

# OMOKOROA NO 1 SCHOOL

## ANNUAL FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### School Directory

<b>Ministry Number:</b>	1863
<b>Principal:</b>	Craig Pentecost
<b>School Address:</b>	Plummers point Raod Tauranga 3172
<b>School Phone:</b>	07-548-0755
<b>School Email:</b>	<a href="mailto:office@omokoroa.school.nz">office@omokoroa.school.nz</a>
<b>Accountant / Service Provider:</b>	Davidson Dickson Ltd

# OMOKOROA NO 1 SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Omokoroa No 1 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.

Paul Hansen

Full Name of Presiding Member




Signature of Presiding Member

05/08/2025

Date:

Craig Pentecost

Full Name of Principal



Signature of Principal

05/08/2025

Date:

# Omokoroa No 1 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	3,144,650	3,075,172	2,853,435
Locally Raised Funds	3	321,528	121,000	245,651
Interest		27,495	30,000	18,141
Gain on Sale of Property, Plant and Equipment		3,222	-	-
<b>Total Revenue</b>		<b>3,496,895</b>	<b>3,226,172</b>	<b>3,117,227</b>
<b>Expense</b>				
Locally Raised Funds	3	121,830	39,963	118,634
Learning Resources	4	2,511,462	2,415,027	2,277,474
Administration	5	164,150	138,030	123,731
Interest		3,329	-	3,163
Property	6	685,007	693,250	549,584
Other Expense	7	2,292	3,000	2,650
Loss on Disposal of Property, Plant and Equipment		3,014	-	2,095
<b>Total Expense</b>		<b>3,491,084</b>	<b>3,289,270</b>	<b>3,077,331</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>5,811</b>	<b>(63,098)</b>	<b>39,896</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>5,811</b>	<b>(63,098)</b>	<b>39,896</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.

# Omokoroa No 1 School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		1,347,940	1,347,940	1,282,148
Total comprehensive revenue and expense for the year		5,811	(63,098)	39,896
Contributions from the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		20,815	-	25,896
<b>Equity at 31 December</b>		1,374,566	1,284,842	1,347,940
Accumulated comprehensive revenue and expense Reserves		1,374,566	1,284,842	1,347,940
<b>Equity at 31 December</b>		1,374,566	1,284,842	1,347,940

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.

# Omokoroa No 1 School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	802,141	637,820	989,181
Accounts Receivable	9	201,692	150,000	183,662
GST Receivable		5,521	-	-
Prepayments		23,355	10,000	14,039
Inventories	10	1,922	500	2,906
Funds Receivable for Capital Works Projects	16	-	-	15,340
		<u>1,034,631</u>	<u>798,320</u>	<u>1,205,128</u>
<b>Current Liabilities</b>				
GST Payable		-	10,000	21,053
Accounts Payable	12	247,582	197,426	225,814
Revenue Received in Advance	13	41,118	30,000	42,999
Provision for Cyclical Maintenance	14	11,918	20,819	20,819
Finance Lease Liability	15	14,861	18,000	18,503
Funds held for Capital Works Projects	16	27,280	-	288,263
		<u>342,759</u>	<u>276,245</u>	<u>617,451</u>
<b>Working Capital Surplus/(Deficit)</b>		691,872	522,075	587,677
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	751,614	816,363	816,363
		<u>751,614</u>	<u>816,363</u>	<u>816,363</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	49,885	48,596	33,596
Finance Lease Liability	15	19,035	5,000	22,504
		<u>68,920</u>	<u>53,596</u>	<u>56,100</u>
<b>Net Assets</b>		<u>1,374,566</u>	<u>1,284,842</u>	<u>1,347,940</u>
<b>Equity</b>		<u>1,374,566</u>	<u>1,284,842</u>	<u>1,347,940</u>

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

# Omokoroa No 1 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		725,962	737,951	732,194
Locally Raised Funds		259,807	76,000	166,282
International Student		72,137	75,000	100,635
Goods and Services Tax (net)		(26,574)	15,000	27,871
Payments to Employees		(472,063)	(460,130)	(424,228)
Payments to Suppliers		(503,481)	(314,471)	(388,121)
Interest Paid		(3,329)	-	(3,163)
Interest Received		25,796	30,000	18,141
				-
Net cash from/(to) Operating Activities		78,255	159,350	229,611
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,222	-	22
Purchase of Property Plant & Equipment (and Intangibles)		(35,580)	(12,669)	(57,359)
Net cash from/(to) Investing Activities		(32,358)	(12,669)	(57,337)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		20,815	-	25,896
Finance Lease Payments		(8,110)	(14,176)	(8,757)
Funds Administered on Behalf of Other Parties		(245,642)	(57,275)	217,400
Net cash from/(to) Financing Activities		(232,937)	(71,451)	234,539
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(187,040)</b>	<b>75,230</b>	<b>406,813</b>
Cash and cash equivalents at the beginning of the year	8	989,181	562,590	582,368
<b>Cash and cash equivalents at the end of the year</b>	8	<b>802,141</b>	<b>637,820</b>	<b>989,181</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.

# Omokoroa No 1 School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Omokoroa No 1 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 14.

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

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

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

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

#### *Classification of leases*

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

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

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

#### **Interest Revenue**

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

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

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

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

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

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

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **h) Investments**

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

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Board-owned Buildings	20-50 years
Furniture and Equipment	10-20 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

#### **j) Accounts Payable**

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

#### **k) Employee Entitlements**

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

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

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

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

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

#### **l) Revenue Received in Advance**

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

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

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

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

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

#### **n) 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.

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

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

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

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

#### **p) 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.

**q) 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.

**r) 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.

**s) Budget Figures**

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

**t) 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	722,241	643,040	689,477
Teachers' Salaries Grants	1,925,354	1,937,857	1,739,851
Use of Land and Buildings Grants	488,934	488,934	381,131
Other Government Grants	8,121	5,341	42,976
	<u>3,144,650</u>	<u>3,075,172</u>	<u>2,853,435</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	37,722	23,000	37,641
Fees for Extra Curricular Activities	82,889	-	83,303
Trading	14,632	-	11,071
Fundraising and Community Grants	103,279	53,000	42,871
Other Revenue	6,602	-	2,739
International Student Fees	76,404	45,000	68,026
	<u>321,528</u>	<u>121,000</u>	<u>245,651</u>
<b>Expense</b>			
Extra Curricular Activities Costs	65,983	-	75,693
Trading	10,868	-	14,493
Fundraising and Community Grant Costs	10,805	-	8,852
International Student - Employee Benefits - Salaries	-	23,000	11,367
International Student - Other Expenses	34,174	16,963	8,229
	<u>121,830</u>	<u>39,963</u>	<u>118,634</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>199,698</u>	<u>81,037</u>	<u>127,017</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	125,935	73,500	89,565
Information and Communication Technology	964	-	-
Employee Benefits - Salaries	2,240,420	2,236,027	2,055,532
Staff Development	27,581	26,000	20,038
Depreciation	103,966	70,000	103,696
Other Learning Resources	12,596	9,500	8,643
	<u>2,511,462</u>	<u>2,415,027</u>	<u>2,277,474</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	10,296	5,650	5,448
Board Fees and Expenses	9,809	10,850	7,809
Operating Leases	529	750	557
Other Administration Expenses	27,527	23,780	19,212
Employee Benefits - Salaries	93,083	78,000	74,497
Insurance	15,052	12,000	8,733
Service Providers, Contractors and Consultancy	7,854	7,000	7,475
	<u>164,150</u>	<u>138,030</u>	<u>123,731</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	36,046	34,000	32,808
Cyclical Maintenance	7,388	10,000	11,929
Heat, Light and Water Rates	34,535	42,589	35,564
Repairs and Maintenance	588	-	-
Use of Land and Buildings	25,711	32,767	12,357
Employee Benefits - Salaries	488,934	488,934	381,131
Other Property Expenses	51,324	50,960	47,056
	40,481	34,000	28,739
	<u>685,007</u>	<u>693,250</u>	<u>549,584</u>

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

## 7. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	2,292	3,000	2,650
	<u>2,292</u>	<u>3,000</u>	<u>2,650</u>

## 8. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	749,590	637,820	938,752
Short-term Bank Deposits	52,551	-	50,429
Cash and cash equivalents for Statement of Cash Flows	<u>802,141</u>	<u>637,820</u>	<u>989,181</u>

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

Of the \$802,141 Cash and Cash Equivalents, \$27,280 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.

## 9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	4,851	-	14,057
Receivables from the Ministry of Education	4,261	-	8,607
Interest Receivable	1,699	-	-
Teacher Salaries Grant Receivable	190,881	150,000	160,998
	<u>201,692</u>	<u>150,000</u>	<u>183,662</u>
Receivables from Exchange Transactions	6,550	-	14,057
Receivables from Non-Exchange Transactions	195,142	150,000	169,605
	<u>201,692</u>	<u>150,000</u>	<u>183,662</u>

## 10. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	209	500	767
School Uniforms	1,713	-	2,139
	<u>1,922</u>	<u>500</u>	<u>2,906</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	194,017	-	-	-	(6,824)	187,193
Furniture and Equipment	216,702	23,730	(3,602)	-	(34,631)	202,199
Information and Communication Technology	47,203	14,334	-	-	(16,244)	45,293
Pool	265,842	-	-	-	(25,025)	240,817
Motor Vehicles	33,467	-	-	-	(4,347)	29,120
Textbooks	2,399	-	-	-	(394)	2,005
Leased Assets	39,251	6,651	-	-	(14,697)	31,205
Library Resources	17,482	1,173	(3,069)	-	(1,804)	13,782
	816,363	45,888	(6,671)	-	(103,966)	751,614

### Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	342,248	(155,055)	187,193	342,248	(148,231)	194,017
Furniture and Equipment	519,449	(317,250)	202,199	502,543	(285,841)	216,702
Information and Communication Technology	141,172	(95,879)	45,293	126,838	(79,635)	47,203
Pool	477,561	(236,744)	240,817	477,561	(211,719)	265,842
Motor Vehicles	43,470	(14,350)	29,120	43,470	(10,003)	33,467
Textbooks	3,944	(1,939)	2,005	3,944	(1,545)	2,399
Leased Assets	60,390	(29,185)	31,205	72,721	(33,470)	39,251
Library Resources	50,004	(36,222)	13,782	59,225	(41,743)	17,482
	1,638,238	(886,624)	751,614	1,628,550	(812,187)	816,363

## 12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	19,280	31,426	16,947
Accruals	6,507	5,000	4,365
Banking Staffing Overuse	12,503	-	21,100
Employee Entitlements - Salaries	200,843	156,000	173,287
Employee Entitlements - Leave Accrual	8,449	5,000	10,115
	247,582	197,426	225,814
Payables for Exchange Transactions	247,582	197,426	225,814
	247,582	197,426	225,814

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	419	-	3,513
International Student Fees in Advance	32,699	30,000	36,966
Other revenue in Advance	8,000	-	2,520
	41,118	30,000	42,999

### 14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	54,415	59,415	44,436
Increase to the Provision During the Year	7,388	10,000	11,929
Use of the Provision During the Year	-	-	(1,950)
Provision at the End of the Year	61,803	69,415	54,415
Cyclical Maintenance - Current	11,918	20,819	20,819
Cyclical Maintenance - Non current	49,885	48,596	33,596
	61,803	69,415	54,415

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 and quote received.

### 15. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	17,687	18,000	21,974
Later than One Year and no Later than Five Years	22,289	5,000	27,656
Future Finance Charges	(6,080)	-	(8,623)
	33,896	23,000	41,007
<b>Represented by</b>			
Finance lease liability - Current	14,861	18,000	18,503
Finance lease liability - Non current	19,035	5,000	22,504
	33,896	23,000	41,007

## 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 9, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
2024 Sewer and storm water project	284,472	-	(258,542)	-	25,930
Breakout space 2019	-	14,851	(14,851)	-	-
Drinking fountains	-	8,500	(8,500)	-	-
SiP Breakout Project 216131	(15,340)	13,346	-	1,994	-
Roof project	3,791	4,009	(6,450)	-	1,350
Totals	272,923	40,706	(288,343)	1,994	27,280

### Represented by:

Funds Held on Behalf of the Ministry of Education	27,280
Funds Receivable from the Ministry of Education	-

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Sewage/ Water Project	57,275	245,984	(18,787)	-	284,472
Multipurpose room	(379)	-	-	379	-
SiP Breakout Project 216131	(1,373)	-	(13,967)	-	(15,340)
Roof Project	-	20,913	(17,122)	-	3,791
Totals	55,523	266,897	(49,876)	379	272,923

### Represented by:

Funds Held on Behalf of the Ministry of Education	288,263
Funds Receivable from the Ministry of Education	15,340

## 17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## 18. Remuneration

### Key management personnel compensation

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

	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
<i>Board Members</i> Remuneration	2,400	880
<i>Leadership Team</i> Remuneration Full-time equivalent members	302,741 3	275,145 2
Total key management personnel remuneration	305,141	276,025

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

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

### Other Employees

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

<b>Remuneration \$000</b>	<b>2024 FTE Number</b>	<b>2023 FTE Number</b>
100 - 110	3	3
110-120	3	1
120-130	1	
	7	4

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:

	<b>2024 Actual</b>	<b>2023 Actual</b>
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 a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 21. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$25,930 (2023:\$250,459) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Sewer/ Storm water project	\$ 25,930
<b>Total</b>	<b><u>25,930</u></b>

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

### (b) Operating Commitments

As at 31 December 2024, the Board had entered into the following operating leases:

(a) operating lease of a Vistab / EFTPOS Machine;

	2024 Actual	2023 Actual
No later than One Year	\$ 530	\$ 556
Later than One Year and No Later than Five Years	-	556
	<u>530</u>	<u>1,112</u>

The total lease payments incurred during the period were \$530 (2023: \$556).

## 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	802,141	637,820	989,181
Receivables	201,692	150,000	183,662
Total financial assets measured at amortised cost	<u>1,003,833</u>	<u>787,820</u>	<u>1,172,843</u>

### Financial liabilities measured at amortised cost

Payables	247,582	197,426	225,814
Finance Leases	33,896	23,000	41,007
Total financial liabilities measured at amortised cost	<u>281,478</u>	<u>220,426</u>	<u>266,821</u>

## 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.

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Omokoroa School (the School). The Auditor-General has appointed me, Talia Anderson-Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 05 August 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 is responsible for the other information. The other information comprises the information included on pages 1, 24 to 30 ,but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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

*Talia Anderson-Town*

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

## **Giving effect to Te Tiriti o Waitangi**

School recognises our role and responsibility to honor and give effect to te Tiriti o Waitangi. Under the Education and Training Act 2020, a primary objective of the board of Omokoroa No.1 School is giving effect to te Tiriti o Waitangi. In 2024 we continued our work to ensure our plans, policies, and local curriculum reflect local tikanga Māori, Mātauranga Māori, and te ao Māori.

In 2024, the Localised Curriculum was refreshed to reflect further work on knowing our histories. Our school performed at the Whakangahau held at Omokoroa No.1 School featuring our Kapa Haka group. Weekly waiata sessions were held for the whole school and Kapa Haka was held for Year 3-8 students.

The board allocated \$6000 towards Tikanga Māori, and a Kapa Haka tutor.

## **Statement of compliance with employment policy, including EEO policy**

Omokoroa No.1 School Board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

Flexible work agreements are in place for those who have applied for them in the school. Omokoroa No.1 School is a safe workplace where development opportunities are useful and appropriate.

Omokoroa No.1 School can confirm that it: meets all Equal Employment Opportunities requirements and 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. Omokoroa No.1 School confirms that it has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practices. Omokoroa No.1 School is a good employer and complies with the conditions in the employment contracts of all staff employed by the Board and ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

## **Statement of Kiwisport Funding**

Funding received \$5385.36

The above funding was used to provide:

Sports Coordinator (Edventure Tauranga) Annual Fee	-	\$10,000.00
Sports Equipment	-	\$ 2,313
<b>Total</b>		<b><u>\$12,313.00</u></b>

## Statement of Variance

<b>School Name:</b>	Omokoroa No 1 School	<b>School Number:</b>	1863
<b>Strategic Aim:</b>	To enrich learning and teaching programmes in Literacy and Numeracy so that we will see greater achievement in relation to students' expected curriculum levels and to provide quality learning environments and experiences that engage all learners.		
<b>Annual Aim:</b>	All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to individual student learning stages/levels. The NZC used effectively to support acceleration in student outcomes. Students with special learning needs are supported in their learning. Maori students are engaged in their learning and are achieving educational and personal success.		
<b>Target:</b>	To decrease the number of students achieving below their expected level in Written Language.		
<b>Baseline Data:</b>	Baseline data as at Feb 2024 <ul style="list-style-type: none"> <li>● 12 students, <b>4%</b>, 6 boys and 6 girls had <b>high needs</b> in Written Language.</li> <li>● 35 students, <b>13 %</b> of all students, 25 boys and 10 girls, were <b>needing improvement</b> in Written Language.</li> <li>● 197 students, <b>71 %</b> of all students, 112 boys and 83 girls, were <b>competent</b> in Written Language.</li> <li>● 34 students, <b>12%</b> of all students, 11 boys and 23 girls were <b>excelling</b> in Written Language.</li> <li>● Therefore as at February 2024, <b>83%</b> of all students were either <b>competent</b> or <b>excelling</b>.</li> </ul>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Reviewed assessment data with SMT.</p> <p>Identified Target Learners who are achieving below their expected curriculum levels.</p> <p>Informed parents that their child is in a target group for written language.</p> <p>Students knew the learning intentions for their learning and received regular feedback/feedforward.</p> <p>Planned extra support for these students.</p> <p>Monitored student learning using teacher dashboard.</p> <p>Ensured the students had daily Written Language lessons.</p> <p>Ensured Classroom Learning Assistants have guidance and professional development.</p> <p>Used digital tracking system documentation to track the progress of Target students.</p> <p>Used Literacy Exemplars and eAsTTle tools to formally assess these students in Terms 2 and 4. Informal assessments Terms 1 and 3.</p> <p>Used digital technologies in classrooms to motivate and facilitate written language.</p> <p>Used the potential of GAFE (Google Apps for Education) for editing, collaborative and online learning.</p>	<p>In February 2024, 12 students, <b>4%</b>, 6 boys and 6 girls had <b>high needs</b> in Written Language. 3 of these students were new to the school last year and 2 are ORS funded students In December 2024, <b>Well below</b> data recorded in Below data due to a change in reporting systems.</p> <p>As at February 2024, 35 students, 13% of all students, 25 boys and 10 girls, were <b>needing improvement</b> in Written Language. 14 of these students were new to the school last year. In December 2024, 90 Students, <b>25%</b> of all students, were achieving <b>below</b> curriculum expectations in Writing. These children are predominantly original students from the beginning of the year data.</p> <p>As at February 2024, 197 students, <b>71%</b> of all students, 112 boys and 83 girls, were <b>competent</b> in Written Language. At Dec 2024, 209 students, <b>57%</b> of all students are 'at' curriculum expectations in Writing.</p> <p>As at February 2024, 34 students, <b>12%</b> of all students, 11 boys and 23 girls were <b>excelling</b> in Written Language At Dec 2024: 65 students, <b>18 %</b> of all students are performing above curriculum standards in Writing. Of note, 46% of all Year 6 students are achieving above expectation.</p> <p>Therefore as at February 2024, <b>83%</b> of all students were either <b>competent</b> or <b>excelling</b>. At Dec 2024, <b>75%</b> of all students were either <b>at</b> or <b>above</b> curriculum expectations for Writing.</p>	<p>Throughout the year there has been a net increase of 88 students since February data, including a net gain of 7 Maori students, bringing the Maori roll to 61 or 17% of the total roll.</p> <p>There has been an increase of 18 boys in school data between Feb data to Dec. Percentage difference between genders is 56% male to 44% female.</p> <p>53% of Y8 students at the end of Dec 2024 were below expectation, including a large group of incoming students.</p> <p>A large number of children have joined the school at lower levels.</p> <p>An increasing number of children with additional behavioural and learning differences.</p>	<p>FEBRUARY 2025 As at February 2025, 24 students, 7.8% of all students, 4 girls and 20 boys (incl. 1 ORS Funded Student) were <b>well below</b> in Written Language.</p> <p>As at February 2025, 53 students, 17.2% of all students, 15 girls and 38 boys (incl. 1 ORS Funded Student) were <b>below</b> in Written Language</p> <p>As at February 2025, 182 students, 58.9% of all students, 86 girls and 96 boys were <b>at expected levels</b> in Written Language.</p> <p>As at February 2025, 50 students, 16% of all students, 28 girls and 22 boys were <b>above</b> in Written Language.</p> <p>Therefore at February 2025 <b>75%</b> of all students were either <b>at</b> or <b>above</b> expected levels in Written Language</p> <p>In a cohort of 55 Maori students, 31% of Maori students are not achieving at expected levels in Writing, with 6% of them performing well below. This compares with 25% of all students not achieving at expected levels (8% well below). 49% of Maori students are <b>at</b> expected levels in Written Language compared with 59% of total students. 20% of all Maori students are <b>above</b> in Written Language compared to 16% of the whole school. This is an improvement from last year when only 9.3% of Maori students were excelling.</p> <p>Written language will continue to be a focus, particularly addressing disparities between genders and ethnicities.</p>

Analysed end of year data to inform progress and planning for the following year.

Continued Learning Staircase 'STEPS' programme.

Monitored student attitudes towards writing.

Explored new initiatives.  
Used the literacy progressions developed by staff.

Used Quick 60 Literacy programme for targeted students.

Used Structured Literacy spelling programme schoolwide.

**ETHNICITY DATA**

In February 2024, of the 54 Maori students, 27 boys and 27 girls, 18.5% boys and 29.6 % of girls are not achieving compared to 20.1% of all boys and 13.1% of all girls. An interesting difference between achievement of Maori girls in Writing compared with girls in all students category. Overall 24.1% of Maori students are underachieving in Writing compared with 17% of all students, a difference of 7.1%.

In Dec 2024, out of 61 Maori students, 21 students or 34% were **not achieving** compared to 25% of the whole school, a difference of 9%.

In February 2024, overall, Maori students were 3% less likely to be excelling in Written Language than All Students .

In December 2024, there were 2% more Maori students excelling in Written language than All students.

**GENDER COMPARISONS**

In February 2024 there were 7% more boys underachieving compared to girls, and 12% more girls than boys excelling in Written Language.  
In December 2024 there were 19% more boys than girls not achieving and 12% more girls than boys excelling in Written Language.

**Planning for 2025 year:**

Written Language will continue to be an ongoing focus with all the previous strategies remaining.

As part of our ERO Evaluation a focus is boys' Literacy.

We will continue to review assessment data with staff and determine the particular areas of need and identify 'Target' students (Priority Learners) who are achieving below expectation.

We will inform parents that their child is in a priority group for Written Language.

We will continue to use the strategies we have used over the last year such as Structured Literacy and will also continue to explore other ways to lift achievement in this area.

## Evaluation of Student Progress

February 2025 - Based on returning students' data collected December 2024

Historic Data (Combined Achieving Percentages)			
YEAR	Reading	Written Language	Mathematics
Feb 2024	90%	83%	84%
Feb 2025	81%	75%	82%

### FEBRUARY 2025 : Reading Analysis

#### Well Below

February 2025: 17 students, 5.5% of all students, 11 boys and 6 girls (1 ORS funded student).

#### Below

February 2025: 44 students, 14% of all students, 33 boys and 11 girls (1 ORS funded student).

#### At

February 2025: 181 students, 59% of all students, 99 boys and 82 girls.

#### Above

As at February 2025, 67 students, 22% of all students, 33 boys and 34 girls

**Therefore 81% of our students are at or above expected levels in Reading (Decrease of 9% from Feb 2024).**

19% of our total students are not achieving at expected levels.

25% of all boys are performing below expectations (2 of these are ORS funded students) in Reading, compared with 13% of girls. Given the larger number of boys in the school, this has brought the total number of students performing below in Reading to 20%.

26% of girls are excelling in Reading compared to 19% of boys.

Male students are performing considerably lower than their female counterparts, which is a shift from the previous years beginning data, where they were fairly even.

In a cohort of 55 Maori students, 28% of Maori students are **not achieving** at expected levels in Reading, with 13% of them performing well below. This compares with 20% of all students not achieving at expected levels (6% well below).

53% of Maori students are **at** expectation in Reading, compared with 59% of total students.

20% of Maori students are **above** expectation in Reading, compared with 59% of total students.

## **FEBRUARY 2025 : Mathematics Analysis**

### **Well Below:**

February 2025: 16 students, 5% of all students, 6 girls and 10 boys (incl. 1 ORS Funded Student)

### **Below:**

February 2025: 39 students, 13% of all students, 17 girls and 22 boys (incl. 1 ORS Funded Student)

### **At:**

February 2025: 189 students, 61% of all students, 89 girls and 100 boys

### **Above**

February 2025: 66 students, 21% of all students, 21 girls and 44 boys.

Therefore at February 2025, 82% of our students are at or above their expected level in Mathematics.

18% of our students are not achieving at the expected levels for Mathematics.

This is fairly consistent across all year levels within the school.

These results are similar to last year's beginning of the year data.

The percentage of boys and girls who are not achieving at expected levels in mathematics is fairly equal.

However, 25% percent of boys are excelling in Mathematics compared to 16% of girls .

In a cohort of 55 Maori students, 22% of Maori students are not achieving at expected levels in Mathematics, with 9% of them performing well below.

This compares with 18% of all students not achieving at expected levels (5% well below).

60% of Maori students are **at** expected levels in Mathematics compared with 61% of total students.

18% of Maori students are **above** expected levels in Mathematics compared with 21% of total students.

## **Summary:**

We start the year with 81% of all students achieving in Reading, 75% achieving in Written Language and 82% achieving in Mathematics.

Maori students are overrepresented in the lower categories and under-represented in the upper category (although some improvement in the number of Maori students excelling in Literacy).

**Reading:** There are 7% more boys underachieving in Reading than girls. There are 7% more girls than boys who are above expected levels in Reading.

**Written Language:** 19% more boys are underachieving in Written Language than girls. There are 8% more girls than boys who are above expected levels in Written Language.

**Mathematics:** There are a similar percentage of boys (19%) and girls (18%) who are not achieving. 10% more girls than boys fall within the at level. There are 9% more boys excelling than girls in Mathematics.

Decrease in the number of children achieving in Written Language (-8%) and Reading (-9%) compared to February 2024 figures. Reading achievements remain relatively stable at 82% (compared to 84% last year).

## **GOALS:**

To progress more boys in Written Language and more girls in Mathematics.

To progress more Maori students into the 'At' and 'Above' categories.

To progress more students in Reading at Y3/Y5/Y7-8.

To progress more students in Written Language at all levels.

To progress more students in Mathematics at all levels.