

# MERIVALE SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

<b>Ministry Number:</b>	1825
<b>Principal:</b>	Tom Paekau
<b>School Address:</b>	25 Kesteven Ave, Tauranga
<b>School Postal Address:</b>	as above
<b>School Phone:</b>	07-578-6900
<b>School Email:</b>	<a href="mailto:admin@merivale.school.nz">admin@merivale.school.nz</a>
<b>Accountant / Service Provider:</b>	Davidson Dickson Ltd

# MERIVALE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Merivale 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.

Tivio Maunde

Full Name of Presiding Member



Signature of Presiding Member

7 May 2025

Date:

Tom Paekau

Full Name of Principal



Signature of Principal

7 May 2025

Date:

# Merivale School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,809,587	2,016,290	2,840,987
Locally Raised Funds	3	100,993	4,000	70,713
Interest		10,474	3,000	6,592
Gain on Sale of Property, Plant and Equipment		-	-	-
<b>Total Revenue</b>		<b>2,921,054</b>	<b>2,023,290</b>	<b>2,918,292</b>
<b>Expense</b>				
Locally Raised Funds	3	24,929	-	24,307
Learning Resources	4	1,890,556	1,437,925	1,910,902
Administration	5	392,181	170,240	390,560
Interest		3,140	900	717
Property	6	572,238	418,177	569,495
Other Expense	7	6,197	3,500	4,668
Loss on Disposal of Property, Plant and Equipment		4,042	-	-
<b>Total Expense</b>		<b>2,893,283</b>	<b>2,030,742</b>	<b>2,900,649</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>27,771</b>	<b>(7,452)</b>	<b>17,643</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>27,771</b>	<b>(7,452)</b>	<b>17,643</b>

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

# Merivale School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		1,164,217	1,164,217	1,146,574
Total comprehensive revenue and expense for the year		27,771	(7,452)	17,643
Contributions from the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		11,051	-	-
<b>Equity at 31 December</b>		1,203,039	1,156,765	1,164,217
Accumulated comprehensive revenue and expense Reserves		1,203,039	1,156,765	1,164,217
<b>Equity at 31 December</b>		1,203,039	1,156,765	1,164,217

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.

# Merivale School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	59,893	204,064	165,923
Accounts Receivable	9	132,678	120,000	116,897
GST Receivable		729	-	9,332
Prepayments		18,037	15,000	19,824
Inventories	10	22,584	20,000	22,395
Investments	11	150,000	-	-
Funds Receivable for Capital Works Projects	17	-	-	27,055
		383,921	359,064	361,426
<b>Current Liabilities</b>				
Accounts Payable	13	192,240	227,045	156,832
Revenue Received in Advance	14	58,123	-	35,900
Provision for Cyclical Maintenance	15	39,562	5,000	101,238
Finance Lease Liability	16	16,497	5,000	3,298
Funds held for Capital Works Projects	17	106	-	5,562
		306,528	237,045	302,830
<b>Working Capital Surplus/(Deficit)</b>		77,393	122,019	58,596
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,192,824	1,109,916	1,169,916
		1,192,824	1,109,916	1,169,916
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	45,675	72,670	62,670
Finance Lease Liability	16	21,503	2,500	1,625
		67,178	75,170	64,295
<b>Net Assets</b>		1,203,039	1,156,765	1,164,217
<b>Equity</b>		1,203,039	1,156,765	1,164,217

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

# Merivale School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		916,616	778,484	1,033,905
Locally Raised Funds		134,107	4,000	79,301
Goods and Services Tax (net)		8,606	-	(9,093)
Payments to Employees		(516,679)	(371,875)	(628,377)
Payments to Suppliers		(455,574)	(308,660)	(328,674)
Interest Paid		(3,140)	(900)	(717)
Interest Received		7,545	3,000	6,589
Net cash from/(to) Operating Activities		91,481	104,049	152,934
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(58,692)	(12,819)	(46,063)
Purchase of Investments		(195,691)	-	-
Proceeds from Sale of Investments		45,691	-	-
Net cash from/(to) Investing Activities		(208,692)	(12,819)	(46,063)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		11,051	-	-
Finance Lease Payments		(21,468)	(5,000)	(5,163)
Funds Administered on Behalf of Other Parties		21,598	-	(25,033)
Net cash from/(to) Financing Activities		11,181	(5,000)	(30,196)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(106,030)</b>	<b>86,230</b>	<b>76,675</b>
Cash and cash equivalents at the beginning of the year	8	165,923	117,834	89,248
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>59,893</b>	<b>204,064</b>	<b>165,923</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

# Merivale School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

###### *Cyclical maintenance*

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

###### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

#### **Interest Revenue**

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

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

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

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

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

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

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

**g) Accounts Receivable**

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

**h) Inventories**

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

**i) Investments**

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

**j) Property, Plant and Equipment**

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Board-owned Buildings	5-15 years
Furniture and Equipment	5 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

##### *Non cash generating assets*

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

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

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

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 surplus or deficit.

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

#### **l) Accounts Payable**

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

#### **m) Employee Entitlements**

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

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

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

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

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

#### **n) Revenue Received in Advance**

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

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

#### **o) Funds held for Capital works**

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

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

#### **p) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

**q) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

**r) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**s) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

**t) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) 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	886,555	766,290	1,016,869
Teachers' Salaries Grants	1,329,382	1,000,000	1,241,363
Use of Land and Buildings Grants	382,924	250,000	359,186
Ka Ora, Ka Ako - Healthy School Lunches Programme	196,761	-	215,655
Other Government Grants	13,965	-	7,914
	<u>2,809,587</u>	<u>2,016,290</u>	<u>2,840,987</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	22,368	2,000	10,250
Fees for Extra Curricular Activities	684	-	149
Trading	14,833	-	20,261
Fundraising and Community Grants	25,958	1,500	27,373
Other Revenue	37,150	500	12,680
	<u>100,993</u>	<u>4,000</u>	<u>70,713</u>
<b>Expense</b>			
Extra Curricular Activities Costs	3,450	-	37
Trading	21,026	-	23,770
Fundraising and Community Grant Costs	453	-	500
	<u>24,929</u>	<u>-</u>	<u>24,307</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>76,064</u>	<u>4,000</u>	<u>46,406</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	61,880	50,700	69,220
Information and Communication Technology	10,669	9,000	9,952
Employee Benefits - Salaries	1,690,869	1,271,775	1,725,455
Staff Development	31,238	23,050	19,474
Depreciation	86,287	75,000	75,372
Other Learning Resources	9,613	8,400	11,429
	<u>1,890,556</u>	<u>1,437,925</u>	<u>1,910,902</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,405	8,000	7,012
Board Fees and Expenses	9,775	13,150	12,946
Other Administration Expenses	35,150	29,840	35,946
Employee Benefits - Salaries	111,413	95,000	96,736
Insurance	21,427	16,000	14,265
Service Providers, Contractors and Consultancy	8,250	8,250	8,000
Ka Ora, Ka Ako - Healthy School Lunches Programme	196,761	-	215,655
	<u>392,181</u>	<u>170,240</u>	<u>390,560</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	34,101	35,000	34,239
Cyclical Maintenance	10,337	10,000	51,557
Heat, Light and Water	18,512	18,401	14,819
Rates	15,721	16,000	14,158
Repairs and Maintenance	41,778	20,676	27,732
Use of Land and Buildings	382,924	250,000	359,186
Employee Benefits - Salaries	49,821	50,600	50,807
Other Property Expenses	19,044	17,500	16,997
	<u>572,238</u>	<u>418,177</u>	<u>569,495</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	6,197	3,500	4,668
	<u>6,197</u>	<u>3,500</u>	<u>4,668</u>

## 8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	59,893	204,064	165,923
Cash and cash equivalents for Statement of Cash Flows	<u>59,893</u>	<u>204,064</u>	<u>165,923</u>

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

## 9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	337	-	517
Receivables from the Ministry of Education	2,248	-	14,270
Interest Receivable	2,932	-	3
Teacher Salaries Grant Receivable	127,161	120,000	102,107
	<u>132,678</u>	<u>120,000</u>	<u>116,897</u>
Receivables from Exchange Transactions	3,269	-	520
Receivables from Non-Exchange Transactions	129,409	120,000	116,377
	<u>132,678</u>	<u>120,000</u>	<u>116,897</u>

## 10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	22,584	20,000	22,395
	<u>22,584</u>	<u>20,000</u>	<u>22,395</u>

## 11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	150,000	-	-
Total Investments	<u>150,000</u>	<u>-</u>	<u>-</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	655,415	16,071	-		(28,620)	642,866
Furniture and Equipment	489,883	46,221	-		(37,804)	498,300
Information and Communication Technology	16,879	8,452	-		(6,716)	18,615
Leased Assets	3,697	42,493	-		(13,147)	33,043
Library Resources	4,042	-	(4,042)		-	-
	<u>1,169,916</u>	<u>113,237</u>	<u>(4,042)</u>	<u>-</u>	<u>(86,287)</u>	<u>1,192,824</u>

### Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,154,936	(512,070)	642,866	1,138,865	(483,450)	655,415
Furniture and Equipment	1,047,844	(549,544)	498,300	1,001,623	(511,740)	489,883
Information and Communication Technology	439,644	(421,029)	18,615	431,192	(414,313)	16,879
Motor Vehicles	5,000	(5,000)	-	5,000	(5,000)	-
Leased Assets	59,590	(26,547)	33,043	64,774	(61,077)	3,697
Library Resources	-	-	-	43,483	(39,441)	4,042
	<u>2,707,014</u>	<u>(1,514,190)</u>	<u>1,192,824</u>	<u>2,684,937</u>	<u>(1,515,021)</u>	<u>1,169,916</u>

## 13. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	24,284	49,045	19,782
Accruals	7,905	5,000	5,012
Banking Staffing Overuse	-	-	3,083
Employee Entitlements - Salaries	154,183	170,000	125,895
Employee Entitlements - Leave Accrual	5,868	3,000	3,060
	<u>192,240</u>	<u>227,045</u>	<u>156,832</u>
Payables for Exchange Transactions	192,240	227,045	156,832
	<u>192,240</u>	<u>227,045</u>	<u>156,832</u>

The carrying value of payables approximates their fair value.

#### 14. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	13,232	-	23,943
Other revenue in Advance	44,891	-	11,957
	<u>58,123</u>	<u>-</u>	<u>35,900</u>

#### 15. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	163,908	43,913	112,351
Increase to the Provision During the Year	10,337	10,000	51,557
Use of the Provision During the Year	(89,008)	-	-
Provision at the End of the Year	<u>85,237</u>	<u>53,913</u>	<u>163,908</u>
Cyclical Maintenance - Current	39,562	5,000	101,238
Cyclical Maintenance - Non current	45,675	72,670	62,670
	<u>85,237</u>	<u>77,670</u>	<u>163,908</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2035. This plan is based on the schools 10 Year Property plan provided by the Moe approved external property consultant.

#### 16. Finance Lease Liability

The School has entered into a number of finance lease agreements for tela laptops. Minimum lease payments payable:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	19,876	6,000	4,916
Later than One Year and no Later than Five Years	25,849	8,500	2,755
Future Finance Charges	(7,725)	-	(2,748)
	<u>38,000</u>	<u>14,500</u>	<u>4,923</u>
<b>Represented by</b>			
Finance lease liability - Current	16,497	5,000	3,298
Finance lease liability - Non current	21,503	2,500	1,625
	<u>38,000</u>	<u>7,500</u>	<u>4,923</u>

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SiP Turf and camera	945	16,987	(17,932)		-
Heating and toilet project	(20,628)	-		20,628	-
Roofing project 231634	(3,105)	-	(260)	3,471	106
Learning support Project	1,148	-	(1,148)		-
Fencing	(3,323)	-		3,323	-
Roofing project 231634	3,470	-	(3,470)		-
Water/ Sewage Project 2025	-		(2,728)	2,728	-
<b>Totals</b>	<b>(21,493)</b>	<b>16,987</b>	<b>(25,538)</b>	<b>30,150</b>	<b>106</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	106
Funds Receivable from the Ministry of Education	-
	<u>106</u>

The toilet block project was originally a 5 year project and then the project was transferred to the a board funded project as a Crown Property Improvement asset.

Roofing project, Fencing and water / Sewage costs exceed Ministry funding, the board provided \$9,522 of funding to complete and close out the project from retained surpluses. The \$9,522 has been expensed in 2024.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SiP Turf and cameras	2,245	-	(1,300)		945
Heating, Toilet project	-	-	(20,628)		(20,628)
Roofing project 231634	-	-	(3,105)		(3,105)
Learning support Project	1,148	-	-		1,148
Fencing	(3,323)	-	-		(3,323)
Roofing	3,470	-	-		3,470
<b>Totals</b>	<b>3,540</b>	<b>-</b>	<b>(25,033)</b>	<b>-</b>	<b>(21,493)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	5,562
Funds Receivable from the Ministry of Education	27,055

## 18. Related Party Transactions

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

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

**19. Remuneration**

*Key management personnel compensation*

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

	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,610	3,268
 <i>Leadership Team</i>		
Remuneration	402,418	384,155
Full-time equivalent members	3	3
 Total key management personnel remuneration	405,028	387,423

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal 1*

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

	<b>2024 Actual \$000</b>	<b>2023 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2024 FTE Number</b>	<b>2023 FTE Number</b>
100 - 110	6	3
110-120	1	2
120-130	2	0
	9	5

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

**20. Compensation and Other Benefits Upon Leaving**

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

	<b>2024 Actual</b>	<b>2023 Actual</b>
Total	\$0	-
Number of People	0	-

## 21. Contingencies

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

### Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

### Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 22. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$0 (2023:\$0) :

### (b) Operating Commitments

As at 31 December 2024, the Board had no operating leases:

2023: Nil

## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	59,893	204,064	165,923
Receivables	132,678	120,000	116,897
Investments - Term Deposits	150,000	-	-
Total financial assets measured at amortised cost	<u>342,571</u>	<u>324,064</u>	<u>282,820</u>

### Financial liabilities measured at amortised cost

Payables	192,240	227,045	156,832
Finance Leases	38,000	7,500	4,923
Total financial liabilities measured at amortised cost	<u>230,240</u>	<u>234,545</u>	<u>161,755</u>

**24. Events After Balance Date**

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

**25. Comparatives**

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

## Independent Auditor's Report

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

For the Year Ended 31 December 2024

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 8 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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

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

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

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

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

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

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

the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Analysis of Variance Reporting, School Charter 2024, Annual Report 2024, Employment policy and Kiwisport 2024, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Craig Rossouw**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand



Merivale School    ● Matuatia Te Ako  
Te Kura o Tūtarawānanga    ● Learning First

Matuatia Te Ako

Te Kura o Tūtarawānanga  
Learning First

**Charter 2024**



<p><b>Mission Statement</b></p>	<p>To create pathways through our Localised Curriculum that engage tamariki and inspire them to fulfill their potential.</p>
<p><b>Tohu o Te Kura</b></p> <p><b>Our Tūtarawānanga Vision</b></p>	<p><b>Matuatia Te Ako - Learning First</b></p> <ul style="list-style-type: none"> <li>● We embrace learning as a priority - of our past, in our present and for our future.</li> <li>● We acknowledge the learning that our tamariki come to school with - home, kohanga, childcare, nanny's knee etc</li> <li>● We recognise that our students learn through a variety of ways</li> <li>● We value different ways of teaching and learning</li> <li>● We live our school values (VALE Way) to ensure hauora of all.</li> </ul>
<p><b>School Tenets</b></p>	<p><b>Current</b></p> <p><u><b>The VALE Way:</b></u> Very respectful, Always safe, Learning for life, Expect the best</p> <p><u><b>Ngā Whetu:</b></u> Powerful Learners, Kaitiaki o Te Ao, Manaakitanga, Explorers, Strong Identity, Performers and Presenters.</p> <p><b>Proposed Values / Ngā Uara</b></p> <p>Te Mana o Tūtarawānanga</p> <ul style="list-style-type: none"> <li>● Tuakiri</li> <li>● Manaaki</li> <li>● Hononga</li> <li>● Matatōa</li> </ul>

**Cultural Diversity**

- We promote and acknowledge our partnership between Māori and the Crown through the Treaty of Waitangi.
- We recognise Māori values in the provision of resources and facilities within the school and make staffing and financial provision to enable the school to meet the requirements of the Treaty of Waitangi and delivery of Te Reo to the best of our ability.
- Our Tūtara wānanga localised curriculum further reflects this through the amalgamation of Te Marautanga o Aotearoa and The NZ Curriculum.
- We encourage cultural harmony through promotion of our multicultural heritage.
- We provide instruction of Te Reo through Māori medium with two Level 1 immersion classrooms.
- We recognise and acknowledge the multicultural nature of our school community and of our society.
- We have a growing demographic of children who identify with Pasifika heritage and established a Pasifika programme in conjunction with Tai o Fenua Kindergarten, Tauranga Boys College and other community groups.

## **Our Cultural Narrative**

At Merivale School - Te Kura o Tūtarawānanga, we recognise the importance of our past as we learn and look to our future. As a school we take pride in weaving our mauri through the stories that connect us to the land and its people.

After the great journey from Pikopiko o te Moana in Rarotonga, the Takitimu waka, under the Kaihautu Tamatea Arikinui, anchored at Te Awaiti on Te Toka a Tirikawa at the foot of Mauao. Tamatea Arikinui planted the Mauri stone Hikutai at the base of Te Toka a Tirikawa.

He then ascended the summit of Mauao and planted the Mauri stone Rehutai, at the base of the Ahurewa tapu that he built to offer thanks giving to the Gods for their safe arrival. Looking south, he identified and named Puwheua. He also identified Maungamana (Maungatawa) as his future home and eventually his Urupa.

While atop Mauao, Tamatea Arikinui identified a point on the banks of the Waimapu River as an ideal place to locate a pā, because of its vantage point to the harbour and wider area.

Entering Te Awanui, Takitimu was again anchored, this time at Paitaha. Their explorations revealed “Te Waha o te Awa a Waimapu”. Here Tamatea Arikinui chose to locate Tutarawananga, the place where he could dispense his learning and teach the Kura wananga (the school of Celestial knowledge). It was known as Te Tū-Tara-Wānanga a Tamatea-Ārikinui. It was a wāhi tapu, a sacred place and the first place of learning for the people of Tākitimu waka who settled in Tauranga Moana.

*Korero shared with Merivale School by Ngati Ranginui Iwi Kaumatua - Tamati Tata, Des Tata and Peri Kohu*

## Charter Timeline

2024	Jan/Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec/Jan
Meeting Date											
Planning – The Charter		Approve annual plan. Updated charter to the MoE by end of March							Survey out to whānau to gather data for charter review	Gather student progress and achievement data	Review and approve strategic plan, draft annual plan
Monitor progress – The Charter			Review and monitor student progress and achievement		Review and monitor student progress and achievement		Review and monitor student progress and achievement				

**Baseline Data or School Context**

**Student Learning Auraki**

**Writing Data Auraki. % working at or above**

	2021	2022	2023	Target 2024 80%
Year 0			60%	
Year 1	100%	100%	96%	
Year 2	21%	29%	8%	
Year 3	27%	17%	39%	
Year 4	45%	24%	12%	
Year 5	30%	37%	13%	
Year 6	39%	74%	30%	
<b>Totals</b>	<b>129 Students</b>	<b>137 Students</b>	<b>160 students</b>	

There are 3 cohorts to focus on for 2024 - Year 3, 5, and 6

**Student Learning Auraki**

**Reading Data Auraki**

	2021	2022	2023	Target 2024 80%
Year 0			BSLA	BSLA
Year 1	56% 50%	BSLA	BSLA	BSLA
Year 2	6%	43% + BSLA	28% plus BSLA	
Year 3	41%	43%	45%	
Year 4	39%	36%	25%	
Year 5	75%	56%	56%	
Year 6	66%	86%	52%	
Totals	129 Students	123	114	

Decrease in number of students assessed in Reading is due to beginning Better Start Literacy approach and Year 0 and 1 and some of Year 2 cohort not assessed with running records.

Workshop on running records and how to analyse these for next learning steps

**Student Learning Auraki**

**Mathematics data Global Stage Auraki**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Target 2024 80%</b>
<b>Year 0</b>			<b>50%</b>	
<b>Year 1</b>	<b>78%</b>	<b>80%</b>	<b>91%</b>	
<b>Year 2</b>	<b>25%</b>	<b>43%</b>	<b>23%</b>	
<b>Year 3</b>	<b>39%</b>	<b>17%</b>	<b>42%</b>	
<b>Year 4</b>	<b>41%</b>	<b>34%</b>	<b>26%</b>	
<b>Year 5</b>	<b>48%</b>	<b>41%</b>	<b>60%</b>	
<b>Year 6</b>	<b>18%</b>	<b>22%</b>	<b>33%</b>	
	<b>129 students</b>	<b>137 students</b>	<b>157 Students</b>	

**Student Learning Rumaki**

**Tuhituhi Data**

	<b>2021</b>	<b>2022 ***</b>	<b>2023</b>	<b>Target 2024 80%</b>
<b>Year 1</b>	75%	N/A	0%	
<b>Year 2</b>	11.1%	N/A	29%	
<b>Year 3</b>	5.5%	N/A	0%	
<b>Year 4</b>	8.3%	N/A	75%	
<b>Year 5</b>		N/A	80%	
<b>Year 6</b>		N/A	100%	

**Panui Data**

	<b>2021</b>	<b>2022 ***</b>	<b>2023</b>	<b>Target 2024 80%</b>
<b>Year 1</b>	71.4%	N/A	100%	
<b>Year 2</b>	2.8%	N/A	100%	
<b>Year 3</b>	11.4%	N/A	83%	
<b>Year 4</b>	14.2%	N/A	75%	
<b>Year 5</b>		N/A	80%	

Year 6		N/A	20%	
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**Pangarau Data**

	2021	2022 ***	2023	Target 2024 80%
Year 1	52.9%	N/A	100%	
Year 2	29.4%	N/A	86%	
Year 3	20.5%	N/A	67%	
Year 4		N/A	100%	
Year 5		N/A	80%	
Year 6		N/A	40%	

**\*\*\* Denotes the use of Te Waharoa Ararau assessment tool as supplied by the MOE. Because of**

**ongoing technical issues, this assessment tool was then abandoned by the MOE at the end of 2022 and not replaced. Hence all data was lost.**

### **Strategic Section**

<b>Strategic Goals</b>		<b>Core Strategies for Achieving Goals 2023- 2025</b>
<b>Student Learning</b>	To create learning opportunities for tamariki to have new experiences, build knowledge and have ownership of their learning through our Localised Curriculum	<p>This will be achieved by</p> <ul style="list-style-type: none"> <li>● Merivale School, Tūtara wānaga Localised Curriculum</li> <li>● Tūtara wānaga Ākonga - Ngā Whetu</li> <li>● Termly Inquiries</li> <li>● Formative and Summative Assessments</li> <li>● Merivale School Writing Matrix                             <ul style="list-style-type: none"> <li>○ Acceleration based on individual child’s previous trajectory</li> </ul> </li> </ul>
<b>Student / Whanau Engagement</b>	Building positive relationships and making connections with students and their whānau.	<p>Relationships and connections will be fostered, developed and maintained through</p> <ul style="list-style-type: none"> <li>● School wide events</li> <li>● Student Led Conferences</li> <li>● Reporting</li> <li>● Kanohi ki te kanohi</li> <li>● Digital Platforms and communications</li> </ul>

<b>Personnel</b>	Encourage and support all staff in their reflective practice	Staff will engage in <ul style="list-style-type: none"> <li>● Professional Learning Development</li> <li>● Professional Growth Cycle</li> <li>● Critical conversations with colleagues</li> </ul>
<b>Property</b>	Maintaining school and grounds to MoE requirements	Maintenance and future developments of the school will be actioned through <ul style="list-style-type: none"> <li>● Daily upkeep</li> <li>● 5 year property plan</li> <li>● 10 year agreement</li> </ul>
<b>Finance</b>	To work within the allocated set budget for 2024	<ul style="list-style-type: none"> <li>● Targeted expenditure is planned and communicated with appropriate personnel</li> <li>● Weekly reviews of budget and spending</li> <li>● Continue the BOT sub Financial Committee (Presiding member, BOT secretary and Principal)</li> </ul>

## Annual Plan 2024

	<a href="#">NELPs</a> National Education and Learning Priorities	Actions (What we will do)	Success Measures (How will we know)
<p><b><u>Kounga</u></b></p> <p>Quality Learning and Teaching</p> <ul style="list-style-type: none"> <li>Students will understand and articulate what and why they are learning</li> <li>Students will know their next learning steps</li> <li>Kaiako will upskill pedagogical knowledge around Assessment for Learning</li> </ul>	<p>2.</p> <p>3.</p> <p>4.</p> <p>5.</p> <p>6.</p> <p>7.</p> <p>8.</p>	<p>Establish and ensure consistent systems and expectations to strengthen learning and teaching</p> <p>Ensure planning is deliberate and driven by student needs</p> <ul style="list-style-type: none"> <li>Termly and weekly</li> <li>Learning Intentions are explicit, shared, articulated and displayed</li> <li>Modelling</li> <li>Student conferencing - feedforward and feedback</li> <li>Resources support intended learning</li> </ul> <p>Increase student agency through</p> <ul style="list-style-type: none"> <li>Assessment for Learning Practices</li> <li>Opportunities for tamariki to interact, transform knowledge and share learning and next steps</li> <li>Self and peer assessment</li> </ul> <p>Strengthen professional partnerships</p> <ul style="list-style-type: none"> <li>Establish and engage in critical partnerships</li> <li>PLD with external agencies</li> <li>Professional readings</li> <li>Working as a team to design our termly inquiry</li> </ul>	<p>School systems and expectations are consistent and followed</p> <ul style="list-style-type: none"> <li>Assessment Schedule - hyperlink                             <ul style="list-style-type: none"> <li>Data entered on Etap</li> </ul> </li> <li>Use of terminology</li> <li>Writing Matrix</li> <li>Coloured pen system</li> <li>Planning template - Inquiry/Writing</li> </ul> <p>Students</p> <ul style="list-style-type: none"> <li>are able to articulate their learning</li> <li>can discuss their next steps</li> <li>able to use self assessment tools</li> </ul> <p>Using Tūtarawānanga Learner Profile</p> <p>Kaiako working as a team to enhance learning opportunities for all tamariki</p>
<p><b><u>Marau-a-kura</u></b></p> <p>Localised/Local Curriculum</p> <p>Develop and implement an</p>	<p>2.</p> <p>4.</p> <p>5.</p>	<p>Kaiako will regularly meet to plan, implement and review our Merivale School, Tūtarawānanga Curriculum and Tūtarawānanga Learner Profile</p> <p>All elements of our Tūtarawānanga Curriculum are included in</p>	<p>All curriculum areas from NZC and TMOA will be unpacked and documented to establish the Merivale School, Tūtarawānanga Localised Curriculum</p> <p>Consistent planning templates will be utilised by all staff</p>

<p>authentic, engaging curriculum that</p> <ul style="list-style-type: none"> <li>reflects who we are and where we are</li> <li>focuses on the development of the unlimited potential of tamariki, staff, whānau and community</li> </ul>	<p>7. 8.</p>	<p>our planning templates</p> <p>Staff will trial and utilise Te Tai Whanake education portal with a specific reference to Ngāti Ranginui Iwi</p> <p>Increase confidence in the implementation of the new curriculum as part of our local curriculum.</p> <ul style="list-style-type: none"> <li>Working with MoE Curriculum leads</li> <li>Upskill and explore Te Mātaahio</li> <li>Participate in PLD/workshops within our Kāhui Ako to support understanding</li> </ul>	<p>Staff provide feedback to Iwi around their experience trialling Te Tai Whanake within our kura</p>
<p><b><u>Hauora</u></b></p> <p>Wellbeing - A safe environment is maintained with importance placed on cultural responsiveness.</p> <ul style="list-style-type: none"> <li>Priority is given to creating a supportive culture, responsive to the needs of students, staff and community to ensure a positive, safe and respectful learning environment</li> </ul>	<p>1. 3. 5. 8.</p>	<p>Providing opportunities to strengthen Cultural Relations for Responsive Pedagogy (CRRP)</p> <ul style="list-style-type: none"> <li>Being empowered to learn, communicate, feel safe, trust teachers, feel heard, approach staff</li> <li>Creating an orientation book and plan for new staff</li> <li>Staff PLD ie annual noho/hikoi/external agencies</li> <li>Improving relationships between school and home</li> </ul> <p>Providing an environment where tamariki can thrive</p> <ul style="list-style-type: none"> <li>School wide reward system - house tokens, certificates, recognition of achievement</li> <li>Inter School competitions and daily organised games and activities during breaks</li> <li>Celebrating and understanding cultural events</li> <li>Implementing the Active Learning Programme</li> <li>Organising EOTC trips and senior school camps <ul style="list-style-type: none"> <li>Set up a format for camps that can be followed yearly</li> </ul> </li> </ul> <p>Providing leadership opportunities for Student Manukura to strengthen school culture</p> <ul style="list-style-type: none"> <li>Tuakana/teina - weekly support in junior classes</li> <li>Organising termly fun events</li> <li>Create a movie for welcoming new whānau and students</li> <li>Pals (Playground Assistance and Leadership in schools) - Sports BoP</li> <li>Create and implement a Student Leadership Application</li> </ul>	<p>Improved shifts in the wellbeing@school survey for students, whānau and staff</p> <p>Ambassadors and House Leaders are visible throughout our school</p> <p>Criteria has been met for student leadership opportunities and leaders are appointed for the following year, for e.g.</p> <ul style="list-style-type: none"> <li>Ambassadors</li> <li>House Captains</li> <li>Sports monitors</li> <li>Duty support</li> <li>Lunch Monitor</li> <li>Playground Monitors</li> </ul>

		process for 2023	
<p><b><u>Mahitahi</u></b> Collaboration - Fostering and maintaining strong links with the community</p> <ul style="list-style-type: none"> <li>To develop a strong and positive presence in the Merivale and wider community by raising the profile of our kura</li> <li>To ensure parents and whānau are involved at a strong level in their children’s education</li> </ul>	<p>2. 5. 6. 8.</p>	<p>Engagement with whānau, kaumatua, hapu, iwi, community</p> <ul style="list-style-type: none"> <li>Student led conferences</li> <li>Cultural events</li> <li>Community events</li> </ul> <p>Promotion of school through various media platforms eg website, facebook, newsletters, articles</p> <p>Connections with the Kahui Ako community, MoE, support agencies and beyond</p> <p>Continued consultation with the community on school related matters</p>	<p>High turn out to events</p> <p>Feedback and feedforward to school communications from whānau and community</p> <p>Community interest in school operations and initiatives</p>

### **TARGET 1 Raise student achievement in reading, writing and mathematics**

Term 1 2023 2 teachers and a teacher assistant began intensive Professional Development in Better Start Literacy Approach.

Term 1 2023 4 literacy boost groups with teacher assistant. Two junior classes, 2 senior classes.

2023 Toitoti virtual reading programme to continue Year 6 students. Year 6 Assessment data Dec 2022 Reading 87% at or above. Writing 73% at or above.

2022 BSLA to continue throughout Years 0-2. Tier 1 in class.

BSLA Testing every 10 weeks to track progress. This drives students for Tier 2

Tier 2 with trained teacher assistants based on student data.

2022 All teacher assistants Professional Development morning on BSLA facilitated by RTLIT .

Years 3-6 identified students additional support with Teacher Assistants on BSLA principles.

High interest Decodable resources purchased for Year 4-6.

2023. Year 6 students Toitoti programme.

2023 Extend Toitoti to Year 5 class introducing them to the books.

2022 Year 6 class Reading/ Writing Toitoti programme. High interest, showing examples of students published writing.

Focus areas for 2022 in Reading Years 3, 4, 5

2024.

Inquiry integration to reflect our Literacy and Numeracy.

Junior.

BSLA good coverage for literacy. Struggle to fit all components in. Struggle to fit maths in. Still doing maths.

Integrated.

2023

### **Improvement focus - Writing**

Year 0-2 teachers involved in writing trial “The Challenge of Assessing Year 0-2 writing” University of Canterbury’s Child Wellbeing Research Institute. Research project investigating ways to assess children’s early writing. 3 Target students, parental permission. Assess each student 3 times across the term.

To support us to improve writing levels across Merivale School we will have outside facilitators, (Evaluative Associates) who will be working with the teaching staff.

Focus will be;

- February Teacher only day
- Being clear about what is to be learnt, learning intentions and success criteria, co-constructing with learners,
- Review of Tūtarawānanga School curriculum booklet, learning and assessment opportunities and planning,
- Assessment practices - What does assessment look like here at Merivale School? Formative and summative
- Professional Reading Michael Absolum Clarity in the classroom.
- Forming an assessment team to support other staff to
- Development of school wide writing and inquiry templates that align with bullet points 1, 2 and 3.

2022 Assessment for learning team focusing on processes with our Kurt. Assessment schedule, CaAP, assessment tools used.

2023. Assessment for learning team continue to revise aspects of assessment. Eg writing matrix.

## KEY IMPROVEMENT STRATEGIES

<b>When</b>	<b>What</b>	<b>Who</b>	<b>Indicators of Progress</b>
<p>Through out the year</p>	<p>Assessment for Learning PLD. Clarity in the classroom - Professional Reading Michael Absolum. Reviewing Assessment Practices Assessment Team to meet regularly</p> <p>Clarity and common understanding around assessment practices-Summative and formative.</p> <p>Attendance at PLD and then classroom observations throughout the year.</p>	<p>Principal and teaching team</p>	<ul style="list-style-type: none"> <li>· A strong learning culture exists within the school.</li> <li>· A strong assessment and learning plan is in place and all students are making at least a year's progress in mathematics.</li> </ul>

<p>Dates as indicated on the assessment plan</p>	<p>Teachers will work with each other to discuss, observe good practices in teaching and learning.</p> <p>Being clear about what is to be learnt, learning intentions and success criteria, co-constructing with learners</p> <p>Children with special learning needs will be working on goals identified as part of the IEP process.</p> <p>Target groups of Maori, Pasifika and children with special learning needs</p>	<p>Across School Leader and Within School Leader from Kahui Ako, Principal and Staff</p>	<ul style="list-style-type: none"> <li>· Data is added by dates set</li> <li>Results are analysed to show progress.</li> <li>· Visible progress is being made.</li> </ul>
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**KEY IMPROVEMENT STRATEGIES**

<b>When</b>	<b>What</b>	<b>Who</b>	<b>Key Indicators</b>
Throughout the year	<ul style="list-style-type: none"><li>· Assessment for Learning PLD</li><li>· Attendance at PLD and then classroom observations throughout the year.</li></ul>	Principal and teaching team	<ul style="list-style-type: none"><li>· A strong learning culture exists within the school.</li><li>· Assessment and learning plan is in place and all students are making at least a year's progress in reading.</li></ul>

<p>Dates as indicated on the assessment plan</p>	<ul style="list-style-type: none"><li>· Running Records will be completed for all children.</li></ul> <p>Children with special learning needs will be working on goals identified as part of the IEP process.</p> <ul style="list-style-type: none"><li>· Target groups of Maori, Pasifika and children with special learning needs monitored and identified for extra support if needed.</li></ul>	<p>HOD of Literacy and HOD of Maori Medium</p>	<ul style="list-style-type: none"><li>· Data is added by dates set<ul style="list-style-type: none"><li>· Results are analysed to show progress.</li></ul></li><li>· Visible progress is being made.</li></ul>
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<p>Dates as indicated on appraisal plan</p>	<ul style="list-style-type: none"> <li>· Teachers identify goals around reading with critical friend as part of their appraisal.</li> <li>· A plan to reach goals is developed and implemented</li> <li>· Teachers are to keep Arinui progress</li> <li>· Observations are regularly conducted</li> <li>· Outside support is accessed if required</li> <li>· Observations are regularly conducted</li> <li>· Outside support is accessed if required</li> </ul>	<p>Assessment Team in Writing</p>	<ul style="list-style-type: none"> <li>· Teacher practice and growth is identified and recorded in portfolios</li> <li>· Class progress is monitored and analysed with teacher each term</li> </ul>
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<ul style="list-style-type: none"> <li>· Monthly meetings with Merivale Community Centre, Whanau Aroha and Te Kohanga Reo o Tūtarawānanga</li> </ul>	<p><b>Developing Connections With The Merivale Collective</b></p> <ul style="list-style-type: none"> <li>· Ensure the SWiS programmes are supporting children's engagement with learning.</li> <li>· Publicity plan</li> <li>· Encouragement of parent participation in and around the school</li> <li>· Involvement with review within the school</li> </ul>
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**Merivale School**

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**Principal and Chairperson's Annual  
Report**

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**Year Ending 31 December 2024**

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## **MERIVALE SCHOOL ANNUAL REPORT 2024**

### **Merivale School Board of Trustees 2024**

Kellie Kioa (Presiding Member)  
Darren Kiwi (Staff Representative)  
Tiria Maunder  
Maria Anderson  
Bryan Papalii  
Jan Honey (Secretary)  
Tom Paekau (Principal)

#### **Roll**

We began the school year with 158 pupils and ended with 181 pupils.

In 2024 our roll was split into 9 classes:

#### **TE AWAROA**

Awanui – Year 4 – 6

Awaiti – Year 1 - 3

#### **AURAKI/ MAINSTREAM**

Room 1 – NE/Year 1

Room 2 – Year 1 - 2

Room 3 - Year 2 -3

Room 4 – Year 2 - 3

Room 7 – Year 4

Room 5 - Year 5-6

Room 8 – Year 5-6

The school was granted 12.08 total FTTE for the 2024 year. This was amended to accommodate for increased roll size and Beginning Teacher status to 12.61.

The school operation and budget for 2024 was set accordingly to meet the teaching and learning needs of the school and ended in a surplus.

#### **Personnel**

Merivale School Teaching staff worked as a dedicated and committed team in 2024.

Full Time Teaching Staff – Darren Kiwi, Losaria Harimate-McGruer, Bonnie Heberton, Emma Henshaw, Melissa Hope, Paora McGruer, Saffron Haan (BT), Irene Martin, Owen Hohaia.

Full Release - Tom Paekau, Heather Langley  
Part Time Release - Shirralee Hohaia

Part Time Teaching Staff - Dolly Rall, Miri Roberts

The support staff supported the school in its operation. All support staff involved themselves willingly and generously in the school's operation and activities in the community.

Support Staff – Jan Honey, Karen Thompson, Richard Williams, Bryan Papalii, Renata McGruer, Toni Taylor, Waerore Chase, Bex Stephen, Linda Samuels, Jess Richardson, Elaine Fountain.

### **The Principal**

The Principal worked in a Professional Learning Group with other Tumuaki from Greerton, Otumoetai, Pillans Point, Tauriko and an advisor from MOE.

The Principal had full involvement as a member of the Peninsular Cluster Principals Association for 2021 and as a member for the Peninsular Kahui Ako.

Other PLD included a position as a Leadership Partner at ERO.

### **Property**

The physical aspect of the school continued to be presented as smart, tidy and well equipped. The school was 75% painted in 2024. There are maintenance plans currently in place to address roofing, plumbing and the last painting.

### **Finance**

Financial reports represent a surplus in 2024 due to funding for a new van.

### **Te Tiriti o Waitangi**

Merivale School offers instruction in both Te Reo and English through our rumaki classes and auraki classes

Our localised curriculum is reflective of :

- relations with hapu and iwi
- an amalgamation of NZC and Te Marautanga
- informed practice led by external facilitation

### **Curriculum**

Professional development for teachers continued to be a focus in 2024 to support school wide learning targets and curriculum developments. Specific emphasis was placed on developing our structured literacy approach.

Staff professional development was delivered in the following:

BSLA  
Maths No Problem  
Mana Potential

The school maintained its ongoing commitment towards learning intervention and at risk learners by funding out of its operational grant programmes. It also invested heavily in special needs areas as identified through need and the employment of our SENCO.

Targets for numeracy and literacy will continue in 2025.  
Achievement information gathered at the school in literacy and numeracy in 2024 achieved satisfactory results but particularly in literacy where we saw acceleration. We will work towards better results in 2025.

### **BOT Achievements**

The BOT collectively work as a team and is committed to working to the best interests of its students. The trustees have a range of skills and knowledge to carry out their respective roles. The school met the Ministry of Educations requirements for planning and reporting.

A special mention to former Presiding Member Kellie Kioa who resigned from the position at the beginning of December. Kellie was a valuable member and advocate of the school and will be missed.

### **Community Issues**

The community supported and participated in all school events.

Consultation engaged the entire community in planning for the future and catering for students and community needs.

The school continued to promote supporting learning from within the home and strengthening the home and school partnership.

### **The Future**

The school will continue to offer quality education in 2024 and strive to raise the profile of Merivale School. The schools charter identifies ongoing focus in Literacy, Numeracy, ICT and Formative Assessment.

Tiria Maunder  
**PRESIDING MEMBER**

Tom Paekau  
**PRINCIPAL**



Next review: Term 2 2027

## Employment Policy

The board of Merivale School complies with the principle of being a **good employer**, as required by the Education and Training Act 2020 (s 597). We implement this [Employment Policy](#) and associated policies to comply with being a good employer and we report on our compliance in our annual report.

Merivale School supports the fair and proper treatment of staff members in all aspects of their [employment](#), and builds [employment relationships](#) that are based on **good faith**. We comply with [employment](#) legislation and regulations, and all relevant [employment agreements](#).

The board takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for all staff. See [Primary Duty of Care](#).

To support our responsibilities as a good employer, we:

- aim to provide equal [employment](#) opportunities for all staff members – see [Equal Employment Opportunities](#)
- employ appropriately qualified staff members through a fair appointment process – see [Appointment Policy](#)
- ensure that the school is appropriately staffed and that we give effect to the conditions of all relevant [employment](#) agreements – see [School Staffing](#)
- ensure that all staff members maintain proper standards of integrity, conduct, and concern for the public interest, and the wellbeing of students attending our school – see [Staff Conduct](#)
- have a fair and consistent performance management process – see [Performance Management](#)
- provide opportunities for professional development to meet identified needs – see [Professional Development](#)
- have set processes for ending [employment](#) that comply with [employment](#) agreements and the requirements of the [Employment Relations Act 2000](#) – see [Ending Employment](#).

The board makes our [employment](#) policies available to staff.

The principal assures the board that the school operates an [employment policy](#) that complies with the principle of being a good employer, that the [policy](#) (including our equal [employment](#) opportunities programme) is available to staff, and that a report on compliance is included in the annual report. See [Review Schedule and Board Assurances](#).



## **KIWISPORT 2024**

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

In 2024, Merivale School Board of Trustees spent the Kiwisport Funding of \$2806.44 on subsidizing sports fees and transportation to sports events.