Bell	Parent Representative	September 2025
Jacinda Swain	Parent Representative	September 2025
Darren Brown	Parent Representative	September 2025
Jennifer Carswell	Parent Representative	September 2025
Julia Holmes	Staff Representative	Resigned March 2024
Natalie Moore	Staff Representative	September 2025

NORMANDALE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Normandale 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.

Charles Anderson

Full Name of Presiding Member



Signature of Presiding Member

27/5/2025

Date:

Matt Burt

Full Name of Principal



Signature of Principal

27/5/25

Date:

Normandale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	1,719,161	369,875	1,695,120
Locally Raised Funds	3	123,972	108,478	140,981
Interest		26,889	8,000	22,832
Total Revenue		1,870,022	486,353	1,858,933
Expense				
Locally Raised Funds	3	64,040	35,500	48,342
Learning Resources	4	1,354,021	302,841	1,285,634
Administration	5	138,391	136,891	133,190
Property	6	399,513	107,659	368,456
Loss on Disposal of Property, Plant and Equipment		7	-	644
Total Expense		1,955,972	582,891	1,836,266
Net Surplus / (Deficit) for the year		(85,950)	(96,538)	22,667
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(85,950)	(96,538)	22,667

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

Normandale 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		671,812	671,813	649,145
Total comprehensive revenue and expense for the year		(85,950)	(96,538)	22,667
Equity at 31 December		585,862	575,275	671,812
Accumulated comprehensive revenue and expense		585,862	575,275	671,812
Equity at 31 December		585,862	575,275	671,812

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.

Normandale School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	249,969	48,627	54,703
Accounts Receivable	8	111,820	82,000	84,978
GST Receivable		24,706	6,000	7,582
Prepayments		10,564	6,000	8,504
Inventories	9	8,466	8,000	8,651
Investments	10	355,551	335,054	435,054
Funds Receivable for Capital Works Projects	16	-	-	8,400
		761,076	485,681	607,872
Current Liabilities				
Accounts Payable	12	344,937	106,000	106,528
Revenue Received in Advance	13	19,637	5,000	15,904
Provision for Cyclical Maintenance	14	-	20,000	-
Finance Lease Liability	15	10,538	14,659	12,418
Funds held for Capital Works Projects	16	87,798	-	49,000
		462,910	145,659	183,850
Working Capital Surplus/(Deficit)		298,166	340,022	424,022
Non-current Assets				
Work in Progress (Decking)		55,058	-	-
Property, Plant and Equipment	11	351,857	325,862	335,862
		406,915	325,862	335,862
Non-current Liabilities				
Provision for Cyclical Maintenance	14	104,605	84,609	83,547
Finance Lease Liability	15	14,615	6,000	4,522
		119,220	90,609	88,069
Net Assets		585,862	575,275	671,815
Equity		585,862	575,275	671,812

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

Normandale School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		451,694	683,496	450,411
Locally Raised Funds		120,435	96,478	139,574
Goods and Services Tax (net)		(17,129)	(4,000)	(3,885)
Payments to Employees		(330,099)	(285,694)	(262,918)
Payments to Suppliers		(272,743)	(207,992)	(237,460)
Interest Received		28,488	1,000	20,603
Net cash from/(to) Operating Activities		(19,354)	283,288	106,325
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(112,123)	(190,883)	(103,085)
Purchase of Investments		-	(117,774)	(115,397)
Proceeds from Sale of Investments		79,503	-	-
Net cash from/(to) Investing Activities		(32,620)	(308,657)	(218,482)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,746
Contributions from Ministry of Education		-	-	7,109
Finance Lease Payments		(12,879)	15,659	1,135
Funds Administered on Behalf of Other Parties		260,121	(21,663)	40,600
Net cash from/(to) Financing Activities		247,242	(6,004)	59,590
Net increase/(decrease) in cash and cash equivalents		195,268	(31,373)	(52,566)
Cash and cash equivalents at the beginning of the year	7	54,703	80,000	107,269
Cash and cash equivalents at the end of the year	7	249,971	48,627	54,703

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.

Normandale School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Normandale 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 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:

Building Improvements	50 years
Furniture and Equipment	5–15 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transaction etc.

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, 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.

n) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to

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 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.

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 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	451,694	369,875	450,411
Teachers' Salaries Grants	985,319	-	984,675
Use of Land and Buildings Grants	282,148	-	260,034
	<u>1,719,161</u>	<u>369,875</u>	<u>1,695,120</u>

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Revenue	\$	\$	\$
Donations and Bequests	24,664	27,000	28,641
Fees for Extra Curricular Activities	50,396	27,000	30,524
Trading	16,102	18,478	22,695
Fundraising and Community Grants	29,658	36,000	56,640
Other Revenue	3,152	-	2,481
	<u>123,972</u>	<u>108,478</u>	<u>140,981</u>
Expense			
Extra Curricular Activities Costs	54,279	27,000	36,736
Trading	5,468	6,500	8,928
Fundraising and Community Grant Costs	4,293	2,000	2,678
	<u>64,040</u>	<u>35,500</u>	<u>48,342</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>59,932</u>	<u>72,978</u>	<u>92,639</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	33,781	25,832	42,944
Information and Communication Technology	15,629	21,622	13,633
Employee Benefits - Salaries	1,220,514	187,847	1,147,353
Staff Development	10,886	15,750	13,452
Depreciation	71,545	50,000	67,383
Other Learning Resources	1,666	1,790	869
	<u>1,354,021</u>	<u>302,841</u>	<u>1,285,634</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	6,473	6,315	6,315
Board Fees and Expenses	12,182	11,849	8,466
Operating Leases	804	3,431	977
Other Administration Expenses	13,489	16,109	13,942
Employee Benefits - Salaries	102,974	97,847	98,885
Insurance	2,469	1,340	4,605
	<u>138,391</u>	<u>136,891</u>	<u>133,190</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	57,326	52,648	54,500
Cyclical Maintenance	21,058	21,420	24,684
Heat, Light and Water	13,721	13,709	11,170
Rates	1,542	1,422	1,357
Repairs and Maintenance	19,582	12,000	10,038
Use of Land and Buildings	282,148	-	260,034
Other Property Expenses	4,136	6,460	6,673
	<u>399,513</u>	<u>107,659</u>	<u>368,456</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.

Actual	Budget (Unaudited)	Actual
-	-	-

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	249,969	48,627	54,703
Cash and cash equivalents for Statement of Cash Flows	<u>249,969</u>	<u>48,627</u>	<u>54,703</u>

Of the \$249,969 Cash and Cash Equivalents, \$82,298 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 \$249,969 Cash and Cash Equivalents, \$19,637 of Revenue Received in Advance is held by the School, as disclosed in note 16

Of the \$249,969 Cash and Cash Equivalents, \$4,195 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	16,619	15,000	9,348
Interest Receivable	628	7,000	2,229
Teacher Salaries Grant Receivable	94,572	60,000	73,401
	<u>111,820</u>	<u>82,000</u>	<u>84,978</u>
Receivables from Exchange Transactions	17,247	22,000	11,577
Receivables from Non-Exchange Transactions	94,573	60,000	73,401
	<u>111,820</u>	<u>82,000</u>	<u>84,978</u>

9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	4,888	3,000	4,951
School Uniforms	3,578	5,000	3,700
	<u>8,466</u>	<u>8,000</u>	<u>8,651</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	355,551	335,054	435,054
Non-current Asset			
Long-term Bank Deposits	55,058	-	-
Total Investments	<u>410,609</u>	<u>335,054</u>	<u>435,054</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	98,765	4,651			(5,903)	97,513
Furniture and Equipment	198,790	37,722			(45,724)	190,788
Information and Communication Technology	11,942	22,875			(6,243)	28,574
Leased Assets	15,986	21,092			(12,311)	24,767
Library Resources	10,379	1,207	(7)		(1,364)	10,215
	<u>335,862</u>	<u>87,547</u>	<u>(7)</u>	<u>-</u>	<u>(71,545)</u>	<u>351,857</u>

The net carrying value of furniture and equipment held under a finance lease is \$24,767 (2023: \$15,986)

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	283,885	(186,372)	97,513	279,235	(180,470)	98,765
Furniture and Equipment	474,769	(283,981)	190,788	437,047	(238,257)	198,790
Information and Communication Technology	178,267	(149,693)	28,574	155,392	(143,450)	11,942
Leased Assets	61,564	(36,797)	24,767	40,472	(24,486)	15,986
Library Resources	56,057	(45,842)	10,215	54,887	(44,508)	10,379
	<u>1,054,542</u>	<u>(702,685)</u>	<u>351,857</u>	<u>967,033</u>	<u>(631,171)</u>	<u>335,862</u>

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	221,447	9,000	11,750
Accruals	6,472	10,000	7,000
Employee Entitlements - Salaries	115,209	85,000	84,353
Employee Entitlements - Leave Accrual	1,809	2,000	3,425
	<u>344,937</u>	<u>106,000</u>	<u>106,528</u>
Payables for Exchange Transactions	344,937	106,000	106,528
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>344,937</u>	<u>106,000</u>	<u>106,528</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other revenue in Advance	19,637	5,000	15,904
	<u>19,637</u>	<u>5,000</u>	<u>15,904</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	83,547	83,547	58,863
Increase to the Provision During the Year	21,058	21,420	24,684
Other Adjustments	-	(358)	-
Provision at the End of the Year	104,605	104,609	83,547
Cyclical Maintenance - Current	-	20,000	-
Cyclical Maintenance - Non current	104,605	84,609	83,547
	104,605	104,609	83,547

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. 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	10,538	14,659	12,418
Later than One Year and no Later than Five Years	14,615	6,000	4,522
	25,153	20,659	16,940
Represented by			
Finance lease liability - Current	10,538	14,659	12,418
Finance lease liability - Non current	14,615	6,000	4,522
	25,153	20,659	16,940

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 9, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS Upgrade	(8,400)	355,000	(272,797)	-	73,803
Classroom Ventilation	49,000	-	(35,004)	-	13,996
Totals	40,600	355,000	(307,802)	-	87,798

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

87,798

-

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
AMS Upgrade	-	-	(6,900)	-	(6,900)
Classroom Ventilation	-	50,000	(1,000)	-	49,000
Roofing	-	-	(1,500)	-	(1,500)
Electrical Switchboard		13,280	(13,280)		-
Totals	-	63,280	(22,680)	-	40,600

Represented by:

Funds Held on Behalf of the Ministry of Education	49,000
Funds Receivable from the Ministry of Education	(8,400)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,865	3,570
<i>Leadership Team</i>		
Remuneration	364,679	373,967
Full-time equivalent members	3	3
Total key management personnel remuneration	368,544	377,537

There are 6 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	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2	1
110 - 120	1	2
	3.00	3.00

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 \$0	2023 Actual -
Total Number of People	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).

The Board was notified of a claim of \$X alleging a breach of contract. The Board has not recognised this matter in the financial
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 \$297,392 (2023:\$582,885) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
AMS Upgrade	246,231
Classroom Ventilation	32,281
Decking (BOT funded)	18,880
	<u>297,392</u>

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 no operating commitments

-	-
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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	249,969	48,627	54,703
Receivables	111,820	82,000	84,978
Investments - Term Deposits	410,609	335,054	435,054
Total financial assets measured at amortised cost	<u>772,398</u>	<u>465,681</u>	<u>574,735</u>

Financial liabilities measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Payables	344,937	106,000	106,528
Finance Leases	25,153	20,659	16,940
Total financial liabilities measured at amortised cost	<u>370,090</u>	<u>126,659</u>	<u>123,468</u>

23. Events After Balance Date

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

Independent auditor's report

To the readers of the financial statements of Normandale School for the year ended 31 December 2024

The Auditor-General is the auditor of Normandale School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 27/05/2025. 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 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1, and pages 22 to 39 but does not include the financial statements, and our auditor's report thereon.

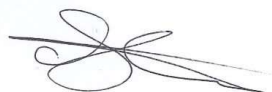
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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) (PSE 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.



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



**Normandale
School**

He ngakau nui ki te ako

Kiwisport Report 2024

Kiwisport

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

In 2024, the school received total Kiwisport funding of \$2,427.60 (excluding GST).

Part of this funding was spent on an affiliation fee to be part of the Lower Hutt Primary Schools Sport Association. The remainder has been carried forward to 2025 and will be used to pay for a dance programme for the whole school

Matt Burt
March 2025

Enthusiasm for Learning

normandale.school.nz

Normandale School

Annual Implementation Plan 2024 (2930)



**Normandale
School**

He ngakau nui ki te ako

Strategic Goals 2024 - 2025

Through consultation, the Board and school community have identified the following 3 strategic goals for 2024 – 2025

Teaching and Learning

Strategic Goal 1

Normandale School is a place where teaching and learning is engaging, child-centric and prepares us beyond the classroom, ready for future possibilities.

Health and Wellbeing

Strategic Goal 2

Collaborate with whānau to foster healthy relationships that ensure the safety and wellbeing of all students and staff.

Inclusion and Culture

Strategic Goal 3

We aspire to continually provide a learning environment that is proactively inclusive and responsive to the diverse requirements of our community.

These strategic aims are consistent with the national focus on improving literacy and numeracy outcomes and with the Board's expectation of improving student achievement and teacher effectiveness.

2024 Annual Plan - our taonga



Strategic Goal #1	Annual Goal	2024 Action	Staff/Timeline	NELP links - see below	Statement of Variance
Teaching and Learning Normandale School is a place where teaching and learning is engaging, child-centric and prepares us beyond the classroom, ready for future possibilities.	Focus on student success in core learning areas (R, W, M).	Achievement data in R, W, M analysed and presented to BoT twice a year. Leaders to present R, W, M data and achievement in staff meetings. Continue to regularly analyse data and use it to inform teaching and learning.	MB, T2, T4 NM, JH T2, T4 All staff, ongoing	Obj #2	Achievement data analysed and shared with BOT, T2. Māori and Pasika data shared with staff and BOT. In Team meetings data was reviewed as names and classes to support these akonga. Data analysed and shared with BOT, T4. Achievement data shared with staff & specific implications discussed. Ongoing and discussed in Team meetings. BSLA has continued to be implemented and reinforced within Team Pohutukawa. As above, BSLA confirmed for 2025 for Pohutukawa and iDeal PLD confirmed for Team Totara next year.
	Provide extra support/extension opportunities through curricular and extracurricular activities.	Identify areas of need, develop support programmes (TA support) to target students who need accelerated progress.	NM, MB, TAs, ongoing	Obj #2	Maths and literacy programmes continue to be run in class with TA support.
		Embed the Better Start Literacy Approach (BSLA) across Team Pohutukawa (Year 0-2 students).	NM, ongoing		

	Te reo and te ao Māori Culturally Responsive Practice to be the whole school PLD focus in 2024.	Access our Regionally Funded PLD provider, Core Education, to lead staff in enhancing & integrating culturally responsive practices.	All staff, T2-T4	Obj #3	PLD begun with a Teacher Only Day late Term and was followed by a series of Staff Meetings led by our Core Ed facilitator. PLD continued throughout the term with regular Staff Meetings led by Core Education. RFPLD continued with Whanau hui engagement, Teacher Only Day, a special BOT meeting and 1-1 facilitator-teacher time spent and release days for Lead Māori teachers with Core Ed.
	Continue to invest in PB4L best practice and development.	Review existing and develop new PB4L lesson plans and practices. Review the usefulness of these evolving tools in teams, staff and BOT.	JH, all staff, ongoing	Obj #1 & #4	PB4L weekly hui continue in T1 with new plans/themes being taught. Termly review shared with BOT by JH. As above. As above.
Strategic Goal #2	Annual Goal	2024 Action	Staff/Timeline	NELP links - see below	Statement of Variance
Health and Wellbeing Collaborate with whānau to foster healthy relationships that ensure the safety and wellbeing of all students and staff.	Conduct a Workplace survey.	Construct a local version of the NZCER Student and Teacher Workplace survey. Share with staff, review results, share with staff and discuss ways forward. Share with BOT.	MB, NM, T1 & T3 - compare results, class by class & whole school.	Obj #1	New localised Student and Teacher Workplace surveys co-constructed and administered across staff and Years 3-6 students. Survey results shared with Lead Team & Staff meetings - data & responses analysed. Feedback/thoughts sought from School Council. All findings shared with the BOT. Corresponding T3 Surveys held. Results collated, analysed and shared with staff and BOT.
	Ensure the school provides a physically, emotionally and culturally safe environment for	All meeting agendas begin with Health & Safety.	All staff, ongoing - Team, Staff & Lead Team meetings	Obj #1	Ongoing - all meetings across school begin with H&S points and followed up by actions. Staff

students.					Meeting led by MOE about age/stage appropriate & inappropriate 'play' behaviours. Resilience sessions facilitated by the MOE Ed. Psychs offered to Y3/4 & Y5/6 groups for 6 weeks on-site. H&S has continued to be a discussion point at the start of every level of meeting, Lead, Staff and Team.
	Explicitly teach and model school values.	Bilingual values to be visible around the school, inside & outside classes. PB4L lessons reflect & reinforce our values.	All staff, ongoing	Obj #3 & #4	New bilingual Values signage erected down the driveway so easily seen as everyone enters our school. Our Production focused on our Values in waiata, dance & script. Weekly PB4L hui reflect Values messages. Weekly Monday morning hui continue to focus on PB4L concepts and our school values.
	Provide opportunities for our whānau to engage with and contribute to school life.	Approach whānau members to contribute expertise to our T2 Production. Whānau will be asked to share their taonga for various in-class Passion Projects. Celebrate various on-site events which invite whānau onto the school grounds.	All staff, FONS ongoing	Obj #4	Newsletters and signmees requested parental support for our Production. Colour Fun Run held in T1 as a community event. Various parents assigned roles for Production eg. Adult band, acting coaches, costume/set designers. Regular sporting events, whanau hui, swimming pool projects and FONS-led events held throughout the year.
Strategic Goal #3	Annual Goal	2024 Action	Staff/Timeline	NELP links - see below	Statement of Variance
Inclusion and Culture	Enhance our cultural responsiveness in Teaching	Implement new learning from PLD audit and Action Plan	All staff, T2-T4	Obj #2	PLD begun 14/6/24 with Kathe Tawhiwhirangi-Perry.

<p>We aspire to continually provide a learning environment that is proactively inclusive and responsive to the diverse requirements of our community.</p>	and Learning with a focus on te reo and te ao Māori.				
	Develop and promote a Māori world view of hauora.	Continue to work with our kapa haka kaiako, Te Rehia Matthews.	All staff, ongoing	Obj #3	<p>Te Rehia has continued with our tamariki in T1 and formed a HuttFest squad to compete at the end of T2. Te Rehia is working with this group for a section of the Production. Te Rehia joined the matinee & evening Production performances and will guide us at HuttFest on 1/7/24.</p> <p>This has not taken place with the local marae however progress has been made during whanau hui consultation and PLD for a localised pepeha. Staff spent 1-1 time with our Core Ed facilitator.</p> <p>Mihi whakataua was held in T1, kai karanga role to be looked at for T3. Students began training with Te Rehia & Mr Sim on the role of kai karanga.</p>
		Make connections with the local marae to establish a localised pepeha and/or mihi.	JB, MB, T2-T3		
		Further develop our mihi whakataua (include kai karanga role).	MB, PS, T3		
	Focus on Local Curriculum Graduate Profile.	Create Action Plan for Y6 Leavers and embed in Team Totara programmes.	MB, NM, JH, PS, ongoing	Obj #1, #2, #3 & #4	<p>Discussed at T2 TOD & to be worked on in Staff meetings. As the Cultural Responsiveness PLD evolved this had to be parked until 2025 and when we begin our Kura Ahurea journey.</p>
Targets for Raising Student Achievement 2024 - linked to Strategic Goal 1					
Targets for Raising Student Achievement 2024 - click for completed Statement of Variance for data.					

Key: BOT - Board of Trustees, MB - Matt Burt (Principal), NM - Natalie Moore (DP, SENCO), JH - Julia Holmes (AP), JB - Jourdan Brosnahan, PS - Peter Sim, TAs - Teacher Aides, FONS - Friends of Normandale School

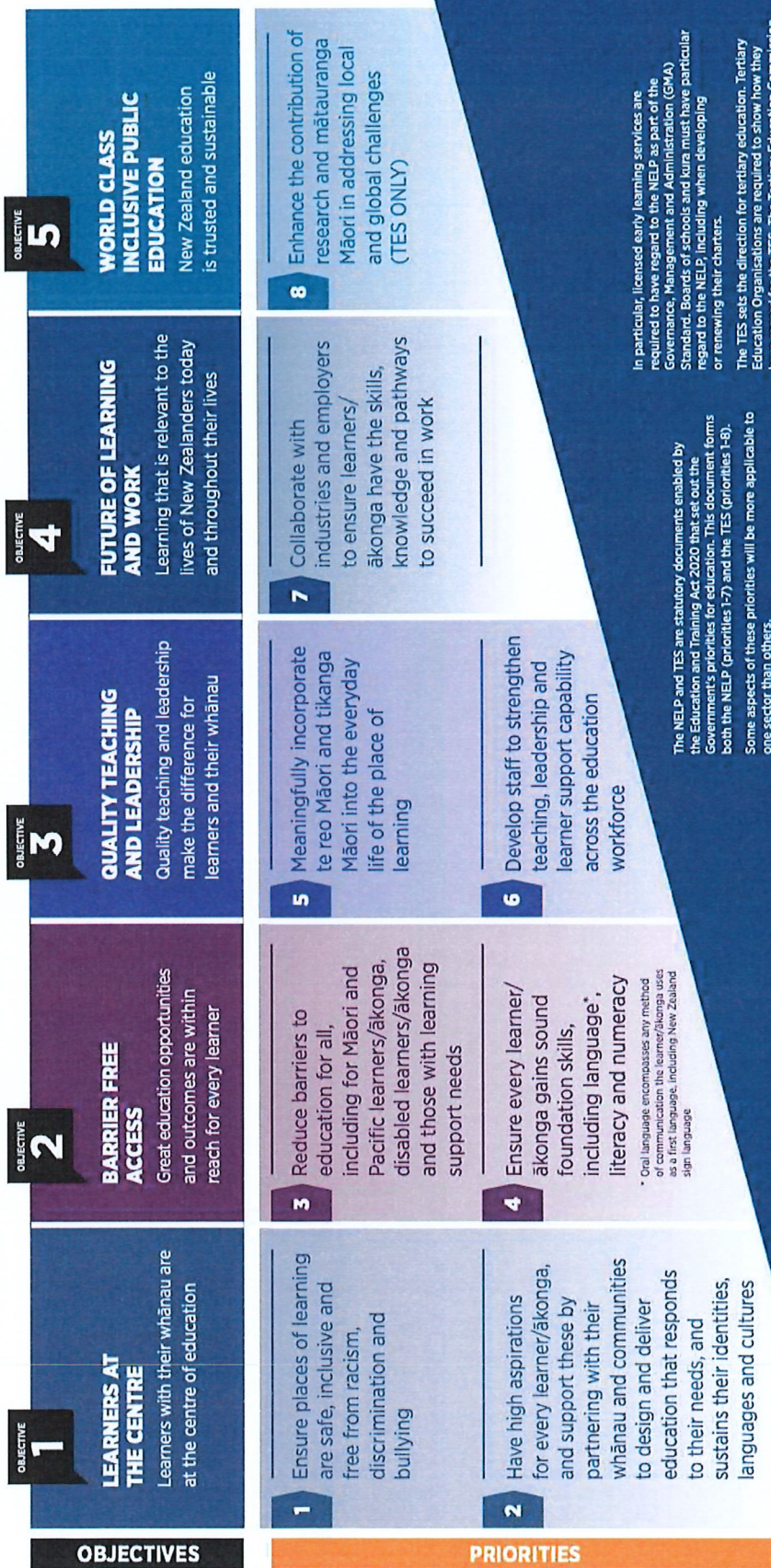
The Statement of National Education and Learning Priorities (NELP) & Tertiary Education Strategy (TES)

The Statement of National Education and Learning Priorities (NELP) and the Tertiary Education Strategy (TES) are issued under the Education and Training Act 2020.

The NELP must be consistent with the objectives for education. These are: helping children and young people to attain their educational potential; preparing young

people for participation in civic and community life and for work, and promoting resilience, determination, confidence, creative and critical thinking, good social skills and the ability to form good relationships; and helping children and young people to appreciate diversity, inclusion and Te Tiriti o Waitangi.

The TES must set out the Government's long-term strategic direction for tertiary education, including economic, social, and environmental goals, and the development aspirations of Māori and other population groups. One of the purposes of the Act is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. Section 9 sets out the main provisions of the Act in relation to the Crown's responsibility to give effect to Te Tiriti o Waitangi. These provisions include obligations in relation to Te Tiriti o Waitangi for school boards, tertiary education institutions and education agencies.



In particular, licensed early learning services are required to have regard to the NELP as part of the Governance, Management and Administration (GMA) Standard. Boards of schools and kura must have particular regard to the NELP, including when developing or renewing their charters.

The TES sets the direction for tertiary education. Tertiary Education Organisations are required to show how they have regard for the TES. The Tertiary Education Commission must give effect to the TES, and the New Zealand Qualifications Authority must have regard for the TES.

The NELP and TES are statutory documents enabled by the Education and Training Act 2020 that set out the Government's priorities for education. This document forms both the NELP (priorities 1-7) and the TES (priorities 1-8). Some aspects of these priorities will be more applicable to one sector than others.

The NELP is designed to guide those who govern licensed early learning services, ngā kohanga reo, schools and kura.

The Statement of National Education and Learning Priorities (NELP) & Tertiary Education Strategy (TES)

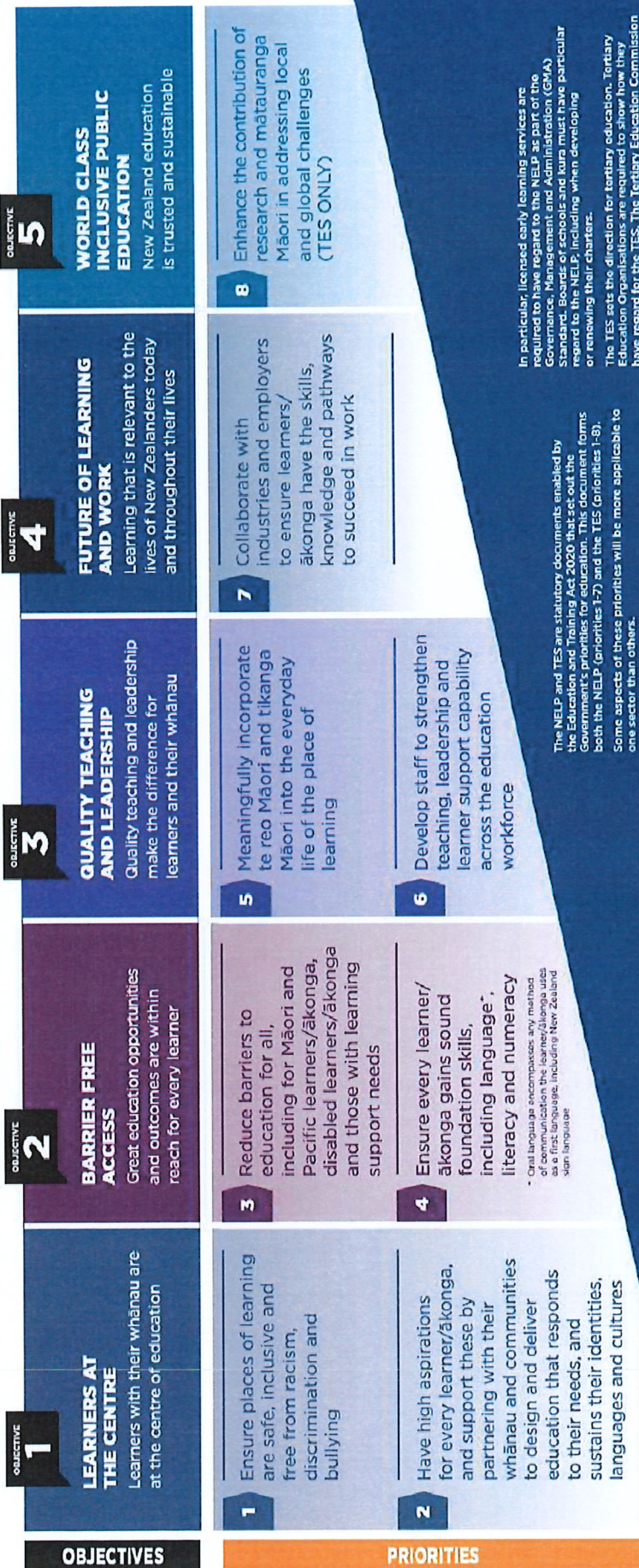
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Good Employer Disclosure 2024

**Normandale
School**
He ngakan nui ki te ako

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Health and Safety is the first item in all meeting agendas at Normandale School, whether it be Lead Team, Syndicate or Staff meetings. Points raised are documented and acted upon in a timely manner.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We follow the Make an Appointment policy and ensure that we have at least three staff on the Interview panel.</i>
How have you enhanced the abilities of individual employees?	<i>Regular formal Appraisal meetings are held twice a year to support staff to complete their Professional Growth Cycle (PGC) goals. Within these meetings are opportunities for staff to personalise PLD to their strengths and abilities. Their individual abilities are also linked to the Curriculum Responsibilities and various contributions to the extra-curricular life of the school.</i>

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

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

Normandale School has the stated intention of being a good employer consistent with Section 597 of the Education and Training Act 2020. This covers:

- Good and safe working conditions,
- An equal employment opportunities programme,
- The impartial selection of suitable qualified persons for appointment,
- Recognition within the workforce of the aims, aspirations, and cultural differences of Maori, other ethnic and minority groups, women and persons with disabilities,
- Opportunities for the enhancement of the abilities of individual employees,
- Ensuring all employees maintain proper standards of integrity, conduct and concern for the public interest and the well-being of students attending the school.

The school employed 22 staff in 2024. The majority of our staff are covered by collective agreements. This ensures that all employees, regardless of gender or other areas of potential inequity are remunerated at the same level for equivalent work.

Human Resources policies are reviewed regularly in line with the school's commitment to good employer practices and the school's values. Current employment policies include:

- Frequently reviewed policies include: Equal Employment Opportunities policy, Making an Appointment policy, Staff Wellbeing and Safety policy and an ongoing item in BOT meeting agendas addressing Staff Wellbeing.

Our objective is to make the school an even better place to work. By building on existing good practice, higher staff engagement will drive higher quality student outcomes. There is a clear relationship between the wellbeing of staff and student wellbeing and this is recognised at Normandale School.

Matt Burt
March 2025

Targets for Raising Student Achievement 2024

Teaching and Learning Strategic Goal 1		Normandale School is a place where teaching and learning is engaging, child-centric and prepares us beyond the classroom, ready for future possibilities.	2024 Statement of Variance
2024 Annual Targets - Reading & Writing		<ul style="list-style-type: none">That we maintain and/or increase the number of students that are achieving At/Above their expected level in Reading and Writing.There will be a focus on boys writing in Years 3-6 (10 Target students, 2 per class in Team Totara) - see supporting document in the Board drive.That we continue our focus on the Writing achievement in the first 2 years at school.That our Maori students achieve At the same level or Above as their cohorts.	<ul style="list-style-type: none">Writing is historically the lowest of the three academic areas we formally assess in and this year we have achieved 80.4% of our students writing At or Above expectation however this is a decrease from 84.2% in 2023.Our Target Student data has shown that we have shifted from 50% of our Target Students Below expectation at the start of the year to only 20% Below at the end of the year.Boys writing levels across the school are lower this year with only 69% achieving At or Above compared to 78% in 2023. Next year all students will be taught Structured Literacy approaches with BSLA (Year 0-2) and iDeal (Year 3-6).Writing in our youngest classes continues to be fraught with many variables, especially for our very youngest students who may have only been at school for a small number of weeks or months. The Year 2 data is exactly the same as it was last year but we have a larger percentage of our Year 1 students Below than in 2023. The data last year for our Year 1 students was particularly impressive though whereas 69% At or Above compares very favourably compared to the 3 years prior to 2023.
Baseline data - the last 4 years			
Writing Data for all students			
2020: Writing for all students	Well below 1%	Below 22.2%	At 66.5%
2021: Writing for all students	Well below 0%	Below 20.8%	At 68.2%
2022: Writing for all students	Well below 1%	Below 21.8%	At 65.7%
2023: Writing for all students	Well below 0.5%	Below 15.1%	At 74%
2024: Writing for all students	Well below 1%	Below 18.8%	At 69.7%
Writing Data for all Boys			
2020: Boys writing	Well Below 2.1%	Below 29.9%	At 58.8%
2021: Boys writing	Well Below 0%	Below 22.8%	At 67.1%
2022: Boys writing	Well Below 1%	Below 34%	At 56%
2023: Boys writing	Well Below 4%	Below 20%	At 73%
2024: Boys writing	Well Below 2%	Below 28%	At 67%
Reading Data for all students - At and Above			
2020: Reading:	At 51%	Above 40.7%	
2021: Reading:	At 60%	Above 26%	

2022: Reading: At 57.1% Above 29.1%
2023: Reading: At 58.3% Above 29.4%
2024: Reading: At 57.7% Above 31%

2024 Target students* Not shared with BOT members due to student names present - see twice yearly summary

Writing achievement in the first 2 years at school

2020: Year 1: Below 44.1%	At/Above 55.9%	Year 2: Below 18.8%	At/Above 75%
2021: Year 1: Below 57.1%	At/Above 42.8%	Year 2: Below 14.7%	At/Above 85.3%
2022: Year 1: Below 55%	At/Above 45%	Year 2: Below 24%	At/Above 76%
2023: Year 1: Below 9%	At/Above 91%	Year 2: Below 7%	At/Above 83%
2024: Year 1: Below 32%	At/Above 69%	Year 2: Below 7%	At/Above 83%

Maori students achieving at the same level or above as their cohorts in writing.

2020: Maori Students	Below 24%	At 64%	Above 12%
All students	Below 22.2%	At 66.5%	Above 10.3%
2021: Maori Students	Below 26.1%	At 69.6%	Above 4.3%
All students	Below 20.8%	At 68.2%	Above 11%
2022: Maori Students	Below 38%	At 34%	Above 26%
All students	Below 21.8%	At 65.7%	Above 11.4%
2023: Maori Students	Below 24%	At 76%	Above 0%
All students	Below 15.1%	At 74%	Above 10.2%
2024: Maori Students	Below 22.2%	At 70.4%	Above 3.7%
All students	Below 18.8%	At 69.7%	Above 10.7%

- Our Maori students are achieving 0.7 % higher in the At expectation band for Writing across the school compared to last year's results. They also record 3.7% Above expectation compared to 0% in 2023. This is still 7% lower than the school as a whole though. This continues to be an area we focus on in Staff and Team meetings.

Teaching and Learning Strategic Goal 1	
Normandale School is a place where teaching and learning is engaging, child-centric and prepares us beyond the classroom, ready for future possibilities.	
Maths	
2024 Annual Targets	
<ul style="list-style-type: none">That we maintain and/or increase the number of students that are achieving at/above their expected level in MathematicsThat our Maori students achieve at the same level or above as their cohorts.That we maintain similar numbers of both boys and girls achieving aboveThat the target group of 10 students across Years 3-6 (2 from each class in Team Totara) show progress and accelerate their learning from below to at their expected levels - see supporting document in the Board drive.	
Baseline Data - the last 4 years	
2020: School wide:	Well Below 0%
2021: School wide:	Well Below 0%
2022: School wide:	Well Below 0.5%
2023: School wide:	Well Below 1%
2024: School wide:	Well Below 0.4%
2020: Maori students:	Below 0%
2021: Maori students:	Below 13%
2022: Maori students:	Below 15%
2023: Maori students:	Below 28%
2024: Maori students:	Below 18.5%
2020: Girls:	Above 21.7%
2021: Girls:	Above 13.3%
2022: Girls:	Above 17%
2023: Girls:	Above 12%
2024: Girls:	Above 21.5%
2020: Boys:	Above 32.3%
2021: Boys:	Above 35.4%
2022: Boys:	Above 40%
2023: Boys:	Above 33%
2024: Boys:	Above 30.6%

2024 Statement of Variance	
<ul style="list-style-type: none">This first Maths goal has been achieved with 87.9% of our students achieving At or Above expectation. That is an increase of 1.7% from our 2023 data.Our second target is a mixed bag as a higher percentage of Maori students are achieving At expectation than the school at 63% compared to 52.8% but we see 16.6% less Maori students Above expectation.The percentage of Girls achieving Above expectation for Maths is a 4 year high and a 9.5% increase on the data from last year. This is a great result across the school. The Boys are very close to the target of maintaining the number achieving Above expectation and is only 2.4% short of last year's percentage.Target Students - see supporting document in the Board drive.	

Report on how Normandale School has given effect to Te Tiriti o Waitangi - 2024

Te Tiriti o Waitangi & Cultural diversity

- We acknowledge New Zealand's cultural diversity and the unique position of Māori as tangata whenua. We recognise and value all cultures at our school and acknowledge the special position of Māori in New Zealand society.
- The school's cultural make-up will be reflected in school-wide programmes and events.
- Te Reo and Tikanga Māori will be integrated into curriculum areas in an appropriate manner. We will source expert advice and guidance on Te Reo (Māori language), Tikanga Māori (Māori culture) and Te Ao Māori (Māori world view) for staff and students.
- We respect each person's culture and their right to follow their cultural direction.
- These principles guide our practice and are incorporated into our policies and procedures and teaching of the Aotearoa New Zealand Histories component of the Social Sciences learning area in the New Zealand Curriculum (NZC).
- Normandale School has undertaken Cultural Responsiveness Regionally-funded PLD with Kathe Tawhiwhirangi-Perry, Core Education. This PLD will include Staff Meetings, Team Meetings and 1-1 pepeha workshops and continue into March 2025.