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UHY Haines Norton (Auckland) Limited
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WEST HARBOUR SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of West Harbour School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) 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 18, 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30/5/25. 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' 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.

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement, a Report on how the school has given effect to Te Tiriti o Waitangi and the Members of the Board, 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.

Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

UHY

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30 May 2025

The Board of Trustees
C/- Presiding member
West Harbour School
74 Oreil Avenue
West Harbour
Auckland 0618

Dear Presiding member

AUDIT OF WEST HARBOUR SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

We have completed our audit of West Harbour School's financial statements for the year ended 31 December 2024.

We enclose a copy of the audited financial statements for the year ended 31 December 2024.

Please ensure that the audited financial statements are lodged appropriately with the Ministry of Education.

We thank you for your instruction. Please do not hesitate to contact us should you have any queries.

Yours sincerely
UHY Haines Norton (Auckland) Limited

Sungesh Singh
Director – Audit and Assurance Services
sungeshs@uhyhn.co.nz
Direct Dial: (09) 839 2184

Encl.

WEST HARBOUR SCHOOL
inspire • enrich • equip

74 Oriel Avenue, West Harbour, Waitakere 0618, Auckland **Phone 4171003/0275287812**
Principal: Anna Smythe **0272331091** annas@westharbour.school.nz

23 May 202523

Sungesh Singh
UHY Haines Norton (Auckland) Limited
22 Catherine Street,
Henderson,
Auckland 0612

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2024

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of West Harbour School (the School) for the year ended 31 December 2024 for the purpose of expressing an independent opinion about whether the financial statements:

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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error.

We also confirm, to the best of our knowledge and belief, that we have maintained appropriate separation between our functions and governance structures, in keeping with the principles of the Education and Training Act 2020.

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
    - present fairly, in all material respects:
    - the financial position as at 31 December 2024;
    - the financial performance and cash flows for the year then ended; and
    - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;

- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;

- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure;

- we confirm that there are no uncorrected misstatements in the financial statements that we are aware of, which need to be brought to the auditor's attention; and

- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
    - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
    - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
    - management;
    - employees who have significant roles in internal control; or
    - others where the fraud could have a material effect on the financial statements;

- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- w e have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements; and
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware.
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board of Trustees continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 - December 2024. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from 23 May 2025 and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, surrounding the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully

Chairperson

Principal

WEST HARBOUR SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1566
Principal:	Anna Smythe
School Address:	74 Oreil Avenue West Harbour Auckland 0618
School Postal Address:	74 Oreil Avenue West Harbour Auckland 0618
School Phone:	09 416 7105
School Email:	RuthW@westharbour.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Presiding Member	Darren White	Elected	Sept 2025
Principal ex Officio	Anna Smythe		
Parent Rep	Carrie Hart	Co-opted	Sept 2025
Parent Rep	Marina Northey	Elected	Sept 2025
Parent Rep	Ofisa Tonu'u	Elected	Sept 2025
Parent Rep	Vinetta Plummer	Elected	Sept 2025
Staff Rep	Kerry Tyack	Elected	Sept 2025

Accountant / Service Provider: Top Class Financial Management Services

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

WEST HARBOUR SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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UHY HAINES NORTON (AUCKLAND) LIMITED
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West Harbour School

Statement of Responsibility

For the year ended 31 December 2024

The Board of Trustees 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.

DARREN LESLIE WHITE
Full Name of Presiding Member

Signature of Presiding Member

Date: 23/5/25

Anna Louise Smythe
Full Name of Principal

Signature of Principal

Date: 23/05/2025

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

West Harbour School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	5,734,233	4,781,667	5,661,453
Locally Raised Funds	3	108,593	74,100	135,607
Interest		41,949	20,000	25,334
Total Revenue		5,884,775	4,875,767	5,822,394
Expense				
Locally Raised Funds	3	85,813	104,000	113,337
Learning Resources	4	3,596,161	3,489,002	3,310,152
Administration	5	908,794	265,018	902,749
Interest		2,999	3,500	4,044
Property	6	1,303,965	1,256,694	1,251,877
Loss on Disposal of Property, Plant and Equipment		212	5,000	498
Total Expense		5,897,944	5,123,214	5,582,657
Net Surplus / (Deficit) for the year		(13,169)	(247,447)	239,737
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(13,169)	(247,447)	239,737

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

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

West Harbour School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		1,342,600	1,342,600	1,079,194
Total comprehensive revenue and expense for the year		(13,169)	(247,447)	239,737
Contributions from the Ministry of Education		-	-	-
Distributions to the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		54,343	-	23,669
Equity at 31 December		1,383,774	1,095,153	1,342,600
Accumulated comprehensive revenue and expenses		1,383,774	1,095,153	1,342,600
Equity at 31 December		1,383,774	1,095,153	1,342,600

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.

UHY HAINES NORTON (AUCKLAND) LIMITED
For identification purposes only

West Harbour School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	441,919	333,240	691,270
Accounts Receivable	8	264,385	216,131	256,522
GST Receivable		5,384	22,720	22,720
Prepayments		30,999	14,994	14,994
Investments	9	503,837	219,050	-
		1,246,524	806,135	985,506
Current Liabilities				
Accounts Payable	11	329,609	289,143	289,143
Revenue Received in Advance	12	-	3,647	3,647
Provision for Cyclical Maintenance	13	71,464	55,000	20,571
Finance Lease Liability	14	18,417	20,000	19,289
Funds held on Behalf of the Ministry of Education	15	87,070	-	-
		506,560	367,790	332,650
Working Capital Surplus/(Deficit)		739,964	438,345	652,856
Non-current Assets				
Property, Plant and Equipment	10	745,606	766,808	842,108
		745,606	766,808	842,108
Non-current Liabilities				
Provision for Cyclical Maintenance	13	93,159	101,000	130,565
Finance Lease Liability	14	8,637	9,000	21,799
		101,796	110,000	152,364
Net Assets		1,383,774	1,095,153	1,342,600
Equity		1,383,774	1,095,153	1,342,600

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

UHY HAINES NORTON (AUCKLAND) LIMITED
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West Harbour School
Statement of Cash Flows
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		1,457,467	1,362,058	2,037,566
Locally Raised Funds		115,148	74,101	133,950
Goods and Services Tax (net)		17,336	-	24,396
Payments to Employees		(845,050)	(846,834)	(548,441)
Payments to Suppliers		(562,868)	(616,903)	(1,451,806)
Cyclical Maintenance Payments in the year		(17,079)	(22,813)	(70,787)
Interest Paid		(2,999)	(3,500)	(4,044)
Interest Received		38,734	20,000	23,041
Net cash from / (to) the Operating Activities		200,689	(33,891)	143,875
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(212)	(5,000)	(498)
Purchase of Property Plant & Equipment (and Intangibles)		(73,029)	(21,034)	(172,583)
Purchase of Investments		(503,837)	(219,050)	-
Net cash from / (to) the Investing Activities		(577,078)	(245,084)	(173,081)
Cash flows from Financing Activities				
Furniture and Equipment Grant		54,343	-	23,669
Finance Lease Payments		(14,375)	(79,055)	(6,033)
Funds Held for Capital Works Projects		87,070	-	(986)
Net cash from / to Financing Activities		127,038	(79,055)	16,650
Net increase/(decrease) in cash and cash equivalents		(249,351)	(358,030)	(12,556)
Cash and cash equivalents at the beginning of the year	7	691,270	691,270	703,826
Cash and cash equivalents at the end of the year	7	441,919	333,240	691,270

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.

UHY HAINES NORTON (AUCKLAND) LIMITED
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West Harbour School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity
West Harbour 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 reports 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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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 20.

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

c) Revenue Recognition

Government Grants
The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

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

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

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

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

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

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

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

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

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

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

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

g) 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 not trivial.

h) 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 if 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 years
Furniture and equipment	1 - 20 years
Information and communication technology	1 - 10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) 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.

j) Employee Entitlements
Short-term employee entitlements
Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to 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.

k) 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 schools 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 id detailed in the notes and disclosures of these accounts.

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

m) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

n) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

o) 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.

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2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	1,273,638	1,149,167	1,229,055
Teachers' salaries grants	2,672,466	2,500,000	2,627,354
Use of Land and Buildings grants	1,026,659	960,000	959,789
Ka Ora, Ka Ako - Healthy School Lunches Programme	614,387	-	642,691
Other government grants	147,083	172,500	202,564
	5,734,233	4,781,667	5,661,453

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations & Bequests	11,382	10,000	23,641
Fundraising & Community Grants	77,075	42,000	49,834
Trading	3,739	5,000	7,187
Fees for Extra Curricular Activities	15,997	17,100	15,987
Other Revenue	400	-	38,958
	108,593	74,100	135,607
Expenses			
Extra Curricular Activities Costs	61,415	85,500	59,108
Trading	2,576	4,500	7,991
Fundraising and Community Grant Costs	20,822	13,000	7,280
Other Locally Raised Funds Expenditure	1,000	1,000	38,958
	85,813	104,000	113,337
Surplus for the year Locally Raised Funds	22,780	(29,900)	22,270

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	91,169	114,700	152,617
Information and communication technology	18,406	36,000	36,179
Library resources	3,195	4,700	4,153
Employee benefits - salaries	3,275,759	3,121,102	2,942,348
Staff development	37,760	49,200	12,104
Depreciation	169,872	163,300	162,751
	3,596,161	3,489,002	3,310,152

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fee	7,095	7,000	6,721
Board of Trustees Fees	2,860	3,500	4,330
Board of Trustees Expenses	63,318	50,500	19,890
Communication	7,449	8,200	7,644
Consumables	19,857	18,500	16,060
Other	14,121	4,450	26,811
Employee Benefits - Salaries	164,566	159,064	165,087
Insurance	8,337	7,000	6,711
Service Providers, Contractors and Consultancy	6,804	6,804	6,804
Ka Ora, Ka Ako - Healthy School Lunches Programme	614,387	-	642,691
	908,794	265,018	902,749

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Caretaking and Cleaning Consumables	24,023	26,000	23,301
Consultancy and Contract Services	55,171	55,000	53,150
Cyclical Maintenance Provision	30,566	27,677	28,604
Grounds	24,106	31,250	30,670
Heat, Light and Water	48,099	28,000	33,777
Rates	-	500	-
Repairs and Maintenance	29,177	58,000	50,400
Use of Land and Buildings	1,026,659	960,000	959,789
Security	4,909	3,600	2,663
Employee Benefits - Salaries	61,255	66,667	69,523
	1,303,965	1,256,694	1,251,877

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 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	441,919	333,240	312,220
Short-term Bank Deposits	-	-	379,050
Cash equivalents and bank overdraft for Cash Flow Statement	441,919	333,240	691,270

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

Of the $441,919 Cash and Cash Equivalents, $87,069 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 building. The funds are required to be spent in 2025 on Crown owned school buildings.

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8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	2,940	9,495	9,495
Receivables from the Ministry of Education	-	-	40,391
Interest Receivable	7,190	3,975	3,975
Teacher Salaries Grant Receivable	254,255	202,661	202,661
	264,385	216,131	256,522
Receivables from Exchange Transactions	10,130	13,470	13,470
Receivables from Non-Exchange Transactions	254,255	202,661	243,052
	264,385	216,131	256,522

9. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	503,837	219,050	-
Total Investments	503,837	219,050	-

10. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	73,800	-	-	-	(5,264)	**68,536**
Furniture and Equipment	563,556	12,973	-	-	(92,997)	**483,532**
Information and Communication Technology	161,739	50,861	-	-	(48,064)	**164,536**
Leased Assets	36,878	6,180	(3)	-	(22,361)	**20,694**
Library Resources	6,135	3,568	(208)	-	(1,187)	**8,308**
Balance at 31 December 2024	842,108	73,582	(211)	-	(169,873)	**745,606**

The net carrying value of equipment held under a finance lease is $20,694. **(2023: $36,878)**

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 $	2024 Accumulated $	2024 Net Book $	2023 Cost or $	2023 Accumulated $	2023 Net Book $
Building Improvements	464,990	(396,454)	**68,536**	464,990	(391,190)	**73,800**
Furniture and Equipment	1,128,636	(645,105)	**483,531**	1,115,663	(552,107)	**563,556**
Information and Communication Technology	376,391	(211,854)	**164,537**	325,530	(163,791)	**161,739**
Leased Assets	67,307	(46,613)	**20,694**	66,966	(30,088)	**36,878**
Library Resources	29,556	(21,248)	**8,308**	26,899	(20,764)	**6,135**
Balance at 31 December	2,066,880	(1,321,274)	**745,606**	2,000,048	(1,157,940)	**842,108**

11. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	53,018	49,083	49,083
Accruals	9,275	8,402	8,402
Employee Entitlements - salaries	258,705	206,791	206,791
Employee Entitlements - leave accrual	8,611	24,867	24,867
	329,609	289,143	289,143
Payables for Exchange Transactions	329,609	289,143	289,143
	329,609	289,143	289,143

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	-	3,647	3,647
	-	3,647	3,647

13. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	151,136	193,319	193,319
Increase to the Provision During the Year	30,566	65,000	28,604
Use of the Provision During the Year	(17,079)	-	(70,787)
Provision at the End of the Year	164,623	258,319	151,136
Cyclical Maintenance - Current	71,464	55,000	20,571
Cyclical Maintenance - Non Current	93,159	101,000	130,565
	164,623	156,000	151,136

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.
The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

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	19,987	6,858	22,004
Later than One Year and no Later than Five Years	9,060	2,742	23,160
Later than Five Years	-	-	-
Future Finance Charges	(1,993)	-	(4,076)
	27,054	9,600	41,088
Represented by			
Finance lease liability - Current	18,417	20,000	19,289
Finance lease liability - Non current	8,637	9,000	21,799
	27,054	29,000	41,088

15. 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	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	$	$	$		$
1,2,4,5,6: Roof Clearlite Box Gutter Replacement Project Number 251753	-	139,510	(126,929)	-	12,581
Window Joinery & Door Replacement Project Number 246687	-	129,062	(54,574)	-	74,488
Storm Water Drainage Project Number 246688	-	19,568	(19,568)	-	-
Totals	-	288,140	(201,071)	-	87,069

Represented by:	
Funds Held on Behalf of the Ministry of Education	87,069
Funds Due from the Ministry of Education	-
	87,069

2023		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		$	$	$		$
Block 3/8 Create Outside Learning	*completed*	987	-	-	(987)	-
Totals		987	-	-	(987)	-

Represented by:	
Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	-
	-

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16. 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.

17. Remuneration

Key management personnel compensation

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	2,860	4,330
Leadership Team		
Remuneration	345,653	416,539
Full-time equivalent members	2.50	2
Total key management personnel remuneration	348,513	420,869

There are 5 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance 1 member and Property 1 members that meet monthly and quarterly respectively, which also involved preparation time for all members. Board members also attend additional meetings where PLD was undertaken.

Principal 1

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

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
Benefits and Other Emoluments	4- 5	3- 4
Termination Benefits	-	-

Principal 2

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

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	40 - 50
Benefits and Other Emoluments	-	1 - 2
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2024 FTE Number	2023 FTE Number
120 - 130	-	-
110 - 120	5	2
100 - 110	8	5
	13.00	7.00

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

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18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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	$6,000	$0
Number of People	1	-

19. Contingencies

There are no contingent liabilities 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 School's 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 no recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025

20. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board had no capital commitments.

(Capital commitments at 31 December 2023: nil)

(b) Operating Commitments

As at 31 December 2024 the Board had no operating commitments.

(Operating commitments at 31 December 2023: nil)

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21. 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	441,919	333,240	691,270
Receivables	264,385	216,131	256,522
Total Loans and Receivables	706,304	549,371	947,792

Financial liabilities measured at amortised cost

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Payables	329,609	289,143	289,143
Finance Leases	27,054	29,000	41,088
Total Financial Liabilities Measured at Amortised Cost	356,663	318,143	330,231

22. Events After Balance Date

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

23. Comparatives

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

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Statement of Variance: Progress Against Targets *and* Evaluation and Analysis of the school's studen

Strategic Goals Target/Goals:

As per the strategic plan

1) ***To build the capability of our learning community and for them to become active participants in their learning***
   i) A responsive local curriculum is in place
   ii) Leaders and teachers work in ways that ensure all learners are successful
2) ***To promote the wellbeing of ākonga and our learning community***
   i) A strong sense of belonging exists for all, characterised by feeling values, safe and included
3) ***To develop culturally appropriate and responsive professionals and environments***
   i) robust, efficient systems are in place
   ii) relationships across our community are educationally powerful

Annual Goal

As per the annual implementation plan:

For all students to be working at the expected curriculum level for their age, or to meet all of the goals as se

1. Literacy:	2. Mathematics:
i) Writing ~ all students, with a particular focus on Year 2 and Year 7 students *ii) Reading ~ all students, with a particular focus on Year 1 and Year 7 students*	*i) All students, with a particular focus on:* • *Year 2-5 students (Maths No Problem)* • *Year 7 students*

Student Progress and Achievement for 2024

This evaluation and analysis shows how all your students have progressed and achieved over the las

Writing Achievement:

<u>Whole School</u>

- *2024: 46.8% at/above (41.7% at/above – matched)*
- *2023: 41.3% at/above (43.4% at/above – matched)*

<u>Year 2 students:</u>

- *50% of Year 2 students were at/above NZC writing expectations (51% at/above – Matched).*
- *Matched data indicates that in 2024, 51% of Year 2 students were at/above NZC expectations, however in 2023, 98% of these same students were judged to be at/above NZC expectations for Year 1.*

<u>Year 7 students:</u>

- *36% of Year 7 students were at/above NZC writing expectations (38% at/above – Matched).*
- *Matched data also indicates that in 2024 there has been an increase of 12% of students now achieving more than a year above NZC expectations.*

Mathematics Achievement:

<u>Whole School</u>

- *2024: 54.0% at/above (49.3% at/above –*
- *2023: 37.7% at/above (46.8% at/above –*

<u>Year 2-5 students:</u>

- ***Year 2**: 49% of Year 2 students were at/ mathematics expectations (47% at/abov 2023 – 97%)*
- ***Year 3:** 40% of Year 3 students were at/ mathematics expectations (43% at/abov 2023 – 44%)*
- ***Year 4:** 45% of Year 4 students were at/ mathematics expectations (45% at/abov 2023 – 53%)*

The decrease in the number of Year 2 students achieving at/above NZC expectations for writing (compared to their achievement as Year 1 students) can be explained by the coding system we use to make judgements. As the school uses Early/At curriculum expectation, being able to ascertain that a Year 1 is any lower that Early Level 1 is not currently possible. This also affects the Year 1 achievement, as we do not have a function to identify (at this broader level) if a student's achievement is not meeting expectations, although more nuanced class data does differentiate this. *The strengthening of moderation processes has potentially improved the accuracy of OTJ's, which may explain the increase in the number of students in Year 7 who are currently achieving more than two years below NZC expectations.*	*While there has been a slight increase in achieve mathematics, it is interesting to note the significa Year 5 students (matched data). All of these stu taught using the Maths No Problem program, ho year groups showed a decrease in achievement Year 2 students – although as Year 1 students th experience the Maths No Problem approach. Th approach also highlighted that we are potentially through the required learning for each year level.*

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions? What impact did our actions have?***	**Evidence** ***This is the sources of information the board used to determine those outcomes.***	**Reasons for any differences (varianc target and the outcome** ***Think about both where you have exceeded your targ***
Action 1: Systems & Processes • *Review & where appropriate, improve systems & processes currently in place that support teaching & learning, and wellbeing* ***Strategic Goals****: 3.1, 1.2*	○ *Greater clarity for staff and students around systems that are in place* ○ *Updated behaviour management flow chart to reflect restorative practices resulting in improved consistency in managing behaviour; improved system for teachers requiring immediate support in their classrooms. This also included Restorative Practice PLD for all staff, while all Y0-3 teachers completed IYT PLD* ○ *Continued development, implementation and refinement of internal SENCO referrals has resulted in student needs being identified more efficiently, with support being put in place more quickly* ○ *Reviewed and streamlined assessment schedule resulting in greater efficiency in what was to be assessed and when, leading to reduction in teacher workload* ○ *Strengthened assessment literacy, particularly*	• *End of Term 3 Overall Teacher Judgements, informed by:* ○ *Tool-based assessments* ○ *Teacher observation (both formal, e.g., running records, and informal, e.g., anecdotal notes)* • *Staff evaluations of 2024 annual plan & feedback gained through 1-1 Professional Growth discussions*	• *Improved behaviour management systems have increa of this policy and processes. A more consistent approa greater on-task behaviours in class and reduced incider (which can impact on a student's sense of 'felt safety' ar more cognitive-ready learner. Although all teachers par Practice PLD, there have been some challenges arounc practices.* • *A more robust process for identifying and addressing st behaviour needs in now in place – we are at the implem recognises the need for ongoing refinement. Feedback that this new process required an increased amount of initial stages, including the requirement to meet with wh staff around this process in still required to ensure that t to gaining support for learners.* • *A reduction in the quantity of tool-based assessments a the load on teachers. However a heavy reliance on too challenges regarding the reliability and validity of inform day observations and conversations with students, alon around recognising student achievement through their c learning tasks.*

Actions ***List all the actions from your Annual Implementation Plan for this Annual Target/Goal.***	**What did we achieve?** ***What were the outcomes of our actions? What impact did our actions have?***	**Evidence** ***This is the sources of information the board used to determine those outcomes.***	**Reasons for any differences (varianc target and the outcome** ***Think about both where you have exceeded your targ***
Action 2: Teaching & Leading Capability • *Strengthen teacher & leader capability to identify and use pedagogies/leadership approaches that lead to accelerated learning outcomes for students* ***Strategic Goals**: 1.2, 2.1, 3.2*	○ *Using Teaching to the North East, by Russell Bishop, leaders began to develop their understanding of the conditions required to create environments where students thrive.* ○ *Job descriptions for team leaders are now in place which gives clarity to team leaders as to the expectations of their role* ○ *We worked with our mana whenua to develop our sense of belonging to the whenua and community that our school sits in. This has resulted in the renewing of our school pepeha – a foundation to establishing a strong sense of identity and belonging for all staff and students*	• *Staff evaluations of 2024 annual plan & feedback gained through 1-1 Professional Growth discussions*	• *While we have increased our understandings around the regard to learning environments conducive to learning fo between our new knowledge and implementation still rer Building leader capability is essential to our success her* • *While we have addressed the assessment load on teach inefficiency in the system which compromised our ability rates of progress – this includes the use of our SMS. We inconsistencies in monitoring/follow up/feedback on prog been implemented, as well as in consultation processes* • *While job descriptions were implemented for middle lead potential for growth in terms of building and strengthenin systems levels*
Action 3: Wellbeing • *To enhance the wellbeing of staff and students through improved monitoring and early detection of needs in this area* ***Strategic Goals**: 3.1, 2.1, 3.2*	• *Introduced a new role regarding Wellbeing, Attendance and Engagement, which has enabled a closer eye to be placed on these areas in our school. Part of this included the introduction of Pulse for staff and also staff access to EAP, which has supported the monitoring of staff wellbeing, enabling leadership to quickly identify any areas that we could improve on as a school.*		• *Unfortunately we were unable to implement Pulse with th it is planned for next year, and will also include all Y5-8 s*

How we have given effect to Te Tiriti o Waitangi

As a board, we have given effect to Te Tiriti o Waitangi in the following ways:

a) We have used one of our Cultural Leadership Allowance to create a cultural leadership position within our school. This leader worked across our school to:

   c. Develop our connection with our local mana whenua. The board has signed a memorandum of agreement with Te Kawerau a Maki, demonstrating our commitment to working alongside our local mana whenua to inform our curriculum and practices across our school. Through this work we have revitalised our school pepeha, guided by mana whenua, to learn about our location, its key landmarks and their significance.

   d. Nurture our connection with our local marae, Te Piringatahi o te Maungarongo Marae through our presence at hui, and commitment to supporting their initiatives, which are focussed on promoting the wellbeing of our whanau, whenua and hāpori

b) Our school has continued to strengthen our Tu Fa'atasi culture group who regularly perform within our wider North West community. Participation in this group occurs during the school day (as opposed to breaktimes), and forms a key part of the curriculum these students experience at West Harbour School.

As a board, we acknowledge that we are in still in the early stages of our journey to understand our responsibilities in this space, and are committed to ensuring that we fully enact Te Tiriti o Waitangi within our school community.

Statement of compliance with employment policy

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*By following all policies and guidelines, as well as legislative requirements. We are also working with ERO who oversee our systems*
What is in your equal employment opportunities programme? **How have you been fulfilling this programme?**	*We have a specific policy for EEO and this is adhered to whenever we employ new staff. All school policies are regularly reviewed through School Docs* *By following our policy*

How do you practise impartial selection of suitably qualified persons for appointment?	*Depending on the level of the position, an appointments panel is selected. CVs and application letters are all read and taken into account when selecting the short-list of candidates*
How are you recognising, - **The aims and aspirations of Māori,** - **The employment requirements of Māori, and** - **Greater involvement of Māori in the Education service?**	*Through following the Education and Training Act 2020: Te Tiriti o Waitangi*
How have you enhanced the abilities of individual employees?	*Opportunities for professional development are available to all staff, and we have developed a professional growth cycle.* *Other opportunities, such as learning leader, unit holder units, delegated responsibilities; Kahui roles - Within School Lead*
How are you recognising the employment requirements of women?	*Women are very well represented at West Harbour School and throughout the leadership structure*
How are you recognising the employment requirements of persons with disabilities?	*Should this arise (as in the past) we ensure that all requirements are followed. The school already has ramps and other assistance for disabled people*

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

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

Kiwi Sport Funding

REPORT ON KIWI SPORT 2024

Budget: $ 7812.56
(received)

Spent: $ 4785.00

Kiwi sport funding at West Harbour School in the past has been used in a number of ways. We have used it for:

- transporting students to sports events,
- paying tournament entry fees,
- venue hire
- tournament referees

The school has utilized the unspent amount towards high jump gear to provide further opportunities for students to experience a wider variety of sports. This gear was purchased in January of this year. West Harbour School remained committed to supporting our students to compete at a variety of sporting codes throughout 2024.