



Sharp Minds, Strong Bodies and Good Hearts  
*Raising Leaders One Child at a Time.*  
*When we enrol your child, we enrol your whanau.*

*Our best generation Yet!*



## Rise UP Academy 2024 Annual report

# STATEMENT OF VARIANCE

2024

Roll number : 96

Whanau number: 69

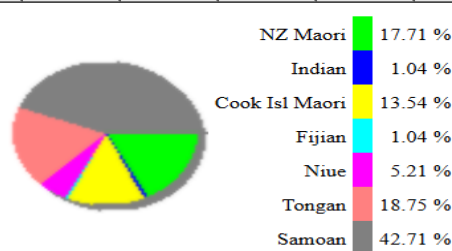
Attendance: 54%

Ethnicity breakdown (96)

The Rise UP Academy for Admin All 2024 Pupils (4th Dec)

Form Ethnic 1	Year 0		Year 1		Year 2		Year 3		Year 4		Year 5		Year 6		Year 7		Year 8		Year 9		Total		
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	T
NZ Maori				1	1		1	2	1	2	1	1	1	1	2			1	2		9	8	17
Indian													1								1	0	1
Cook Isl Maori			1		1		1	2	2	2			1			1	1		1		8	5	13
Fijian										1											0	1	1
Niue							1			1					1	1			1		3	2	5
Tongan			3				1	1		2	1		1		2	2			1	4	9	9	18
Samoan			4		1	1	2	3	3	2	2	5	2	6	2	2		4	1	1	17	24	41
TOTALS	0	0	8	1	3	1	6	8	6	10	4	6	6	7	7	6	1	5	6	5	47	49	96
	0		2		4		14		16		10		13		13		6		11		96		

NZ Maori	9 Males	8 Females	17	or 17.71%
Indian	1 Males	0 Females	1	or 1.04%
Cook Isl Maori	8 Males	5 Females	13	or 13.54%
Fijian	0 Males	1 Females	1	or 1.04%
Niue	3 Males	2 Females	5	or 5.21%
Tongan	9 Males	9 Females	18	or 18.75%
Samoan	17 Males	24 Females	41	or 42.71%



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KEY TO TRAFFIC LIGHTS STATUS	COLOUR	MEANING	ACTION
	RED	NO PROGRESS, NOT STARTED	BOT TO DISCUSS / BRAINSTORM WAYS TO OVERCOME BARRIERS TO ACHIEVING OBJECTIVE.
	ORANGE	RISK / CONSTRAINT / CONCERN	MGT ASK BOT TO APPROVE AN INTERVENTION (E.G. APPROVE NEW RESOURCES OR ALTERNATIVE PROJECT PLAN)
	GREEN	ACHIEVED OR PROGRESSING ACCORDING TO SCHEDULE	MGT ARE CONFIDENT THAT NO EXTRA ACTIONS ARE REQUIRED TO MEET OBJECTIVE

OUTCOMES BY END 2024		STATUS UPDATE
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ANNUAL GOALS AND OBJECTIVES 2024	WHO?	STATUS UPDATE
<b>GOAL 1   ALL SYSTEMS GO!</b>  <i>Complete the transition from PSKH to a Designated Character school.</i>		
<b>National Education and Learning Priorities</b> 1. <i>Learners at the centre: learners with their whanau are at the centre of education.</i> 2. <i>World class inclusive public education New Zealand- education is trusted and sustainable.</i> <b>Priority 1:</b> Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying.		
<b>OBJECTIVE 1A  Confirm Alternative Constitution with Ministry of Education</b> Complete final stage of the MOE process for application of Alternative Constitution  Enhance governance capacity - Attend NZ School Trustees Association Conference and networking workshops.  Develop project plan for School Trustee elections at agreed milestone date	Principal   PM   A3   A1	<b>Completed-See Alternative Constitution.</b>   <b>Completed-80% of Trustees attended. The Board is increasingly aware of Ministry of Education changes that will take place in 2024-2025.</b>  <b>Progressing-Schooled will support the inaugural Rise UP Academy school trustee elections to be held on 10th September 2025.</b>   <b>Progressing- The iterative document will continue to be updated in 2025 as the The Common Practice Models for Literacy and Numeracy align with the Te Mataiaho- New Zealand Curriculum refresh.</b>  <b>As mentioned above.</b>   <b>Te Ahi waru Trust provides guidance during the Mangere Principals Association meetings held quarterly.</b>
<b>OBJECTIVE 1B   Improve the Communications between Stakeholders.</b>  Review and update the Rise UP Academy Performance Story in alignment with the local Curriculum and The Curriculum Refresh  Present to staff and embed measurements with quarterly reviews  Engage with local iwi -Te Ahi waru Trust -Makaurau marae to align and prioritise our community needs		

OUTCOMES BY END 2024	STATUS UPDATE
<p><b>1c Review and monitor the RUA Well-being framework</b> Implement the Well-being policy and include measurements</p> <p>Provide PLD for teachers for identified needs to ensure work flow well-being.</p> <p>Embed the MITEY programme to enhance the RUA Well-being framework.</p> <p><b>1d Improve resource management systems to ensure good stewardship and workflow for staff.</b> Review resource management systems and document processes including stocktakes, storage, purchasing checklists.</p> <p>Review data storage and increase efficiencies to save time and money.</p> <p><b>1e. Improve Health and Safety processes and procedures.</b></p> <p>Establish goals that focus on improvement within policies and emerging government priorities.</p> <p>Improve safety in lockdowns (inside door locks, curtains/blinds on windows). Sun shade over deck area and playground.</p> <p>Access Health services for an onsite SWIS, Nurse and Dental Clinic checks</p>	<p>Principal</p> <p>PRINCIPAL</p> <p>DP/ST</p> <p>DP/AP</p> <p>DP/ST</p> <p>A2</p> <p>A2</p> <p><i><b>The Well-being framework provided insight and increased stakeholder voice to enhance the 2025 Annual goals.</b></i></p> <p><i><b>The RTLB's provided support for the Junior school structured literacy implementation . TafaEd provided training with the Leadership team in Impact coaching with the effect of increasing teacher capability and reducing teaching variability.</b></i></p> <p><i><b>Embedding schoolwide.</b></i></p> <p><i><b>The staff have made the best use of resources considering the limitations of space. This is a risk as we grow in the next few years.</b></i></p> <p><i><b>RUA Intranet has now been introduced with a settling in period to be monitored.</b></i></p> <p><i><b>Goals established for 2024-2025.</b></i></p> <p><i><b>Alignment with the host school is required. Shade areas require funding externally.</b></i></p> <p><i><b>Dental clinic available onsite now at host school.</b></i></p>

OUTCOMES BY END 2024		STATUS UPDATE
<p>for our students, creating a safe space for our children to talk openly.</p> <p><b>Professional development :</b></p> <ol style="list-style-type: none"> <li>1. Health &amp; Safety-Harrison Tew/ SDBI</li> <li>2. First Aide-Well being</li> <li>3. Etap</li> <li>4. 3WC- coffee catch ups quarterly</li> <li>5. NZSTA-Board of Trustees</li> <li>6. NZ Principals conference</li> <li>7. Mangere Principals Association</li> <li>8. Admin conference</li> </ol>		<p><b>The SWIS partnership to be confirmed. Working with MOE on HEED initiative for integrated Health &amp; Education services. Ka ora Ake relationship initiated with Penina Trust.</b></p> <ol style="list-style-type: none"> <li>1. <b>Progressing</b></li> <li>2. <b>Principal and Administrator 1 has completed this.</b></li> <li>3. <b>Etap protocols under review</b></li> <li>4. <b>Ongoing</b></li> <li>5. <b>Attended by 6/7 trustees.</b></li> <li>6. <b>Attended in September</b></li> <li>7. <b>Quarterly meetings and Executive committee meetings build network collaboration.</b></li> <li>8. <b>Attended by all Administrators on the 4th September. New processes for the finance/personnel domain implemented.</b></li> </ol>
<p><b>GROW GROW GROW</b></p> <p><b>Achieve sustained roll growth and plan for permanent site by 2026</b></p>		
<p><b>National Education and Learning Priorities</b></p> <p>Barrier free access</p> <p><i>Great education opportunities and outcomes are within reach for every learner.</i></p> <p><b>Priority 3:</b> Reduce barriers to education for all, including Maori and Pacific learners/akonga, disabled learners/akonga and those with learning support needs.</p>		
<p><b>OBJECTIVE 2A   Develop a future student's enrollment and recruitment plan.</b></p>		
<ul style="list-style-type: none"> <li>- Develop &amp; Implement a Communications plan to include digital Strategy &amp; Marketing plan for roll growth- Website, Instagram and align with school events.</li> </ul>	AP   A1	<p><b>Enrolments for 2025 show steady stable roll.</b></p> <p><b>Promotions within Early Childhood centres see feeder centres emerging.</b></p>
<ul style="list-style-type: none"> <li>- Continue to Strengthen ECE partnerships with collaborative events i.e Language weeks, PPMs. 2022-2023-Open days.</li> </ul>	AP	<p><b>Progressing.</b></p>

OUTCOMES BY END 2024		STATUS UPDATE
- Invite local Courier/media stories and opportunities i.e language weeks	Principal/AP	<i>Nil, due to time constraints.</i>
- Implement the 2023 enrolment process, transition to school and early intervention support.	AP   A1	<i>Smooth transitions for whanau and students with additional needs.</i>
- Update the prospectus to be aligned with Local Curriculum-A4	A1	<i>Progressing.</i>
- Update the school signage)	A1	<i>Completed.</i>
<b>2b Grow the presence of RUA in the state sector</b>	Principal	
- Continue to collaborate with Mangere Kahui Ako to align RUA Charter goals, achievement challenges and best practice.	DP	<i>The Kahui ako collaboration was strengthened with symbiotic plans for new government initiatives in 2025.</i>
- Continue to collaborate with MPA, NZPF, NZSTA, NZPPA, APPA for collective impact.	Principal	<i>The Mangere Principals Association provides a space for collective impact in the community. Clear goals and networking opportunities to support smoother transitions to high school.</i>
<b>1. 2c Develop a clear and agreed plan with the Ministry of education on triggers and plans for the permanent site.</b>		
Collaborate with the MOE on the Master planning process for a permanent site at SDBI.	Principal	<i>The MOE have confirmed the Master plan for RUA to remain at Court Town close, permanently.</i>
Implement the 10YPP approved by the Board in 2023.	A3	<i>The 10ypp has been updated with Asset Project Facilitators Ltd, now the Project management consultancy.</i>
<b>GOAL 3</b>		

OUTCOMES BY END 2024		STATUS UPDATE
<b>Guard the deposit Strengthen the leadership and teaching capacity.</b>		
<b>3a Implement the Curriculum Refresh</b>		
Develop our RUA Common Practice models in Numeracy & Literacy	<b>DP</b>	<i>The RUA Common Practice model includes the Liz Kane, Structured Literacy framework. In 2025 we will adapt the Numicon Structured Numeracy framework as our schoolwide approach.</i>
Review school-wide systems using 'Leading to the North East' principles to improve Curriculum delivery.	<b>DP</b>	<i>The North-East Impact coaching with TafaEd has increased the Leadership capability to devise planning protocols and codes for practice analysis. This is integral for the implementation and fidelity of the Structured Literacy and Structured Numeracy approaches.</i>
Embed local curriculum to amplify Designated Special character	<b>DP</b>	<i>Progressing well. The teachers demonstrate greater understanding of the Local Curriculum. This is evident in their classroom planning and learning celebrations.</i>
<b>a.</b> Disseminate/Communicate to RUA local curriculum with stakeholders <ul style="list-style-type: none"> <li>- Final Prospectus</li> <li>- Statement</li> <li>- Intranet</li> <li>- 2 Year Curriculum Overview &amp; 2024-2025 Curriculum overview</li> </ul>	<b>A1   DP</b>	<b>a. Progressing.</b>
<b>b.</b> Provide Professional development for new staff on the SHARP Inquiry model. -collate examples, provide modelling and observations, rubrics and video tutorials.	<b>DP</b>	<b>b. Completed.</b>



OUTCOMES BY END 2024		STATUS UPDATE
<b>3b Review Assessment procedures to align with Local Curriculum</b>		
- Review student achievement reporting - align Key Competencies, Video & Portfolio, Yr 7/8 PATH	DP	<i>The whanau report has been amended to include whanau engagement and student achievement.</i>
- Explore live reporting - online learning platform - KAHUI AKO	DP	<i>This will be explored in 2025 looking at recommendations by the Mangere Principal Association.</i>
<b>3d Accelerated Student Achievement focus on Literacy</b>		
1.Structured literacy approach - building and exploring teacher knowledge	DP	<i>1.The Structured literacy framework is implemented and evident in the junior school and with focus students schoolwide.</i> <i>The Senior school teachers will attend PLD in 2025.</i> <i>The RTLB have provided modelling, resources and staff meetings with teachers and will continue in 2025 to provide all manner of support to increase teachers capability in Structured Literacy.</i>
2. Improve Reading achievement outcomes.	DP   ST	<b>2.See 2024 Student Achievement data.</b>






OUTCOMES BY END 2024		STATUS UPDATE
3. Demonstrate progress and achievement of Neurodiverse learners cohort in alignment with RUA Graduate Profile & NZC Key Comps.	AP	<p>3.ORS application for M.F Y1 approved- ORS -High until 21 years of age</p> <p>SLT - term 4 LLI approved Learning Support A.P 100 hours approved 3x ICS approved</p> <p>ELLP/Esol funds approved x16 students (round 2)</p>
<b>3f Professional development-Review the impact of Professional development to ensure effective consistency of practice and return on investment.</b>	Principal	
<ol style="list-style-type: none"> <li>Curriculum refresh</li> <li>DIVERGENT THINKING</li> <li>MITEY- Well-being programme</li> <li>MUTUKAROA Assessments</li> <li>STRUCTURED LITERACY</li> <li>MANGERE KAHUI AKO</li> <li>Assessment/Curriculum refresh</li> <li>RUA SHARP Model</li> <li>TAFA ED-Leading/Teaching to the North East</li> <li>Assess the progress of ELLP</li> <li>Beginning Teachers Mentoring programme</li> <li>Quick 60 for Classroom teacher</li> <li>Te Puna Reo</li> <li>Sista's conference</li> </ol>		<ol style="list-style-type: none"> <li>Progressing</li> <li>Completed Introduction</li> <li>Embedding</li> <li>Progressing - Look at SL assessments</li> <li>Progressing</li> <li>Progressing</li> <li>Progressing</li> <li>Embedding</li> <li>Progressing</li> <li>Progressing</li> <li>Senior Teacher provides regular support.</li> <li>Defer to next year.</li> <li>Online resources available for Teachers to access and integrate into programmes.</li> <li>Completed in March 14th-16th</li> </ol>
The staff have access to professional development to support them in their roles and understand how their roles contribute to the strategic direction of the school.		
<b>GOAL 4 WHANAU ENGAGEMENT   FAITHFUL WITH THE LITTLE</b> <b>Implement Sustainability plans for whanau engagement Strategy</b>		
<b>National Education and Learning Priorities</b> <ol style="list-style-type: none"> <li>Learners at the centre <i>Learners with their whanau are at the centre of education.</i></li> <li>Barrier free access <i>Great education opportunities and outcomes are within reach for every learner.</i></li> </ol>		

OUTCOMES BY END 2024	STATUS UPDATE
<p>3. World class inclusive public education New Zealand education is trusted and sustainable.</p> <p><b>Priority 2:</b> Have high aspirations for every learner/akonga and support these by partnering with their Whanau and communities to design and deliver education that responds to their needs, and Sustains their identities, languages and cultures.</p> <p><b>Priority 3:</b> Reduce barriers to education for all, including Maori and Pacific learners/akonga, disabled learners/akonga and those with learning support needs.</p>	
<p><b>4a</b> Embed the Impact Assessment framework and improve Quality management systems to improve scalability- Review all scope docs, project plans and programme workbooks.</p>	<p>Principal</p> <p><i><b>The 2024 Performance story is under review. Alignment with our Impact assessment framework will commence once completed in 2025 to include new MOE changes.</b></i></p>
<p><b>4b</b> Develop digital strategy using Social Media and website.</p> <ol style="list-style-type: none"> <li>1. Create an Instagram account. Post weekly on Social Media.</li> <li>1. Align Nga Tuangahuru study and maintain relationships and reach with these whanau.</li> </ol>	<p>A2</p> <p><i><b>There is a greater presence on social media for stakeholders to engage and view Rise UP vision mobilised.</b></i></p>
<p><b>4c</b> Complete the database reports templates to align Impact measures and aggregate data for stakeholder reporting. Combine Whanau report and student EOY report.</p>	<p>A2</p> <p><i><b>Completed with a streamlined new format.</b></i></p>
<p><b>4d</b> Develop Hearts &amp; Minds Toolkit resources and update Programme manual</p> <ol style="list-style-type: none"> <li>1. Marketing the Calendar -annual resource</li> <li>2. Implement strategies for Neuro-diverse whanau-Awhi support group coordination</li> </ol>	<p>WED 1   A2</p> <p><i><b>Completed.</b></i></p> <p><i><b>Tu Manawa Funding approved for Whanau Inclusive Days.</b></i></p> <p><i><b>The Awhi support group continues to grow from strength to strength increasing equity for students with neuro-diversity.</b></i></p>
<p><b>4e</b> Enhance staff capability with professional development in PATH, QMS, programme facilitation and BEST evidence -data.</p> <ol style="list-style-type: none"> <li>1. Divergent Thinking</li> <li>2. Sistas</li> <li>3. Family first conference</li> <li>4. Systems -in house training</li> </ol>	<p>Principal</p> <ol style="list-style-type: none"> <li>1. <b>Completed</b></li> <li>2. <b>Completed</b></li> <li>3. <b>Cancelled.</b></li> <li>4. <b>Progressing well.</b></li> </ol>

OUTCOMES BY END 2024	STATUS UPDATE
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<b>4f</b> Enhance the After school cultural programme to align with 'Tiaki' and RUA Curriculum overview <ol style="list-style-type: none"> <li>1. Develop Project plans and scope documents.</li> <li>2. Devise Memorandum of Understandings with clear service deliverables.</li> <li>3. Evaluate the Culture &amp; Heritage language programmes.</li> </ol>	WED3	<b><i>The After school programme has had various challenges in 2024, including resourcing and personnel. It is unlikely that we will have the capacity to deliver this in 2025.</i></b>
<b>4g</b> Collaborate and Strengthen stakeholder relationships for collective impact, overall sustainability & funding opportunities. <ol style="list-style-type: none"> <li>1. Disseminate Longitudinal study findings and specify focus for 2024 onwards.</li> <li>2. Research &amp; Development -Bi-lingual education</li> </ol>	Principal WED3	<b><i>1. The final year of the Longitudinal study is 2025. A Case Study to capture the testimonies of five whanau will support funding sustainability of the Building Learning programmes.</i></b>  <b><i>2. Cancelled.</i></b>

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# RUA Curriculum Student Data 2024

Curriculum Area	Year Level	Total Students (2024)	Baseline						Year Level	Total Students (2024)	Mid Year (Term 2 - 2024)						End of Year 2024						READING Year Level
			At Risk	Of Concern	Expected	Above Expected	Total (#)	Total at/above (%)			At Risk	Of Concern	Expected	Above Expected	Total	Total at/above (%)	At Risk	Of Concern	Expected	Above Expected	Total	Total at/above (%)	
Reading	After 40 weeks	10	1	3	6	0	10	60.0%	Year 1	9	5	0	2	2	9	44.4%	5	4	1	1	11	18.2%	After 40 weeks
	After 80 weeks	10	2	2	5	1	10	60.0%	Year 2	6	2	3	0	1	6	16.7%	3	2	2	1	8	37.5%	After 80 weeks
	After 120 weeks	13	5	2	6	0	13	46.2%	Year 3	17	5	5	5	2	17	41.2%	5	3	8	0	16	50.0%	After 120 weeks
	Year 4	11	2	4	4	1	11	45.5%	Year 4	10	2	1	3	4	10	70.0%	3	1	3	3	10	60.0%	Year 4
	Year 5	13	4	5	4	0	13	30.8%	Year 5	13	2	3	5	3	13	61.5%	5	1	5	2	13	53.8%	Year 5
	Year 6	15	1	7	7	0	15	46.7%	Year 6	14	3	0	4	7	14	78.6%	0	4	2	7	13	69.2%	Year 6
	Year 7	7	2	2	2	1	7	42.9%	Year 7	7	2	0	1	4	7	71.4%	0	1	2	4	7	85.7%	Year 7
	Year 8	12	2	3	6	1	12	58.3%	Year 8	11	4	2	0	5	11	45.5%	1	3	1	6	11	63.6%	Year 8
	Total	91	19	28	40	4	91		Total	87	25	14	20	28	87		22	19	24	24	89		TOTAL
Total %		20.88%	30.77%	43.96%	4.40%	100%	48%	Total %		28.7%	16.1%	23.0%	32.2%	100%	55.2%	24.7%	21.3%	27.0%	27.0%	100.0%	53.9%	TOTAL %	
																							WRITING Year Level
Writing	Year Level	Total Students	At Risk	Of Concern	Expected	Above Expected	Total (#)	Total at/above (%)	Year Level	Total Students	At Risk	Of Concern	Expected	Above Expected	Total	Total at/above (%)	At Risk	Of Concern	Expected	Above Expected	Total	Total at/above (%)	
	After 40 weeks	10	3	4	3	0	10	30.0%	Year 1	9	2	2	3	2	9	55.6%	0	2	7	2	11	81.8%	After 40 weeks
	After 80 weeks	10	1	3	4	2	10	60.0%	Year 2	6	0	2	4	0	6	66.7%	0	2	3	3	8	75.0%	After 80 weeks
	After 120 weeks	13	2	4	5	2	13	53.8%	Year 3	17	4	5	6	2	17	47.1%	1	6	8	1	16	56.3%	After 120 weeks
	Year 4	11	4	5	2	0	11	18.2%	Year 4	10	2	2	3	3	10	60.0%	3	3	0	4	10	40.0%	Year 4
	Year 5	13	3	4	4	2	13	46.2%	Year 5	13	2	5	3	3	13	46.2%	3	4	0	6	13	46.2%	Year 5
	Year 6	15	3	3	5	4	15	60.0%	Year 6	14	2	4	2	6	14	57.1%	0	5	5	3	13	61.5%	Year 6
	Year 7	7	1	2	4	0	7	57.1%	Year 7	7	1	2	3	1	7	57.1%	1	1	1	4	7	71.4%	Year 7
	Year 8	12	3	4	4	1	12	41.7%	Year 8	11	3	2	4	2	11	54.5%	1	4	4	2	11	54.5%	Year 8
Total	91	20	29	31	11	91		Total	87	16	24	28	19	87		9	27	28	25	89		TOTAL	
Total %		22.0%	31.9%	34.1%	12.1%	100%	46.2%	Total %		18.4%	27.6%	32.2%	21.8%	100%	54.0%	10.1%	30.3%	31.5%	28.1%	100%	59.6%	TOTAL %	
																							MATHS Year Level
Maths	Year Level	Total Students	At Risk	Of Concern	Expected	Above Expected	Total (#)	Total at/above (%)	Year Level	Total Students	At Risk	Of Concern	Expected	Above Expected	Total	Total at/above (%)	At Risk	Of Concern	Expected	Above Expected	Total (#)	Total at/above (%)	
	After 40 weeks	10	2	4	3	1	10	40%	Year 1	9	4	1	2	2	9	44%	2	3	5	1	11	55%	After 40 weeks
	After 80 weeks	10	2	2	4	2	10	60%	Year 2	6	1	1	3	1	6	67%	0	3	4	1	8	63%	After 80 weeks
	After 120 weeks	13	2	5	4	2	13	46%	Year 3	17	2	4	9	2	17	65%	1	5	9	1	16	63%	After 120 weeks
	Year 4	11	2	6	3	0	11	27%	Year 4	10	2	2	3	3	10	60%	3	2	0	5	10	50%	Year 4
	Year 5	13	4	6	3	0	13	23%	Year 5	13	2	5	3	3	13	46%	2	4	2	5	13	54%	Year 5
	Year 6	15	1	3	10	1	15	73%	Year 6	14	0	1	4	9	14	93%	0	0	2	11	13	100%	Year 6
	Year 7	7	1	2	3	1	7	57%	Year 7	7	1	2	3	1	7	57%	0	3	0	4	7	57%	Year 7
	Year 8	12	5	2	3	2	12	42%	Year 8	11	3	2	4	2	11	55%	4	1	2	4	11	55%	Year 8
Total	91	19	30	33	9	91		Total	87	15	18	31	23	87		12	21	24	32	89		TOTAL	
Total %		20.88%	32.97%	36.26%	9.89%	100%	46.15%	Total %		17.2%	20.7%	35.6%	26.4%	100%	62.1%	13.5%	23.6%	27.0%	36.0%	100%	62.9%	TOTAL %	
Results by																							
Curriculum Area	Learning Needs	Total Students / (%)	Base Line Data						Learning Needs	Total Students / (%)	Mid Year (Term 2-2024)						End of Year Data (Term 4 - 2024)						
			At Risk	Of Concern	Expected	Above Expected	Total (#)	Total at/above (%)			At Risk	Of Concern	Expected	Above Expected	Total	Total at/above (%)	At Risk	Of Concern	Expected	Above Expected	Total	Total at/above (%)	
Reading	Māori	16/ (17%)	4	5	5	2	16	43.8%	Māori	16	2	0	4	9	15	86.7%	1	3	5	7	16	75.0%	Māori
	Neuro Diverse	11/ (11.7%)	6	3	2	0	11	18.2%	Neuro Diverse	10	7	1	2	1	11	27.3%	7	1	3	0	11	27.3%	Neuro Diverse
	ESOL	22/ (23.4%)	7	8	7	0	22	31.8%	ESOL	22	9	4	5	4	22	40.9%	9	7	5	1	22	27.3%	ESOL
			17	16	14	2	49	32.7%			18	5	11	14	48	52.1%	17	11	13	8	49	42.9%	
Writing	Māori	16	3	6	6	1	16	43.8%	Māori	16	2	2	6	5	15	73.3%	1	1	9	5	16	87.5%	Māori
	Neuro Diverse	11	9	2	0	0	11	0.0%	Neuro Diverse	10	6	3	2	0	11	18.2%	5	6	0	0	11	0.0%	Neuro Diverse
	ESOL	22	7	8	7	0	22	31.8%	ESOL	22	5	8	5	4	22	40.9%	5	8	6	3	22	40.9%	ESOL
			19	16	13	1	49	28.6%			13	13	13	9	48	45.8%	11	15	15	8	49	46.9%	
Maths	Māori	16	3	6	4	3	16	43.8%	Māori	16	2	1	7	5	15	80.0%	1	0	6	9	16	93.8%	Māori
	Neuro Diverse	11	8	3	0	0	11	0.0%	Neuro Diverse	10	5	4	1	0	10	10.0%	6	4	0	1	11	9.1%	Neuro Diverse
	ESOL	22	8	6	8	0	22	36.4%	ESOL	22	6	5	7	4	22	50.0%	7	5	3	7	22	45.5%	ESOL
			19	15	12	3	49	30.6%			13	10	15	9	47	51.1%	14	9	9	17	49	53.1%	



## Student Data Analysis - End of Year Data 2024

### STUDENT ACHIEVEMENT DATA 2024

SHARP MINDS    STRONG BODIES    GOOD HEARTS

Our End of Year assessment covers Reading PM Benchmark - Writing Eastle, Gloss/Jam for Math assessments all completed in Term 4.

We will be reporting on **89/97** students. There are **8** students that are not included in the report.

Eight (8) - **less than 40 weeks**.

Two (2) new students joined in Term 3 - Year 2 & Year 5. They have been included in the End of Year Data.

Change in total school roll numbers from 87 to 89; due to students leaving Rise Up, new enrolments and change in time at school within our junior school.

We have grouped our students according to the **End of Year targets**.

We have identified 3 groups of learners with different **learning needs**. A total of **49/89** students are part of these 3 groups - (55% of the school).

**Maori:** Students who are of NZ Maori ethnicity (**16**)

**Neuro Diverse:** Covers a range of diagnoses including learning disabilities, developmental disabilities, communication disorders, autism/Autism Spectrum Disorder (ASD), Attention Deficit Hyperactivity Disorder (ADHD), brain injuries, and Foetal Alcohol Syndrome Disorders. (**11**)

**ESOL:** English for Speakers of Other Languages. Learners whose first language is not English/migrant parents. (**22**)

In all areas of Reading, Writing and Math there has been shifts and improvements as a whole school; however, there are some year levels that will need some support.

Reading:	After 40 Weeks	After 80 Weeks	Year 4/5
Writing:	After 40 Weeks	Year 5	Year 8
Math:	Year 4	Year 5	Year 8

*The Leadership team and staff have made some suggestions and next steps in order to further sharpen the minds of our akonga.*

#### Reading - PM Benchmark

##### What does the data show?

Currently we have **53.9% - 48/89** tamariki who are at **EXPECTED/ABOVE EXPECTED** level for Reading.

**46.1% - 41/89** tamariki are **OF CONCERN or AT RISK**

##### EXPECTED/ABOVE EXPECTED

**12/16 Maori**

**3/11 Neuro diverse**

**6/22 ESOL**

Year 7 students **6/7 - 85.7%**

Year 8 students **7/11 - 63.6%**

##### TARGET : Year Levels - 2025

**After 40 Weeks:** 18.2%    2/11 students    **EXPECTED/ABOVE EXPECTED**

**After 80 Weeks:** 37.5%    3/8 students    **EXPECTED/ABOVE EXPECTED**

**Year 4**

**Year 5**

Assess new students who have joined from other schools and review their reports/portfolios.

##### What we know

- **Shared and Guided reading is happening daily; dedicated one hour.**
- **Structured Literacy Programme- building letter-sound relationship knowledge within our** junior school is consistent and is being implemented in Senior school with their focus students only/ESOL/Neuro diverse/HLN
- Increase in Letter recognition and sight words within our Junior school.
- Student voice showed most students know their expected End of Year level.
- Our tamariki/Whaea are using the Structured Literacy approach - Little Learners Love Literacy resources online.
- **Absentees- attendance inconsistent- Strong Body incentives**
- Readers are going home - Homework activities for all classes are being sent home.

##### Where to now?

- Continue to embed a strong Structured Literacy presence in Term 1 onwards
- **Embed the new english curriculum PD for staff - revisit the progress outcomes.**
- **We will continue to monitor the Common Practice Literacy Model - Balanced Literacy with Structured Literacy programme.**
- **Engage more with whanau prior to transition and during - PD workshops in house - encourage attendance.**
- **Professional development for teachers SL - John & Heidi.**
- **Teacher PLD on how to administer SL assessments.**
- **Teachers to observe and be observed and coached - Impact coaching model**
- Professional Development - Work alongside RTLB with literacy groups or a paid in-house facilitator.
- Leaders will monitor the progress during Learning Conversations/talking frames.
- Build relationships with our students with Learning needs- Teaching to the North East - Promote Reading Culture.

WRITING - EASTLE									
<p><b>What does the data show?</b></p> <p>Currently we have <b>59.6% - 53/89</b> tamariki who are at <b>EXPECTED/ABOVE EXPECTED</b> level for Writing.</p> <p><b>40.4% - 36/89</b> tamariki are <b>OF CONCERN or AT RISK</b></p> <table border="0"> <tr> <td><b>EXPECTED/ABOVE EXPECTED</b></td><td><b>OF CONCERN or AT RISK</b></td></tr> <tr> <td><b>14/16 Maori</b></td><td><b>2/16 Maori</b></td></tr> <tr> <td><b>0/11 Neuro diverse</b></td><td><b>11/11 Neuro diverse</b></td></tr> <tr> <td><b>9/22 ESOL</b></td><td><b>13/22 ESOL</b></td></tr> </table> <p>Year 7 students 5/7 - 71.4%</p> <p>After 40 weeks 9/11 - 81.8%</p> <p><b>TARGET : Year Levels - 2025</b></p> <p><b>Year 4 &amp; 5 - 40%/46.2%</b></p>	<b>EXPECTED/ABOVE EXPECTED</b>	<b>OF CONCERN or AT RISK</b>	<b>14/16 Maori</b>	<b>2/16 Maori</b>	<b>0/11 Neuro diverse</b>	<b>11/11 Neuro diverse</b>	<b>9/22 ESOL</b>	<b>13/22 ESOL</b>	<p><b>What we know</b></p> <ul style="list-style-type: none"> <li>Students prefer to talk about their ideas</li> <li>Students like to be given prompts/frameworks to guide their writing</li> <li>Writing Hour - is 4 out of 5 days of the week</li> <li>Writing involves Shared and Guided teaching</li> <li>Writing is integrated with Inquiry &amp; Devotion</li> <li>Spelling words are aligned with genres, inquiry and Essential Spelling Lists &amp; SL Heart/Speed words</li> <li>Absentees- attendance inconsistent</li> </ul> <p><b>Where to now?</b></p> <ul style="list-style-type: none"> <li>Promote opportunities for oral literacy</li> <li>Promote rich learning experiences for tamariki to write about</li> <li>Work along side RTLB with literacy groups - invite authors like David Riley</li> <li>Teachers to provide rich language experiences for all students</li> <li>Utilize the Google READ and WRITE apps</li> <li>An emphasize word walls - rich adjectives, adverbs and figurative exemplars</li> <li>Build relationships with our students with Learning needs</li> <li>Whanau partnership - share strategies to support literacy development at home</li> </ul>
<b>EXPECTED/ABOVE EXPECTED</b>	<b>OF CONCERN or AT RISK</b>								
<b>14/16 Maori</b>	<b>2/16 Maori</b>								
<b>0/11 Neuro diverse</b>	<b>11/11 Neuro diverse</b>								
<b>9/22 ESOL</b>	<b>13/22 ESOL</b>								
MATH - JAM/GLOSS									
<p><b>What does the data show?</b></p> <p>Currently we have <b>62.9% - 56/89</b> tamariki who are at <b>EXPECTED/ABOVE EXPECTED</b> level for Math.</p> <p><b>Year 6 students 100%</b></p> <p><b>Year 2/3 students 63%</b></p> <p><b>Meaning: 33/89 students are OF CONCERN or AT RISK</b></p> <p>15/16 Maori</p> <p>1/11 ESOL</p> <p>9/22 Neurodiverse</p> <p><b>TARGET : Year Levels</b></p> <p><b>Years 4,5,7</b></p>	<p><b>What we know</b></p> <ul style="list-style-type: none"> <li>Math hour happening in classes</li> <li>Student voice showed some students knew their expected End of Year level.</li> <li>Integration of Maths in Inquiry</li> <li>Absentees- attendance inconsistent.</li> </ul> <p><b>Where to now?</b></p> <ul style="list-style-type: none"> <li><b>PD on Numicon/Oxford Programme</b></li> <li>Utilize Maths Whizz and the PLD around this learning site as it is aligned and mapped to our NZ math curriculum</li> <li>Build relationships with our students with Learning needs- Teaching to the North East</li> <li>Make math connections to real life contexts and experiences</li> <li>More differentiation with learning abilities and styles</li> <li>Whanau engagement with math learning</li> <li>Develop a growth mindset that fosters classroom culture, values and learning from mistakes</li> <li>Engage in more professional development to ensure we are aligned with new strategies and research</li> <li>Students can understand their explicit next steps for their learning to get to the next level.</li> <li>Promote high active learning opportunities; Instructions involve problem solving, hands on activities and student led discussions</li> </ul>								



Grounded in Te Tiriti o Waitangi -

Our approach is authentically grounded in Aotearoa, while recognising that our Pasifika Peoples maintain enduring connections to their own Islands. We respect the unique position of Tāngata Whenua and maintain connections with Makaurau Marae at Ihumātao. We activate Tiriti principles of partnership, protection and participation in everything we do. Day-to-day, we work hard to create authentic relationships with whānau that honour where they come from, who they are, what they know, what they care about and why, and the future they most want for themselves and their children. Engaging in talanoa (rich, meaningful conversation) ensures that we understand their particular needs and evolving aspirations. We work together to protect whanau interests, supporting them to become active participants in their child's learning and engaged members of our community.

"KARAKIA: RISE UP ACADEMY

I roto i te haumaru o te Rise Up Academy,

Kia Aotearoa Aotearoa,

Hei whenua Maramatanga,

Na te aroha o etahi atu,

He mea whakaako i roto i te Wairua o te noho tata,

Ka timata mai i nga tau o mua,

Mo te whakaako me te ako mo a tatou tamariki katoa,



I roto i te haumaru o te Rise Up Academy,  
Ma te manaaki a to tatou Atua,  
Ake, ake, ake, Amine.

Within the safety of the Rise Up Academy,  
Let Aotearoa New Zealand,  
Be the land of Understanding,  
Such that the love of others,  
Is taught in the Spirit of Neighbourhood,  
Beginning with the earliest years,  
Of teaching and instruction for all our children,  
Within the safety of the Rise Up Academy,  
With the blessing of our God,  
Amen.

From Te Tiriti o Waitangi we understand that the greater we encounter history with spiritual matters, the greater our knowledge and capacity to understand our identity. Accordingly The R.U.A Devotional Curriculum is the beating GOOD HEART of designated character - and is directly linked to outcomes for learners and whānau and how learners and whānau experience their schooling.

Devotion is a step away from the daily routine to focus on wairua matters for a while. The stories, and characters from The Bible are integrated into the learning focus which helps set the āhuatanga (tone) and provides expected behaviours, pastoral care practices, and role models to learn from and aspire to."

# RISE UP ACADEMY

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 879

**Principal:** Sita Selupe

**School Address:** 6C Court Town Close, Mangere

**School Postal Address:** PO Box 43114, Mangere, Auckland, 2153

**School Phone:** 09 276 8727

**School Email:** accounts@riseuptrust.org.nz

**Accountant / Service Provider:**

**Education  Services.**  
Dedicated to your school


# RISE UP ACADEMY

Annual Financial Statements - For the year ended 31 December 2024

## Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	Independent Auditor's Report



## Rise UP Academy

### Statement of Responsibility

For the year ended 31 December 2024

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

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

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

Dr. Ubonatobue  
Full Name of Presiding Member  
Selam Ayana  
Signature of Presiding Member  
28 May 2025  
Date:

Nahusita Selupe MNZM  
Full Name of Principal  
[Signature]  
Signature of Principal  
28 May 2025  
Date:

**Rise UP Academy**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	1,600,318	1,442,410	1,452,183
Locally Raised Funds	3	93,935	82,500	26,900
Interest		11,916	9,000	11,365
<b>Total Revenue</b>		1,706,169	1,533,910	1,490,448
<b>Expense</b>				
Locally Raised Funds	3	11,041	-	5,665
Learning Resources	4	984,459	883,876	934,653
Administration	5	258,965	133,668	269,589
Interest		932	1,121	1,071
Property	6	432,037	518,434	393,388
Loss on Disposal of Property, Plant and Equipment		5,608	-	-
<b>Total Expense</b>		1,693,042	1,537,099	1,604,366
<b>Net Surplus / (Deficit) for the year</b>		13,127	(3,189)	(113,918)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		13,127	(3,189)	(113,918)

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



**Rise UP Academy**

**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>		298,291	337,294	401,963
Total comprehensive revenue and expense for the year		13,127	(3,189)	(113,918)
Contributions from the Ministry of Education - Te Mana Tuhono		-	-	8,105
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	2,141
<b>Equity at 31 December</b>		311,418	334,105	298,291
Accumulated comprehensive revenue and expense		311,418	334,105	298,291
<b>Equity at 31 December</b>		311,418	334,105	298,291

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.



**Rise UP Academy**  
**Statement of Financial Position**  
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	180,781	17,279	160,727
Accounts Receivable	8	78,200	75,932	54,875
GST Receivable		5,985	444	5,065
Prepayments		2,894	3,034	1,343
Inventories	9	3,534	3,300	2,635
Investments	10	109,645	201,873	104,873
Funds Receivable for Capital Works Projects	16	8,855	-	-
		<u>389,894</u>	<u>301,862</u>	<u>329,518</u>
<b>Current Liabilities</b>				
Accounts Payable	12	113,170	68,214	85,321
Revenue Received in Advance	13	2,492	-	2,022
Provision for Cyclical Maintenance	14	-	-	-
Finance Lease Liability	15	6,093	638	5,602
		<u>121,755</u>	<u>68,852</u>	<u>92,945</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>268,139</u>	<u>233,010</u>	<u>236,573</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	85,324	101,095	117,112
		<u>85,324</u>	<u>101,095</u>	<u>117,112</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	40,708	-	47,964
Finance Lease Liability	15	1,337	-	7,430
		<u>42,045</u>	<u>-</u>	<u>55,394</u>
<b>Net Assets</b>		<u><u>311,418</u></u>	<u><u>334,105</u></u>	<u><u>298,291</u></u>
<b>Equity</b>		<u><u>311,418</u></u>	<u><u>334,105</u></u>	<u><u>298,291</u></u>

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



**Rise UP Academy**  
**Statement of Cash Flows**  
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		390,660	332,823	403,996
Locally Raised Funds		95,967	82,500	26,900
Goods and Services Tax (net)		(920)	-	(4,621)
Payments to Employees		(273,279)	(232,000)	(244,948)
Payments to Suppliers		(182,422)	(240,814)	(202,222)
Interest Paid		(932)	(1,121)	(1,071)
Interest Received		11,841	9,000	10,255
Net cash from/(to) Operating Activities		40,915	(49,612)	(11,711)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(2,777)	(10,000)	(14,427)
Purchase of Investments		(4,772)	-	(3,653)
Proceeds from Sale of Investments		-	-	100,653
Net cash from/(to) Investing Activities		(7,549)	(10,000)	82,573
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	2,141
Contributions from Ministry of Education		-	-	8,105
Finance Lease Payments		(4,457)	(6,534)	(3,806)
Funds Administered on Behalf of Other Parties		(8,855)	-	-
Net cash from/(to) Financing Activities		(13,312)	(6,534)	6,440
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>20,054</b>	<b>(66,146)</b>	<b>77,302</b>
Cash and cash equivalents at the beginning of the year	7	160,727	83,425	83,425
Cash and cash equivalents at the end of the year	7	180,781	17,279	160,727

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.

# Rise UP Academy

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

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

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

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

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

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

###### **Cyclical maintenance**

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

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

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

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

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

##### *Classification of leases*

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

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

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

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

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

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

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



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

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

### **Interest Revenue**

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

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

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

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

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

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

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Furniture and Equipment	3-15 years
Information and Communication Technology	3-7 years
Leased Assets held under a Finance Lease	Term of Lease

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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



**n) Revenue Received in Advance**

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

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

**o) Funds Held in Trust**

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

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

**p) 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.

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**r) 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.

**s) Financial Instruments**

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

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

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

**t) Borrowings**

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

**u) 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.

**v) Budget Figures**

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

**w) 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	396,201	334,900	381,517
Teachers' Salaries Grants	704,357	635,976	663,704
Use of Land and Buildings Grants	380,969	471,534	283,335
Ka Ora, Ka Ako - Healthy School Lunches Programme	118,791	-	123,627
	<u>1,600,318</u>	<u>1,442,410</u>	<u>1,452,183</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	300	-	581
Fees for Extra Curricular Activities	251	1,000	2,596
Trading	3,171	1,500	4,089
Fundraising and Community Grants	90,213	80,000	19,634
	<u>93,935</u>	<u>82,500</u>	<u>26,900</u>
<b>Expense</b>			
Trading	2,403	-	5,665
Fundraising and Community Grant Costs	8,638	-	-
	<u>11,041</u>	<u>-</u>	<u>5,665</u>
<b>Surplus for the year Locally Raised Funds</b>	<u>82,894</u>	<u>82,500</u>	<u>21,235</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	26,594	36,900	45,968
Employee Benefits - Salaries	916,226	799,976	849,531
Staff Development	12,681	18,000	13,786
Depreciation	28,958	29,000	25,368
	<u>984,459</u>	<u>883,876</u>	<u>934,653</u>

## 5. Administration

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	8,690	6,870	6,713
Board Fees and Expenses	17,940	16,000	13,364
Operating Leases	6,970	6,000	6,287
Other Administration Expenses	19,938	21,438	22,526
Employee Benefits - Salaries	65,893	68,000	71,788
Insurance	1,291	-	1,317
Service Providers, Contractors and Consultancy	19,452	15,360	23,967
Ka Ora, Ka Ako - Healthy School Lunch Programme	118,791	-	123,627
	<u>258,965</u>	<u>133,668</u>	<u>269,589</u>

## 6. Property

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	(7,256)	-	47,964
Heat, Light and Water	10,405	5,000	7,991
Repairs and Maintenance	256	1,200	13,166
Use of Land and Buildings	380,969	471,534	283,335
Other Property Expenses	47,663	40,700	40,932
	<u>432,037</u>	<u>518,434</u>	<u>393,388</u>

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

## 7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	71,734	17,279	56,452
Short-term Bank Deposits	109,047	-	104,275
Cash and cash equivalents for Statement of Cash Flows	<u>180,781</u>	<u>17,279</u>	<u>160,727</u>

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

Of the \$180,781 Cash and Cash Equivalents, \$2,492 of Revenue Received in Advance is held by the school, as disclosed in note 13.

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	627	25,309	-
Receivables from the Ministry of Education	2,765	-	-
Interest Receivable	2,228	1,043	2,153
Teacher Salaries Grant Receivable	72,580	49,580	52,722
	<u>78,200</u>	<u>75,932</u>	<u>54,875</u>
Receivables from Exchange Transactions	2,855	26,352	2,153
Receivables from Non-Exchange Transactions	75,345	49,580	52,722
	<u>78,200</u>	<u>75,932</u>	<u>54,875</u>

## 9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Uniforms	3,534	3,300	2,635
	<u>3,534</u>	<u>3,300</u>	<u>2,635</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	109,645	201,873	104,873
Total Investments	<u>109,645</u>	<u>201,873</u>	<u>104,873</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2024</b>						
Furniture and Equipment	70,759	879	(5,608)	-	(11,598)	54,432
Information and Communication Technology	33,652	1,899	-	-	(11,646)	23,905
Leased Assets	12,701	-	-	-	(5,714)	6,987
	<u>117,112</u>	<u>2,778</u>	<u>(5,608)</u>	<u>-</u>	<u>(28,958)</u>	<u>85,324</u>

The net carrying value of equipment held under a finance lease is \$6,987 (2023: \$12,701)

### 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
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	94,683	(40,251)	54,432	105,708	(34,949)	70,759
Information and Communication Technology	58,508	(34,603)	23,905	56,610	(22,958)	33,652
Leased Assets	17,143	(10,156)	6,987	17,143	(4,442)	12,701
	<u>170,334</u>	<u>(85,010)</u>	<u>85,324</u>	<u>179,461</u>	<u>(62,349)</u>	<u>117,112</u>

## 12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	17,145	11,341	24,873
Accruals	6,690	6,371	6,563
Banking Staffing Overuse	1,308	-	-
Employee Entitlements - Salaries	87,126	49,580	52,722
Employee Entitlements - Leave Accrual	901	922	1,163
	<u>113,170</u>	<u>68,214</u>	<u>85,321</u>
Payables for Exchange Transactions	113,170	68,214	85,321
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>113,170</u>	<u>68,214</u>	<u>85,321</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	2,492	-	2,022
	<u>2,492</u>	<u>-</u>	<u>2,022</u>

### 14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	47,964	-	-
Increase to the Provision During the Year	10,177	-	9,593
Use of the Provision During the Year	-	-	-
Other Adjustments	(17,433)	-	38,371
Provision at the End of the Year	<u>40,708</u>	<u>-</u>	<u>47,964</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	40,708	-	47,964
	<u>40,708</u>	<u>-</u>	<u>47,964</u>

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 MOE approved property expert's knowledge of the school, and has been prepared and reviewed in the last 3 years.

### 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	6,534	638	6,534
Later than One Year and no Later than Five Years	1,365	-	7,899
Future Finance Charges	(469)	-	(1,401)
	<u>7,430</u>	<u>638</u>	<u>13,032</u>
<b>Represented by</b>			
Finance lease liability - Current	6,093	638	5,602
Finance lease liability - Non current	1,337	-	7,430
	<u>7,430</u>	<u>638</u>	<u>13,032</u>



## 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roofing Works	247183	-	-	(7,285)	-	(7,285)
AMS Combined 1: Create Covered Outdoor	247184	-	-	(1,570)	-	(1,570)
Totals		-	-	(8,855)	-	(8,855)

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-  
(8,855)

## 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 conditions 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 Rise Up Trust (the Trust) is a related party of the School Board because the Trust and School share Board representatives following establishment of the School in 2019. The School received a grant of \$74,750 from the Trust during the financial year (2023: \$15,000). This grant is included in Fundraising and Community Grants (note 3).

## 18. Remuneration

### Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principal, Assistant Principal and Senior Leader.

	2024 Actual \$	2023 Actual \$
<b>Board Members</b>		
Remuneration	4,205	5,662
<b>Leadership Team</b>		
Remuneration	448,180	384,574
Full-time equivalent members	3.80	3.50
Total key management personnel remuneration	452,385	390,236

There are 5 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (1 member) committees that met 6 and 2 times 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.

#### 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	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2.00	1.00
110 - 120	1.00	0.00
	<u>3.00</u>	<u>1.00</u>

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

### 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee 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	-	-
Number of People	-	-

### 20. Contingencies

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

#### Holidays Act Compliance – Schools Payroll

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

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

#### Pay Equity 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 liability regarding this funding wash-up, which is expected to be settled in July 2025.



## 21. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2024 (Capital commitments at 31 December 2023: \$0).

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

### (b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 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 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	180,781	17,279	160,727
Receivables	78,200	75,932	54,875
Investments - Term Deposits	109,645	201,873	104,873
Total financial assets measured at amortised cost	368,626	295,084	320,475

### Financial liabilities measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Payables	113,170	68,214	85,321
Finance Leases	7,430	638	13,032
Total financial liabilities measured at amortised cost	120,600	68,852	98,353

## 23. Events After Balance Date

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

## 24. Comparatives

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

## 25. Breach of Section 154 (2) of the Education and Training Act 2020

The School made a loan to one staff member during the financial year. The loan was repaid within the financial year. No further advances were made by the School during the period.

## Independent Auditor's Report

### To the Readers of Rise Up Academy's Financial Statements

For the Year Ended 31 December 2024

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

#### Opinion

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

In our opinion the financial statements of the School:

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

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

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

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Board for the financial statements**

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

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

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

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

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

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport, Statement of Compliance with Employment Policy, Members of the Board of Trustees, Statement of Variance and Student Data Analysis – End of Year Data 2024, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Myriam Gros**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Auckland, New Zealand