



Combined Board of Trustees for Halswell
Residential College HRC Te Otu Mātua (522)
and Westbridge Residential School (4157)



Annual Report & Annual Financial Statements

Year ended 31 December 2024

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Principals' Reports

Halswell Residential College

Work has continued on the revised 24/7 curriculum and seen the All About Me process implemented for all students. During the year as AAM is embedded we have continued to review and fine the process. Teachers have been trained in Best Start Literacy Approach (BSLA) and have embedded this programme at the kura. The revised curriculum ensures we deliver an effective time-limited intervention for neurodiverse and/or intellectually impaired ākonga with complex needs. The robust pre- and post-intervention assessment data along with testing during the intervention helps in improving ākonga outcomes through better targeted teaching.

The Three Pillars of Trauma Informed Care and The Purposeful Use of Daily Life Events (DLE) provide a framework for kaiako to support ākonga into seeing themselves as learners and maximising their learning opportunities.

Westbridge Residential School

At Westbridge Residential School, teaching and learning are delivered within a 24/7 environment, guided by the principles of the New Zealand Curriculum and the key competencies. To ensure personalised support, an Individual Education Plan is developed for each student which includes both academic and behavioural goals. We have implemented a range of initiatives to support student learning and wellbeing including professional development in functional behaviour analysis, with ongoing support from a ministry psychologist to strengthen behavioural responses. Our senior students are enrolled in NCEA programmes and, where appropriate, in vocational pathways such as MITO's pre-apprenticeship programme. Teachers are using an integrated topic-based approach, with a strong focus on improving reading, writing, and mathematics through evidence-based strategies. Within the residential setting, students are explicitly taught social skills and the Zones of Regulation framework to support emotional regulation, positive interactions, and the development of self-management strategies. Staff development continues to be a priority, with ongoing professional learning provided to both school and residential staff.

Health and safety is monitored through termly committee meetings, with risks and hazards reported to the board. To ensure student achievement and wellbeing, the school conducts regular health and wellbeing surveys for staff and has extended these to include student voice. Key roles such as the Student Pathway Coordinator ensure consistent communication with families, particularly around student progress or incidents. The school's philosophy of care has been updated to reflect *Te Whare Tapa Whā*, and the curriculum has been reviewed using a north-east lens to ensure a culturally responsive and an integrated approach. Overall, the school remains focused on continuous improvement, student-centred practices, and future-focused learning pathways.

Members of the Board

Board Members	Term expired/expires
David Ivory – Presiding Member - Ministry Appointed	Feb 2026
Janine Harrington – Principal HRC – ex Officio	Jan 2025
David Bagwell – Principal WRS – ex Officio	Dec 2024
Cherie Jaeger – Acting Principal WRS	-
Reuben Altoa-Thorne – Staff Representative - Elected	Jun 2025
Lorraine Taogaga – Ministry Appointed	Feb 2026
Moses Faleolo – Ministry Appointed	Feb 2026
Jon Kaho – Ministry Appointed	Feb 2026
Joseph Tyro – Ministry Appointed	Feb 2026

In attendance

Jon Purdue, HRC

Analeigh Rapata, WRS

Statement of Achievement: Progress Against Targets

Halswell Residential College

Halswell Residential College Annual Target/Goal	Strategic Goal 1: A tailored curriculum.			
	Weave Te Matāiaho, the HRC curriculum, and All About Me together, and train kaiako.			
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
New combined curriculum is written.	Completed as intended. Updated with literacy and numeracy once received. Included Poutama (Whare Tauawa) into the document as agreed by Te Tao Kokiri (Māori caucus) in Term 2. The documentation for AAM has been developed and is operational. The MoE Curriculum Refresh Readiness Tool rubric shows we have made progress in understanding, training and implementation.	Feedback from relevant parties was sought, and a document has been completed.	This was a transition year, and documentation evolved over the year.	Embed AAM documentation for all ākonga including those enrolling via the IWS pathway. Investigate ways for more timely feedback on the Pier Harris 3 and Brief 2 assessments which need to be analysed by off-site psychologists.
Tangata whenua are consulted regarding our new curriculum.	Liz Hill-Taiaoroa (Te Taumutu Runanga o Ngāi Tahu) agreed to undertake this work which will commence once the Poutama concepts have been decided by Te Tao Kokiri.	Feedback incorporated in the curriculum.	No variance of significant note.	Any significant changes, we will consult again.
New documentation supports the new curriculum.	Consultation with key users of the document deemed kaiako would prefer to remain using the document in Microsoft at this stage.	New documentation links to eTAP system and supports individual development plans and transition plans.	No variance of significant note	Continue to maintain a facilitator to ensure collaboration of the entire team and that data entry points for the documentation are met.
All kaiako have undertaken local and MoE training.	Partially Achieved. Kaiako have participated in Te Mātaiaho Literacy PLD as well as BSLA in 2024.	Kaiako understand the literacy component of the refreshed curriculum.	The literacy training was completed in 2024. The numeracy training commenced during January 2025 PLD.	Kaiako to embed use of Numicon alignment with Te Mātaiaho - mathematics. PLD in Te Mātaiaho will be provided in 2025 and 2026.
Data analysis completed.	Achieved. However, the number of ākonga left who are part of the pilot is very low.	Annual learning and progress achievement data analysis shows improved outcomes.	Analysis of 2024 leavers data for the Brief 2 and Piers Harris 3 assessment is delayed due to the need to have analysis of data completed offsite.	Collate cumulative data over several years for the Piers Harris 3 and Brief 2 assessments. This will provide a larger sample size and identify trends that we can use to inform our mahi.

Halswell Residential College Annual Target/Goal	Strategic Goal 2: Highly effective ways of teaching and interacting.			
	Implement the intentional approaches of a therapeutic milieu and the Common Practice Model.			
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
Additional training in intentional approaches in a therapeutic milieu.	Training was undertaken on PD days. Each kaiako, SLT, whare and day school meeting have discussions around DLE on the agenda.	Kaiako can identify (in meetings and their performance appraisal) how they intentionally utilised the approaches to assist ākonga development.	As new kaiako are hired, training is provided, and integrating our understanding around how DLE impacts how we work at HRC is ongoing.	Continue to identify exemplary mahi where the principles of DLE have been used effectively.
Train kaiako in the Common Practice model.	No longer relevant as a stand-alone goal. The Common Practice Model has been absorbed in Te Mataiaho/Refreshed Curriculum. Five teachers and the principal trained in the University of Canterbury Better Start Literacy Programme (BSLA) – one of the structured literacy programmes approved by the Ministry of Education.	Formal classroom observations will show that the model has been embedded.	The Common Practice Model has been incorporated with Te Mātaiaho Documentation and does not exist as a ‘standalone document’. Observations were limited to the implementation of BSLA and were conducted by the BSLA facilitator.	Focus on the literacy and mathematics aspects of Te Mātaiaho in classroom observation.
Support implementation with subject matter experts, run termly meetings.	DLE subject matter group established, and meetings delivered by Shane Murdoch. Received MoE funded materials by the end of Term 1 2025. Training in the use of Numicon for mathematics was completed at the beginning of the 2025 school year.	Meetings are undertaken each term.	This continues to be a work in progress.	Two more MoE funded PLD days in Te Mātaiaho mathematics have been confirmed for Terms 1 and 3 in 2026. One teacher has been awarded a salary unit to support the team in using Numicon materials.
Measure kaiako use of frameworks and tools.	Observations of kaiako show they are correctly utilising the framework. Annual learning and progress achievement data analysis shows improved outcomes.	Annual learning and progress achievement data analysis shows improved outcomes.	Observations were on pause as the Common Practice Model was incorporated into Te Mātaiaho.	Maintain an intentional focus on social emotional learning and executive functioning to ensure ākonga are ready for academic learning.

Halswell Residential College Annual Target/Goal	Strategic Goal 3: Strong relationships with tangata whenua.			
	Develop new relationships with mana whenua to enhance the outcomes of ākonga.			
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
Kaiwhakahaere and others meet with tangata whenua.	HRC have regular contact with our local tangata whenua. Tangata whenua are included in korero re relevant developments at HRC.	Meetings conducted.	No variance of significant note.	Continue to have regular contact with tangata whenua to embed the relationship.
Meetings are held with tangata whenua, the senior leadership team, and Te Tao Kokiri (Māori caucus).	HRC have regular contact with our local tangata whenua. Tangata whenua are included in korero re relevant developments at HRC.	Meetings are conducted twice per year. Input into the 2025 strategic planning and HRC curriculum.	First meeting occurred. Second meeting local tangata whenua representative unavailable.	Continue with contact between tangata whenua and Te Tao Kokiri to embed the relationship and ensure ongoing tangata whenua input into HRC.
Invitations to informal events (hāngī, end of term assemblies, etc.).	HRC have regular contact with our local tangata whenua. Tangata whenua are included in korero re relevant developments at HRC.	Mana whenua attendance at at least one hāngī in addition to termly meetings. Tangata whenua attend HRC events.	Mana whenua were invited to our hāngī and other events such as final assemblies; however, due to other commitments, they were not able to attend.	With many key members of tangata whenua having full calendars, continue to develop new contacts from tangata whenua to increase ability for tangata whenua to attend HRC events.
Taonga project completed for tangata whenua as deemed appropriate by the kaiwhakahaere and tangata whenua.	HRC kaiako and ākonga have undertaken one taonga (gift) project for tangata whenua.	After consultation with tangata whenua, they advised our gift to them is having a group of HRC kaiako and ākonga work clearing monkey weed in the stream adjacent to the marae.	No variance of significant note.	In partnership with tangata whenua identify a gift project at Taumutu. Akonga participate in noho marae.

Halswell Residential College Annual Target/Goal	Strategic Goal 4: Evaluative Research.			
	Research conducted to measure RSS effectiveness. RSS to have an evaluative document providing information on our effectiveness.			
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
Research question and proposal approved by board and tangata whenua with particular attention to the needs of Māori and Pasifika ākonga.	Postponed by board.		Postponed by board.	Proposal approved by board and tangata whenua.
Approach Salisbury School (SS) to gauge interest in participation.	Postponed by board.		Postponed by board.	A response from SS.
Researcher contracted and approved by board.	Postponed by board.		Postponed by board.	Contract signed to engage academic.
Data collection process supported.	Postponed by board.		Postponed by board.	All required data provided to academic.
Draft document presented to board for consideration.	Postponed by board.		Postponed by board.	Board approves the final document.
Document finalised and shared with appropriate stakeholder and used to steer strategic planning.	Postponed by board.		Postponed by board.	Strategic planning reflects information ascertained through research.

Statement of Achievement: Progress Against Targets

Westbridge Residential School

Westbridge Residential School Annual Target/Goal	Strategic Goal 1: Student Learning The school fosters ākonga achievement by providing teaching and learning programmes that incorporate the National Curriculum and are underpinned by the key competencies. All learning is delivered in a 24/7 teaching and learning environment where 'living is learning'.			
	The cross-site curriculum will be reviewed to ensure it is maximising the learning, strengths and potential of all ākonga.			
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
The school curriculum will be reviewed using a 'north-east' lens.	The implementation of the 'North-East Lens' significantly improved the collection and integration of ākonga voice, ensuring that diverse perspectives were more effectively captured and acted upon. A formal Te Reo Māori and Tikanga Māori programme is now running weekly and effectively within the school, providing ākonga with consistent opportunities to engage with and deepen their understanding of Māori language, perspective, and cultural practices. Improved ākonga engagement has been evidenced through regular goal reflections, demonstrating increased ownership of learning and self-awareness among ākonga.	We should see a greater level of engagement in the school programme with opportunities for ākonga voice and agency. Establishment of a formal Te Reo teaching programme remains a priority. Consideration of ākonga engagement levels across the school day should be a significant consideration.	Change of principal	Focus on strengthening teachers' capabilities in using assessment to inform teaching and identify next steps for learning to ensuring more targeted and responsive classroom practice.
The residential curriculum will be reviewed using a 'north-east' lens.	There has been a noticeable increase in ākonga engagement within the residential programme, supported by opportunities for ākonga voice and agency. This has allowed learners to actively develop and participate to their learning programme.	We should see a greater level of engagement in the residential programme with opportunities for ākonga voice and agency.	Change of principal	
School values will be rebranded.	The school's philosophy of care has been revised to align with the <i>Te Whare Tapa Whā</i> model, promoting a more holistic approach to ākonga wellbeing. However, the school values have not yet been updated to reflect this shift.	School values will be reviewed using the Te Whare Tapa Whā and Fonofale models. These values will underpin the curriculum review and be woven into it.	Change of principal	Review existing values and identify how they currently support or overlook the four dimensions of wellbeing. Engage staff, students, whānau, and iwi in this process is essential to ensure that the revised values reflect a shared understanding and respect for Māori perspectives on wellbeing. Once updated, the new values will be embedded across school practices, including curriculum design, behaviour expectations, pastoral care, and community engagement.

Westbridge Residential School Annual Target/Goal	Strategic Goal 2: Effective Teaching All kaimahi are recognised as leaders in providing for children and adolescents with complex needs and/or behavioural needs to maximise ākonga learning goals.			
	Continue to develop and grow both school and residential kaimahi, through the provision of relevant professional learning opportunities.			
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
Continue with the engagement of key MoE personnel.	03/02/2025 - Whole school professional development with Ministry of Education Psychologist on FBA.	School kaimahi will be upskilled in understanding the function of behaviour of ākonga and best practice responses.		
Two kaimahi will be trained as Team Teach trainers.	One staff member from the school team and one from the residential team completed one-week training to become certified team teach trainers.	New kaimahi induction and ongoing kaimahi training will be provided in-house ensuring timely responses to student behaviours and associated kaimahi training needs. This will ensure the new behaviour management system is well supported as it is embedded into the school.		

Westbridge Residential School Annual Target/Goal	Strategic Goal 3: Leading the School Our service is cost effective, caters for the needs of all ākonga, and represents best practice. The school is inclusive, culturally responsive, and safe physically and emotionally. The school has strong relationships with whānau and stakeholders.			
	The principal will work with the Board to review and strengthen internal evaluation processes and practices. The principal will work with the MOE in reviewing and strengthening processes around enrolments, transitions and roll growth to ensure the best outcomes for ākonga.			
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>The sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
The principal will provide more detailed reporting to the Board about Health and Safety data and associated commentary.	Health and Safety committee meetings are held once per term. Reporting to the Board on health and safety issues. Staff and ākonga wellbeing surveys carried out and analysed each term to determine what is going well and changes that may be needed.	The Board will be assured of health and safety at the school. Trends and responses to these trends will be reported at every board meeting. The principal and Board will work together to ensure board assurance around all health and safety matters.		Continue administering staff and ākonga wellbeing survey and feedback to Board results and any areas needing improvement.
The principal will meet with the other RSS Principals, presiding members, and MoE personnel to further collaborative discussion and decision making around the collective and individual needs of the RSS.	The new principal has begun building relationships with other RSS principals.	The RSS will be protected by a collaborative approach with the MoE to ensure that RSS successes are shared and processes around enrolment, transitions and roll growth support the best outcomes for ākonga.	Change of principal	Continue to develop and strengthen relationships with other RSS principals and become familiar with the collective and individual needs of the RSS.

Evaluation and Analysis of the Students' Progress and Achievement

Halswell Residential College

In 2024, our student achievement targets were:

1. **Running Records:** Ngā ākonga will show at least a six-month improvement in reading age.
2. **Sub-steps in the NumPA:** Ngā ākonga will achieve at least 3 knowledge sub-steps and 1 strategy sub-step.
3. **Māori and Pasifika Achievement:** Māori and Pasifika ākonga will achieve gains in literacy and numeracy that are at least equal to those made by their non-Māori and non-Pasifika peers.
4. **Wristband Achievement:** Ngā ākonga will achieve at least 3 wristbands which represent successfully completing 9 goals.
5. **All About Me Goal Achievement:** Ngā ākonga who have completed their bespoke intervention will achieve at least 12 AAM goals.
6. **Pier Harris 3:** Ngā ākonga who have completed their bespoke intervention will improve in their self-concept as assessed using Piers Harris 3.
7. **Brief 2:** Ngā ākonga who have completed their bespoke intervention will improve in at least one aspect of executive functioning as measured using Brief 2 assessment.

Note:

The samples include ākonga who were at the College for at least 3 months.

The small sample sizes compromise meaningful data analysis. Uncontrolled variables include tenure length, attendance, differing processing abilities and diverse emotional behavioural presentations. This diversity does not 'average out' when the sample is small.

Halswell Residential College Focus: Student Achievement			
Aim: 1. Running Records			
Annual Target: Ngā ākonga will improve in literacy skills at their level by making at least a 6 month gain in reading age.			
Baseline data: No baseline data as 2024 targets were reframed during the transition to the AAM curriculum.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Ngā ākonga need to be ready to learn before learning can take place. A classroom focus on social emotional regulation supports readiness to learn. In the latter half of 2023 we trialled the use of interoception as an additional strategy to develop social emotional regulation.</p> <p>Kaiako were trained in the use of BSLA interventions.</p> <p>Literacy is promoted daily and integrated across subject areas.</p> <p>Running records are taken each term and/or as and when indicated.</p>	<p>N = 14</p> <p>The sample excludes two ākonga. One was reading at age-appropriate levels, and one was a pre-emergent reader who was working on sounds and sight words.</p> <p>The total gain in reading age across the group was 16.5 years for an average gain of 1 year.</p>	<p>Thirteen ākonga met the target. One did not meet the target. He has been at HRC just on 4 months and may need more time.</p>	<p>With staggered intakes and exits, and varying lengths of tenure, the team in consultation with Regional Curriculum Advisors and ERO have decided to frame targets around pre and post data. This will provide a more meaningful picture of student achievement across the intervention.</p> <p>We will use PAT assessments to capture in reading comprehension both pre and post enrolment for ngā ākonga enrolling in 2025. We will continue to use Running Records to capture achievement in reading.</p>
<p>Planning for next year:</p> <p>Capture ākonga achievement pre and post enrolment, using running records and PAT assessments for new enrolments in 2025. We will use phonics assessments for ākonga who are pre-emergent readers.</p>			

Halswell Residential College Focus: Student Achievement			
Aim 2: Sub-steps in the NumPA.			
Annual Target: Ngā ākonga will achieve at least 3 knowledge sub-steps and 1 strategy sub-step.			
Baseline data: No baseline data as 2024 targets were reframed during the transition to the AAM curriculum.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Students have individualised numeracy programmes that include learning in functional mathematics as well as achievement of numeracy sub-steps. The sub-step assessments are an adaptation, developed by the University of Auckland and Team Solutions across the two domains of the NumPA assessment tool. They are well suited to our cohort.</p> <p>An essential aspect of the classroom programme is to support ākonga to be ready to learn.</p>	<p>N = 16</p> <p>Sixteen ākonga gained a total of 96 knowledge sub-steps for an average gain of six sub-steps in the knowledge domain. The same group gained a total of 45 strategy sub-steps for an average gain of three sub-steps.</p> <p>Thirteen ākonga met the target across both domains. Two ākonga achieved knowledge sub-steps, but did not achieve strategy sub-steps. Strategy sub-steps are more challenging and sometimes ākonga achieve them given more time. In addition, one ākonga had mental health issues, and one showed resistance to learning new strategies.</p> <p>One ākonga achieved one knowledge sub-step and no strategy sub-steps. This ākonga presented with elevated anxiety and often left the classroom.</p>	<p>Ngā ākonga who are enrolled in the intervention present with complex needs and our first emphasis is on ngā ākonga being in a ready to learn state, i.e. Feeling safe, having connections with others and developing coping skills. The time required for developing readiness to learn varies with each individual presentation.</p>	<p>With staggered intakes and exits, and varying lengths of tenure, the team in consultation with Regional Curriculum Advisors and ERO have decided to frame targets around pre and post data. This will provide a more meaningful picture of student achievement across the intervention.</p> <p>We will use PAT assessments, in addition to the use of NumPa sub-steps in mathematics both pre and post enrolment for ngā ākonga enrolling in 2025.</p>
<p>Planning for next year:</p> <p>Capture ākonga achievement pre and post enrolment, using numPA substeps in knowledge and strategy as well as PAT assessments for new enrolments. As Numicon becomes embedded, we will trial using numicon assessments for pre and post data.</p>			

Halswell Residential College Focus: Student Achievement			
Aim 3: Māori and Pasifika Achievement			
Annual Target: Māori and Pasifika ākonga will achieve gains in literacy and numeracy that are at least equal to those made by their non-Māori and non-Pasifika peers.			
Baseline data: No baseline data as 2024 targets were reframed during the transition to the AAM curriculum.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Māori ākonga are supported in our residential-tikanga based where to take pride in their cultural identity.</p> <p>Whanaungatanga and an emphasis on social emotional regulation is foundational to all teaching and learning.</p>	<p>Literacy The sample includes 4 Māori and 0 Pasifika ākonga. All four met the literacy target.</p> <p>Numeracy The sample includes 5 Māori and 0 Pasifika ākonga. Four met the numeracy target across both the knowledge and strategy domains. One met the numeracy target in knowledge but not in strategy.</p>	Reasons for variance are limited to individual presentations.	Continue to support Māori and non-Māori ākonga to take pride in their identity and to respect cultural differences.
<p>Planning for next year: Targets identified above are inclusive for all ākonga enrolled at HRC.</p>			

Halswell Residential College Focus: Student Achievement			
Aim 4: Wristband Achievement			
Annual Target: Ngā ākonga will achieve at least 3 wristbands which represent successfully completing 9 goals.			
Baseline data: No baseline data as 2024 targets were reframed during the transition to the AAM curriculum.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>The wristband initiative was revamped in 2024. Some ākonga continued on the previous IEP system whilst newly enrolled ākonga were introduced to the AAM system. Ngā ākonga who work through their AAM goal achievement can earn up to 8 wristbands which serve as a visual reinforcement of their learning.</p> <p>For the purposes of analysis, the previous programme data outcomes were formulated as AAM programme outcomes.</p>	<p>N=16</p> <p>Sixteen ākonga gained 74 wristbands for an average of 4 bands.</p> <p>12 ākonga met the target.</p> <p>Four did not meet the target. One has earned 2 wristbands during his 5-month tenure. Three achieved 1 wristband. One of these three had a tenure of 4 months, and he may meet the target with more time. The other two were frequently absent and both presented with elevated levels of anxiety and were slower to engage with the wristband initiative.</p>	<p>2024 was a year of transition into the new AAM curriculum and the data this year represents extracting data from the previous IEP structures and the now embedded AAM curriculum.</p>	<p>With staggered intakes and exits, and varying lengths of tenure, the team in consultation with Regional Curriculum Advisors and ERO have decided to frame targets around pre and post data. This will provide a more meaningful picture of student achievement across the intervention.</p> <p>Collect pre and post data on goal achievement as captured in wristbands earned during the intervention.</p>
<p>Planning for next year:</p> <p>Capture pre and post intervention data for wristband achievement.</p>			

Halswell Residential College Focus: Student Achievement			
Aim: 5. All About Me (AAM) Goal Achievement			
Annual Target: As the college embedded the AAM process over 2024, we did not set a target for achievement. However, ngā ākonga who have completed their bespoke intervention will achieve at least 12 AAM goals.			
Baseline data: The data includes ngā ākonga who have been at the college for at least 3 months and are on the All About Me individualised learning plan.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>The AAM team considers the following when identifying AAM goals:</p> <ul style="list-style-type: none"> • a rubric (HRC Progress Measure) to capture insights by the classroom teacher and IEPC (caseworker) across the two contexts. • ākonga voice • whānau voice • Input from additional members of the AAM team where relevant <p>Our bespoke All About Me programme monitors goal achievement at 6 – 8-weekly intervals.</p>	<p>N = 13</p> <p>Thirteen ākonga achieved 165 AAM goals for an average of 12 goals.</p>	<p>Achieved.</p>	<p>Incorporate Te Kaupapa o Te Whare a Tauawa into our curriculum.</p>
<p>Planning for next year:</p> <p>Embed the updated Māori learning outcomes.</p>			

Halswell Residential College Focus: Student Achievement			
Aim 6: Piers Harris 3			
Annual Target: Ngā ākonga who have completed their bespoke intervention will improve in their self-concept as assessed using Piers Harris 3.			
Baseline data: No baseline data as the assessment has just been introduced.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
HRC is intentional in its creation of a therapeutic milieu. Ngā ākonga have opportunities to learn at appropriate levels, to grow as members of a whānau community, to connect with others, to learn coping skills and to develop resilience. Experiencing success in these aspects, is reflected in improved self-concept.	Off-site psychologists are still processing the data for our 2024 leavers. The interim results as of 28 11 2024 showed improvements in self-concept for 4 of the 5 ākonga. Three of the five transitioned out in Term 2 2024. Two of the five transitioned out in 2023.	This assessment essentially captures a moment in time. The ākonga who didn't meet the target was anxious about leaving HRC; the main caregiver was unwell; and the ability to interact with the abstract aspects of the assessment was compromised by the intellectual abilities.	We will monitor cumulative data going forward which will increase the sample size. Analysis of individual ākonga will sit alongside cumulative analyses.
Planning for next year: Analyse individual data pre-and post-intervention, as well as cumulative data over the years from 2023.			

Halswell Residential College Focus: Student Achievement			
Aim 6: Brief 2			
Annual Target: Ngā ākonga who have completed their bespoke intervention will improve in at least one aspect of executive functioning as measured using Brief 2 assessment.			
Baseline data: No baseline data as the assessment has just been introduced.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Goal setting in the AAM individualised programme focuses on meeting the individual needs of ngā ākonga. The goals are chosen to align with and reinforce development of global executive functioning. Through consistent structure, routine, and reinforcement of goal achievement, ngā ākonga grow in their executive functioning skills.	Off-site psychologists are still processing the data for our 2024 leavers. The interim results from 28 11 2024 indicated improvements across the Global Executive Three of the five transitioned out in Term 2 2024. Two of the five transitioned out in 2023.	The variance is due to the presentations, skills and abilities of individual ākonga. Growth across executive functioning can be a slow process.	We will monitor cumulative data going forward which will increase the sample size. Analysis of individual ākonga will sit alongside cumulative analyses.
Planning for next year: Analyse individual data pre-and post- intervention, as well as cumulative data over the years from 2023.			

Evaluation and Analysis of the Students' Progress and Achievement

Westbridge Residential School

WRS fosters student achievement by delivering teaching and learning programmes that are closely aligned with the New Zealand Curriculum and underpinned by the key competencies. Learning is embedded within a 24/7 teaching and living environment, where every aspect of daily life is recognised as an opportunity for learning. This approach ensures that ākonga experience authentic, meaningful learning that supports their academic, social, emotional, and life skills development.

Westbridge's school and residential curriculums have been reviewed through a North-East (NE) lens, focusing on developing competencies such as creativity, critical thinking, collaboration, communication, character, and citizenship. This review ensures that learning programmes are future-focused, culturally responsive, and aligned with the skills ākonga need to experience success.

A new assessment schedule has been introduced where students will be assessed within their first week at WRS. This initial testing is a critical part of the teaching and learning process because it provides clear baseline information on each student's current knowledge, skills and understanding. By identifying strengths and learning gaps early, staff can plan for targeted and personalised teaching. Staff are able to monitor progress over time and provide evidence for reporting ensuring transparency and accountability. Formal testing will be carried out in terms 2 and 4 to provide information for written reports.

The school recognised the need to provide senior students with access to formal qualifications and has enrolled eligible students in NCEA programmes. Two Year 11 students are making steady progress towards achieving NCEA Level 1 in English and Mathematics through online learning with Te Kura. As of December 2024, one student had gained the co-requisite for numeracy which will serve him well heading into year 11 and another student gained 2 credits in literacy and 2 credits in numeracy. These students are also enrolled in a pre-apprenticeship programme through MITO (Motor Industry Training Organisation), supporting their transition into vocational pathways and strengthening their readiness for employment or further training opportunities.

Additionally, two students are currently working within Level 1 of the New Zealand Curriculum, with targeted support in place to accelerate their development of key foundational skills. Ongoing monitoring and tailored learning programmes are ensuring that all students are supported to achieve their next steps in learning.

Teaching staff are using an integrated topic approach to deliver the curriculum, allowing students to make meaningful connections across different learning areas. This approach promotes deeper understanding, supports the development of key competencies, and provides authentic, real-world contexts for learning. It also means greater student engagement and encourages critical thinking, creativity, and collaboration.

Individual Education Plans (IEPs) are developed collaboratively with input from students (where appropriate), whānau, teaching staff, and specialist support personnel for all ākonga to set personalised goals around both behaviour and curriculum. These plans identify specific, measurable, achievable, and relevant goals in key learning areas such as reading, writing, and maths and include targeted behaviour goals to support positive engagement and self-management skills. These are updated fortnightly at Personalised Profile Planning (PPP) meetings to identify student progress and changing needs, ensuring goals and supports remain meaningful and achievable.

Teaching staff regularly review ākonga progress towards their goals. Adjustments are made based on assessment results, student feedback, and any identified areas needing additional support or resources. Regular professional development sessions are held to ensure that all staff are confident in implementing teaching strategies across the curriculum and are kept up-to-date with best practice.

Westbridge is committed to the ongoing development and growth of both school and residential kaimahi by providing targeted and relevant professional learning opportunities. This ensures that all kaimahi continue to build their skills, knowledge, and practice to effectively support student learning, wellbeing, and success.

Two kaimahi have completed training as accredited Team-Teach trainers. This will enable the school to deliver in-house training in de-escalation, positive behaviour management strategies and support, building sustainable expertise across the team.

All kaimahi engaged in comprehensive professional development centred on Functional Behaviour Analysis (FBA). The training provided kaimahi with a deeper understanding of the principles of FBA, including identifying the function of behaviours, analysing antecedents and consequences, and developing effective, evidence-based intervention strategies. Kaimahi are now better equipped to apply these approaches in their daily practice to support positive behaviour outcomes and create more inclusive learning environments.

To embed FBA learning into everyday practice, a Ministry of Education psychologist will provide fortnightly follow-up support, working alongside kaimahi to refine assessment and intervention techniques. Further professional development opportunities will also be offered where needed, ensuring that kaimahi continue to strengthen their skills and maintain a consistent, evidence-based approach to promoting positive behaviour across the school.

Westbridge's Philosophy of Care has been reviewed and updated to align with Te Whare Tapa Whā, reflecting a holistic approach to wellbeing. This framework recognises the importance of nurturing all dimensions of a person's wellbeing — taha tinana (physical health), taha wairua (spiritual health), taha whānau (family and social connections), and taha hinengaro (mental and emotional wellbeing). This shift ensures that our practices are culturally responsive, support the whole person, and foster a more inclusive and supportive environment for both ākonga and kaimahi.

Health and wellbeing surveys have been conducted with all kaimahi to gather insights into their experiences and needs. The data collected has been carefully analysed, with key findings reported back to the board. This process supports ongoing efforts to prioritise kaimahi wellbeing and informs future decision-making to create a positive and supportive working environment. These surveys will now be carried out on a regular basis and have been expanded to include student health and wellbeing, ensuring a holistic approach to supporting the entire school community.

Health and safety committee meetings are held once a term to identify and assess potential hazards or safety risks within the school environment. This committee consists of the caretaker, property manager, principal and members of the SLT. The outcomes of these meetings, including any recommended actions, are reported back to the board to ensure that appropriate measures are in place to maintain a safe and healthy environment for all kaimahi and ākonga.

Westbridge places great emphasis on building and maintaining strong, collaborative relationships with whānau and stakeholders. We recognise the importance of involving families and the wider community in the educational process as these partnerships are essential to enhancing student well-being and achievement. The Student Pathway Coordinator is responsible for regularly updating families on their child's progress, as well as communicating any serious incidents or concerns that may arise within the school. This ensures that families are well-informed and can actively engage in supporting their child's educational journey and wellbeing.

Westbridge Residential School Focus: Student Achievement - Reading		
Strategic Aim: To raise student achievement in Reading		
Annual Target: All ākonga will make at least “expected” progress in Reading (“expected” - 1 curriculum sub-level in 6 months, 2 curriculum sub-levels in 12 months. 3 curriculum sub-levels in 18 months)		
Baseline data: 23 students attended the school during 2024		
Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none"> • Teacher discussion circles to share best practice • In-class teacher aid support to work with students reviewing sight words, blends and phonics checks • Reading and writing are intentionally integrated into topic work, with explicit links between the two being highlighted for students. • Joined the Tiriwa Community of Learning to strengthen engagement with the local learning community and share best practice • Teachers encouraged to share success and reflect on challenges in a non-judgemental environment • Aiming for one hour of literacy teaching per day • Prioritising students who are at risk of not achieving the target as early as possible by carrying out testing within their first week of enrolment • Reporting on student progress at weekly Personal Profile Planning (PPP) meetings • Accelerated learning programmes available for students who are above the expected level • NCEA Level 1 Literacy available to students in year 11 through Te Kura • High expectations set for all students • Differentiated instruction to meet the needs of all learners 	<p>Of the 23 ākonga who attended in 2024:</p> <p>17 achieved at least “expected” progress.</p> <p>74%</p>	<p>Continue to encourage and develop an enquiry approach to learning recognising the links across the curriculum, particularly between reading and writing. This will provide meaningful, context-rich opportunities for students to apply and develop their reading and writing within authentic learning contexts.</p> <p>Make better use of the school library.</p> <p>Train at least one staff member, including a teacher aide, in the Rainbow Reading Programme. Given that a number of students are currently at the emergent stage of reading, this evidence-based programme will support the development of their word recognition and early reading skills.</p> <p>Provide daily opportunities for guided and independent reading using levelled resources (e.g., Rainbow Reading Programme).</p> <p>Provide external professional development for all teaching staff.</p> <p>Use structured phonics and decoding instruction for emergent readers and provide training for teachers and teacher aids where required.</p> <p>Specific teaching of the links between oral language, reading, and writing which will incorporate discussion, storytelling, and analysis of texts to build students’ vocabulary, structure, and ideas.</p> <p>Increase independent reading time (both in class and residential).</p>

Westbridge Residential School Focus: Student Achievement - Writing		
Strategic Aim: To raise student achievement in Writing		
Annual Target: All ākonga will make at least “expected” progress in Writing (“expected” - 1 curriculum sub-level in 6 months, 2 curriculum sub-levels in 12 months. 3 curriculum sub-levels in 18 months)		
Baseline data: 23 students attended the school during 2024		
Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Teacher discussion circles to share best practice In-class teacher aid support to work with students reviewing sight words, blends and phonics checks Integration of writing into current inquiry or topic studies to provide meaningful, authentic purposes for writing. Joined the Tiriwa Community of Learning to strengthen engagement with the local learning community and share best practice Teachers encouraged to share success and reflect on challenges in a non-judgemental environment Aiming for one hour of literacy teaching per day Prioritising students who are at risk of not achieving the target as early as possible by carrying out testing within their first week of enrolment Reporting on student progress at weekly Personal Profile Planning (PPP) meetings Accelerated learning programmes available for students who are above the expected level NCEA Level 1 Literacy available to students in year 11 through Te Kura Students engage in daily writing tasks across the curriculum to build fluency, confidence and stamina High expectations set for all students Student writing is regularly published, displayed, and shared with authentic audiences (e.g., peers, whānau, community), fostering pride and motivation Differentiated instruction to meet the needs of all learners Technology is integrated to support the writing process, including drafting, editing, revising and publishing which have enhanced writing outcomes 	<p>Of the 23 ākonga who attended in 2024: 17 achieved at least “expected” progress. 74%</p>	<p>Focusing on the writing process and supporting students to plan, draft, revise, edit, and publish their writing, developing metacognitive awareness of their own writing development.</p> <p>Explicit teaching of writing structures and genres where teachers will model and scaffold different types of writing (e.g., narrative, persuasive, report, procedural), using clear exemplars and shared writing sessions.</p> <p>Writing for authentic purposes and audiences where students undertake real-world writing tasks that are meaningful and culturally relevant, increasing motivation and ownership.</p> <p>Provide external professional development for all teaching staff.</p>

Westbridge Residential School Focus: Student Achievement - Maths		
Strategic Aim: To raise student achievement in Maths		
Annual Target: All ākonga will make at least “expected” progress in Mathematics (“expected” - 1 curriculum sub-level in 6 months, 2 curriculum sub-levels in 12 months. 3 curriculum sub-levels in 18 months)		
Baseline data: 23 students attended the school during 2024		
Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none"> • Whole staff PD on revised maths curriculum • Aiming for one hour of maths each day • NCEA level 1 maths available to year 11 students through Te Kura • Maths games used at all levels to teach and reinforce new learning • Real-life contexts integrated into maths learning including band level calculations, wharehokohoko (earning, budgeting and spending bonus points), budgeting for classroom rewards/resources, cooking, etc making learning meaningful and relatable • Improving basic fact knowledge through online games • Variety of assessment tools used to inform teaching including E-Asttle, GLOSS, JAM and IKAN • Material resources used to support concrete understanding in number • Teaching a range of strategies • Providing timely, specific feedback and feedforward to help students set achievable goals and celebrate their progress • Whole school focus on assessment and the development of number knowledge • Reporting on student progress at weekly Personal Profile Planning (PPP) meetings • High expectations set for all students • Differentiated instruction to meet the needs of all learners 	<p>Of the 23 ākonga who attended in 2024</p> <p>19 achieved at least “expected” progress.</p> <p>82%</p>	<p>Make connections between maths and other curriculum areas including science, technology, art, or physical education to show how maths applies across learning.</p> <p>Provide targeted support in small groups or one-on-one, especially for students needing extra help with foundational skills.</p> <p>Incorporate quality digital platforms for targeted, personalised practice and reinforcement.</p> <p>Ongoing professional development around revised maths curriculum.</p>

Westbridge Residential School Focus: Student Achievement – Social Skills								
Strategic Aim: All students will progress through the 6 stages of the band system								
Annual Target: 100% of ākonga will have achieved at least one band per term from the time of enrolment								
Baseline data: 23 Ākonga attended the school during 2024. Final band levels (leavers included):								
Band	Welcome	Kakariki	Ma	Kowhai	Rauwhero	Hiriwa	Koura	Konukawata
Number of Student	0	4	3	4	4	1	5	2
Actions (what did we do?)			Outcomes (what happened?)		Evaluation (where to next?)			
<ul style="list-style-type: none">Fortnightly assembly to recognise individual achievementZones of regulation taught daily. Each week a new zone is reintroduced, and students follow the structured programme.Kaimahi PD on restorative practiceIndividual Learning Plans for all ākongaPersonalised goal setting with Primary Key Worker (PKW)All kaimahi trained in Team TeachWharehokohoko in residential and schoolPB4LStudent well-being surveyTargeted social skills which can be individualised or groups depending on ākonga needs. These are rotated fortnightly,Principal's awardseTAP shared with kaimahi around ākonga success so that all kaimahi are aware and can discuss and celebrate with ākonga			<p>Of the 23 ākonga who attended in 2024 all achieved a band per term = 100%</p> <p>2 ākonga achieved konukawata – the highest band level. This is a remarkable achievement and attracts much admiration, trust and responsibility</p> <p>Student voice was gathered around wellbeing and health and safety. Changes were made to programmes to cater to the feedback both in school and residential.</p>		<p>Regular and ongoing PD – to ensure all kaimahi are up to date with trauma-informed best practice to help them understand how trauma can impact behaviour, learning, and relationships.</p> <p>Ensure kaimahi are equipped to respond to challenging situations with strategies that build trust, support emotional regulation, and foster positive interactions. (Team Teach).</p> <p>Carry out wellbeing survey every term. Revise questions where necessary.</p> <p>Explicit teaching of conflict resolution through structured lessons.</p> <p>Ongoing focus on teaching of Zones of Regulation and Social Skills.</p> <p>Investigate how eTAP can be utilised to share ākonga celebrations with whānau.</p>			

How have we given effect to Te Tiriti o Waitangi?

Halswell Residential College

Each of the four whares welcome rangatahi from any cultural background which gives a unique kaupapa to each house. Tikanga Māori is most vividly illustrated in Whare Tauawa (male house) and Whare Owaka (female house) where it forms the operating foundations. This is further supported by the All About Me (AAM) Programme, which brings together residential and learning goals in te reo daily. Our new curriculum and AAM documentation ensure the principle of protection and participation by actively protecting matauranga Māori, Māori knowledge, interests, values, language and culture, and offering opportunities for participation. The All About Me document has a section focused on the teaching and learning of te reo me ona tikanga. The curriculum ensures all ākonga understand our unique heritage. Ākonga have had the opportunity to prepare a hangi, go rama tuna (eeling), sit on the paepae, participate in a number of whakatau, and learn whakairo (carving) and peitatanga (painting).

HRC kaiako have a Māori caucus, Te Tao Kokiri, which includes a member who sits on the senior leadership team providing guidance. HRC has several fluent te reo Māori kaiako who actively support the revitalisation of te reo Māori into daily practice. A contractor provides professional development for kaiako to increase their te reo skill level so they can incorporate te reo into daily usage with ākonga.

There is bilingual signage around the college, and we continue our dedication to incorporating te reo into our reports, publications, and internal and external communication documents.

One of our four strategic goals is to develop stronger relationships with tangata whenua. We have continued to strengthen our relationship with tangata whenua by lending a helping hand at our local Taumutu Rūnanga marae Te Pā o Moki. Ākonga and kaiako helped remove weeds from their stream, and in future, HRC will assist by helping with the planting of natives. We look forward to spending more time at the marae to ensure our curriculum reflects local tikanga Māori.

All the above actions promote equitable outcomes for Māori ākonga. We believe our strategy supports people to live as Māori and according to Māori values and customs.

How have we given effect to Te Tiriti o Waitangi?

Westbridge Residential School

Westbridge Residential School gives effect to the Te Tiriti o Waitangi by embedding the principles of partnership, protection and participation throughout all aspects of the school's operations.

Protection:

- Protecting te reo Māori and tikanga Māori by embedding both into our weekly teaching and learning programmes. All ākonga and kaiako engage in regular te reo Māori and tikanga Māori learning, helping to promote and celebrate Māori language and culture across the school.
- Upholding the cultural identity of ākonga Māori as a source of strength and resilience. This includes culturally responsive behaviour support strategies that avoid deficit-based approaches.

Partnership:

- Developed and strengthening our relationship with local iwi through regular engagement and collaboration. This year, we have partnered with Te Kāwarau o Maki engaging the Mana Kura programme as a whole school. This initiative provides a meaningful platform for developing deeper connections with mana whenua, deepening our understanding of local history, values and tikanga, and ensuring that our practices reflect authentic partnership and shared aspirations.

Participation:

- Ensuring Māori ākonga and their whanau are actively included in decision-making processes and school initiatives.
- Promoting leadership opportunities for Māori ākonga and providing culturally significant experiences that build confidence and mana.
- Monitoring and evaluating outcomes for ākonga Māori, ensuring that systems are in place to address any inequities in achievement, engagement or disciplinary actions.

Through these actions, we are working towards creating an inclusive, respectful learning environment that reflects our shared responsibility to uphold Te Tiriti o Waitangi.

Statement of Compliance with Employment Policy

Halswell Residential College

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>We follow the guidelines in the below policies which are available on our website and on our internal document management system:</p> <ul style="list-style-type: none"> • Employment and Personnel Policy (last approved by the board in May 2022, and is due for review in May 2025). • Staff Appointments Policy (approved by the board in March 2024, due for review in 2027). • Health and Safety Policy (approved by the board in 2022 and is due for review in December 2025). <p>The Risk Register is reported to the board at each Board of Trustees meeting (approx. 6-8 meetings per annum).</p> <p>We have an online hazard reporting portal which feeds into our Property Hazard Register. This is monitored by our Executive Officer and reviewed as part of ERO hostel assurance checks and reports to the Board.</p> <p>We have an active Health and Safety committee who meet once per term, and a Health and Safety manual.</p> <p>We undertake kaiako culture and wellbeing surveys and respond to identified areas where we could better support kaiako.</p> <p>We provide external/group supervision.</p> <p>Kaiako can access seasonal flu immunisations.</p> <p>There is a weekly opportunity to share kai together and encourage connection.</p> <p>Kaiako have access to our onsite fitness centre, reflection room, and tranquil grounds.</p> <p>Our whare menus are periodically approved by a dietician/nutritionist and are based around good quality home cooking.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Our Equal Employment Opportunities (EEO) policy was last approved by the board in December 2022 and is due for review in December 2025.</p> <p>Our EEO policy ensures that the best suited person to the position according to their skills, qualifications, and abilities, shall be appointed, without bias or discrimination.</p> <p>We recently conducted a diversity survey of our kaiako which revealed a total of eight different ethnicities. We had 12% of kaiako under 30 years old, and 14% aged 61 years and above.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Our residential selection panels consist of three kaiako including at least one Māori and/or Pasifika representative and at least one female.</p> <p>Interview questions and scoring systems are consistent across all candidates.</p>

<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<p>Te Tao Kokiri is our Māori caucus. We provide release time during their shift for kaiako to hold meetings and professional development sessions.</p> <p>Consultation with local iwi. We are strengthening our relationship with Taumutu.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Annual performance appraisal and professional growth cycle process.</p> <p>Annual structured professional development programme (approx. 5-7 days per year).</p> <p>Supporting individual professional development, additional training and requests.</p> <p>Supervision.</p> <p>We provide release time for senior kaiako to attend professional learning groups (PLG).</p>
<p>How are you recognising the employment requirements of women?</p>	<p>EEO Policy.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>EEO Policy.</p> <p>Disability car parks, ramps, and flexible learning spaces.</p> <p>We have invited SAMS (Standards and Monitoring Services) onsite on three occasions to evaluate our services, and on all occasions, we received positive reports on our practices.</p>

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	
Does your EEO programme/policy set priorities and objectives?	Yes	

Statement of Compliance with Employment Policy

Westbridge Residential School

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>Health and Safety meetings held monthly.</p> <p>Wellbeing survey conducted, analysed and actioned each term with kaimahi and ākonga</p> <p>Professional supervision provided for all kaimahi to ensure mental wellbeing.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Equal Opportunities Policy in place – to be reviewed December 2025.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Interview process and questions that address selection criteria equally to all candidates include post interview reference checks and police vetting. All interviews have at least two kaimahi members and interview notes are stored securely by privacy officer post interviews.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<p>Our school is deeply committed to honouring the aspirations of Māori ākonga and whānau. A senior leader is specifically responsible for leading this kaupapa, ensuring that Māori perspectives, values, and employment opportunities are embedded across our practices.</p> <p>This commitment is reflected in our kaimahi appraisal process, where all team members are expected to actively support and uphold the principles of Te Tiriti o Waitangi.</p> <p>By integrating Māori values into our school's culture and operations, we aim to create an inclusive environment that supports the success and well-being of Māori ākonga and kaimahi alike.</p>
How have you enhanced the abilities of individual employees?	<p>We have enhanced the abilities of individual employees by providing targeted professional development, personalised supervision, and opportunities for leadership growth. Kaimahi are supported to build on their strengths, take on new challenges, and engage in continuous learning that aligns with both their personal goals and the needs of the organisation.</p> <p>Our appraisal system plays a key role in this process by identifying strengths, setting clear development goals, and ensuring ongoing support and feedback.</p>
How are you recognising the employment requirements of women?	<p>We actively recognise the employment requirements of women by promoting equitable recruitment practices, supporting flexible working arrangements, and providing professional development opportunities tailored to individual career progression. We are committed to creating an inclusive workplace where the contributions of women are valued and where barriers to participation and leadership are addressed.</p> <p>See also equal opportunities policy</p>

How are you recognising the employment requirements of persons with disabilities?	<p>We recognise the employment requirements of persons with disabilities by promoting inclusive recruitment practices, providing workplace adjustments, and ensuring accessible facilities where necessary. We are committed to creating a supportive environment where all employees can thrive, and we regularly review policies and practices to remove barriers and meet individual needs.</p> <p>See also equal opportunities policy.</p>
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Reporting on Equal Employment Opportunities (EEO) Programme/ Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Kiwisport Funding

Kiwisport is a government funded initiative to support students' participation in organised sport.

Halswell Residential College

During the year as part of its' operations grant, Halswell Residential College received \$620.28 ex GST.

This funding was used to provide our ākonga with additional experiences in beach safety education, surf coaching, sports levies, and Riding for the Disabled. The grant monies received helped to offset the College's expenditure of \$3,659.62 ex GST.

Westbridge Residential School

Kiwisport is a government funding initiative to support ākonga participation in organised sport. In 2024 the school received Kiwisport funding of \$657.12 (excluding GST).

This funding was spent on equipment and training for our mixed teams of ākonga and kaimahi representing Westbridge Residential School. Kiwisport funding has provided valuable opportunities for our ākonga to get involved in community sports (tag rugby), helping them develop important social skills such as teamwork, communication, and resilience. It has also encouraged positive participation, building confidence and a sense of belonging both on and off the field.

The number of ākonga participating in organised sport has been maintained at 100% of the roll.

Financial Statements

Combined Board of Halswell Residential College & Westbridge Residential School



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:

522

4157

Principal:

Jon Purdue (Acting)

Cherie Jaeger

School Address:

Halswell Residential College
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School Postal Address:

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Westbridge Residential School
PO Box 79-056
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Auckland

School Phone:

03 338 5089

09 832 4918

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

COMBINED BOARD OF HALSWELL RESIDENTIAL COLLEGE & WESTBRIDGE RESIDENTIAL SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Combined Board of Halswell Residential College & Westbridge Residential 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.

David Ivory

Full Name of Presiding Member



Signature of Presiding Member

29 May 2025

Date:

Jon Purdue, Acting

Full Name of Principal Halswell Residential School



Signature of Principal

29 May 2025

Date:

Cherie Jaeger

Full Name of Principal Westbridge Residential School



Signature of Principal

29 May 2025

Date:

Combined Board of Halswell Residential College & Westbridge Residential School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
David Ivory	Presiding Member	Ministry Appointed	Feb 2026
Janine Harrington	Principal	ex Officio - Halswell Residential College	Jan 2025
David Bagwell	Principal	ex Officio - Westbridge Residential School	Sep 2024
Cherie Jaeger	Acting Principal	ex Officio - Westbridge Residential School	
Reuben Aitoa-Ilaoa	Staff Representative	Elected	Jun 2025
Lorraine Taogaga		Ministry Appointed	Feb 2024
Moses Faleolo		Ministry Appointed	Feb 2024
Jon Kaho		Ministry Appointed	Feb 2026
Joseph Tyro		Ministry Appointed	Feb 2026

In Attendance

Jon Purdue

Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	11,133,415	10,309,035	10,971,496
Locally Raised Funds	3	98,620	12,000	121,416
Interest		146,276	30,000	141,467
Gain on Sale of Property, Plant and Equipment		21,396	-	1,435
Total Revenue		11,399,707	10,351,035	11,235,814
Expenses				
Locally Raised Funds	3	326	-	68,916
Learning Resources	4	7,900,743	7,903,185	8,067,069
Administration	5	911,921	980,317	904,569
Interest		1,296	-	2,681
Property	6	2,497,945	2,370,412	2,551,455
Loss on Disposal of Property, Plant and Equipment		15,420	-	-
Total Expense		11,327,651	11,253,914	11,594,690
Net Surplus/ (Deficit) for the year		72,056	(902,879)	(358,876)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		72,056	(902,879)	(358,876)

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

Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,744,846	2,744,846	3,033,559
Total comprehensive revenue and expense for the year		72,056	(902,879)	(358,876)
Contribution - Furniture and Equipment Grant		25,993	10,597	31,253
Contribution - Te Mana Tūhono		-	-	38,910
Distributions to Ministry of Education	16	(7,215)	-	-
Equity at 31 December		2,835,680	1,852,564	2,744,846
Accumulated comprehensive revenue and expense		2,835,680	1,852,564	2,744,846
Equity at 31 December		2,835,680	1,852,564	2,744,846

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.

Combined Board of Halswell Residential College & Westbridge Residential School
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	947,550	262,015	269,906
Accounts Receivable	8	272,294	349,641	349,512
GST Receivable		25,315	46,996	46,996
Prepayments		10,201	14,411	14,411
Investments	9	2,366,200	1,544,532	2,262,136
Funds Receivable for Capital Works Projects	16	11,827	14,904	14,904
		<u>3,633,387</u>	<u>2,232,499</u>	<u>2,957,865</u>
Current Liabilities				
GST Payable		47,251	-	-
Accounts Payable	11	589,311	571,104	572,912
Revenue Received in Advance	12	18,527	20,228	20,228
Provision for Cyclical Maintenance	13	90,388	78,609	-
Finance Lease Liability	14	8,061	26,829	26,829
Funds held in Trust	15	37,763	55,566	55,566
Funds held for Capital Works Projects	16	506,849	16,778	16,778
		<u>1,298,150</u>	<u>769,114</u>	<u>692,313</u>
Working Capital Surplus		<u>2,335,237</u>	<u>1,463,385</u>	<u>2,265,552</u>
Non-current Assets				
Property, Plant and Equipment	10	816,205	726,628	834,028
		<u>816,205</u>	<u>726,628</u>	<u>834,028</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	304,539	334,346	348,824
Finance Lease Liability	14	11,223	3,103	5,910
		<u>315,762</u>	<u>337,449</u>	<u>354,734</u>
Net Assets		<u>2,835,680</u>	<u>1,852,564</u>	<u>2,744,846</u>
Equity		<u>2,835,680</u>	<u>1,852,564</u>	<u>2,744,846</u>

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

Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		7,768,322	7,245,049	7,572,571
Locally Raised Funds		153,338	11,871	(16,434)
Goods and Services Tax (net)		68,932	-	(7,389)
Payments to Employees		(6,477,023)	(6,534,735)	(6,418,863)
Payments to Suppliers		(1,181,714)	(1,384,870)	(1,531,908)
Interest Received		143,880	30,000	133,774
Net cash from/(to) Operating Activities		475,735	(632,685)	(268,249)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(161,245)	(100,600)	(163,665)
Purchase of Investments		(104,064)	-	(40,078)
Proceeds from Sale of Investments		-	717,604	-
Net cash (to)/from Investing Activities		(265,309)	617,004	(203,743)
Cash flows from Financing Activities				
Furniture and Equipment Grant		25,993	10,597	31,253
Distributions to Ministry of Education		(7,215)	-	-
Finance Lease Payments		(21,583)	(2,807)	(22,528)
Funds Administered on Behalf of Third Parties		470,023	-	(190,253)
Net cash from/(to) Financing Activities		467,218	7,790	(181,528)
Net increase/(decrease) in cash and cash equivalents		677,644	(7,891)	(653,520)
Cash and cash equivalents at the beginning of the year	7	269,906	269,906	923,426
Cash and cash equivalents at the end of the year	7	947,550	262,015	269,906

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Combined Board of Halswell Residential College & Westbridge Residential School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.9. 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. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10-25 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Motor vehicles	5 years
Library resources	12.5% Diminishing value

1.10. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. Revenue Received in Advance

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

1.14. Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.15. 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.

1.16. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.17. Financial Instruments

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

The School's financial liabilities comprise accounts payable, and finance lease liability.. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the Statement of Comprehensive Revenue and Expense.

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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	7,713,458	7,185,429	7,524,782
Teachers' Salaries Grants	1,659,706	1,523,381	1,798,766
Use of Land and Buildings Grants	1,760,251	1,600,225	1,647,948
	<u>11,133,415</u>	<u>10,309,035</u>	<u>10,971,496</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			
Fundraising and Community Grants	917	-	1,287
Other Revenue	97,703	12,000	120,129
	<u>98,620</u>	<u>12,000</u>	<u>121,416</u>
Expenses			
Extra Curricular Activities Costs	326	-	68,875
Fundraising and Community Grant Costs	-	-	41
	<u>326</u>	<u>-</u>	<u>68,916</u>
<i>Surplus for the year Locally raised funds</i>	<u>98,294</u>	<u>12,000</u>	<u>52,500</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	344,739	389,657	358,255
Information and Communication Technology	7,792	15,736	10,633
Employee Benefits - Salaries	7,265,629	7,132,592	7,360,876
Staff Development	76,050	109,700	124,151
Other Learning Resources	29,966	47,500	37,420
Depreciation	176,567	208,000	175,734
	<u>7,900,743</u>	<u>7,903,185</u>	<u>8,067,069</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	17,580	22,210	13,379
Board Fees and Expenses	57,493	67,052	55,622
Operating Lease s	5,927	11,745	7,256
Legal Fees	15,820	60,000	34,819
Other Administration Expenses	102,107	129,990	115,504
Employee Benefits - Salaries	686,138	658,765	652,884
Insurance	1,440	1,545	763
Service Providers, Contractors and Consultancy	25,416	29,010	24,342
	<u>911,921</u>	<u>980,317</u>	<u>904,569</u>

6. Property

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Consultancy and Contract Services	20,844	51,000	40,755
Cyclical Maintenance Provision	74,715	88,131	89,203
Adjustment to the Provision- Other Adjustments	63,680	-	25,924
Heat, Light and Water	129,581	142,200	140,017
Rates	29,416	30,592	27,412
Repairs and Maintenance	191,030	190,525	299,759
Use of Land and Buildings	1,760,251	1,600,225	1,647,948
Other Property Expenses	54,113	60,600	82,537
Employee Benefits - Salaries	174,315	207,139	197,900
	<u>2,497,945</u>	<u>2,370,412</u>	<u>2,551,455</u>

The Use of Land and Buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Bank Accounts	947,550	262,015	269,906
Cash and Cash Equivalents for Statement of Cash Flows	<u>947,550</u>	<u>262,015</u>	<u>269,906</u>

Of the \$947,550 Cash and Cash Equivalents, \$506,849 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 includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$947,550 Cash and Cash Equivalents, \$18,527 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.

Of the \$ Cash and Cash Equivalents, \$37,763 of Funds Held in Trust is held by the School, as disclosed in note 15.

8. Accounts Receivable

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Receivables	30,334	95,580	95,451
Receivables from the Ministry of Education	60,574	19,953	19,953
Interest Receivable	27,843	25,447	25,447
Banking Staffing Underuse	-	59,620	59,620
Teacher Salaries Grant Receivable	153,543	149,041	149,041
	<u>272,294</u>	<u>349,641</u>	<u>349,512</u>
Receivables from Exchange Transactions	58,177	121,027	120,898
Receivables from Non-Exchange Transactions	214,117	228,614	228,614
	<u>272,294</u>	<u>349,641</u>	<u>349,512</u>

9. Investments

The School's investment activities are classified as follows:

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	2,366,200	1,544,532	2,262,136
Total Investments	<u>2,366,200</u>	<u>1,544,532</u>	<u>2,262,136</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings Improvements	219,856	5,049	-	-	(15,397)	209,508
Furniture and Equipment	294,864	26,485	(2,487)	-	(64,420)	254,442
Information and Communication Technology	134,549	64,159	(12,434)	-	(42,952)	143,322
Motor Vehicles	145,172	64,977	-	-	(27,511)	182,638
Leased Assets	31,662	18,636	(5,717)	-	(25,287)	19,294
Library Resources	7,925	575	(499)	-	(1,000)	7,001
Balance at 31 December 2024	834,028	179,881	(21,137)	-	(176,567)	816,205

The net carrying value of equipment held under a finance lease is \$19,294 (2023: \$31,662)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	438,789	(229,281)	209,508	433,740	(213,884)	219,856
Furniture and Equipment	1,120,437	(865,995)	254,442	1,108,406	(813,542)	294,864
Information and Communication Technology	622,677	(479,355)	143,322	582,679	(448,130)	134,549
Motor Vehicles	359,362	(176,724)	182,638	359,764	(214,592)	145,172
Leased Assets	85,479	(66,185)	19,294	100,919	(69,257)	31,662
Library Resources	31,594	(24,593)	7,001	85,063	(77,138)	7,925
Balance at 31 December	2,658,338	(1,842,133)	816,205	2,670,571	(1,836,543)	834,028

11. Accounts Payable

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Creditors	185,244	90,621	92,429
Accruals	12,499	82,770	82,770
Employee Entitlements - Salaries	183,957	181,903	181,903
Employee Entitlements - Leave Accrual	207,611	215,810	215,810
	589,311	571,104	572,912
Payables for Exchange Transactions	589,311	571,104	572,912
	589,311	571,104	572,912

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Grants in Advance - Ministry of Education	18,527	15,298	15,298
Other Revenue in Advance	-	4,930	4,930
	18,527	20,228	20,228

13. Provision for Cyclical Maintenance

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	348,824	348,824	380,807
Increase to the Provision During the Year	74,715	88,131	89,203
Other Adjustments	63,680	(24,000)	25,924
Use of the Provision During the Year	(92,292)	-	(147,110)
Provision at the End of the Year	394,927	412,955	348,824
Cyclical Maintenance - Current	90,388	78,609	-
Cyclical Maintenance - Non current	304,539	334,346	348,824
	394,927	412,955	348,824

The provision this year represents the estimates for Halswell Residential College and Westbridge Residential School.

The Schools' cyclical maintenance schedules detail annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. The plans are based on the Schools most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. 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	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	8,212	28,004	28,004
Later than One Year	11,254	3,171	5,982
Future Finance Charges	(182)	(1,243)	(1,247)
	19,284	29,932	32,739
Represented by			
Finance lease liability - Current	8,061	26,829	26,829
Finance lease liability - Non current	11,223	3,103	5,910
	19,284	29,932	32,739

15. Funds Held in Trust

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	37,763	55,566	55,566
	37,763	55,566	55,566

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

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

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Laundry & Heating upgrade	13,579	-	-	(13,579)	-
A Gym Partial Roof Replacement & HVAC Repairs - 242267	-	83,800	(2,400)	-	81,400
Site Pool Fence Replacement (236191)	3,199	-	-	(3,199)	-
Block 2 Sensory Room (218768)	(11,533)	-	-	-	(11,533)
Pohutukawa Flood Remedial Work - 240912/242790	(3,371)	-	-	3,371	-
Gym Wall Remediation (247469)	-	13,855	(21,070)	7,215	-
Block 2 Room 3 Emergency Exit Door	-	33,672	(16,991)	-	16,681
Blocks 1,2,4,5,CW Roof Gutter & Clearlite Replacement (250132)	-	86,220	(14,177)	-	72,043
Site Boundary Fence (250141)	-	343,570	(6,845)	-	336,725
Blocks 4&5 Bathroom Refurbishment	-	-	(294)	-	(294)
Totals	1,874	561,117	(61,777)	(6,192)	495,022

Represented by:

Funds Held on Behalf of the Ministry of Education	506,849
Funds Receivable from the Ministry of Education	(11,827)

The Gym Wall Remediation project included allowance for the Board to fund additional costs from retained surpluses. The \$7,215 was treated as a donation to the Ministry via a distribution through equity.

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Hostel accommodation upgrade	17,153	-	-	(17,153)	-
Artificial Turf	10,162	-	-	(10,162)	-
Block 4&5 redevelopment	(13,806)	-	-	13,806	-
Te Puna Bathroom Project	(24,370)	-	-	24,370	-
Bathroom Water Damage (236192)	26,885	-	-	(26,885)	-
SIP Admin Bathroom/Shower (234758)	2,769	-	-	(2,769)	-
Site Pool Fence Replacement (236191)	61,635	549	(58,985)	-	3,199
Block 2 Sensory Room (218768)	83,489	-	(95,022)	-	(11,533)
Pohutukawa Flood Remedial Work - (240912/242790)	-	67,095	(70,466)	-	(3,371)
Laundry & Heating upgrade	13,579	-	-	-	13,579
Totals	177,496	67,644	(224,473)	(18,793)	1,874

Represented by:

Funds Held on Behalf of the Ministry of Education	16,778
Funds Receivable from the Ministry of Education	(14,904)

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, Principals, Associate Principals, the Executive Officer, Residential Managers and Team Leaders

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	25,201	38,786
<i>Leadership Team</i>		
Remuneration	1,316,387	1,312,158
Full-time equivalent members	10.00	11.00
Total key management personnel remuneration	<u>1,341,588</u>	<u>1,350,944</u>

There are five members of the Board excluding the Principals. The Board held seven full meetings in the year. As well as these full 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 operational and disciplinary matters.

Principal - Halswell Residential College

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	180 - 190	170 - 180
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0

Principal - Westbridge Residential School

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	130 - 140	170 - 180
Benefits and Other Emoluments	0 - 0	0 - 0
Termination Benefits	0 - 10	0 - 10

Acting Principal - Westbridge Residential School

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	0 - 50	0 - 0
Benefits and Other Emoluments	0 - 0	0 - 0
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	7.00	7.00
110 - 120	6.00	3.00
120 - 130	2.00	-
140 - 150	3.00	-
	<u>18.00</u>	<u>10.00</u>

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 member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

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 Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

Contingent Liability - Royal Commission of Inquiry into Abuse in Care

The Board are aware of legal action arising from the Royal Commission of Inquiry into Abuse in Care. The Board have sought legal advice, have advised their insurers and are in discussions with the Ministry of Education. At the time of signing no impact is yet known.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$838,093 (2023:\$21,227) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Westbridge Residential School	
Block 2 Room 3 Emergency Exit Door	33,009
Blocks 1,2,4,5,CW Roof Gutter & Clearlite Replacement (250132)	93,823
Site Boundary Fence (250141)	450,155
Blocks 4&5 Bathroom Refurbishment	179,706
Halswell Residential College	
A Gym Partial Roof Replacement & HVAC Repairs	81,400
Total	838,093

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 not entered into any operating contracts.

(a) Sign in/Sign Out System

	2024 Actual \$	2023 Actual \$
No later than One Year	-	360
	-	360

(Operating commitments at 31 December 2023: \$360)

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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	947,550	262,015	269,906
Receivables	272,294	349,641	349,512
Investments - Term Deposits	2,366,200	1,544,532	2,262,136
Total Financial Assets Measured at amortised cost	<u>3,586,044</u>	<u>2,156,188</u>	<u>2,881,554</u>

Financial liabilities measured at amortised cost

Payables	589,311	571,104	572,912
Finance Leases	19,284	29,932	32,739
Total Financial Liabilities Measured at Amortised Cost	<u>608,595</u>	<u>601,036</u>	<u>605,651</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 THE COMBINED BOARD OF HALSWELL RESIDENTIAL COLLEGE AND WESTBRIDGE RESIDENTIAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of The Combined Board of Halswell Residential College And Westbridge Residential School (the School). The Auditor-General has appointed me, Mike Hoshek, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 20, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on the pages accompanying the financial statements 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.



Mike Hoshek
Partner
for Deloitte Limited
On behalf of the Auditor General
Christchurch, New Zealand