

SWANSON SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1521

Principal: Leandro Piantelli

School Address: 703 Swanson Road, Swanson, Auckland 0612

School Postal Address: PO Box 95177, Swanson, Auckland 0612

School Phone: 09 831 0001

School Email: office@swanson.school.nz

Accountant / Service Provider: Schooled Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Callum Marsh	Presiding Member	Elected	Aug-25
Leandro Piantelli	Principal ex Officio	Appointed	Current
Solomon Puka	Parent Representative	Elected	Aug-25
Charleene Baker	Parent Representative	Elected	Aug-25
Tracey Maule	Parent Representative	Elected	Aug-25
Tia Hita	Parent Representative	Elected	Aug-25
Tom Hooker	Staff Representative	Elected	Aug-25
Chris Hood	Acting Principal	Term 1 and 2 2025	
Andrew Neighbour	Acting Principal	Term 3 and 4 2025	
Leandro Piantelli	Sabbatical	22 January 2025 to 27 January 2026	



SWANSON SCHOOL

Annual Report - For the year ended 31 December 2024

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Swanson School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual report and the judgements used in the 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.

Callum Marsh

Full Name of Presiding Member

Signed by:

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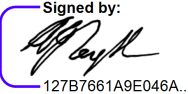
Signature of Presiding Member

02 September 2025

Date:

Andrew Neighbour

Full Name of Acting Principal

Signed by:

127B7661A9E046A...

Signature of Acting Principal

02 September 2025

Date:

Swanson School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	5,389,466	4,755,501	5,043,876
Government Grants - Resource Teachers: Learning and Behaviour	4	4,396,837	3,928,612	4,431,665
Locally Raised Funds	3	161,385	258,388	104,713
Interest		125,705	65,000	95,632
Total Revenue		10,073,393	9,007,501	9,675,886
Expense				
Locally Raised Funds	3	50,884	44,002	51,671
Learning Resources	5	4,075,285	3,762,376	3,693,868
Administration	6	342,507	321,671	313,937
Resource Teachers: Learning and Behaviour	4	4,258,642	3,928,612	4,283,414
Interest		6,376	6,100	6,150
Property	7	1,236,855	1,047,434	1,133,259
Loss on Disposal of Property, Plant and Equipment		559	-	2,150
Total Expense		9,971,108	9,110,195	9,484,449
Net Surplus / (Deficit) for the year		102,285	(102,694)	191,437
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		102,285	(102,694)	191,437

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

Swanson School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,280,717	2,279,623	2,066,867
Total comprehensive revenue and expense for the year		102,285	(102,694)	191,437
Contribution - Furniture and Equipment Grant		24,960	-	22,413
Equity at 31 December		2,407,962	2,176,929	2,280,717
Accumulated comprehensive revenue and expense		2,407,962	2,176,929	2,280,717
Equity at 31 December		2,407,962	2,176,929	2,280,717

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.

Swanson School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	566,719	388,598	440,487
Accounts Receivable	9	647,767	568,845	568,845
GST Receivable		60,413	18,172	18,172
Prepayments		5,586	8,772	8,772
Inventories	10	1,879	2,374	2,374
Investments	11	1,515,312	1,360,233	1,610,233
Funds Receivable for Capital Works Projects	17	-	-	82,804
		2,797,676	2,346,994	2,731,687
Current Liabilities				
Accounts Payable	13	703,920	616,321	616,321
Revenue Received in Advance	14	157,518	50,263	306,842
Provision for Cyclical Maintenance	15	61,586	11,291	3,150
Finance Lease Liability	16	33,776	34,741	33,362
Funds held for Capital Works Projects	17	22,624	7,824	46,711
		979,424	720,440	1,006,386
Working Capital Surplus		1,818,252	1,626,554	1,725,301
Non-current Assets				
Property, Plant and Equipment	12	725,795	668,423	756,620
Capital Work in Progress		45,747	-	-
		771,542	668,423	756,620
Non-current Liabilities				
Provision for Cyclical Maintenance	15	146,423	100,149	162,668
Finance Lease Liability	16	35,410	17,899	38,536
		181,833	118,048	201,204
Net Assets		2,407,962	2,176,929	2,280,717
Equity		2,407,962	2,176,929	2,280,717

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

Swanson School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,993,513	1,758,001	2,054,490
Locally Raised Funds		165,459	282,492	128,268
Goods and Services Tax (net)		(42,241)	(16,861)	(16,861)
Payments to Employees		(1,139,117)	(1,013,815)	(1,184,903)
Payments to Suppliers		(795,501)	(617,275)	(656,985)
Interest Paid		(6,376)	(6,100)	(6,150)
Interest Received		126,756	52,460	83,092
Net cash from Operating Activities		302,493	438,902	400,951
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(169,881)	(203,848)	(217,526)
Purchase of Investments		-	-	(206,641)
Proceeds from Sale of Investments		94,921	43,359	-
Net cash (to) Investing Activities		(74,960)	(160,489)	(424,167)
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,960	-	22,413
Finance Lease Payments		(37,098)	(33,062)	(34,163)
Funds Administered on Behalf of Other Parties		(89,163)	(57,785)	(140,677)
Net cash (to) Financing Activities		(101,301)	(90,847)	(152,427)
Net increase/(decrease) in cash and cash equivalents		126,232	187,566	(175,643)
Cash and cash equivalents at the beginning of the year	8	440,487	201,032	616,129
Cash and cash equivalents at the end of the year	8	566,719	388,598	440,487

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.

Swanson School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Swanson 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 21.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) 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.

h) 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.

i) Property, Plant and Equipment

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

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

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

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	40 years
Board-owned Buildings	40 years
Furniture and Equipment	10 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to Resource Teacher: Learning and Behaviour funds 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.

m) 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.

n) 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.

o) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

p) 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.

q) Budget Figures

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

r) 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	1,635,914	1,357,407	1,437,151
Teachers' Salaries Grants	2,820,170	2,644,835	2,705,086
Use of Land and Buildings Grants	930,224	753,259	873,433
Other Government Grants	3,158	-	28,206
	<u>5,389,466</u>	<u>4,755,501</u>	<u>5,043,876</u>

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	51,565	83,100	9,896
Fees for Extra Curricular Activities	10,748	16,350	18,083
Trading	4,287	6,900	4,820
Fundraising and Community Grants	94,785	152,038	71,914
	<u>161,385</u>	<u>258,388</u>	<u>104,713</u>
Expense			
Extra Curricular Activities Costs	30,407	29,550	29,517
Trading	3,688	2,100	2,739
Fundraising and Community Grant Costs	16,789	12,352	19,415
	<u>50,884</u>	<u>44,002</u>	<u>51,671</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>110,501</u>	<u>214,386</u>	<u>53,042</u>

4. Resource Teachers: Learning and Behaviour Services Revenue and Expense

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers for Learning Behaviour to its group of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Teachers' Salary Grant	3,744,836	3,069,336	3,819,037
Administration Grant	131,952	150,595	126,524
Learning Support Funding	240,512	275,450	234,041
Travel Grant	144,784	166,414	139,957
Lead School Grant	14,404	-	13,917
Other Revenue	120,349	21,565	98,189
	4,396,837	3,683,360	4,431,665
Revenue received in advance	239,688	-	-
Repaid to MOE	(239,688)	-	-
Revenue recognised	4,396,837	3,683,360	4,431,665
Expense			
Employee Benefit - Salaries	3,901,718	3,435,336	4,028,388
Administration	233,843	265,276	137,946
Learning Support	56,531	142,000	56,960
Travel	66,550	73,000	60,120
Other Expenses		13,000	
Total Expense	4,258,642	3,928,612	4,283,414
<i>Surplus/ (Deficit) for the year - RTLB Service</i>	138,195	(245,252)	148,250

5. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	157,777	193,806	89,160
Employee Benefits - Salaries	3,684,937	3,352,970	3,402,993
Staff Development	42,366	36,000	19,062
Depreciation	189,171	178,800	181,687
Other Learning Resources	1,034	800	966
	4,075,285	3,762,376	3,693,868

6. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	5,849	8,360	8,590
Board Fees and Expenses	20,157	11,465	8,648
Other Administration Expenses	75,718	76,039	82,983
Employee Benefits - Salaries	214,239	200,390	187,972
Insurance	7,394	7,381	7,472
Service Providers, Contractors and Consultancy	19,150	18,036	18,272
	342,507	321,671	313,937

7. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	57,323	-	21,283
Heat, Light and Water Rates	41,967	35,000	28,638
	-	125	-
Repairs and Maintenance	58,801	43,500	44,601
Use of Land and Buildings	930,224	753,259	873,433
Employee Benefits - Salaries	67,351	103,000	86,564
Other Property Expenses	81,189	112,550	78,740
	1,236,855	1,047,434	1,133,259

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.

8. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	566,719	388,598	440,487
Cash and cash equivalents for Statement of Cash Flows	566,719	388,598	440,487

Of the \$566,719 Cash and Cash Equivalents, \$22,624 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$566,719 Cash and Cash Equivalents, \$157,518 is held by the School on behalf of the RTLB Service. See note 4 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	1,019	5,094	5,094
Interest Receivable	21,053	22,104	22,104
Teacher Salaries Grant Receivable	625,695	541,647	541,647
	647,767	568,845	568,845
Receivables from Exchange Transactions	22,072	27,198	27,198
Receivables from Non-Exchange Transactions	625,695	541,647	541,647
	647,767	568,845	568,845

10. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	452	365	365
School Uniforms	1,427	2,009	2,009
	1,879	2,374	2,374

11. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,515,312	1,360,233	1,610,233
Total Investments	1,515,312	1,360,233	1,610,233

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	61,650	-	-	-	(3,826)	57,824
Furniture and Equipment	530,456	92,252	(179)	-	(102,966)	519,562
Information and Communication Technology	60,993	28,515	-	-	(36,726)	52,782
Motor Vehicles	16,175	-	-	-	(5,246)	10,929
Leased Assets	65,573	34,388	-	-	(37,264)	62,696
Library Resources	21,773	3,752	(380)	-	(3,143)	22,002
	756,620	158,907	(559)	-	(189,171)	725,795

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of ICT equipment held under a finance lease is \$62,696 (2023: \$65,573)

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
	\$	\$	\$	\$	\$	\$
Building Improvements	153,036	(95,212)	57,824	153,036	(91,386)	61,650
Furniture and Equipment	1,264,537	(744,975)	519,562	1,179,082	(648,626)	530,456
Information and Communication Technology	432,836	(380,054)	52,782	417,761	(356,768)	60,993
Motor Vehicles	26,230	(15,301)	10,929	26,230	(10,055)	16,175
Leased Assets	133,458	(70,762)	62,696	140,495	(74,922)	65,573
Library Resources	59,672	(37,670)	22,002	56,912	(35,139)	21,773
	2,069,769	(1,343,974)	725,795	1,973,516	(1,216,896)	756,620

13. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	37,266	47,673	47,673
Accruals	9,246	9,760	9,760
Banking Staffing Overuse	7,233	-	-
Employee Entitlements - Salaries	625,695	541,647	541,647
Employee Entitlements - Leave Accrual	24,480	17,241	17,241
	703,920	616,321	616,321

Payables for Exchange Transactions	703,920	616,321	616,321
	703,920	616,321	616,321

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	-	11,327
Grants in Advance - RTL B	157,518	50,263	295,515
	157,518	50,263	306,842

15. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	165,818	100,593	144,535
Increase to the Provision During the Year	57,323	10,847	21,283
Use of the Provision During the Year	(15,132)	-	-
Provision at the End of the Year	208,009	111,440	165,818
Cyclical Maintenance - Current	61,586	11,291	3,150
Cyclical Maintenance - Non current	146,423	100,149	162,668
	208,009	111,440	165,818

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

16. 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	38,429	34,741	38,406
Later than One Year and no Later than Five Years	38,725	17,899	41,392
Future Finance Charges	(7,968)	-	(7,900)
	<u>69,186</u>	<u>52,640</u>	<u>71,898</u>
Represented by			
Finance lease liability - Current	33,776	34,741	33,362
Finance lease liability - Non current	35,410	17,899	38,536
	<u>69,186</u>	<u>52,640</u>	<u>71,898</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 \$
Hall Refurbishment	(82,804)	76,700	-	6,104	-
Communication System	7,783	-	(7,783)	-	-
1, 12 & 15: Roof Works	11,201	-	(14,978)	3,777	-
AMS 1:DQLS + Joinery & Toilet	27,727	-	(5,103)	-	22,624
Totals	<u>(36,093)</u>	<u>76,700</u>	<u>(27,864)</u>	<u>9,881</u>	<u>22,624</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	22,624
Funds Receivable from the Ministry of Education	-

Hall Refurbishment costs exceeded Ministry funding, and therefore, the Board provided \$6,104 of funding to complete and close out the project from retained surpluses. The \$6,104 was treated as a minor capital expense.

1, 12 & 15: Roof Works costs exceeded Ministry funding, and therefore, the Board provided \$3,777 of funding to complete and close out the project from retained surpluses. The \$3,777 was treated as a R&M expense.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Hall Refurbishment	(78,959)	-	(3,845)	-	(82,804)
Communication System	34,929	-	(27,146)	-	7,783
1, 12 & 15: Roof Works	62,532	-	(51,331)	-	11,201
AMS 1:DQLS + Joinery & Toilet	-	60,050	(32,323)	-	27,727
Totals	<u>18,502</u>	<u>60,050</u>	<u>(114,645)</u>	<u>-</u>	<u>(36,093)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	46,711
Funds Receivable from the Ministry of Education	(82,804)

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.

	2024 Actual \$	2023 Actual \$
Board Members		
Remuneration	2,395	2,910
Leadership Team		
Remuneration	656,513	672,569
Full-time equivalent members	5	5
Total key management personnel remuneration	658,908	675,479

There are 6 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	190-200
Benefits and Other Emoluments	5-10	5-6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	25.00	29.00
110 - 120	7.00	4.00
120 - 130	2.00	1.00
130 - 140	1.00	0.00
	35.00	34.00

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

20. Contingencies

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

The Board was notified of a claim of alleging a breach of contract. The Board has not recognised this matter in the financial statements because the likelihood of the claim surfacing is not probable as there is no substance to the matter.

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 \$1,018,140 (2023:\$nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
AMS 1:DQLS + Joinery & Toilet	\$ 970,131
Turf - 3 Courts School Project	48,009
Total	<u>1,018,140</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any contracts.

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	566,719	388,598	440,487
Receivables	647,767	568,845	568,845
Investments - Term Deposits	1,515,312	1,360,233	1,610,233
Total financial assets measured at amortised cost	<u>2,729,798</u>	<u>2,317,676</u>	<u>2,619,565</u>

Financial liabilities measured at amortised cost

Payables	703,920	616,321	616,321
Finance Leases	69,186	52,640	71,898
Total financial liabilities measured at amortised cost	<u>773,106</u>	<u>668,961</u>	<u>688,219</u>

23. Events After Balance Date

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

23. 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 Swanson School's Financial Statements For the year ended 31 December 2024

RSM Hayes Audit

Level 19, 125 Queen Street,
Auckland CBD, Auckland 1010

T +64 (9) 367 1656

www.rsmnz.co.nz

The Auditor-General is the auditor of Swanson School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 18, that comprise the statement of responsibility, statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 2 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 of 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 of Trustees 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes Members of the Board, Analysis of Variance, End of year achievement data 2024, Kiwisport, Statement of Compliance with the Education and Training Act and Swanson School Treaty of Waitangi Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

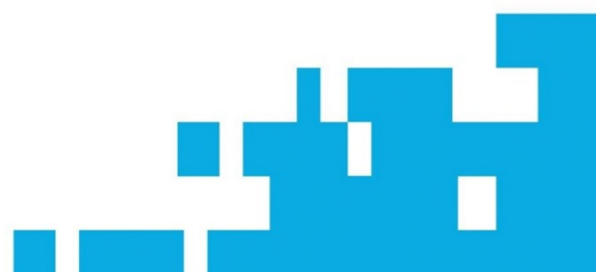
Independence

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

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

A handwritten signature in black ink, appearing to read 'B. Lyon', written in a cursive style.

Brendan Lyon
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



School Name:	Swanson School	School Number:	1521
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Strategic Goals:	1. Excel by providing meaningful learning experiences 2. Engage with our students, our whānau and our community 3. Empower our people to believe in themselves and others
Key initiatives for achieving strategic goals:	1. Remove cultural barriers to learning 2. Engagement improved 3. Te Reo and Tikanga is normalised across the school 4. Reciprocal relationships with whānau 5. Tamariki have ownership of their own learning 6. We have a clear and robust system to gather learning information and share it with tamariki and whānau 7. Te Manawa is well used to identify children's needs and identify support 8. Embed our Vision, Values and Skills 9. Children's learning is connected to their local heroes, local whenua and individual roots 10. Our Local Curriculum is flexible to deliver the NZC

Analysis of Variance 2024						
Goal	Initiatives	Actions	Intended Outcomes	Actual outcomes	Variance	Where to next?
Excel Engage Empower	Remove cultural barriers to learning	Accept Carol Smith's request to attend ToD - targeted foci. Continue PD on cultural bias, what does it mean practically to deliver a Tiriti centric classroom programme? Teams to create a set of agreed actions to make teaching Tiriti centric and culturally inclusive. Could this be made a PGC focus for the whole school? Mahi Tahi presence in teams/classes - Walkthroughs?	There is evidence in teaching programmes that our curriculum is accessible to students of all cultures. Increased presence of tikanga appropriate practices and te reo in classroom programmes	Progress in this area this year has been significant and evident throughout the school. All teachers are on board, challenging their own practices and making changes/trying new things to make learning culturally accessible. Tikanga Māori present in many areas of the school and in all syndicates	No variance, we are very pleased with the progress we are seeing across the whole school	Continue on this path

Analysis of Variance 2024						
Goal	Initiatives	Actions	Intended Outcomes	Actual outcomes	Variance	Where to next?
			Teachers PGC is focused on developing their tiriti centric practices			
	Engagement improved	Broaden carving programme (including bone carving) Kapa haka Community Performance Night Visit local schools that have bi-lingual units	Students engaging in meaningful carving activities. We have a kapa haka group and create opportunities for them to perform for whānau.	Large number of children produced amazing pieces of carving through this initiative. We found a kapa haka tutor that has stayed with the school for the whole year, and she has made a bid difference. Kapa Haka and other cultural groups had many opportunities to perform for whānau and other schools	No variance, but we still need to	facilitate more opportunities for tamariki to practice and perform outside of school. Continue Kapa Haka programme. Create a Māori culture leader to drive these initiatives
	Te Reo and Tikanga is normalised across the school	Audit time spent on Te Reo in classrooms, aiming at 36 min per day. Reintroduce paepae, increase repertoire of karakia and waiata through the Māori resource site. Continue TWoA courses.	We have a good idea of how much time is invested in Te Reo in the classrooms. Teachers have access to resources.	We've audited the time spend on Te Reo in classrooms and we are confident it exceeds the 36 min per day. Mahi Tahi has created and shared a resource bank for teachers.	No variance	Apply for level 4 funding. Continue Mana Kura partnership. Focus on developing staff's Te Reo Māori

Analysis of Variance 2024						
Goal	Initiatives	Actions	Intended Outcomes	Actual outcomes	Variance	Where to next?
		Powhiri every term using TKM tikanga. Compile/formalise Swanson tikanga and add to resources website	Staff engaged in TWoA courses We've had 1 powhiri per term	All staff completed TWoA courses Powhiri done in syndicates as new tamariki and whānau join the school (hugely successful) Partnered with Te Kawarau a Maki, which has provided us with previously unavailable resources and advise Edited the school's powhiri with TKAM support		Continue normalising tikanga Māori in everything we do
	Reciprocal relationships with whānau	Scheduled hui with clear goals to reach outcomes. Have two formal whānau hui in the year. Pasifika group gathers aiga voice and organises performances	Whānau voice reflected in our strategic plan At least 2 whānau hui per year Pasifika group has met at least twice per year Their voice is represented on school plans	We only had 1 whānau hui instead of 2 Pasikia fono held as well Feedback from whānau reflected on planning Many whānau involved in school activities, and in employment with the school	Time was a factor	Create a dedicated Māori leadership role to ensure more opportunities for whānau engagement are created

Analysis of Variance 2024						
Goal	Initiatives	Actions	Intended Outcomes	Actual outcomes	Variance	Where to next?
	Tamariki have ownership of their own learning	Ins and outs of having high expectations. Decide on a shared language across the school - LI or WALT? Have an outline of what Formative Practice at SS looks like in the 2024 Swanson Suitcase What do GIFTED students 'look like' across cultural groups at SS? Mana model (Webber & MacFarlane)	Teachers have a clear understanding of the role of high expectations on student achievement We have a common language and practice across the school	Staff meetings dedicated to developing an understanding of formative practice were successful and triggered some positive change Assessment practices seem to be more uniform across the school, although there is still room to improve continuity. WALTs need to be more explicit.	There was some progress, but there is still room for more.	Link formative assessment with the new curriculums Develop an assessment schedule that meets MoE demands while remaining formative and useful for learning Ensure testing does not take over learning, or becomes a purpose instead of a learning tool.
	We have a clear and robust system to gather learning information and share it with tamariki and whānau	Establish a school wide assessment schedule (including which assessments are used and how) Possibility of 'narrative assessment' as our reporting system? Where does Seesaw sit in reporting/narrative assessment? Formative/Summative Assessment. What's the difference? Making OTJS. What are syndicates currently using - purpose?	Teachers follow the school wide assessment schedule Assessment is done in more forms than just quantitative data	Staff meetings dedicated to developing an understanding of formative practice were successful and triggered some positive change Assessment practices seem to be more uniform across the school, although there is still room to improve continuity.	New curriculum changes delayed work In this area Very confusing with all the changes coming from the government We still at this point in the year don't know exactly what's going to be required of us	Link formative assessment with the new curriculums Develop an assessment schedule that meets MoE demands while remaining formative and useful for learning Ensure testing does not take over learning, or becomes

Analysis of Variance 2024						
Goal	Initiatives	Actions	Intended Outcomes	Actual outcomes	Variance	Where to next?
				WALTs need to be more explicit.		a purpose instead of a learning tool.
	Te Manawa is well used to identify children's needs and identify support	Place how to fill in Te Manawa in Swanson Suitcase to discuss at ToD 2024. Create a Te Manawa version on eTAP. Enter relevant data on a weekly basis as well as in team minutes? Some syndicates have a 'link' already in place. Termly data gathered by team leaders linked.	Te Manawa is used to identify and track individual students' needs Data on Te Manawa is used to inform targeted actions for individual students	Teachers talk and use Te Manawa more We refer to it in learning and leadership conversations eTAP is working to produce an alternative we can use online Some teachers could be using it more Te Manawa discussed at most syndicate meeting regularly	Positive steps towards realising the potential of Te Manawa	Start using the eTAP version Keep encouraging all teachers to use it Establish an intentional connection between the needs identified on Te Manawa and our actions to support tamariki
	Embed our Vision, Values and Skills	Encourage teams to actively teach our values. Values are visible in classrooms and referred to often as part of teaching and behaviour management. Digital resource bank created for Values teaching.	Vision values are well used in planning and behaviour management Teachers have access to resources.	Our vision and values are well known by all, and used frequently They drive our interactions with tamariki and are an important part of our local curriculum Mahi Tahi did walk through classrooms,	Completely achieved	Comes off the strategic plan next year as a goal, but we keep encouraging and ensuring is alive and driving our actions

Analysis of Variance 2024						
Goal	Initiatives	Actions	Intended Outcomes	Actual outcomes	Variance	Where to next?
		Mahi Tahi presence in teams/classes - Walkthroughs	At least 2 Mahi Tahi walkthroughs per term	and also obtained feedback through other methods		
	Children's learning is connected to their local heroes, local whenua and individual roots	Bringing in local visitors to ODC Coordinate EOTC visits as a part of curriculum mapping, moving from local to global from Kākano through Kauri School wide events creating connection for students	Histories curriculum is covered in teaching plans and school events	Histories curriculum put on hold by new government	Limited progress due to the change from Ministry	Hold to see what guidance we get
	Our Local Curriculum is flexible to deliver the NZC	Create a school wide curriculum map - Including a yearly overview and term map with big ideas that are Tiriti centric - include 'major', 'minor' cross-curricular links. Support teachers to implement Understand, Know, Do framework into planning	We have a school wide curriculum map - Including a yearly overview and term map with big ideas that are Tiriti centric	Very evident across the school Lots of experiential learning Hands on activities Children learn in a way that is meaningful for them	As planned	Keep developing

End of year achievement data 2024

Reading 2024																								
Whole School					Maori					Pasifika					Boys					Girls				
	Below	At	Above	At or above %		Below	At	Above	At or above %		Below	At	Above	At or above %		Below	At	Above	At or above %		Below	At	Above	At or above %
Y1		5%	95%	100%	Y1		100%		100%	Y1		100%		100%	Y1		91%	9%	100%	Y1		100%		100%
Y2	44%	40%	16%	56%	Y2	50%	44%	6%	50%	Y2	71%	29%		29%	Y2	50%	33%	17%	50%	Y2	38%	46%	16%	62%
Y3	39%	49%	12%	61%	Y3	37%	51%	11%	62%	Y3	83%	17%		17%	Y3	26%	59%	15%	74%	Y3	57%	35%	9%	44%
Y4	5%	85%	11%	96%	Y4	5%	92%	3%	95%	Y4		88%	13%	101%	Y4	9%	82%	9%	91%	Y4		87%	13%	100%
Y5	14%	80%	6%	86%	Y5	13%	75%	12%	87%	Y5	13%	75%	13%	88%	Y5	18%	71%	12%	83%	Y5	11%	89%		89%
Y6	16%	55%	28%	83%	Y6	16%	64%	20%	84%	Y6	25%	25%	50%	75%	Y6	17%	51%	32%	83%	Y6	15%	62%	23%	85%
Y7	12%	36%	52%	88%	Y7	10%	20%	70%	90%	Y7	50%		50%	50%	Y7	13%	39%	48%	87%	Y7	11%	32%	58%	90%
Y8	13%	82%	4%	86%	Y8	20%	75%	5%	80%	Y8	22%	83%		83%	Y8	21%	73%	6%	79%	Y8	6%	91%	3%	94%

Writing 2024																								
Whole School					Maori					Pasifika					Boys					Girls				
	Below	At	Above	At or above %		Below	At	Above	At or above %		Below	At	Above	At or above %		Below	At	Above	At or above %		Below	At	Above	At or above %
Y1		97%	3%	100%	Y1		100%		100%	Y1		100%		100%	Y1		94%	6%	100%	Y1		100%		100%
Y2	18%	81%	1%	82%	Y2	25%	75%		75%	Y2	43%	57%		57%	Y2	25%	72%	3%	75%	Y2	11%	89%		89%
Y3	35%	58%	7%	65%	Y3	67%	33%		33%	Y3	67%	33%		33%	Y3	32%	62%	6%	68%	Y3	39%	52%	9%	61%
Y4	20%	72%	8%	80%	Y4	42%	50%	8%	58%	Y4	38%	63%		63%	Y4	18%	76%	6%	82%	Y4	23%	68%	10%	78%
Y5	33%	41%	26%	67%	Y5	33%	50%	17%	67%	Y5	38%	25%	38%	63%	Y5	32%	47%	21%	68%	Y5	34%	34%	31%	65%
Y6	27%	42%	31%	73%	Y6	24%	52%	24%	76%	Y6	25%	38%	38%	76%	Y6	27%	41%	32%	73%	Y6	27%	42%	31%	73%
Y7	24%	58%	18%	76%	Y7	20%	67%	13%	80%	Y7	50%	50%		50%	Y7	32%	52%	16%	68%	Y7	11%	68%	21%	89%
Y8	32%	38%	29%	67%	Y8	52%	33%	14%	47%	Y8	44%	56%		56%	Y8	52%	32%	16%	48%	Y8	14%	51%	34%	85%
Math 2024																								
Whole School					Maori					Pasifika					Boys					Girls				
	Below	At	Above	At or above %		Below	At	Above	At or above %		Below	At	Above	At or above %		Below	At	Above	At or above %		Below	At	Above	At or above %
Y1		37%	63%	100%	Y1		64%	36%	100%	Y1		50%	50%	100%	Y1		37%	63%	100%	Y1		37%	63%	100%
Y2	3%	40%	58%	98%	Y2	6%	38%	56%	94%	Y2		71%	29%	100%	Y2	3%	50%	47%	97%	Y2	3%	30%	68%	98%
Y3	18%	46%	37%	83%	Y3	22%	44%	33%	77%	Y3	83%		17%	17%	Y3	9%	41%	50%	91%	Y3	30%	52%	17%	69%
Y4	3%	72%	25%	97%	Y4		83%	17%	100%	Y4		100%		100%	Y4	6%	71%	24%	95%	Y4		74%	26%	100%
Y5	3%	58%	39%	97%	Y5	4%	67%	29%	96%	Y5		75%	25%	100%	Y5		59%	41%	100%	Y5	6%	57%	37%	94%
Y6	3%	73%	24%	97%	Y6	4%	84%	12%	96%	Y6	13%	50%	38%	88%	Y6	2%	66%	32%	98%	Y6	4%	85%	12%	97%
Y7	4%	44%	52%	96%	Y7	7%	53%	40%	93%	Y7		100%		100%	Y7	6%	52%	42%	94%	Y7		32%	68%	100%
Y8	10%	74%	16%	90%	Y8	19%	76%	5%	81%	Y8	22%	78%		78%	Y8	18%	67%	15%	82%	Y8	3%	80%	17%	97%

School

Swanson School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$8,601.00 (excluding GST). The funding was spent on sports equipment, repairs to the schools long jump, fees for sports events, bus fares to attend sports events, hiring an athletics field and equipment, The number of students participating in organised sport was 100% of the school roll.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	We provide good and safe working conditions by: ● Complying with Health and Safety Regulations: We strictly adhere to all relevant health and safety regulations and standards to ensure a safe working environment. This includes regularly reviewing and updating our policies and procedures to maintain compliance. ● Risk Assessments and Mitigation: We conduct thorough risk assessments to identify potential hazards and risks in the workplace. We implement appropriate measures to mitigate risks and ensure the safety of employees. ● Training and Education: We provide health and safety training to all employees, ensuring they have the necessary knowledge and skills to maintain a safe work environment. This includes training on emergency procedures, proper use of equipment, and general safety protocols. ● Regular Inspections and Maintenance: We conduct routine inspections of the workplace to identify and address any potential safety issues or hazards promptly. Regular maintenance of equipment and facilities is also carried out to ensure their proper functioning and safety. ● Employee Involvement and Reporting: We encourage employees to actively participate in maintaining a safe working environment. We establish channels for reporting safety concerns or incidents, and we investigate and address such reports promptly. ● Ergonomic Considerations: We assess and provide ergonomic solutions to optimize the work environment and prevent work-related injuries or strain. This may include ergonomic furniture, equipment, and adjustments tailored to individual needs. ● Continuous Improvement: We foster a culture of continuous improvement by regularly reviewing our health and safety practices, seeking employee feedback, and implementing necessary improvements based on lessons learned and best practices.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	● We guarantee equal opportunities for job seekers and employees to pursue their desired employment and showcase their complete capabilities. ● We establish a flexible work environment that promotes productivity and efficiency. ● We prioritize selecting the most suitable individual or team for each role. ● We eliminate obstacles to enable all employees to achieve their utmost performance. ● We unlock the full potential of New Zealand's diverse population.

	We appreciate individuals, honouring their skills, backgrounds, and talent
How do you practise impartial selection of suitably qualified persons for appointment?	We practice impartial selection of suitably qualified persons for appointment through the following process: 1. We establish clear and objective job descriptions based on the skills, experience, and qualifications necessary for each position. This helps us create a standard framework for evaluating candidates. 2. Secondly, we use blind screening to remove any identifying information that could lead to bias during the initial review of applications. This ensures that candidates are assessed solely based on their qualifications and merits. 3. Thirdly, we have a diverse panel of interviewers to help to minimize the potential impact of personal biases and ensures a fair evaluation of candidates during the interview stage. 4. We keep detailed records and documentation of the selection process, including the criteria used for evaluation and the rationale behind each decision. This promotes transparency and allows for objective review and audits if needed.
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	- We acknowledge and recognize the aims and aspirations of Māori by actively engaging with Māori communities and incorporating their perspectives, values, and cultural practices into our decision-making processes and initiatives. - We strive to understand and respect the employment requirements of Māori by creating opportunities that align with their needs and aspirations. This includes promoting equitable access to education and employment pathways, supporting initiatives that enhance Māori representation and leadership within the school, and collaborating with Māori stakeholders to develop culturally responsive programs and services. - One of our goals is to foster greater involvement of Māori in the school by creating inclusive environments, providing culturally relevant resources, and promoting Māori language and culture throughout our local curriculum
How have you enhanced the abilities of individual employees?	<i>We have taken several steps to enhance the abilities of individual employees:</i> - PLD: We offer various PLD options to improve employees' skills and knowledge in their respective roles. - Performance Feedback and Coaching: We provide regular performance feedback to employees through a Professional Growth Cycle system, highlighting their strengths and areas for improvement. Coaching and mentoring programs are in place to offer personalized guidance and support for professional growth. - Learning Opportunities: We encourage continuous learning and provide opportunities for employees to expand their knowledge. This helps them stay updated with industry trends and advancements.

	● Skill Utilization: We strive to align employees' skills with their roles by identifying their strengths and assigning tasks that allow them to leverage their abilities effectively. ● Recognition: We recognize employees' achievements and exceptional performance. This motivates them to excel and enhances their sense of fulfilment and job satisfaction. ● Supportive Work Environment: We foster a supportive work environment that encourages collaboration, knowledge sharing, and teamwork. This allows employees to learn from each other and grow collectively.
How are you recognising the employment requirements of women?	Some of the steps we have taken to promote gender equality and create an inclusive work environment include: ● Equal Opportunity Policies: We have policies and guidelines that promote equal opportunities for women in all aspects of employment, including recruitment, hiring, promotions, and career development. ● Work-Life Balance: We provide flexible work arrangements, such as flexible hours, remote work options, and parental leave policies, to support the work-life balance needs of women. This helps them manage their professional and personal responsibilities effectively. ● Diversity and Inclusion Initiatives: We actively promote a diverse and inclusive workplace culture that values and respects the contributions of women. ● Health and Safety: We prioritize the health and safety of women employees by ensuring a safe working environment, addressing any specific concerns related to their well-being, and providing necessary resources for their physical and mental well-being.
How are you recognising the employment requirements of persons with disabilities?	We recognize the employment requirements of persons with disabilities by implementing various measures to create an inclusive and accessible work environment: ● Accessibility: We ensure that the workplace is accessible for persons with disabilities. This may include physical modifications, assistive technologies, or flexible work arrangements tailored to individual needs. ● Inclusive Recruitment and Hiring: We ensure that our recruitment and hiring processes are inclusive and accessible to persons with disabilities. ● Awareness and Sensitization: We conduct awareness and sensitization programs to educate employees about disability-related issues, foster a supportive work environment, and promote a culture of inclusion and understanding. ● Career Development Opportunities: We provide equal opportunities for career development and advancement for persons with disabilities. ● Consultation and Collaboration: We actively seek input from persons with disabilities to understand their unique needs and preferences. This helps us make informed decisions and implement

	policies and practices that address their specific employment requirements.
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

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

Swanson School Treaty of Waitangi Policy

Rationale

Through curriculum programmes and communication channels Swanson School fulfils the intent of the Treaty of Waitangi by valuing and reflecting Aotearoa / New Zealand's dual cultural heritage.

Swanson School will consult with the school's Maori community on developing policies, plans and targets for improving the achievement of Maori students.

Purpose

Swanson School fulfills the intent of the Treaty of Waitangi by valuing and reflecting New Zealand's dual cultural heritage in all it's programmes, curriculum areas and channels of communication.

Swanson School affirms all students self respect within a supportive environment that promotes toanga (traditions, values and knowledge) of the Treaty partners (Maori and Pakeha) and of other ethnic groups (Tauwiwi).

Swanson School endeavors to meet and respect the needs and values of all cultures represented from within our school community.