



# **Ngāti Toa School**

## **Annual Report**

### **2024**

For your first Annual Report under the new regulations, reporting on the 2023 year (due 31 May 2024), this will be based on what was in your last charter which was created prior to the new Education (School Planning and Reporting) Regulations 2023. Your local Te Mahau office can support you to meet the new requirements as much as possible for this first Annual Report however we understand that this is a time of change and therefore will be a process of continuous improvement over time.

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## List of all school board members

Name	Position	How Position Gained	Term Expired/Expires
Fiona King	Presiding Member	Elected	Sep 2025
Jeff Hunkin	Parent Representative	Elected	Sep 2025
Kathleen O'Hare	Principal	ex Officio	Jul 2025
Michael Rongo	Parent Representative	Selected	Dec 2025
Rebekah Siave	Parent Representative	Elected	Sep 2025
Judith Nieland	Staff Representative	Elected	Sep 2025
Trishleigh Masoe	Iwi Rep	Appointed	Sep 2025
Jessica Paea	Parent Rep	Selection	Dec 2025



# Evaluation and analysis of the school's students' progress and achievement

## Ngati Toa School: PAT Data summary 2024 – Years 4-7

### Maths

#### Yr 4 All students

Maths Yr 4					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	8/12	66%	10/16	62%	23%
Stanine 4-6	4/12	33.3%	6/16	37.5%	54%
Stanine 7-9	0		0		23%

#### Yr 4 Māori students

Maths Yr 4					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	6/9	66%	9/12	75%	23%
Stanine 4-6	3/9	33.3%	3/12	25%	54%
Stanine 7-9	6/9	66%			23%

#### Summary of Year 4 Maths Performance

- Overall, Year 4 students showed some improvement in moving towards the expected level.
- However, Māori students saw an increase in those needing more support, suggesting a widening achievement gap.
- No students across both groups are performing above the expected standard.
- The majority of students remain in the lowest stanine range (1-3), needing significant intervention.

#### Key Findings & Trends

- Slight increase in students achieving expected levels overall (from 33.3% to 37.5%)
- More Māori students needing support (increase from 66% to 75%)
- No students achieving above expected level (Stanine 7-9 remains at 0%)
- The gap between Māori students and the overall cohort is widening, requiring targeted intervention.
- Some movement from Stanine 1-3 to 4-6 for all students, though not significantly.

#### Yr 5 All students

Maths Yr 5					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	3/13	23%	4/13	31%	23%
Stanine 4-6	7/13	54%	7/13	54%	54%
Stanine 7-9	3/13	23%	2/13	15%	23%

#### Yr 5 Māori students

<b>Maths Yr 5</b>					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	3/11	27%	4/11	36%	23%
Stanine 4-6	6/11	54%	7/11	63%	54%
Stanine 7-9	2/11	18%	2/11	36%	23%

#### Summary of Year 5 Maths Performance

- Overall, the number of students achieving the expected level remained stable (54%).
- An increase in Māori students meeting expected levels (from 54% to 63%), which is a positive trend.
- A slight increase in students needing support, especially among Māori students (27% to 36%).
- A decline in high achievers among the overall group (from 23% to 15%), while Māori students remained the same at 18%.

#### Key Findings & Trends

- ✓ Improvement in Māori students achieving expected levels (from 54% to 63%).
- ✗ Increase in Māori students needing additional support (from 27% to 36%).
- ✗ Slight decline in students performing above expectations in the overall group.
- ✓ Overall cohort remains stable at the expected achievement level (54%).
- ✗ More students are falling into the lowest achievement band, signaling a need for early intervention.

#### Yr 6 All students

<b>Maths Yr 6</b>					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	1/10	10%	4/10	40%	23%
Stanine 4-6	7/10	70%	5/10	50%	54%
Stanine 7-9	2/10	20%	1/10	10%	23%

#### Yr 6 Māori students

<b>Maths Yr 6</b>					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	1/7	14%	4/7	57%	23%
Stanine 4-6	5/7	71%	3/7	43%	54%
Stanine 7-9	1/7	14%	0/7	0	23%

#### Summary of Year 6 Maths Performance

- Increase in students needing support across both Māori and overall cohorts.
- Decline in students achieving expected levels, particularly for Māori students.
- Fewer students excelling in mathematics by Term 4.
- Māori students show a significant shift towards lower achievement levels, requiring immediate attention.

#### Key Findings & Trends

- ✗ Sharp increase in students needing support, particularly for Māori students (from 14% to 57%).
- ✗ Decrease in students achieving at the expected level (from 70% to 50% overall, 71% to 43% for Māori).
- ✗ Fewer high-achieving students by Term 4, with Māori students having no representation in Stanine

7-9.

- ✓ Some students from Stanine 4-6 may have moved to Stanine 1-3, indicating potential learning challenges or gaps.

Yr 7 All students

Maths Yr 7					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	1/8	12.5%	0/8	0%	23%
Stanine 4-6	3/8	37.5%	5/8	62.5%	54%
Stanine 7-9	4/8	50%	3/8	37.5%	23%

Yr 7 Māori students

Maths Yr 7					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	1/4	25%	0/4	0%	23%
Stanine 4-6	2/4	50%	3/4	75%	54%
Stanine 7-9	1/4	25%	1/4	25%	23%

#### Summary of Year 7 Maths Performance

- No students remain in the lowest achievement band (Stanine 1-3), reflecting strong progress.
- Increase in students meeting expectations, especially for Māori students (from 50% to 75%).
- A small decrease in students excelling (Stanine 7-9), suggesting a need to continue challenging higher achievers.
- Māori students showed notable improvement, with none remaining in the lowest category.

#### Key Findings & Trends

- ✓ All students who were below expectations in Term 1 have improved by Term 4.
- ✓ More students are achieving at expected levels, both in the overall cohort and among Māori students.
- ✗ Slight decrease in high-achieving students (Stanine 7-9), requiring support for continued excellence.
- ✓ Māori students show strong progress, with none remaining in the lowest stanine.

The Mathematics achievement data for Year 4 to Year 7 students highlights key strengths and areas for improvement across the school. When compared to national norms, the results indicate varying levels of performance, with Year 7 students achieving the strongest results, while younger year groups face significant challenges.

#### Overall Findings across all years:

- **Year 7 students outperform national norms** in all categories, with no students needing support (Stanine 1-3) and more students achieving at or above expectations.
- **Year 4 students have the greatest need for intervention**, with 62% of students requiring additional support—nearly three times the national norm (23%).
- **Year 5 and Year 6 show moderate performance**, with similar numbers meeting expectations as the national norm but still too many students in Stanine 1-3.
- **Across all year levels, the percentage of high-achieving students (Stanine 7-9) is consistently below the national norm of 23%.**

#### Next Steps & Recommendations:

- ❖ Urgent intervention is required in Year 4 to address the high number of students performing below expectations.
- ❖ More opportunities for extension and enrichment should be implemented across all year levels to increase the number of high-achieving students.

- ◆ Successful strategies from Year 7 should be analyzed and introduced in lower year levels to raise overall school performance.
- ◆ A targeted Māori student support plan is necessary to close achievement gaps.

By addressing these key areas, the school can work towards ensuring that all students are achieving at or above national expectations in mathematics.

## Reading Comprehension

Yr 4 All students

Reading Comp Yr 4					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	13/15	87%	14/18	78%	23%
Stanine 4-6	2/15	13%	4/18	22%	54%
Stanine 7-9					23%

Yr 4 Māori students

Reading Comp Yr 4					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	11/12	97%	13/14	93	23%
Stanine 4-6	1/12	8%	1/14	7%	54%
Stanine 7-9					23%

### Summary for Year 4 Reading Comprehension

Overall, there has been slight improvement in the percentage of students achieving at the expected level, but the majority still require support.

- For all Year 4 students, the number of those needing support dropped by 9%, while those achieving at the expected level increased by 9%.
- For Māori students, progress has been slower, with only a 4% reduction in those needing support and no significant increase in those achieving at or above the expected level.

### Key Findings:

**Improvement:** A 9% increase in the number of students meeting expectations across all Year 4 students.

**Reduction in struggling students:** A 9% and 4% decrease for all students and Māori students, respectively, in those needing support.

**Māori student progress is slower:** Only a slight 4% improvement, with no meaningful increase in those achieving at expected levels.

**No students performing above expectations (Stanine 7-9):** Across both groups, there are no students exceeding the expected reading comprehension level.

Yr 5 All students

Reading Comp Yr 5					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	6/13	46%	6/13	46%	23%
Stanine 4-6	5/13	39%	6/13	46%	54%

Stanine 7-9	2/13	15%	1/13	8%	23%
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#### Yr 5 Māori students

##### Reading Comp Yr 5

	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	6/11	55%	6/11	55%	23%
Stanine 4-6	5/11	46%	5/11	46%	54%
Stanine 7-9					23%

##### Summary for Year 5 Reading Comprehension

Unlike Year 4, **Year 5 students have shown no overall progress between Term 1 and Term 4**. The proportion of students requiring support, those meeting expectations, and those exceeding expectations has **remained unchanged**.

The **Māori student subgroup mirrors the overall group**, with **no progress made in shifting students from requiring support to achieving at expected levels**.

#### Key Findings:

- ✓ **Stagnation in progress:** No shift in the percentage of students achieving expected levels (Stanine 4-6).
- ✗ **Underperformance compared to national norms:**
  - Only 46% of all Year 5 students meet expectations, **well below the national norm of 54%**.
  - Only 46% of Māori students meet expectations, **also below the national norm of 54%**.
- ✗ **Decline in high achievers:** The percentage of students in **Stanine 7-9** dropped from **15% to 8%** for all students.
- ✗ **Persistent high need for support:** 46% of students (55% for Māori) still fall in **Stanine 1-3**, **double the national norm of 23%**.

#### Yr 6 All students

	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	4/10	40%	5/10	50%	23%
Stanine 4-6	3/10	30%	3/10	30%	54%
Stanine 7-9	3/10	30%	2/10	20%	23%

#### Yr 6 Māori students

	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	3/7	43%	4/7	57%	23%
Stanine 4-6	2/7	29%	2/7	29%	54%
Stanine 7-9	2/7	29%	1/7	14%	23%

##### Summary for Year 6 Reading Comprehension

Unlike previous years, **Year 6 students showed a decline in performance from Term 1 to Term 4**.

Instead of progress, more students moved into the **Stanine 1-3 (requiring support) category**.

The **Māori student subgroup experienced a similar decline**, with fewer students achieving high levels and more falling behind.

### Key Findings:

☒ **More students now require support:** The proportion of students in Stanine 1-3 increased from **40%** to **50%** (57% for Māori students).

☒ **Decline in high achievers:** The percentage of students in **Stanine 7-9** dropped from **30%** to **20%** for all students and from **29%** to **14%** for Māori students.

#### ● **Below national norms:**

- Only **50%** of students are at expected levels, **below the national norm of 54%**.
- **57% of Māori students** require additional support, **double the national norm of 23%**.

Yr 7 All students

Reading Comp Yr 7					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	2/8	25%	3/8	38%	23%
Stanine 4-6	5/8	63%	5/8	63%	54%
Stanine 7-9	1/8	13%	0	0	23%

Yr 7 Māori students

Reading Comp Yr 7					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	2/4	50%	2/4	50%	23%
Stanine 4-6	2/4	50%	2/4	50%	54%
Stanine 7-9	0	0	0	0	23%

### Summary for Year 7 Reading Comprehension

The **Year 7 results show a lack of progress** over the year, with some areas even declining.

- Overall, **more students need support (38%, up from 25%)**
- **High achievers (Stanine 7-9) completely disappeared** (from 13% to 0%)
- **Māori students showed no improvement**, with 50% still requiring support

### Key Findings:

☒ **Declining high achievers:** The proportion of students in **Stanine 7-9** dropped from **13% to 0%**.

⚠ **More students needing support:** The number in **Stanine 1-3** increased from **25% to 38%** (higher than the national norm of 23%).

☒ **Māori students showed no change:** 50% of Māori students remained in Stanine 1-3, double the national norm.

### Overall Statement Comparing Year 4-7 to National Norms

Across all year groups (Years 4-7), the data consistently shows that a **higher-than-average percentage of students** are in Stanine 1-3 (**below average**), indicating that a large portion of students require **additional reading support**.

- **Year 4, 5, and 6 all have significantly more students in Stanine 1-3 (50%, 45%, and 50%, respectively), compared to the national norm of 23%.**
- **Year 7 shows some improvement (38%), but it is still well above the national norm of 23%.**
- **Stanine 4-6 (average performance) is lower than the national norm in Years 4-6 but improves in Year 7 (above the national norm at 63%).**
- **The percentage of high achievers (Stanine 7-9) is consistently below the national norm (23%) in every year group, and by Year 7, there are no high achievers (0%).**

### Key Findings and Concerns:

☒ **Too many students needing support** (Stanine 1-3 is consistently above the national average).

⚠ **Average performers (Stanine 4-6) improve only in Year 7** but are below norms in Years 4-6.

☒ **High achievers (Stanine 7-9) are underrepresented** and disappear entirely by Year 7.

### Conclusion & Recommendations:

- Urgent intervention is needed in early years (Year 4-6) to reduce the number of students in Stanine 1-3.
- Strategies should be implemented to push average students in Years 4-6 toward higher performance (Stanine 7-9).
- For Year 7, a focus on extending students beyond Stanine 4-6 is necessary to rebuild the number of high achievers.

Without targeted intervention, **students struggling in earlier years may continue to fall behind**, and the complete **absence of high achievers in Year 7** suggests a need for greater emphasis on extension programs.

## Listening Comprehension

Yr 4 All students

Listening Comp Yr 4					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	11/11	100%	13/18	72%	23%
Stanine 4-6	0	0	5/18	28%	54%
Stanine 7-9	0	0	0	0	23%

Yr 4 Māori students

Listening Comp Yr 4					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	8/8	100%	10/14	72%	23%
Stanine 4-6	0	0	4/14	29%	54%
Stanine 7-9	0	0	0	0	23%

### Summary of Findings

- Significant improvement was observed in both Māori students and all students, with a 28% decrease in those needing support (Stanine 1-3).
- A quarter of students moved into the expected level (Stanine 4-6) by Term 4, a positive trend.
- No students reached Stanine 7-9 (Above Expected Level), indicating that while support is helping students reach expected standards, further enrichment may be needed to push high achievers further.
- Māori students mirrored the overall trend, showing comparable progress but still slightly below national norms.

### Key Trends & Recommendations

- ✓ Strong progress in reducing at-risk students – 28% of students moved out of the "Needs Support" category.
- ✓ Increased number of students achieving at expected level – but more than 70% still need further support.
- ✓ Māori student progress is similar to all students, but they start at a lower baseline and remain behind national norms.
- ✓ No students moved into the highest achievement band (Stanine 7-9) – suggesting a need for advanced learning opportunities.

Yr 5 All students

Listening Comp Yr 5					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	6/13	46%	5/13	39%	23%
Stanine 4-6	5/13	39%	5/13	39%	54%
Stanine 7-9	2/13	15%	3/13	23%	23%

Yr 5 Māori students

Listening Comp Yr 5					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	6/11	55%	5/11	46%	23%
Stanine 4-6	5/11	46%	5/11	46%	54%
Stanine 7-9	0	0	1/11	9%	23%

**Summary of Findings**

- **Modest progress** was observed in reducing the number of students in the "Needs Support" category (Stanine 1-3), with a **7-9% improvement** for both Māori and all students.
- **No movement in the expected level category (Stanine 4-6)** – while students maintained their progress, **no additional students reached this level**.
- **An increase in high-achieving students (Stanine 7-9)** – 8% more students reached this level for all students, and one Māori student reached the highest band for the first time.
- Māori students **started at a lower baseline** (55% needing support in Term 1) but made comparable progress to all students.

**Key Trends & Recommendations**

- ✓ **Slight decrease in students needing support** – but a large portion (39-46%) still requires targeted interventions.
- ✓ **Stable performance in the expected level category** – while positive, **more strategies are needed to move students up**.
- ✓ **More students achieving at higher levels** – particularly **Māori students reaching the highest band for the first time**.
- ✓ **Māori students are still behind the national norms**, requiring focused support to bridge the gap.

Yr 6 All students

Listening Comp Yr 6					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	5/9	56%	3/10	30%	23%
Stanine 4-6	4/9	45%	6/10	60%	54%
Stanine 7-9	0	0	1/10	10%	23%

Yr 6 Māori students

Listening Comp Yr 6					
	No of students Term 1	%	No of students Term 4	%	National Norm

Stanine 1-3	5/7	72%	3/7	43%	23%
Stanine 4-6	2/7	29%	3/7	43%	54%
Stanine 7-9	0	0	1/7	14%	23%

#### Summary of Findings

- **Significant decrease in students needing support (Stanine 1-3)**
  - 26% fewer students overall and 29% fewer Māori students in this category.
- **More students reaching the expected level (Stanine 4-6)**
  - A 15% increase overall and 14% increase for Māori students.
- **Introduction of high-achieving students (Stanine 7-9)**
  - 1 new student (10%) overall and 1 Māori student (14%) reached the highest level for the first time.

#### Key Trends & Recommendations

- ✓ **Biggest improvement in reducing students needing support – a strong outcome, showing interventions are working.**
- ✓ **More students at expected levels** – though still below the national norm (54%), further support is needed.
- ✓ **First Year 6 students achieving at the highest level** – promising but still behind national expectations.

#### Yr 7 All students

Listening Comp Yr 7					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	2/7	29%	1/8	13%	23%
Stanine 4-6	4/7	58%	6/8	75%	54%
Stanine 7-9	1/7	14%	1/8	13%	23%

#### Yr 7 Māori students

Listening Comp Yr 7					
	No of students Term 1	%	No of students Term 4	%	National Norm
Stanine 1-3	1/3	33%	1/4	25%	23%
Stanine 4-6	2/3	67%	3/4	75%	54%
Stanine 7-9	0	0	0	0	23%

#### Summary for Year 7

Overall, the data shows **positive progress** for both **all Year 7 students** and **Māori students** in listening comprehension from Term 1 to Term 4. The percentage of students needing additional support (Stanine 1-3) has **decreased**, while the percentage of students meeting expected levels (Stanine 4-6) has **increased**. However, the number of students working above the expected level (Stanine 7-9) remains **unchanged**, indicating a need for strategies to extend higher-achieving students.

#### Key Findings

-  **Reduction in students needing support:**
  - 16% decrease for all students
  - 8% decrease for Māori students
-  **Increase in students meeting expected level:**
  - 17% increase for all students
  - 8% increase for Māori students
-  **No significant change in students exceeding expectations (Stanine 7-9).**

-  **Overall trend:**
  - More students are meeting the expected level.
  - Fewer students require additional support.
  - Higher-achieving students remain at the same level.

#### Trends Identified

1. Improvement in listening comprehension across the board – more students are moving into the expected range.
2. Māori students are making progress, but at a slightly slower rate than the overall group.
3. Students working above expected levels remain stable, indicating a need for enrichment programs to support advanced learners

#### Recommendations & Next Steps

- Continue support programs for students in Stanine 1-3** to further reduce numbers in the lowest category.
- Focus on moving students from Stanine 4-6 to 7-9** through enrichment activities.
- Develop targeted strategies to bring more students to the expected national norm (54%)** by reinforcing listening comprehension skills.
- Encourage continued engagement with Māori students** to sustain their progress and ensure equal opportunities for success.

## How we have given effect to Te Tiriti o Waitangi

- Our statement of variance shows evidence of the effect that we have given to Te Tiriti o Waitangi. In 2024 we were able to retain 10 year 7 students

## **Statement of compliance with employment policy**

For the year ended 31st December 2024 the Ngati Toa School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

## Financial statements

Attached are 2024 Financial Statements

# Report on other special and contestable funding

Report on Regional Response Fund Usage for Student Development

## Regional Response Fund Usage Report for Student Development

### 1. Introduction

The Regional Response Fund (RRF) was allocated to support students who had fallen behind in their learning due to attendance issues. Data across Mathematics, Reading, and Literacy indicated the need for additional support for a large number of students across most classes and year levels. This report provides an overview of how the funds were utilized and evaluates the impact on student growth and academic success.

### 2. Key Initiatives and Outcomes

#### A. Extended Support Staff Hours

- Increased the hours of support staff in all classes, enabling teachers to work with smaller groups of targeted students.
- Provided 1:1 and small group support for students needing extra assistance.

#### B. Professional Development for Staff

- Trained staff in literacy learning activities through guidance from our speech-language therapist.
- Provided professional development in the **Incredible Years** program to support student behavioral and emotional development.
- Supported the use of assistive technology for non-verbal students, improving their learning accessibility.

#### C. Learning Support

- Assisted teachers and support staff in integrating technology into student learning plans.

### 4. Challenges and Lessons Learned

- Staffing Challenges:** Initially, hiring a classroom teacher for additional support was difficult, leading to the decision to extend the hours of teacher aides instead.
- Need for Ongoing Training:** Continuous professional development is necessary to maintain and enhance support strategies.
- Monitoring and Evaluation:** Regular data collection and analysis are needed to assess the long-term impact of these initiatives
- Sustainability:** Increased hours for support staff are not sustainable and would place strain on school budget. Funding for this to continue needs to be an ongoing discussion with staff, board and MoE Learning Support

### 5. Recommendations for Future Use

- Continue extending support staff hours to maintain smaller group instruction when funding is available
- Expand professional development opportunities for staff to enhance instructional support.
- Implement structured evaluation methods to measure student progress more effectively.

- Explore additional funding sources to sustain and expand support services.

## 6. Conclusion

The Regional Response Fund has been instrumental in addressing attendance-related learning gaps by increasing support staff hours, providing professional development, and improving access to technology. These efforts have significantly contributed to student development, and continued investment in these initiatives will further enhance student success.

## Kiwisport funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school

received total Kiwisport funding of \$2,063 (excluding GST). The funding was spent on sporting endeavours.

### Conclusion:

The Kiwisport funding has been instrumental in enhancing our school's sports program. From providing new sports uniforms to supporting participation in basketball tournaments, this funding has contributed to creating a more vibrant and engaging sports environment for our students. We are grateful for the opportunities it has provided and look forward to further enriching our sports offerings in the future.

**Te Poutuarongo**  
**Whanaungatanga**

To ensure valued relationships and connections are made between ākonga, kaiako, whānau, Board of Trustees, Ngāti Toa Rangatira and the wider learning community.

2024



2025



Arotahi	Tukunga	Whakahou	Ngā mahi ka whai ake
Develop a Ngāti Toa communication strategy that provides a variety of ways to connect with our whānau to share information, learning and pedagogy	<p>Establish a variety of communication channels to cater to different preferences and accessibility needs of the whānau. This may include newsletters, social media platforms, email updates, phone calls, face-to-face meetings, and a dedicated school website</p> <p>Implement a schedule for regular updates and information sharing to keep the whānau informed about school events, learning activities, and pedagogical approaches. Ensure that communication is timely, relevant, and inclusive of diverse cultural perspectives.</p> <p>Provide training for staff members to enhance their cultural competence and sensitivity when communicating with whānau. Emphasise the importance of respectful and reciprocal relationships in Māori culture.</p>	<p>Mauri Ora plans developed for all students Posts on Facebook, HERO, Newsletter items</p> <p>Assessment schedule identifies the timings for posting of curriculum information sharing for junior and senior classes</p> <p>Ūpane workshop - Te Tiriti. Revisit Mauri Ora plan with staff - staff meeting</p>	<p>New whānau/students to be introduced to Mauri Ora plans at enrolment -begin to fill in with the Tūmaki - bōl a meeting with kaiako for 6 week catch up hui</p> <p>All Mauri Ora plans to be updated on or around a student's birthday</p> <p>HERO needs to be updated to align with the new phases, structured literacy and entry assessments</p> <p>Ongoing prof development for staff and the Mauri Ora plans – staff meeting to be timetabled (induction for new staff – SA &amp; GM)</p>
Whanaungatanga events are scheduled throughout the year for whānau and kaiako to connect and engage socially and for curriculum events	Organise community events such as whānau evenings, Matariki, cultural festivals and events where we share students' learning and achievements.	Matariki evening, Junior kapā haka and kai afternoon, Senior kapā haka and shared kai morning, inviting whānau into classes to share their culture/students' learning	Team planning to reflect whānau hui – termly
Mauri Ora plans are developed with whānau for all our students	Parent/whānau evenings to share information about learning programmes in the junior school (eg new entrant parents/whānau) and senior school (eg Yr 7/8 parents/whānau)	Puberty session with whānau of senior students,	Information sharing with junior whānau (new entrant) to be rescheduled - yearly event - 2025
Continue to access PLD through Ūpane	Curriculum teams to plan a hui to share the planning and learning for their particular curriculum area		Planning for 2025 -sharing what structured literacy and mathematics looks like at NTS
Iwi representative on our board of trustees	Mauri Ora plan - crossover (See Hauora plan - crossover)		Find different ways to engage with whānau that are hard to reach
		Ngāti Toa bus trip for all new teacher aides/kaiako - Kāhui Ako organised (Term 4)	Ongoing
		JPaea has joined the BOT - Nov 2024	Succession planning for continuity – 2025
			2025 – Board elections -



2024

2025

PB4L team to revisit school values - with staff and with students.	Staff workshop to ensure that all staff understand our kura values and are involved in developing a shared understanding of what PB4L means at Ngāti Toa	Staff meeting 	Staff meeting 	Training/professional development for new PB4L team members Regular planned staff meetings – at least one per term -
	Revisit AHIIKA values with students -clarify our understandings of the school values - what does it feel like, sound like and look like in our school	Staff meeting 	Staff meeting 	Q's: How do we keep these visible? Create short "We" statements for each of the values for students so have a better understanding of each of the values Update school signage and posters change hākinakina to Hauora – Signage around the playground displaying school values
	Teachers will prioritise the timely entry of behaviour data into HERO so that the PB4L team can tailor support to current needs	Increased number of posts in HERO	Increased number of posts in HERO Regular team meetings – JN/CM/TM - Data to be analysed, identify trends, address needs	Next step is to provide professional dev for Support Staff - training/ and access on HERO
	PB4L team will meet twice each term and will lead two staff professional development meetings			Revisit team roles of PB4L members - strategies and professional learning opportunities going forward. Connect with Marie and Sarah at the Porirua office
	Create a shared understanding of what a minor behaviour and a major behaviour issue is. Who and how we respond to this behaviour issues is also clear			To be developed - consider capabilities/needs of new staff members – work with PB4L team at MoE – schoolwide support/professional dev opportunities
	Continue to develop our relationship with Ngāti Toa Rangatira	House of Science trial for the next two years. Staff workshop hangarau hub to pay for two-year subscription(Term 3), Matamoe Hub - 4 wk programme - Term 4	House of Science trial for the next two years. Staff workshop hangarau hub to pay for two-year subscription(Term 3), Matamoe Hub - 4 wk programme - Term 4	Monitor progress of House of Science and impact on student engagement Engage with Matamoe Hub – email to CSW 2025
	Access professional development through ~Upane/Ngati Toa Ranganga - learning support/Takiwātanga/literacy project - structured Literacy - Puna Mātauranga - Callisa		Takiwātanga workshop/Research opportunity senior leadership Small group of individuals access 1:1 structured literacy support via Puna Matauranga	Ongoing



<p>Property work and our development of our local curriculum enhances our school environment</p>	<p>Build and develop a Taiao programme for senior school that will take place every Thursday</p> <p>MoE property works will support our vision of creating spaces that meet the needs and abilities of both students and staff - ie ability to open two classes into each other, break out spaces to cater for students that need a quiet space but can still be in sight of the classroom teacher</p>	<p>Senior programme has been very successful and has been made possible by involving SWIS and our Wellbeing Specialist. Having teacher aides available in the afternoon has also made the programme easier to run especially when we have offsite walks</p>	<p>Develop this programme to include hākinakina, kotahitanga and manaakitanga</p> <p>Ongoing - NTS part of the Ngā Iti Kahurangi programme - new flooring, lighting and acoustics. - March 2025.</p> <p>AMS classrooms/hall etc to begin at the end of 2024</p>
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<b>Mauri Ora</b> plans help to identify abilities and needs of students across our school	Revisit Mauri Ora planning with all staff	See whanaungatanga pou	Ongoing
	Communicate with parents/whānau the whakapapa of Mauri Ora - (whakawhanaungatanga hui)	Hui at the beginning of the year Shared copies of the Mauri Ora plans	Ongoing and intro to new whānau at enrolment
	Application for Regional Response Fund - to support implementation of Mauri Ora plans	Funding received – no teacher was employed – ie no applicants with the suitable skills applied, increased the hours of teacher aides and employed extra teacher aides so that we had one per class.	Keep an eye out for RRF information in the new year (KOH)
	Term 2 - begin planning/timetabling of whānau 1:1 hui to create Maun Ora plans	Teacher only day and afternoons set aside for 1:1 with whānau  Catch ups arranged throughout the year for those that were unable to make the given dates	Ongoing - add to assessment schedule the timetabling of student/whānau catch ups ie birthdays
	Ngati Toa students are provided with appropriate support and enrichment programmes	Comprehensive/detailed learning support register developed  Develop tailored support programmes for students who require assistance in specific subjects or skills  Provide training and professional development opportunities for teachers and staff to effectively implement support and enrichment programs  Provide necessary materials, technology, and personnel to implement the programmes successfully	Ongoing development - Learning Support hui to track and monitor progress of learning needs/abilities and to inform learning programmes to support learners – (align with the literacy assessment)
	Staff professional development is ongoing including in Literacy, Maths, PB4L and Te Reo Māori	Speech Language workshops - professional learning for teachers and teacher aides Ko Taku Reo - support for teachers and teacher aides Learning Support Coordinator - Lego Therapy, social and emotional groups SWIS/Wellbeing Specialist - small group and 1:1 support for targeted individuals  Began the year with two workshops 2 staff completed their Incredible Years Teaching programme for 2024	Ongoing professional development for 2025 - Tier 1 – CMJN to lead this mahi  Melanie W began the year supporting the senior team - changed providers due to limited availability for MW. Junior Team inquiry - structured literacy - trialling IDEAL platform
	Term 1/2 - Professional development in Literacy - M Winthrop - assessment/critical thinking		Structured Literacy PLD applied for for Cohort 3 - term 1 2025 - Clarity Education yrs 0-6 - Whole school professional learning Update Assessment Schedule to match the new curriculum Rebuild/redevelopment of library to support Literacy across the school -BP



<p>DMIC In Class support continues - Staff meetings on developing content knowledge will take place throughout the year</p>	<p>In class support provided throughout 2024</p> <p>Providing in class support through CSW. DMIC not recognised provider for MoE. ICS not within our current budget, ie \$21,000 is the cost for ongoing in class support pid. Look at content knowledge workshops 2025 provided via Massey University</p> <p>Order Maths No Problem resources for the Junior School (Yrs 1-3) and Numicon resources for years 4-8. – online professional development</p>
<p>Te Aho o te Reo is offered to all staff</p>	<p>Some staff enrolled in Te Aho o te Reo -</p> <p>Provision of te reo workshops are planned by Hiti rā'a for 2025 – induction of new staff</p> <p>Two staff members enrolled in Te Wananga o Aotearoa and a Whātireia NZCER Assessment for senior students – Te Reo Māori – data analysis to inform how we are progressing with Lev 3 te reo Māori</p>



### Strategic Goal for meeting Government Priorities

### Government Priorities for 2025

Goal: to enhance student achievement and well-being by aligning teaching, assessment, and support systems with government priorities, ensuring equitable access to high-quality education for all learners, while upholding Te Reo Māori and Mātauranga Māori as foundational to our kura's approach.

Ngā mātāmua a te kāwanatanga	Arotahi	Angituātanga
Clearer curriculum	<ul style="list-style-type: none"> <li>Conduct a curriculum review to align with the science of learning and Mātauranga Māori by the end of Term 2</li> </ul>	A revised curriculum that integrates the latest research in the science of learning and Mātauranga Māori principles, with clear documentation and implementation plans.
Better approach to literacy and numeracy	<ul style="list-style-type: none"> <li>Engage in professional development in Structured Literacy – Cohort 3 provided by Clarity Education, facilitator Jenni Dittmer at the beginning of term 1 and including term 2 <ul style="list-style-type: none"> <li>Continue to implement DMIC, ensuring that DMIC practices are adapted to align with the new structured approach to mathematics</li> <li>Provide ongoing professional development for teachers and support staff to effectively integrate DMIC with the new curriculum</li> </ul> </li> <li>update our current assessment schedule to include MoE requirements and effectively structured literacy assessments that best suits our scope and sequence programmes</li> </ul>	<p>Teachers demonstrate improved literacy instruction techniques, with evidence of increased student engagement and literacy outcomes.</p> <p>Seamless integration of DMIC practices with the new curriculum, reflected in lesson plans and positive student feedback on their learning experiences.</p> <p>Regular professional development sessions with active participation, resulting in enhanced teacher confidence and competence in DMIC methodologies.</p>
Smarter assessment and reporting	<ul style="list-style-type: none"> <li>Provide PB4L professional development for all new team members <ul style="list-style-type: none"> <li>continue to develop our te reo Māori to ensure we continue to meet level 3 – Ongoing professional development in DMIC</li> <li><b>see <i>structured literacy</i></b> <ul style="list-style-type: none"> <li>engage with Learning Support (MoE) -Educational Psychologists – term 2</li> <li>Continue to provide leadership development, mentoring and coaching for current leaders or aspiring leaders – Term 2 (Chris Rowan)</li> </ul> </li> </ul> </li> </ul>	<p>A comprehensive assessment schedule that meets MoE requirements and effectively tracks student progress in structured literacy, with timely and accurate reporting.</p> <p>New team members are well-versed in PB4L strategies, contributing to a positive and consistent school-wide behaviour management approach and regular use in classroom and school activities, meeting level 3 standards.</p> <p>Continuous improvement in DMIC teaching practices, with teachers regularly updating their skills and knowledge, leading to better student outcomes in mathematics.</p> <p>Effective collaboration with educational psychologists, resulting in tailored support plans for students with additional learning needs.</p> <p>Enhanced leadership skills among current and aspiring leaders, with evidence of effective school leadership and improved school performance.</p>
Improved teacher training	<ul style="list-style-type: none"> <li>Provide PB4L professional development for all new team members <ul style="list-style-type: none"> <li>continue to develop our te reo Māori to ensure we continue to meet level 3 – Ongoing professional development in DMIC</li> <li><b>see <i>structured literacy</i></b> <ul style="list-style-type: none"> <li>engage with Learning Support (MoE) -Educational Psychologists – term 2</li> <li>Continue to provide leadership development, mentoring and coaching for current leaders or aspiring leaders – Term 2 (Chris Rowan)</li> </ul> </li> </ul> </li> </ul>	<p>Staff demonstrate improved data literacy skills, using data effectively to inform teaching practices and improve student outcomes.</p> <p>A robust system for tracking and monitoring student behaviour, leading to timely interventions and a positive school culture.</p> <p>An enhanced HERO SMS that provides comprehensive data on student progress, attendance, and achievement, supporting both academic and cultural success.</p>
Stronger learning support	<ul style="list-style-type: none"> <li><b>See <i>Hauora</i></b> <ul style="list-style-type: none"> <li>Continue to provide training on data literacy – Jenni Dittmer (Clarity Education) term 1 &amp; 2</li> <li>Establish a system for tracking and monitoring student behaviour – engage with PB4L facilitators term 2 or</li> <li>Continue to develop our HERO sms to track and analyse student progress, attendance and achievement in a way that values both academic and cultural success</li> </ul> </li> </ul>	
Greater use of data	<ul style="list-style-type: none"> <li>Continue to provide training on data literacy – Jenni Dittmer (Clarity Education) term 1 &amp; 2</li> <li>Establish a system for tracking and monitoring student behaviour – engage with PB4L facilitators term 2 or</li> <li>Continue to develop our HERO sms to track and analyse student progress, attendance and achievement in a way that values both academic and cultural success</li> </ul>	
Attendance Action Plan	<ul style="list-style-type: none"> <li>Continue to develop and implement a targeted attendance plan that includes a kaupapa Māori approach to engagement and whanaungatanga by the end of term 2</li> </ul>	Improved student attendance rates, with strong engagement and relationships fostered through a kaupapa Māori approach.



# NGATI TOA SCHOOL

## ANNUAL FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### **School Directory**

**Ministry Number:** 2928  
**Principal:** Kathleen O'Hare  
**School Address:** Piko Street, Titahi Bay  
**School Postal Address:** Piko Street, Titahi Bay, Porirua, 5022  
**School Phone:** 04 236 7785  
**School Email:** office@ngatitoa.school.nz

**Accountant / Service Provider:**

# NGATI TOA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the School has given effect to Te Tiriti o Waitangi

# Ngati Toa School

## Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

Fiona Anne King

Full Name of Presiding Member

King

Signature of Presiding Member

27/05/25

Date:

Rhys William McKinley

Full Name of Principal

Gary

Signature of Principal

27/05/2025

Date:

**Ngati Toa School**  
**Statement of Comprehensive Revenue and Expense**  
 For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	2,087,573	1,655,306	1,906,645
Locally Raised Funds	3	56,797	51,500	49,578
Interest		17,050	9,000	10,777
Other Revenue		935	-	-
<b>Total Revenue</b>		<b>2,162,355</b>	<b>1,715,806</b>	<b>1,967,000</b>
<b>Expense</b>				
Locally Raised Funds	3	6,041	7,600	7,127
Learning Resources	4	1,373,048	1,193,780	1,243,702
Administration	5	327,327	131,527	271,968
Interest		830	662	1,065
Property	6	392,461	359,018	336,505
Loss on Disposal of Property, Plant and Equipment		377	-	-
<b>Total Expense</b>		<b>2,100,084</b>	<b>1,692,587</b>	<b>1,860,367</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>62,271</b>	<b>23,219</b>	<b>106,633</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>62,271</b>	<b>23,219</b>	<b>106,633</b>

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

**Ngati Toa School**  
**Statement of Changes in Net Assets/Equity**  
 For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		256,669	179,798	149,858
Total comprehensive revenue and expense for the year		62,271	23,219	106,633
Contributions from the Ministry of Education - Furniture and Equipment Grant		12,954	-	178
<b>Equity at 31 December</b>		331,894	203,017	256,669
Accumulated comprehensive revenue and expense		331,894	203,017	256,669
<b>Equity at 31 December</b>		331,894	203,017	256,669

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.

**Ngati Toa School**  
**Statement of Financial Position**  
 As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	258,953	188,563	351,321
Accounts Receivable	8	90,856	85,166	75,158
GST Receivable		-	-	11,380
Prepayments		3,943	5,428	3,758
Investments	9	256,804	-	-
Funds Receivable for Capital Works Projects	16	362	-	10,371
		610,918	279,157	451,988
<b>Current Liabilities</b>				
GST Payable		21,461	3,050	-
Accounts Payable	11	105,918	99,197	97,133
Revenue Received in Advance	12	5,380	32,356	5,731
Provision for Cyclical Maintenance	13	52,322	49,478	58,940
Finance Lease Liability	14	3,045	7,418	6,262
Funds held in Trust	15	4,404	-	(2,342)
Funds held for Capital Works Projects	16	196,267	-	89,765
		388,797	191,499	255,489
<b>Working Capital Surplus/(Deficit)</b>		222,121	87,658	196,499
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	122,723	123,646	99,279
		122,723	123,646	99,279
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	11,550	-	37,083
Finance Lease Liability	14	1,400	8,287	2,026
		12,950	8,287	39,109
<b>Net Assets</b>		331,894	203,017	256,669
<b>Equity</b>		331,894	203,017	256,669

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

**Ngati Toa School**  
**Statement of Cash Flows**  
 For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		640,621	532,706	543,549
Locally Raised Funds		56,411	51,500	48,758
Goods and Services Tax (net)		32,841	-	(14,430)
Payments to Employees		(435,450)	(328,550)	(305,931)
Payments to Suppliers		(236,336)	(389,612)	(149,146)
Interest Paid		(830)	(662)	(1,065)
Interest Received		15,222	9,000	10,777
Net cash from/(to) Operating Activities		72,479	(125,618)	132,512
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(40,452)	(36,000)	(23,374)
Purchase of Investments		(256,804)	-	-
Net cash from/(to) Investing Activities		(297,256)	(36,000)	(23,374)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,954	-	178
Finance Lease Payments		(4,721)	(7,688)	(5,055)
Funds Administered on Behalf of Other Parties		124,176	-	(110,809)
Net cash from/(to) Financing Activities		132,409	(7,688)	(115,686)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(92,368)</b>	<b>(169,306)</b>	<b>(6,548)</b>
Cash and cash equivalents at the beginning of the year	7	351,321	357,869	357,869
<b>Cash and cash equivalents at the end of the year</b>	7	<b>258,953</b>	<b>188,563</b>	<b>351,321</b>

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

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

# **Ngati Toa School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2024**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Ngati Toa 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 13.

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

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

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

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

##### *Classification of leases*

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

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

##### *Recognition of grants*

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

### **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 Hoodies/Polos. 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	5-10 years
Information and Communication Technology	5 years
Library Resources	8 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	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	620,380	535,448	565,240
Teachers' Salaries Grants	1,000,936	875,139	954,766
Use of Land and Buildings Grants	270,718	244,719	246,794
Ka Ora, Ka Ako - Healthy School Lunches Programme	162,985	-	136,409
Other Government Grants	32,554	-	3,436
	<b>2,087,573</b>	<b>1,655,306</b>	<b>1,906,645</b>

## 3. Locally Raised Funds

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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	24,710	7,500	17,749
Fees for Extra Curricular Activities	3,643	-	5,947
Trading	-	-	7
Fundraising and Community Grants	14,155	27,000	11,899
Hall	14,289	17,000	13,976
	<b>56,797</b>	<b>51,500</b>	<b>49,578</b>
<b>Expense</b>			
Extra Curricular Activities Costs	2,905	3,000	3,935
Fundraising and Community Grant Costs	-	-	317
Hall	3,136	4,600	2,875
	<b>6,041</b>	<b>7,600</b>	<b>7,127</b>
<i>Surplus for the year Locally Raised Funds</i>	<b>50,756</b>	<b>43,900</b>	<b>42,451</b>

## 4. Learning Resources

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Curricular</b>			
Employee Benefits - Salaries	48,358	58,397	57,549
Staff Development	1,284,014	1,094,102	1,155,678
Depreciation	13,178	19,500	1,347
Other Learning Resources	27,498	21,531	29,128
	<b>-</b>	<b>250</b>	<b>-</b>
	<b>1,373,048</b>	<b>1,193,780</b>	<b>1,243,702</b>

## 5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	9,567	7,200	6,858
Board Fees and Expenses	7,271	10,000	10,636
Intervention Expenses	-	-	15,523
Other Administration Expenses	14,705	18,045	14,945
Employee Benefits - Salaries	120,252	87,642	77,214
Insurance	3,547	-	1,743
Service Providers, Contractors and Consultancy	9,000	8,640	8,640
Ka Ora, Ka Ako - Healthy School Lunch Programme	162,985	-	136,409
	<b>327,327</b>	<b>131,527</b>	<b>271,968</b>

## 6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	36,141	26,450	27,676
Cyclical Maintenance	10,849	10,268	2,261
Heat, Light and Water	15,961	17,690	15,929
Rates	6,721	6,000	5,843
Repairs and Maintenance	9,413	17,146	7,085
Use of Land and Buildings	270,718	244,719	246,794
Employee Benefits - Salaries	23,347	21,945	16,202
Other Property Expenses	19,311	14,800	14,715
	<b>392,461</b>	<b>359,018</b>	<b>336,505</b>

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 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	258,953	188,563	351,321
Cash and cash equivalents for Statement of Cash Flows	<b>258,953</b>	<b>188,563</b>	<b>351,321</b>

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

Of the \$258,953 Cash and Cash Equivalents, \$196,267 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 \$258,953 Cash and Cash Equivalents, \$5,380 of Revenue Received in Advance is held by the school, as disclosed in note 12.

**8. Accounts Receivable**

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	-	-	820
Receivables from the Ministry of Education	7,813	-	-
Interest Receivable	1,828	-	-
Teacher Salaries Grant Receivable	81,215	85,166	74,338
	<b>90,856</b>	<b>85,166</b>	<b>75,158</b>
Receivables from Exchange Transactions	1,828	-	820
Receivables from Non-Exchange Transactions	89,028	85,166	74,338
	<b>90,856</b>	<b>85,166</b>	<b>75,158</b>

**9. Investments**

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	256,804	-	-
Total Investments	<b>256,804</b>	<b>-</b>	<b>-</b>

## 10. Property, Plant and Equipment

2024	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Building Improvements	34,458	-	-	-	(1,673)	32,785
Furniture and Equipment	38,751	17,135	(177)	-	(11,106)	44,603
Information and Communication Technology	15,514	30,630	(200)	-	(7,330)	38,614
Leased Assets	8,984	3,130	-	-	(6,757)	5,357
Library Resources	1,572	424	-	-	(632)	1,364
	<b>99,279</b>	<b>51,319</b>	<b>(377)</b>	<b>-</b>	<b>(27,498)</b>	<b>122,723</b>

The net carrying value of equipment held under a finance lease is \$5,357 (2023: \$8,984)

### 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	46,425	(13,640)	32,785	46,425	(11,967)	34,458
Furniture and Equipment	303,463	(258,860)	44,603	291,254	(252,503)	38,751
Information and Communication Technology	136,148	(97,534)	38,614	125,725	(110,211)	15,514
Leased Assets	26,086	(20,729)	5,357	25,689	(16,705)	8,984
Library Resources	39,119	(37,755)	1,364	38,695	(37,123)	1,572
	<b>551,241</b>	<b>(428,518)</b>	<b>122,723</b>	<b>527,788</b>	<b>(428,509)</b>	<b>99,279</b>

**11. Accounts Payable**

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
Creditors	\$ 16,840	\$ 5,177	15,277
Accruals	5,775	6,658	6,858
Employee Entitlements - Salaries	81,215	85,166	74,338
Employee Entitlements - Leave Accrual	2,088	2,196	660
	<b>105,918</b>	<b>99,197</b>	<b>97,133</b>
Payables for Exchange Transactions	105,918	99,197	97,133
	<b>105,918</b>	<b>99,197</b>	<b>97,133</b>

The carrying value of payables approximates their fair value.

**12. Revenue Received in Advance**

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
Income In Advance	\$ -	\$ -	1,000
Camp Fees in Advance	-	2,356	1,356
MOE Income in Advance	5,380	30,000	3,375
	<b>5,380</b>	<b>32,356</b>	<b>5,731</b>

**13. Provision for Cyclical Maintenance**

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
Provision at the Start of the Year	\$ 96,023	\$ 39,210	93,762
Increase to the Provision During the Year	10,387	10,268	10,268
Use of the Provision During the Year	(43,000)	-	-
Other Adjustments	462	-	(8,007)
Provision at the End of the Year	<b>63,872</b>	<b>49,478</b>	<b>96,023</b>
Cyclical Maintenance - Current	52,322	49,478	58,940
Cyclical Maintenance - Non current	11,550	-	37,083
	<b>63,872</b>	<b>49,478</b>	<b>96,023</b>

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

#### 14. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	3,310	7,418	6,907
Later than One Year and no Later than Five Years	1,491	8,287	2,117
Future Finance Charges	(356)	-	(736)
	<b>4,445</b>	<b>15,705</b>	<b>8,288</b>

#### Represented by

Finance lease liability - Current	3,045	7,418	6,262
Finance lease liability - Non current	1,400	8,287	2,026
	<b>4,445</b>	<b>15,705</b>	<b>8,288</b>

#### 15. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	4,404	-	(2,342)
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<b>4,404</b>	<b>-</b>	<b>(2,342)</b>

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

## 16. Funds Held for Capital Works Projects

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

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
AMS-Blks 2,3,4, Redevelopment		224701	54,765	218,741	(77,239)	-	196,267
SIP Hall Kitchen Refurb		233328	(362)	-	-	-	(362)
2,3 Ventilation Improvements -Clerestory win		238797	(10,009)	43,345	(33,336)	-	-
Surface Water Drainage Improvement		242969	35,000	5,250	(40,250)	-	-
<b>Totals</b>			<b>79,394</b>	<b>267,336</b>	<b>(150,825)</b>	<b>-</b>	<b>195,905</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education 196,267  
 Funds Receivable from the Ministry of Education (362)

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Relocation / New Bathroom		208582	4,213	-	(4,213)	-	-
AMS-Blks 2,3,4, Redevelopment		224701	70,506	-	(15,741)	-	54,765
SIP Hall Kitchen Refurb		233328	101,000	-	(101,362)	-	(362)
Stormwater Drainage Improvements		239025	13,850	4,637	(18,487)	-	-
2,3 Ventilation Improvements -Clerestory win		238797	-	99,805	(109,814)	-	(10,009)
Surface Water Drainage Improvement		242969	-	35,000	-	-	35,000
<b>Totals</b>			<b>189,569</b>	<b>139,442</b>	<b>(249,617)</b>	<b>-</b>	<b>79,394</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education 89,765  
 Funds Receivable from the Ministry of Education (10,371)

## 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.

## 18. 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
	\$	\$
<i>Board Members</i>		
Remuneration	3,817	4,388
<i>Leadership Team</i>		
Remuneration	454,711	422,674
Full-time equivalent members	3.15	3.07
<b>Total key management personnel remuneration</b>	<b>458,528</b>	<b>427,062</b>

There are 9 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 2 and 1 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 to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal 1*

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

	2024 Actual	2023 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	21 - 22	20 - 21
Termination Benefits	-	-

### *Other Employees*

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

Remuneration	2024	2023
\$000	FTE Number	FTE Number
100 - 110	4.00	3.00
110 - 120	1.00	0.00
120 - 130	1.00	0.00
<b>6.00</b>	<b>3.00</b>	

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	\$0	\$0
Number of People	0	0

## 20. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$938,074 (2023: \$1,064,311) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
AMS-Blks 2,3,4, Redevelopment	\$ 925,655
SIP Hall Kitchen Refurb	12,419
<b>Total</b>	<b>938,074</b>

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	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	258,953	188,563	351,321
Receivables	90,856	85,166	75,158
Investments - Term Deposits	256,804	-	-
 Total financial assets measured at amortised cost	 606,613	 273,729	 426,479

### Financial liabilities measured at amortised cost

Payables	105,918	99,197	97,133
Finance Leases	4,445	15,705	8,288
 Total financial liabilities measured at amortised cost	 110,363	 114,902	 105,421

## 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.

## Ngati Toa School

### Members of the Board

Name	Position	How Gained	Term Expired/Expires
Chalajia Taukamo-Mataroa	Presiding Member	Elected	Aug 2024
Jeff Hunkin	Presiding Member	Elected	Sep 2025
Fiona King	Presiding Member	Elected	Sep 2025
Kathleen O'Hare	Principal	ex Officio	
Rebekah Siave	Parent Representative	Elected	Sep 2025
Fiona King	Parent Representative	Elected	Sep 2025
Jeff Hunkin	Parent Representative	Elected	Sep 2025
Michael Rongo	Parent Representative	Co-opted	Sep 2025
Jessica Paea	Parent Representative	Co-opted	Sep 2025
Bronwyn Pope	Staff Representative	Elected	Aug 2024
Jude Nieland	Staff Representative	Elected	Sep 2025
Bianca Elkington (Iwi Rep)	Other	Appointed	Sep 2025
Trishleigh Masoe (Iwi Rep)	Other	Appointed	Sep 2025

## **Ngati Toa School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$2,063 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2024 the Ngati Toa School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

