

# CHAPEL DOWNS SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

<b>Ministry Number:</b>	1581
<b>Principal:</b>	Vaughan van Rensburg
<b>School Address:</b>	170 Dawson Rd, Flat Bush, Auckland
<b>School Postal Address:</b>	PO Box 217069, Botany Junction, Auckland
<b>School Phone:</b>	09 274 8002
<b>School Email:</b>	<a href="mailto:office@chapeldowns.school.nz">office@chapeldowns.school.nz</a>
<b>Accountant / Service Provider:</b>	Edtech Financial Services Ltd

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Bryce Turner	Presiding Member	Co-opted Nov 22	Jun-25
Vaughan van Rensburg	Principal ex Officio		
Shirley Chapman	Parent Representative	Re-elected Jun 22	Jun-25
Amy Tusa	Parent Representative	Re-elected Jun 22	May-24
Amanda Faraimo	Parent Representative	Re-elected Jun 22	May-24
Semisi Telefoni	Parent Representative	Re-elected Jun 22	Jun-25
Maliarosa Ane	Parent Representative	Elected Jun 22	Jun-25
David Wadworth	Parent Representative	Co-opted Apr 23	Apr-25
Gillian Roberts-York	Staff Representative	Re-elected Jun 22	Jun-25

# CHAPEL DOWNS SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Chapel Downs School

## Statement of Responsibility

For the year ended 31 December 2024

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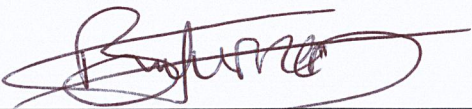
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

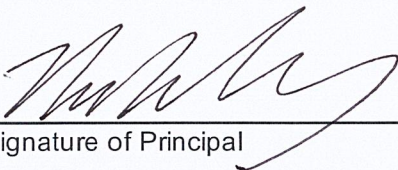
The School's 2024 financial statements are authorised for issue by the Board.

Bryce Turner .  
Full Name of Presiding Member

  
Signature of Presiding Member

11 September 2025  
Date:

Vaughan van Rensburg  
Full Name of Principal

  
Signature of Principal

11 September 2025  
Date:

# Chapel Downs School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	9,396,374	6,967,797	7,532,703
Locally Raised Funds	3	287,930	230,000	257,505
Interest		74,579	20,000	57,651
<b>Total Revenue</b>		<b>9,758,883</b>	<b>7,217,797</b>	<b>7,847,859</b>
<b>Expense</b>				
Locally Raised Funds	3	226,773	169,999	163,887
Learning Resources	4	5,851,696	4,935,634	4,759,752
Administration	5	1,315,202	324,587	1,101,138
Interest		7,747	6,734	7,089
Property	6	2,081,398	1,708,460	1,737,283
<b>Total Expense</b>		<b>9,482,816</b>	<b>7,145,414</b>	<b>7,769,149</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>276,067</b>	<b>72,383</b>	<b>78,710</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>276,067</b>	<b>72,383</b>	<b>78,710</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.

# Chapel Downs 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>		2,077,653	2,056,623	1,851,901
Total comprehensive revenue and expense for the year		276,067	72,383	78,710
Contributions from the Ministry of Education		-	-	78,436
Contribution - Furniture and Equipment Grant		74,880	-	68,606
<b>Equity at 31 December</b>		2,428,600	2,129,006	2,077,653
Accumulated comprehensive revenue and expense		2,428,600	2,129,006	2,077,653
<b>Equity at 31 December</b>		2,428,600	2,129,006	2,077,653

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.

# Chapel Downs School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	224,093	114,602	158,850
Accounts Receivable	8	533,557	351,516	371,694
GST Receivable		16,516	37,055	37,055
Prepayments		46,464	16,794	16,794
Inventories	9	48,147	31,885	31,885
Investments		1,097,666	1,056,181	1,056,181
Funds Receivable for Capital Works Projects	16	-	-	39,300
		1,966,443	1,608,033	1,711,759
<b>Current Liabilities</b>				
Accounts Payable	12	586,901	558,684	565,664
Revenue Received in Advance	13	-	-	13,681
Provision for Cyclical Maintenance	14	80,879	58,909	59,950
Finance Lease Liability	15	35,909	32,343	32,343
Funds held for Capital Works Projects	16	-	-	41,184
		703,689	649,936	712,822
<b>Working Capital Surplus/(Deficit)</b>		1,262,754	958,097	998,937
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,357,040	1,392,379	1,312,723
		1,357,040	1,392,379	1,312,723
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	148,733	163,637	176,175
Finance Lease Liability	15	42,461	57,833	57,832
		191,194	221,470	234,007
<b>Net Assets</b>		2,428,600	2,129,006	2,077,653
<b>Equity</b>		2,428,600	2,129,006	2,077,653

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



# Chapel Downs 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		2,307,036	2,427,277	1,914,019
Locally Raised Funds		256,559	216,319	272,649
Goods and Services Tax (net)		20,539	-	(29,707)
Payments to Employees		(1,277,587)	(1,477,866)	(1,167,220)
Payments to Suppliers		(1,052,638)	(787,270)	(550,371)
Interest Paid		(7,747)	(6,734)	(7,089)
Interest Received		75,728	20,000	49,034
Net cash from/(to) Operating Activities		321,890	391,726	481,315
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(266,213)	(192,500)	(412,492)
Purchase of Investments		(41,485)	-	(179,425)
Net cash from/(to) Investing Activities		(307,698)	(192,500)	(591,917)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		74,880	(68,606)	68,606
Contributions from Ministry of Education		-	(78,436)	78,436
Finance Lease Payments		(21,945)	(32,343)	(37,332)
Funds Administered on Behalf of Other Parties		(1,884)	(64,089)	53,883
Net cash from/(to) Financing Activities		51,051	(243,474)	163,593
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>65,243</b>	<b>(44,248)</b>	<b>52,991</b>
Cash and cash equivalents at the beginning of the year	7	158,850	158,850	105,859
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>224,093</b>	<b>114,602</b>	<b>158,850</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.

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### 1. Statement of Accounting Policies

#### a) Reporting Entity

Chapel Downs 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.



# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

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

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

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

### ***Cyclical maintenance***

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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

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

### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

### ***Recognition of grants***

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

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### **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.

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### **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.

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

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**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	40 years
Furniture and Equipment	10 years
Information and Communication Technology	3 years
Motor Vehicles	20 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.

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### **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) Funds Held for Capital Works**

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

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

### **o) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 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.



# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### **p) Financial Instruments**

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

The School's financial liabilities comprise accounts payable, 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.

### **q) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **r) Budget Figures**

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

### **s) Services Received In-kind**

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



# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	2,309,540	2,202,377	1,971,804
Teachers' Salaries Grants	4,783,361	3,517,590	3,552,199
Use of Land and Buildings Grants	1,475,394	1,247,830	1,247,830
Ka Ora, Ka Ako - Healthy School Lunches Programme	828,079	-	760,870
	<b>9,396,374</b>	<b>6,967,797</b>	<b>7,532,703</b>

### 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	300	-	300
Fees for Extra Curricular Activities	18,381	15,000	16,395
Trading	197,384	155,000	166,868
Fundraising and Community Grants	71,865	60,000	73,942
	<b>287,930</b>	<b>230,000</b>	<b>257,505</b>
<b>Expense</b>			
Extra Curricular Activities Costs	57,768	42,000	42,250
Trading	168,733	127,999	119,937
Fundraising and Community Grant Costs	272	-	1,700
	<b>226,773</b>	<b>169,999</b>	<b>163,887</b>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<b>61,157</b>	<b>60,001</b>	<b>93,618</b>

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	84,145	130,554	107,813
Information and Communication Technology	54,609	59,000	48,435
Employee Benefits - Salaries	5,457,935	4,533,531	4,411,316
Staff Development	25,779	37,500	27,036
Depreciation	229,228	175,049	165,152
	<u>5,851,696</u>	<u>4,935,634</u>	<u>4,759,752</u>

### 5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	11,360	9,500	7,960
Board Fees and Expenses	8,317	18,000	11,894
Operating Leases	839	840	839
Legal Fees	449	2,500	-
Other Administration Expenses	135,532	39,650	44,862
Employee Benefits - Salaries	302,231	224,795	235,214
Insurance	10,354	12,166	22,465
Service Providers, Contractors and Consultancy	18,041	17,136	17,034
Ka Ora, Ka Ako - Healthy School Lunches Programme	828,079	-	760,870
	<u>1,315,202</u>	<u>324,587</u>	<u>1,101,138</u>

### 6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	6,300	6,000	-
Cyclical Maintenance	77,738	51,000	80,191
Heat, Light and Water	74,901	48,000	66,846
Repairs and Maintenance	195,304	118,500	119,257
Use of Land and Buildings	1,475,394	1,247,830	1,247,830
Employee Benefits - Salaries	251,761	237,130	223,159
	<u>2,081,398</u>	<u>1,708,460</u>	<u>1,737,283</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.



# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 7. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	224,093	114,602	158,850
Cash and cash equivalents for Statement of Cash Flows	224,093	114,602	158,850

### 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	18,182	492	492
Receivables from the Ministry of Education	3,201	-	20,178
Interest Receivable	15,305	16,454	16,454
Teacher Salaries Grant Receivable	496,869	334,570	334,570
	533,557	351,516	371,694
Receivables from Exchange Transactions	33,487	16,946	16,946
Receivables from Non-Exchange Transactions	500,070	334,570	354,748
	533,557	351,516	371,694

### 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	7,390	3,960	3,960
School Uniforms	40,757	27,925	27,925
	48,147	31,885	31,885

### 10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,097,666	1,056,181	1,056,181
Total Investments	1,097,666	1,056,181	1,056,181



# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	587,396	74,968	-	769	(22,879)	<b>640,254</b>
Furniture and Equipment	381,752	130,038	-	(59,081)	(65,525)	<b>387,184</b>
Information and Communication Technology	200,094	120,653	-	(5,296)	(92,302)	<b>223,149</b>
Motor Vehicles	27,340	-	-	(165)	(1,954)	<b>25,221</b>
Leased Assets	100,750	22,640	-	(10,981)	(44,644)	<b>67,765</b>
Library Resources	15,391	-	-	-	(1,924)	<b>13,467</b>
	<b>1,312,723</b>	<b>348,299</b>	<b>-</b>	<b>(74,754)</b>	<b>(229,228)</b>	<b>1,357,040</b>

The net carrying value of furniture and equipment held under a finance lease is \$67,765 (2023: \$100,750).

#### Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,327,579	(687,325)	<b>640,254</b>	1,247,987	(660,591)	<b>587,396</b>
Furniture and Equipment	1,426,999	(1,039,815)	<b>387,184</b>	1,350,494	(968,742)	<b>381,752</b>
Information and Communication Technology	799,752	(576,603)	<b>223,149</b>	678,456	(478,362)	<b>200,094</b>
Motor Vehicles	39,075	(13,854)	<b>25,221</b>	39,075	(11,735)	<b>27,340</b>
Leased Assets	132,091	(64,326)	<b>67,765</b>	123,837	(23,087)	<b>100,750</b>
Library Resources	114,613	(101,146)	<b>13,467</b>	114,613	(99,222)	<b>15,391</b>
	<b>3,840,109</b>	<b>(2,483,069)</b>	<b>1,357,040</b>	<b>3,554,462</b>	<b>(2,241,739)</b>	<b>1,312,723</b>

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	30,246	177,854	177,854
Accruals	15,533	7,960	7,960
Banking Staffing Overuse	-	-	6,980
Employee Entitlements - Salaries	503,001	337,924	337,924
Employee Entitlements - Leave Accrual	38,121	34,946	34,946
	<u>586,901</u>	<u>558,684</u>	<u>565,664</u>
Payables for Exchange Transactions	586,901	558,684	565,664
	<u>586,901</u>	<u>558,684</u>	<u>565,664</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Other revenue in Advance	-	-	13,681
	<u>-</u>	<u>-</u>	<u>13,681</u>

### 14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	236,125	222,546	204,946
Increase to the Provision During the Year	77,738	51,000	80,191
Use of the Provision During the Year	(84,251)	(51,000)	(49,012)
Provision at the End of the Year	<u>229,612</u>	<u>222,546</u>	<u>236,125</u>
Cyclical Maintenance - Current	80,879	58,909	59,950
Cyclical Maintenance - Non current	148,733	163,637	176,175
	<u>229,612</u>	<u>222,546</u>	<u>236,125</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 15. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	41,597	32,343	39,444
Later than One Year and no Later than Five Years	46,161	57,833	63,992
Future Finance Charges	(9,388)	-	(13,261)
	<u>78,370</u>	<u>90,176</u>	<u>90,175</u>
<b>Represented by</b>			
Finance lease liability - Current	35,909	32,343	32,343
Finance lease liability - Non current	<u>42,461</u>	<u>57,833</u>	<u>57,832</u>
	<u>78,370</u>	<u>90,176</u>	<u>90,175</u>



# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 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.

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Modernisation/Replacement Block 9		(15,505)	-	-	15,505	-
Block 12/Admin Weathertightness		3,604	-	-	(3,604)	-
Library/Admin Alterations		(3,573)	-	-	3,573	-
Junior Playground & Outdoor Area		(20,222)	20,222	-	-	-
4x Replacement Classrooms & Site Works		37,580	-	-	(37,580)	-
Totals		1,884	20,222	-	(22,106)	-

#### Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Receivable from the Ministry of Education

-

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Modernisation/Replacement Block 9		(15,505)	-	-	-	(15,505)
Block 12/Admin Weathertightness		(32,921)	36,525	-	-	3,604
Library/Admin Alterations		(3,573)	-	-	-	(3,573)
Junior Playground & Outdoor Area		-	180,000	(200,222)	-	(20,222)
4x Replacement Classrooms & Site Works		-	37,580	-	-	37,580
Totals		(51,999)	254,105	(200,222)	-	1,884

#### Represented by:

Funds Held on Behalf of the Ministry of Education

41,184

Funds Receivable from the Ministry of Education

(39,300)

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

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### 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.

The Chapel Downs Family Service Centre Trust (the FSC) is a pre-school facility operating on school land and incorporated as a charitable trust. The FSC is considered a controlled entity of Chapel Downs School for the purposes of the Public Audit Act 2001 as the school Board has the power to appoint and remove trustees of the FSC by virtue of the FSC's trust deed. However, the school does not have any rights, directly or indirectly, to benefit from the FSC's activities, nor has the school obtained any direct or indirect benefit from the FSC in the past. The FSC's objectives also do not appear to be congruent or complementary to those of the school. After careful consideration, the school believes while it satisfied the power element, through appointing or removing the Board of the FSC, it does not satisfy the benefit element and therefore there is no control for financial reporting purposes under the applicable accounting standard PBE IPSAS 35: Consolidated Financial Statements, which requires both the control and benefits tests to be met for control to exist. Therefore the financial statements of the FSC and the school are not consolidated.

As a registered charity, the FSC prepares separate financial statements for their year-end, which is 30 June. These have been audited by Silks Audit. The financial statements and founding documents of the FSC are available for public viewing on the Charities Register (Registered Charity Number CC47382).

The FSC is also considered as a related entity due to the above and the fact that the school's Principal is a member of the key management personnel of both entities. During the year the FSC reimbursed \$63,236 for site rental and reimbursement of operational costs of the FSC paid on their behalf (2023: \$63,198). Any transactions with the FSC are on an arm's length basis. There was \$18,182 outstanding at year end (2023: nil).

The Board of Trustees considers that there are no other related party transactions in 2024 (2023: nil).

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 18. Remuneration

<i>Key management personnel compensation</i>		
Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.		
	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	4,760	4,285
<i>Leadership Team</i>		
Remuneration	880,113	480,742
Full-time equivalent members	6	4
Total key management personnel remuneration	884,873	485,027

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

<i>Principal</i>		
The total value of remuneration paid or payable to the Principal was in the following bands:		
	<b>2024</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	170 - 180
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

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

Remuneration	2024	2023
\$000	FTE Number	FTE Number
140 - 150	1	0
130 - 140	2	1
120 - 130	3	0
110 - 120	3	5
100 - 110	5	5
	14	11

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

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 19. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	\$40,068	\$0
Number of People	1	0

### 20. Contingencies

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

#### Holidays Act Compliance – Schools Payroll

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

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

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

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

### 21. Commitments

#### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$0 (2023:\$1,885).

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

#### (b) Operating Commitments

As at 31 December 2024, the Board has no contracts for operating leases.

# Chapel Downs School

## Notes to the Financial Statements

For the year ended 31 December 2024

### 22. Financial Instruments

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

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	224,093	114,602	158,850
Receivables	533,557	351,516	371,694
Investments - Term Deposits	1,097,666	1,056,181	1,056,181
Total financial assets measured at amortised cost	1,855,316	1,522,299	1,586,725
Financial liabilities measured at amortised cost			
Payables	586,901	558,684	565,664
Finance Leases	78,370	90,176	90,175
Total financial liabilities measured at amortised cost	665,271	648,860	655,839

### 23. Events After Balance Date

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF CHAPEL DOWNS SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Chapel Downs School (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants 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 23, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 11<sup>th</sup> September 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 pages 1, 28 to 38, 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.

*Cameron Town*

**Cameron Town  
Silks Audit Chartered Accountants Limited  
On behalf of the Auditor-General  
Whanganui, New Zealand**



## KIWI SPORT REPORT 2024

Target	<ul style="list-style-type: none"><li>● Physical Education/Sports</li><li>● Kiwi Sports funding delivery</li></ul>
Action	<ul style="list-style-type: none"><li>● Run swimming programme for Years 3 to 6 in conjunction with Learn to Swim and Field of Dreams</li><li>● Run junior sports programme.</li><li>● PALs programme</li><li>● Senior Sports programme</li><li>● Otara Sports<ul style="list-style-type: none"><li>- Touch Rugby</li><li>- Netball</li><li>- Rugby</li><li>- Soccer</li><li>- Cricket</li></ul></li></ul>
Delegation (Lead in bold)	<b>Leadership Team</b> <b>Ashley du Preez</b> <b>Gary Mons</b> Counties Manukau Sports Primary Team
Analysis of Variance	<ul style="list-style-type: none"><li>● Throughout the year MoE Kiwi Sport funding \$12,045.00 based on 933 students was used to support junior and senior PE &amp; Sports programme</li><li>● Staffing was allocated to sports and PE programmes across the junior and senior teams</li><li>● Counties Manukau Sport provided support for touch rugby, rugby, soccer and netball</li><li>● The seven week Learn to Swim programme was completed in Term 2 for Y3/Y4/Y5/Y6</li></ul>

# Compliance with Employment Policy

Chapel Downs School is committed to ensuring fair and equitable employment practices. Our employment policies reflect our values of professionalism, inclusivity, and equal opportunity. These policies are accessible to staff and the community through our school policies portal at:

 [chapeldowns.schooldocs.co.nz](http://chapeldowns.schooldocs.co.nz)

User name: chapeldowns      Password: learning

Policies currently in place include:

- **Employer Responsibility Policy**
- **Equal Employment Opportunities Policy**

These guide our practices in recruitment, staff development, and the creation of a safe, respectful, and inclusive working environment.

# Statement of variance: progress against targets

Strategic Goal 1 Wellbeing - Hauora				
Actions in 2024	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2025 Where to next
<p>Student wellbeing survey (Y5/Y6)</p> <p>Regular Awhi meetings to support at-risk students</p> <p>Attendance monitoring and intervention</p> <p>School-wide community events to build connection</p> <p>Emphasis on inclusive, welcoming spaces</p> <p>Staff wellbeing supported via PLD and team meetings</p>	<p>Students reported a stronger sense of belonging</p> <p>Increased visibility of school dispositions in classrooms</p> <p>Attendance initiatives introduced but challenges remained</p> <p>Physical spaces designed with inclusivity in mind</p>	<p>Student wellbeing survey results</p> <p>Awhi Register documentation</p> <p>Attendance data (2023: only 39.7% regular attendance)</p> <p>Staff PLD records, team meeting notes</p>	<p>Attendance goals not fully met due to ongoing community illness and cost-of-living pressures</p> <p>Wellbeing perceptions improved but some students still face external challenges</p>	<p>Continue wellbeing surveys and widen to include more student voices</p> <p>Target attendance through whānau engagement</p> <p>Implement new physical learning spaces to improve comfort and flow</p> <p>Strengthen mental health and pastoral support services</p>

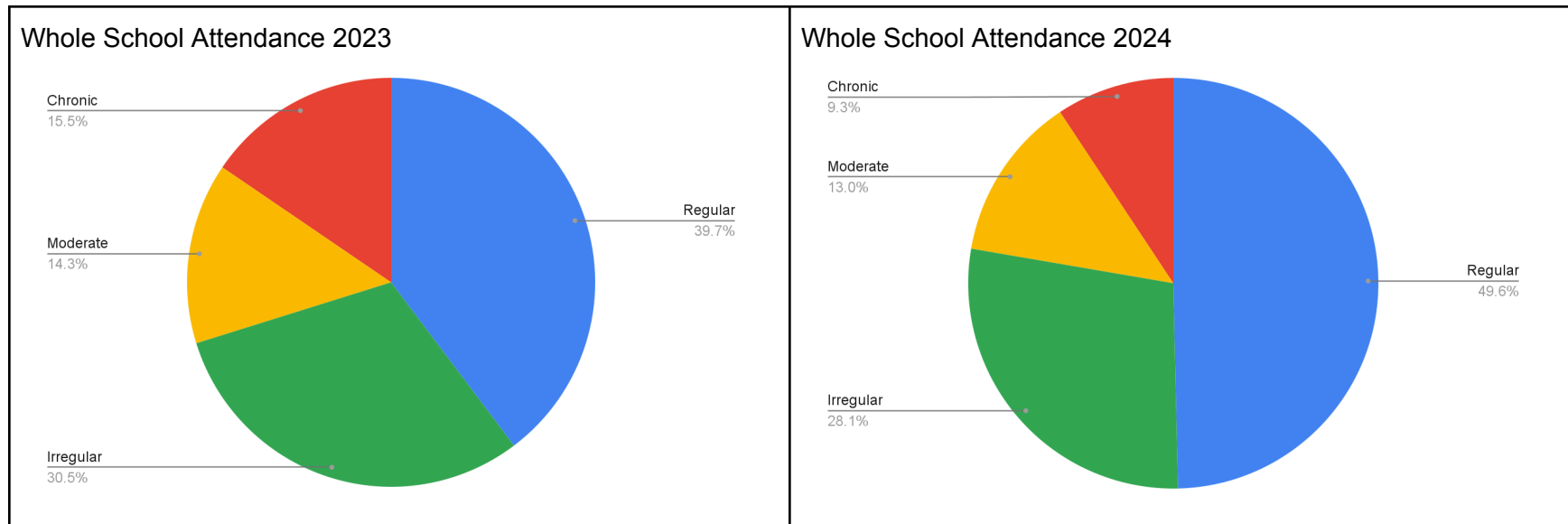


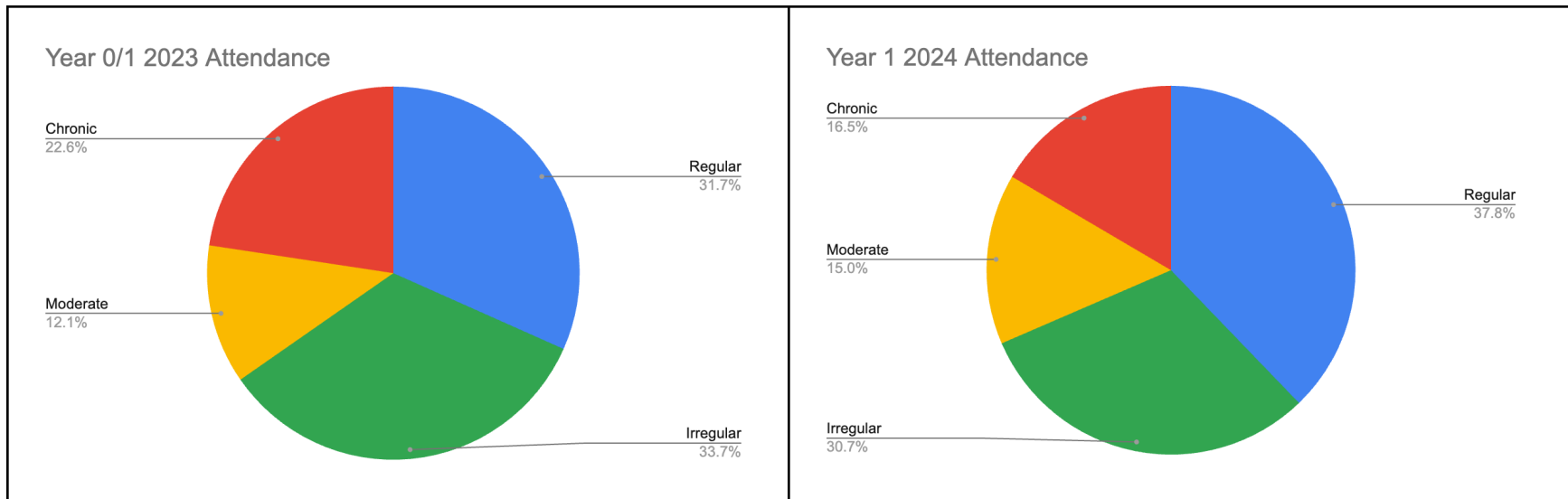
Strategic Goal 2 Partnership - Kotahitanga				
Actions in 2024	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2025 Where to next
<p>Parent-teacher interviews, written reports, open mornings</p> <p>Use of communication platforms (newsletters, Facebook, website)</p> <p>Participation in Ka Ora Ka Ako, KidsCan, stationery support</p> <p>Cultural events and language weeks celebrated</p> <p>Surveys and new parent mornings used to gather voice</p>	<p>Positive whānau engagement in school events</p> <p>Strong uptake of school-provided supports (e.g., lunches, shoes)</p> <p>Increased parent visibility through events and social media</p> <p>Growing pride in multicultural identity through celebrations</p>	<p>Community feedback/survey data</p> <p>Attendance at parent evenings and events</p> <p>Engagement statistics from social media and newsletters</p>	<p>Some whānau less engaged due to work or language barriers</p> <p>Responses to surveys were lower than hoped, limiting broad voice representation</p>	<p>Increase digital and multilingual engagement channels</p> <p>Re-run community survey with incentives for participation</p> <p>Strengthen relationships with iwi and Pacific families</p> <p>Host whānau workshops on supporting learning at home</p>

Strategic Goal 3 Student Learning and Achievement - Ako				
Actions in 2024	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for 2025 Where to next
<p>Structured Literacy PLD and implementation school-wide</p> <p>PR1ME Maths trial in Y1, Y3, Y5</p> <p>Focus on dispositions and inquiry learning</p> <p>Targeted support for ESOL and diverse learners</p> <p>Staff undertook teacher inquiry and professional growth cycles</p>	<p>Teachers more confident in delivering structured literacy</p> <p>Early signs of improvement in reading fluency and writing quality</p> <p>Learner dispositions becoming embedded in planning and reporting</p> <p>Inquiry learning aligned with student interests, increasing engagement</p>	<p>PGC documentation</p> <p>Literacy assessment data (school-wide)</p> <p>Review meetings on PR1ME Maths trial</p> <p>Student work samples and voice</p> <p>Learning Connect Reports</p>	<p>Some classes needed more time to embed structured literacy fully</p> <p>Variability in staff readiness and experience with new strategies</p> <p>External factors (absenteeism, language barriers) impacted progress</p>	<p>Continue and refine structured literacy focus</p> <p>Expand PR1ME Maths if evaluation is positive</p> <p>Further integrate Chapel Downs Dispositions into reporting and inquiry</p> <p>Increase ESOL support hours and embed culturally responsive pedagogy</p> <p>Prioritise teacher-led inquiry to meet specific student needs</p>

# Evaluation and analysis of student progress and achievement

## Attendance Comparison 2023/2024

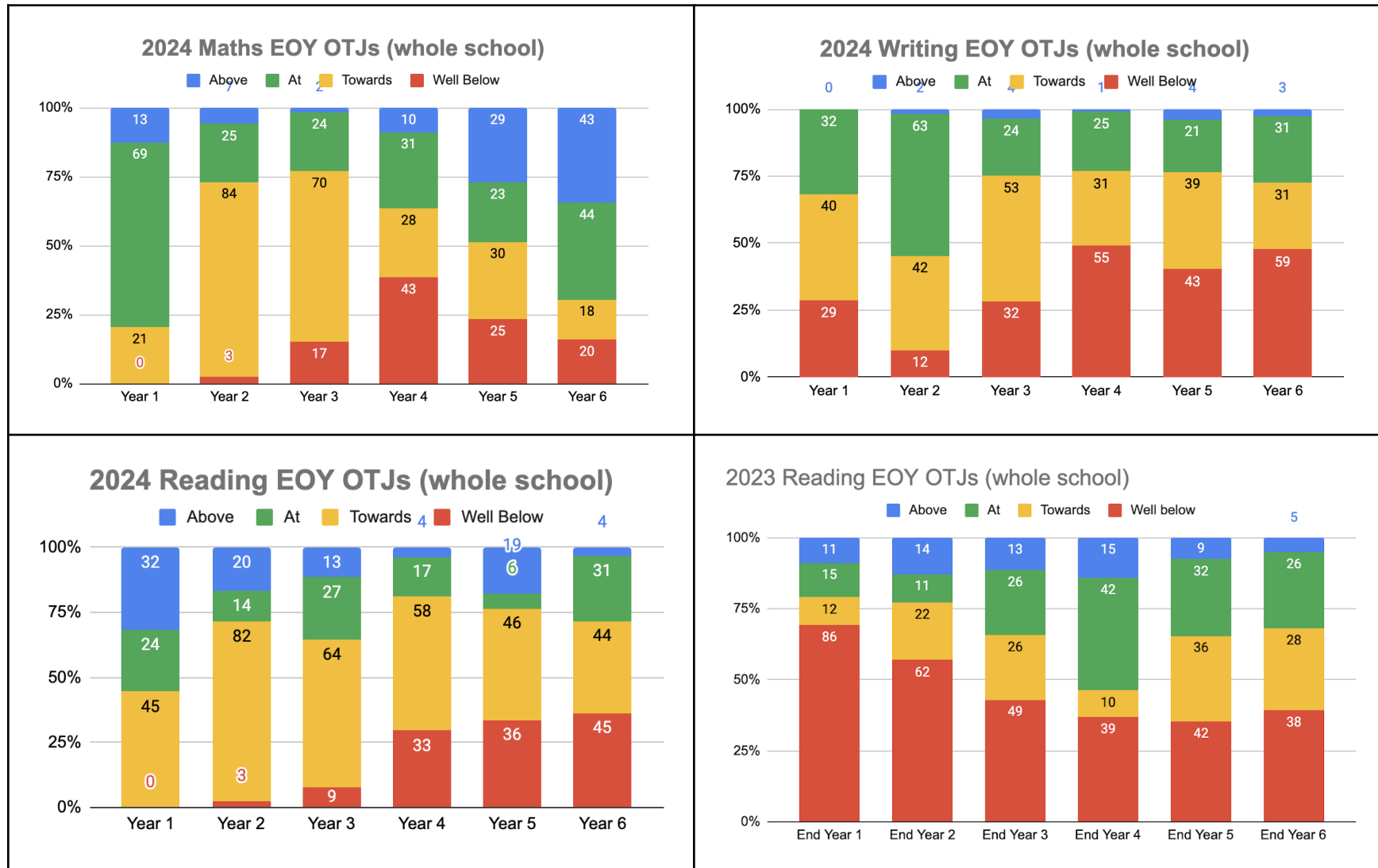




## 2023/2024 Goals:

<p>50% of all students attending school regularly (90-100%)</p> <ul style="list-style-type: none"> <li>- 49.6% of students attended school regularly in 2024</li> </ul>	<p>30% of all students attending school irregularly (80-90%)</p> <ul style="list-style-type: none"> <li>- 28.1% of students attended school irregularly in 2024</li> </ul>	<p>40% of Year 1 students attending school regularly (90-100%)</p> <ul style="list-style-type: none"> <li>- 37.8% of Year 1 students attended school regularly in 2024</li> </ul>
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# Whole School Achievement 2024

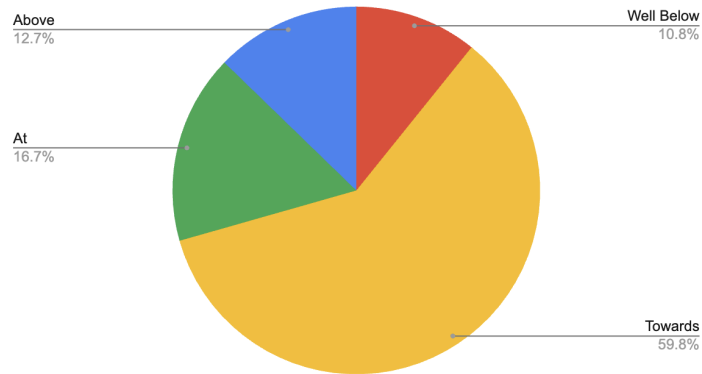


2023 Reading EOY OTJ's included to show the effect that structured literacy teaching is having at Chapel Downs.

# New Zealand Māori Students

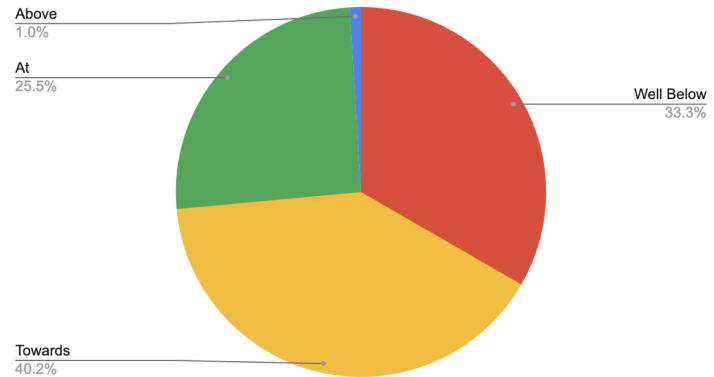
## Reading Achievement

**2024 NZ Māori Students - Reading EOY OTJ (whole school)**



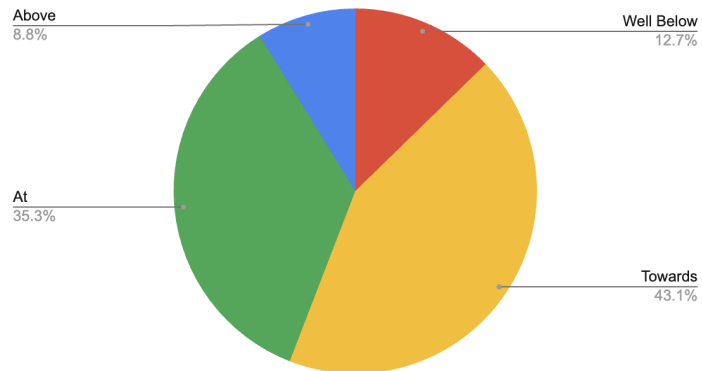
## Writing Achievement

**2024 NZ Māori Students - Writing EOY OTJ (whole school)**

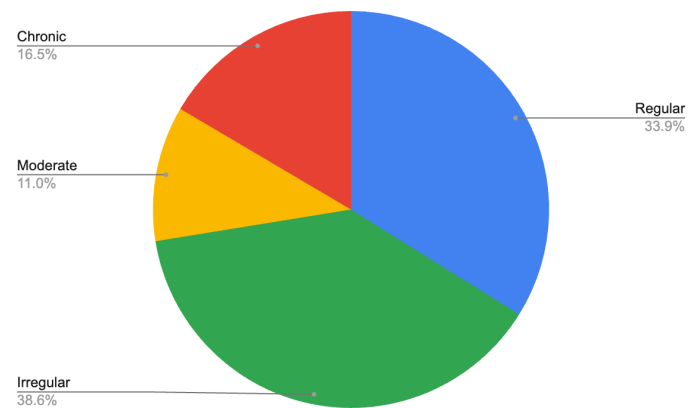


## Maths Achievement

**2024 NZ Māori Students - Maths EOY OTJ (whole school)**



## Attendance



# Student Progress and Engagement Summary

We are proud to share the positive growth and progress our students have made throughout 2024. Our data shows promising trends in attendance, academic achievement, and outcomes for Māori learners, all of which reflect the collective effort of our staff, students, and whānau.

## **Attendance**

Improving student attendance has remained a strong focus this year. We know that regular attendance is key to student success, and we've put in place a number of strategies to support this. In particular, our attendance officer has led a range of proactive, relationship-based interventions that have made a noticeable impact. By working closely with families, following up promptly on absences, and supporting students to re-engage with learning, we've seen real shifts in attendance patterns. While challenges remain for some, the overall trend is upward, and we are encouraged by the progress being made. Our school's continued commitment to attendance will remain a priority in 2025.

## **Achievement**

Achievement data from 2024 shows that our students are making meaningful academic progress, especially in literacy. A key highlight has been the success of our Structured Literacy approach. Since its implementation, we've seen substantial gains across the school, particularly in the early years and for students who previously needed extra support with reading and writing. The comparison between 2023 and 2024 reading data is clear—this structured, evidence-based method is making a real difference. Teachers are confident in delivering the programme, and learners are responding positively with increased engagement, confidence, and achievement.

## **Māori Learners**

We are proud of the continued progress and success of our Māori students. This year, our commitment to honouring Te Tiriti o Waitangi and promoting success for Māori as Māori has been woven through our teaching practices, curriculum design, and school culture. Culturally responsive pedagogy, authentic relationships, and whānau partnerships have helped create a learning environment where Māori students feel seen, heard, and supported to thrive. Our achievement data shows that Māori learners are making steady gains, and we remain focused on accelerating progress while nurturing each child's identity, language, and culture.

# Cultural Diversity - How we have given effect to Te Tiriti o Waitangi



## ***Our School reflects Cultural Diversity by:-***

- Respecting and valuing all cultures within our multicultural community.
- Providing learning support for our students with Non-English Speaking Backgrounds.
- Working to achieve key goals 'Action Plan for Pacific Education' 2030 Vision and Improving Education outcomes for Pacific
- Including bicultural and multicultural aspects within the curriculum.
- Acknowledging and utilising local human resources within lesson planning.

## ***Our school reflects the unique position of the Maori culture by:-***

- Acknowledging the status of the Treaty of Waitangi.
- Planning curriculum delivery around key frame work from Macfarlane's Educultural Wheel (2004)- **Whanaungatanga** (relationship), **Rangatiratanga** (self determination), **Manaakitanga** (ethos of care), **Kotahitanga** (unity of bonding).
- Adhering to Kahikitia June 2020 –Accelerating Success (MoE).
- Acknowledging that New Zealand is a bi-cultural nation.
- Including aspects of Tikanga Maori in formal school occasions.
- Involving designated kaumatua and kuia attached to our school.
- Singing the National Anthem in both Maori and English at formal occasions.
- Using correct pronunciation of Maori names, place names, etc.
- Reflecting the value of Maori culture within our school environment.

## **Our school incorporates tikanga Maori into the school's curriculum by:-**

- Supporting teacher professional development to promote confidence and skill.
- Making efforts to provide kapa haka opportunities for our students.
- Using Te Reo and promoting Tikanga within the classroom.
- Promoting and participating in Maori Language Week and recognising Matariki.
- Promoting protocol and understanding through visits to our local Marae.
- Integrating across the curriculum whenever possible.
- Teaching Te Reo when expertise is available.

## **Our school discovers the views and concerns of our Maori community by:-**

- Consulting with local iwi.
- Ensuring accessibility of the Principal and Board of Trustees and their willingness to listen.

## **When a parent of a student requests that their child (ren) be provided with instruction in Te Reo Maori beyond the resources of the school, the Principal will:**

- Discuss with the parent the ways the school currently involves Te Reo and Tikanga Maori in our life and programmes.
- Assist parents to gain information on schools in the district that have the capacity for more intensive instruction.