



# NGĀKŌROA SCHOOL

## Annual Report 2024

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## Ngākōroa School Annual Planning - 2024 Analysis of Variance

### Mātauranga Knowledge & Wisdom

**Strategic Goal: A cohesive local curriculum supports high achievement and is applied seamlessly across the school**

Key Outcomes (Priorities for 2024)	Planned Actions	Commentary against planned action	Success Measures (What will be our evidence of success)
Merging the curriculum refresh to our local curriculum so that it is cohesive and seamlessly implemented across the school.	<b>Curriculum Refresh Connected to Ngākōroa Local Curriculum Term 1-4</b> <ul style="list-style-type: none"> <li>• PLD as supplied by the MOE</li> <li>• Implement Common Practice Model (as directed by MOE)</li> <li>• Agree on Ngākōroa approaches at each of the 3 curriculum phases</li> <li>• Documentation to outline agreed approaches for each of Curriculum areas is refreshed and included in Manaaki Kaimahi kete.</li> </ul>	<p><b>Term 1:</b> Currently being reviewed by the Ministerial Advisory Group, which will make initial recommendations to the Minister early in 2024. These will inform future decisions around the refreshed curriculum.</p> <p>Hāpori 2024 aligns with the three phases of the new curriculum. Current planning with the new curriculum structure Understand Know Do in the areas of Math, English and ANZH.</p> <p><b>Term 2:</b> Currently being reviewed by the Ministerial Advisory Group, These will inform future decisions around the refreshed curriculum.</p> <p><b>Term 3</b> Timeline recently shared by MoE for implementations. <u>National Curriculum Update Sheet</u>. Time allocated on Aug 5 Teacher only day to work with concept spiral curriculum in the and the phases.</p> <p><b>Term 4</b> Read and reviewed Refresh Mathematics &amp; English Ordered new math resources for 'structured approach'; Numicon, Maths No Problem, Oxford.</p>	<ul style="list-style-type: none"> <li>• Evidence of agreed approaches happening in hāpori shared during turangawaewae tours at the end of each term.</li> <li>• Clear co-constructed guidelines for planning for Eng, Math ANZH is in the Manaaki Kaimahi site</li> </ul>
Reading, Writing and Mathematics targets demonstrate high expectations of equitable outcomes for all groups/cohorts.	<b>Proximity learner Impact Initiatives Term 1-4</b> <ul style="list-style-type: none"> <li>• Teachers use data to inform planning (proximity learner plans) in the same way we did in 2023. Track proximity learner progress each term.</li> <li>• Further refine NEMM 'North East Monitoring Meetings' to evaluate proximity learner initiatives - Focus to be determined following analysis of 2023 data.</li> <li>• 2 (?TBC) teachers involved in ALL - Participate in workshops and regular conversations with mentor / facilitator. Share practice and outcomes with Hāpori buddies.</li> </ul>	<p><b>Term 1:</b> Students who are making less than expected progress identified in term one with goals actions to support acceleration of individuals and groups. An interim review of goals and actions measuring progress is made by kaiako.</p> <p><b>Term 2:</b> NEMM training for these meetings facilitated by Laurayne Tafa, building capacity of coaches and team leaders to facilitate. Purpose of to evaluate the impact of initiatives and pedagogies for these students. Evidence collected monitoring tool collecting student voice on Clarity, independence and control of learning goals. Accelerating Learning in Literacy PFS participation unconfirmed. An overview report of proximity student interim progress beginning of term 2.</p> <p><b>Term 3:</b> NEMM meetings that happened for each hāpori this term around proximity learners and data. Linking the RBL goals, NEMMS and proximity learners. Traffic lighting of proximity learners and reflection for the things done intentionally to support them. Hāpori to analyse student data to select 'proximity students' for priority action plans in response to mid year OTJ achievement data.</p> <p><b>Term 4</b></p>	<ul style="list-style-type: none"> <li>• Data reports to the Board (Proximity Learner Progress reports in Term 2 &amp; 4, Full data reports in Terms 1 &amp; 3.)</li> <li>• PGC files will show evidence of NEMM kōrero linking proximity learner progress to planning.</li> <li>• PaCT/OTJ alignment reports in Terms 1 &amp; 3 following full data reports.</li> <li>• All Kaiako using the appropriate</li> </ul>

		<p>2x NEMMS scheduled per hāpori.</p> <p>Full Evidence Gathering for kaiako before week 9 term 4.</p> <p>Final push for proximity learners, whānau learning hui to share successes and goals.</p> <p>End of year data; collected, progress over 6 months highlighted ro teacher reflections.</p> <p>Next step to analysed for learnings and next steps.</p>	assessment tools.
	<p><b>Literacy Pedagogies Term 1-4</b></p> <ul style="list-style-type: none"> <li>• BSLA Structured Literacy PLD for Year 1 - 3 Teachers</li> <li>• (Ministry funded University of Canterbury PLD) - specifics to follow (application in process as at Term 4, 2023).</li> </ul>	<p><b>Term 1:</b> 3 kaiako years 0-3 and one facilitator engaged in BSLA. Familiarising with resources, and assessments, first ten weeks and assessment.</p> <p><b>Term 2</b> - Kaiako will teach for 10 weeks, then assess at the end of this. Will be able to compare results against baseline data.</p> <p><b>Term 3:</b> Continued with BSLA in Kākano. Bringing new kaiako on board with this. Two kaiako signed up for PD continuation next year, others to join as well. Percentage of children proficient after 10 weeks have all increased.</p> <p><b>Term 4</b></p> <p>Enrolled SL in 2025 across phase one. BSLA and IDeal Phase 2&amp;3 Confirmed SL with evaluation associates 2025</p>	
	<p><b>Mapping PaCT to OTJs to check alignment Term 1-4</b></p> <ul style="list-style-type: none"> <li>• Use end of 2023 Data to check for outliers or inconsistencies.</li> <li>• Analyse PaCT aspects for strengths and focus areas.</li> </ul>	<p><b>Term 2</b> - All students (working Level 1 and above) have a PaCT judgement for Reading, Writing and Mathematics. This contributed significantly to the mid-year OTJ.</p> <p><b>Term 3:</b> Checking in with PACT and making changes based on assessment and noticing in class. New kaiako learning to use the tool.</p> <p>Each Hāpori to analyse the mid year scores for strengths and focus areas, identifying trends in aspects and signpost for their ākonga.</p> <p><b>Term 4</b></p> <p>Inducting our new kaiako on PACT as a tool.</p> <p>Planned 3 moderations across teams for end of year judgement. PACT end of year moderation and judgement in.</p>	

## Manawanui To Have Heart- Action Plan 2024

*Strategic Goal: Ongoing and shared commitment to building and maintaining a strong learning culture.*

Key Outcomes (Priorities for 2024)	Planned Actions	Commentary against planned action	Success Measures
Relationships Based Learning (RbL) pedagogies are self-sustaining across the school.	<b>NEMMS Training &amp; Implementation Term 1-4</b> <ul style="list-style-type: none"> <li>Facilitator from Cognition Education to work with SLT, new Team leaders &amp; Kaiako to ensure NEMMS are being used as an effective tool to accelerate proximity learner progress.</li> <li>Refine existing NEMMS protocol to make it more user friendly and efficient.</li> <li>Aim to have these self managing by the end of the year.</li> </ul>	<b>Term 1:</b> Lead team hui with Laurayne in the holidays for reviewing and refining protocol for coaching and NEMMS <b>Term 2</b> Monitoring tool co constructed by lead team to gather student voice around clarity, independence and control over their learning goal. Evidence then used for NEMM. Start first NEMM in hāpori teams. Laurayne facilitates work with coaches in school, fishbowl in Wk3 & Wk7. <b>Term 3:</b> NEMM implemented twice this term in both Hapori based on student voice for goals. Teachers are inducted into the NEMM procedure. NEMMS facilitated by a team leader, based on evidence from the same monitoring tool. NB new team leader induction to this mahi. <b>Term 4</b> Final data collection across the 10 dimensions of the profile all kaiako - contributes to the kaiako PGC. Update the induction review and refining process and practice, coaching, NEMMS etc - working with Laurayne on curating these.	<ul style="list-style-type: none"> <li>New AP gains Impact Coach accreditation</li> <li>NEMMs are evident in PGC documentation</li> <li>Kaiako all contribute to RbL evidence library.</li> <li>Kaiako 'Spidey Graph' shows increase in efficacy in the RbL Profile.</li> </ul>
	<b>Induction of new leadership (coaching accreditation) Term 1-4</b> <ul style="list-style-type: none"> <li>Facilitator from Cognition Education to work with new AP towards accreditation as an impact coach.</li> <li>Fishbowl and moderation sessions with existing SLT.</li> <li>SLT connects with other RbL Schools, attend wananga etc.</li> </ul>	<b>Term 1:</b> Two team leaders have begun coaching members of the hāpori under mentor of Principal and DP, have collected evidence and coached in fishbowl. Spidey Graphs have been shared with kaiako and goals set. <b>Term 2:</b> Full day Lead Team revise practice and protocols of training Impact Coaches & review kaiako data and set PLD focus for kaiako RbL. Individual coaching of teachers, with oversight from Ange and Andrea. Ange & Andrea facilitating first NEMMS <b>Term 3:</b> Focussed on what RbL looks like in our classroom environments. Used a speaking frame in Week 10 in Turangawaewae Tour, focussed on how Class Environment enhances Learning Focus. Ange and Andrea went to the LEIs networking wananga connecting with RBL school, and hosted the group as a case study <b>Term 4</b> Create support documents to embed RbL e.g induction videos, an NE Coaches Handbook, and a data dashboard within the hours already allocated. Curating alongside Laurayne	
	<b>Strengthen understanding of RbL Dimensions Term 1-4</b> <ul style="list-style-type: none"> <li>Focus on one RbL Dimension per term based on evidence</li> </ul>	<b>Term 1:</b> Kaiako set individual goals based on pedagogy from RBL profile. Two new staff inducted to RbL first round coaching. <b>Term 2:</b> Staff Hui time using RbL Library. Learning and deepening our understanding of dimensions and profile.	

	<ul style="list-style-type: none"> <li>Build RbL profile evidence library.</li> </ul>	<p>All kaiako have ongoing focus for individual coaching on goals based on evidence to capture one dimension.</p> <p>Andrea &amp; Ange joined Leading Equity in School PLG with leaders from other RbL schools.</p> <p><b>Term 3:</b> Kaiako continue to work on their individual goals based on pedagogy from RBL profile with ongoing coaching. New kaiako are inducted into the process. Cleaning up the library and the research that links to the RBL.</p> <p><b>Term 4</b></p> <p>Continue to use library resources to support individual goals</p> <p>NEMM (North east monitoring meeting) to link with goals for RbL.</p> <p>Staff Hui with Laurayne outline the research and the why behind the RBL</p> <p>Create support documents to embed RbL e.g induction videos, an NE Coaches Handbook, and a data dashboard within the hours already allocated. Curating alongside Laurayne</p>	
Strengthen Mana Potential approaches by applying Relational Practices throughout the School.	<p><b>MOE RP Training (Waikato University) Term 1-4</b></p> <ul style="list-style-type: none"> <li>Kaimahi Only Day before school starts for the year</li> <li>RP leadership team (including leading teachers) identified</li> <li>1 staff meeting and one RP Team meeting per term</li> </ul>	<p><b>Term 1:</b> Essentials training completed by all kaimahi. 2 staff hui following up.</p> <p><b>Term 2:</b> Further session with Leanne. Trialling Ngākōroa version of a speaking frame in class.</p> <p><b>Term 3:</b> Wellbeing Survey Students</p> <p>Kaiawhina attending a restorative chat workshop neurodiverse students,</p> <p><b>Term 4</b></p> <p>Review form RP survey teachers, students leaders</p> <p>Teachers attendance mini conference for RP</p> <p>Systems for cohesive responses to intervention on student behaviour/relationships.</p>	<ul style="list-style-type: none"> <li>RP New Schools Survey.</li> <li>Wellbeing @ School survey.</li> </ul>
	<p><b>Ongoing Mana Potential Training (Angeline MacDonald) Term 1-4</b></p> <ul style="list-style-type: none"> <li>1 staff meeting per term</li> <li>Build resource bank to help us understand Ngā Atua (refresher with Angeline?) ongoing induction with new students to keep the stories current.</li> <li>Combine with RP training where possible to highlight the connections</li> </ul>	<p><b>Term 1:</b> Adapting Restorative conversations with the language of MP. 2 x hui with Angeline</p> <p><b>Term 2:</b> Session with Angeline McDonald, leaders and staff meeting all kaiako focus goal setting and self evaluation on learning using the Atua tool. Constructed student self evaluation tool for learning focus based on the Atua - used by students at whānau learning hui.</p> <p>Weekly focus on Atua characteristics at mihimihi time across the whole school. Performance task this term will use a reflection tool as a trial.</p> <p><b>Term 3:</b></p> <p>Revise and refine MP framework for student reflection sheets for learning goals, behaviour goal, de-escalation.</p> <p>Restorative chat = Wā manaaki</p> <p><b>Term 4</b></p> <p>Review mahi with Angeline: tweeking for inclusive language and strength based approach.</p> <p>Evaluated student learning reflection tools. Build on this tool to include student goals in other areas.</p>	

	<p><b>Build our own Relational Practices framework Term 1-4</b></p> <ul style="list-style-type: none"> <li>• Use research/scaffolds from RP and align with MP approaches/philosophies to support behaviour modification systems.</li> <li>• Include new framework through induction programmes for students and staff</li> <li>• Educate families on new approaches as they are implemented (Term 2 &amp; 4?)</li> </ul>	<p><b>Term 1:</b> Trialling script for Ngākōroa Relationship Practice.  <b>Term 2:</b> Final iteration of Ngākōroa Script for relational practice problems solving. Distributed to all kaimahi,  <b>Term 3:</b> Restorative practices are used on a daily basis according to the script, reflection on the use of the script is discussed amongst kaiako to determine if changes need to be made.  Gather feedback on the script - Evaluate and spread.  <b>Term 4</b>  Align our tiered for minors &amp; majors - collect student voice, teacher, realign systems inc. tags on HERO and flowchart. Still yet to change on system  Review session with Leanne</p>	
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<p><b>Kaitiakitanga Protectors of Taonga -</b></p> <p><i>Strategic Goal: School and community are empowered to look after (protect) the things that make us unique.</i></p>			
Key Outcomes (Priorities for 2024)	• Planned Actions	Commentary against planned action	Success Measures
Strengthen community partnerships and engagement.	<p><b>Community Partnerships: Term 1-4</b></p> <ul style="list-style-type: none"> <li>• New leader designated oversight</li> <li>• WHONS Community/whanau social events (1 per term)</li> <li>• Cultural celebrations with diverse groups with whānau involvement</li> <li>• Community Gardens [seasonal planting days]</li> </ul>	<p><b>Term 1:</b>  Leadership for Community Partnerships (Zoe)  Cultural celebrations Holi colour run the whole school event whānau attended, a smaller Chinese New Year event.  Gathered names for interested whānau joining the WHONS group.  TTT run club school scholarships 2x initiated  <b>Term 2</b>  Establishment meeting for WHONS group, designation of roles, identify fundraising goals and planning for T2 whānau event.  Gather Sāmoan on whānau for language week celebration.  Matariki Breakfast involves whānau in partnership with Ka ora, ka ako providing a hot breakfast. During the celebrations, our tamariki will provide matariki-related themed entertainment for all our whānau.  <b>Term 3</b>  Number of cultural celebrations with strong parent support, including cooking kai for staff during Te Reo Māori Week.  Safe space for our students to lead in these activities, showcasing their strengths and passions.  <b>Term 4</b>  Hunua Cultural festival, run by Drury School  Summer picnic rained off- shifted to term 1  Cafe at Whānau learning hui.</p>	<ul style="list-style-type: none"> <li>• Members of the community are working with/using our students and the gardens.</li> <li>• Increase in school-based cultural events that whānau contribute to (from 1 in 2023)</li> <li>• End of year Whānau survey demonstrates that Whānau understand Ngākōroa learning approaches and pedagogies</li> </ul>
	<p><b>Iwi Partnerships Term 1-4</b></p> <ul style="list-style-type: none"> <li>• School Visit to Marae</li> <li>• Treaty of Waitangi staff workshop with RBL lens</li> </ul>	<p><b>Term 1</b> Consultation with NT (via Mon) on Charter and annual plan.  NT attended beginning of year powhiri  <b>Term 2</b></p>	

	<p>(Ange Moko)</p>	<p>Ange is currently in communication with iwi for marae visit in Term 3. Term 2 hui with Monique around Te Tiriti. Staff Hui - Te Tiriti workshop led by Monique from Ngāti Tamaoho, where we gained valuable insights into the principles and significance of TOW, with a particular lens on Ngāti Tamaoho's experiences and perspectives.</p> <p><b>Term 3</b> - Strengthening our Iwi Partnerships through various initiatives, including a Treaty of Waitangi staff workshop led by Monique from Ngāti Tamaoho. Marae visit was initially planned for Term 3, we recognise that time constraints may prevent us from executing this visit. Instead, we will continue to engage with iwi through a Te Tiriti part two workshop from a Ngāti Tamaoho perspective and retell the stories of our place and taonga as we welcome new students. Our commitment to deepening our understanding of our place remains a priority as we prepare for future opportunities to connect with marae and our community.</p> <p><b>Term 4</b> - Staff Te Tiriti Workshop from Ngāti Tamaoho perspective - part 2 with Monique. Ngāti Tamaoho Learning Sessions x2 with our Rito/Harakeke Hāpori to support whakapuāwai learning and about the Harakeke at the awa.</p>	
	<p><b>Learning Partnership Term 2&amp;3</b></p> <ul style="list-style-type: none"> <li>Learning at Ngākōroa 'open home' - with curriculum focus/MP</li> </ul>	<p><b>Term 1:</b> Hāpori hui beginning of Term 1 Begin discussions around 'open home'; Learning at Ngākōroa purpose, content and method.</p> <p><b>Term 2:</b> A quick win was maybe instead a curriculum morning and one a term on different curriculum area.</p> <p><b>Term 3:</b> Literacy Learning in Action opportunity for our community to engage with our curriculum well attended - mostly junior Cohort entry transition visits continue Rito Harakeke hāpori, showcased their impressive designs of tiny homes, demonstrating the skills and knowledge they had developed throughout the term.</p> <p><b>Term 4</b> Whanau learning Hui week 7- with student run cafe, Week 9 transition time for 2025 with new kaiako and group. Opportunities in 2025 Maths Learning In Action open home.</p>	
	<p><b>Te Ara Mātuaranga o Ngāti Tamaoho Term 1&amp;2</b></p> <ul style="list-style-type: none"> <li>Poutama 1- visual display; student telling of our cultural narrative.</li> </ul> <p><b>Term 3&amp;4</b></p> <ul style="list-style-type: none"> <li>Treaty Waitangi Ngāti Tamaoho staff workshop co-lead with Monique &amp; Ange</li> <li>Self Review of TAMo NT on Poutama 2 Identify next steps.</li> </ul>	<p><b>Term 1:</b> Unpack the narrative with the tamariki, building their confidence in sharing this narrative with others.</p> <p><b>Term 2:</b> Staff Hui - Te Tiriti workshop led by Monique from Ngāti Tamaoho, where we gained valuable insights into the principles and significance of TOW, with a particular lens on Ngāti Tamaoho's experiences and perspectives.</p> <p><b>Term 3</b> Integrate the insights gained from Te Tiriti workshop into our curriculum (planning) and school practices ensuring that NT perspectives and principles of Te Tiriti are actively reflected and honoured in our kura. Te Tiriti workshop 2.</p>	

		<p><b>Term 4</b> - Staff Te Tiriti Workshop from Ngāti Tamaoho perspective - part 2 with Monique. Ngāti Tamaoho Learning Sessions x2 with our Rito/Harakeke Hāpori to support whakapuāwai learning and about the Harakeke at the awa.</p>	
<p>Build self care, self awareness, and personal responsibility strategies within our young people.</p>	<p><b>Health Curriculum Focus in T&amp;L Term 1-4</b></p> <ul style="list-style-type: none"> <li>Planning emphasis for Health Curriculum &amp; Self Management (Key comp) in learning activities Demonstrating high expectations for students responsibility &amp; self awareness, through schoolwide and hāpori norms &amp; routines</li> <li>Strengthen &amp; practice school values: I am / I can make statements.</li> </ul>	<p><b>Term 1:</b> Relationships have been at the heart of the beginning of the year, <i>tuku iho, kawa/treaty</i>. These are being used to share high expectations and responsibility in the space. We are and we can make statements and each class has also developed.</p> <p><b>Term 2:</b> Continue to embed hāpori agreed “we are/we can” statements and reinforce with new tamariki as join spaces. Use I am and I can make statements support tamariki in reflecting on goals. Continuing embedding in hāpori agreed “we are/we can” statements and reinforced with new tamariki as join spaces. Introduction of the ‘how we solve a problem at Ngākōroa’ based off of the RP framework.</p> <p><b>Term 3</b> - Student wellbeing survey analyse and respond</p> <p><b>Term 4</b> Setting up Pulse (student online wellbeing survey) and students to complete. Analysing data and checking in on RP - how we solve problem. Including student voice on minor and major behaviours and interventions.</p>	<p>Akonga are using the mana potential framework to self regulate.</p> <p>Kaimahi are confident in facilitating restorative conversations (RP survey Leanne)</p> <p>Mid year “Me and my school” survey results indicate that:</p> <ul style="list-style-type: none"> <li>School tikanga and hāpori kawa are used by students to demonstrate responsibility for self.</li> <li>Mana Potential is being applied with consistency</li> </ul>
	<p><b>Relational Practice (Mana Potential &amp; Restorative Practice)Term 1-4</b></p> <ul style="list-style-type: none"> <li>Teachers and students use resources to enhance understanding of how Atua can be used as a tool for self reflection &amp; regulation (MP)</li> <li>Develop &amp; strengthen systems to apply Mana Potential in ways that build self awareness, regulation &amp; responsibility; e.g restorative conversations with ākonga, whānau, agencies, IEPs, IBPS.</li> <li>Equipping kaimahi to facilitate restorative conversations (RP)</li> <li>Equipping kaimahi with tools to self regulate and manage stressful situations (Shirley- Stress Management)</li> </ul>	<p><b>Term 1:</b> PLD session Shirley Pastiroff stress management techniques TOD essentials training Restorative Practice: A school wide process has been developed and is under review for tamariki and kaiako at Ngākōroa to use for restorative practice. Linking MP to restorative practice and into learning conversations supported by 2x sessions with facilitator Angeline Inductions MP with two new staff members and new ākonga, also strengthening this with current tamariki.</p> <p><b>Term 2</b> Finalise Relational Practice Korero prompts: Use and practise restorative conversation models, in real life. Systems for consistent use ngā atua in student learning goals and reflections: a) reflection tool to use whānau learning hui in t2 b) for student goal setting and reflection Staff Stress management &amp; mindfulness session with Shirley Pastroff</p> <p><b>Term 4.</b> Minor and major behaviours, and interventions. Re-align the HERO posting tags Restorative chat, Wā Manaaki, introduce and familiarise staff and students</p>	

## Annual Planning - Action Plan for 2024

### Additional Work Streams Beyond Strategic Initiatives That Require Time and Attention Beyond BAU

#### Attendance

Relentless focus  
on Attendance for  
those students  
who have  
inconsistent  
attendance data

- [Term 3 Attendance Report](#)
- Ongoing gathering, comparing and reporting of data - Term by term monitoring of improvements
- Relationships first approach fosters continued positive partnerships between families and school:
  - Personal contact made (escalating from teacher → SLT → Truancy Service if needed) - Record in HERO
  - Work with families to overcome challenges that impact on attendance, referrals to support agencies where needed
  - Notice & celebrate positive improvements with students and their families - Record in HERO
- Educate families about correlation between attendance and achievement on transition, through newsletters and through whanau learning hui
- Identify trends in Me and My School, Whānau Surveys and/or Wellbeing @ School Surveys that may impact on attendance - act accordingly

Next steps:

**Success Measured through Term by Term Attendance Data Reports**



### Background

At the middle and end of each year, kaiako used curriculum level expectations to gather information about ākonga achievement in Reading, Writing and Mathematics. The curriculum level 'judgements' that kaiako make for each student are based on the results of assessments, observations of ākonga performance during learning tasks and activities, as well as work completed across all aspects of the curriculum. In 2024 kaiako used a standardised and formative assessment tool Progression Framework and PaCT (Progress and Consistency Tool) database to support their decisions. Moderation processes are in place to ensure we are consistent in our decisions about curriculum level judgements across the school.

This report is a summary of curriculum levels achieved across the whole school in Reading, Writing and Mathematics, including a breakdown of gender and ethnicity, and also the progress for students for whom we have more than 12 months data. With our largest data set at 136 ākonga across our 8 year levels, it is not appropriate for privacy reasons to break the data down to year levels for reporting purposes. However our kaiako look very closely at the individuals and group trends within their whānau and hāpori achievement data and use it to inform their planning for learning programmes.

### The terminology we use to categorise and present this information is:

- **Towards (with support):** more than 18 months below the expected level for their age.
- **Towards:** ākonga are 9 - 18 months behind where we expect them to be for their age.
- **Within:** ākonga are within 9 months (either side) of where we would expect them to be.
- **Beyond:** ākonga are 9 - 18 months above where we would expect them to be for their age.
- **Well Beyond:** ākonga are more than 18 months above where we would expect them to be.
- **Expected Progress**
  - Over 6 months - 1 sublevel (1/4 curriculum level)
  - Over 12 months - 2 sublevels (1/2 curriculum level)
  - Over 24 months - 4 sublevels (1 curriculum level)
- **Accelerated Progress** more sublevels over the timeframes described above.
- **Slower than expected:** fewer sublevels over the timeframes described above.

### High Level Summary

- The Number of students are achieving at or above the expected curriculum level in reading and Mathematics is comparable, and the writing data is our lowest.
- Across all areas, 70% or more of students are progressing at the expected or accelerated rate.
- Of particular note in Reading there are 30% of students who are identified as making less than expected progress across 24 months. 4/6 have accelerated to the expected rate of progress in the last 6 and 12 months. Half of them are at expected curriculum level and the other half are within 6 -12 months of the expected level.
- The achievement levels of all students in Reading, Writing and Maths has increased over the last 6 months. It is worth noting that in writing there is improvement for Pasifika students and for both gender groups, and in mathematics there has been decline in Māori and Pakeha achievement.
- With a view on equitable achievement for gender and ethnic groups; in reading and mathematics the variation between groups of gender and ethnicity sits within 10% of the achievement of "all" students. Notably, there is a larger variation between groups in the writing achievement data.

### Where to next with this information?

- Individual ākonga data has been shared with families during Whānau Learning Hui at the end of Term 4 and is available for reference on the HERO Reporting tab. It will be updated again at the end of term 2.
- Kaiako analyses and interrogates the data further; identifying proximity students and creating plans to accelerate progress.
- Monitor and track progress of proximity ākonga to evaluate the effectiveness of our programmes and goal setting.
- Writing Professional Development for all kaiako with a facilitator from Evaluation Associates with a focus on formative assessment and a structured literacy approach.
- Professional development is structured for all kaiako throughout the year.
- Tier 2 Structured Literacy intervention for reading and oral language will start with our curriculum Phase 1 proximity learners.
- Reducing inequity between gender and ethnicity groups will continue to be the priority of our achievement targets and annual plan actions.

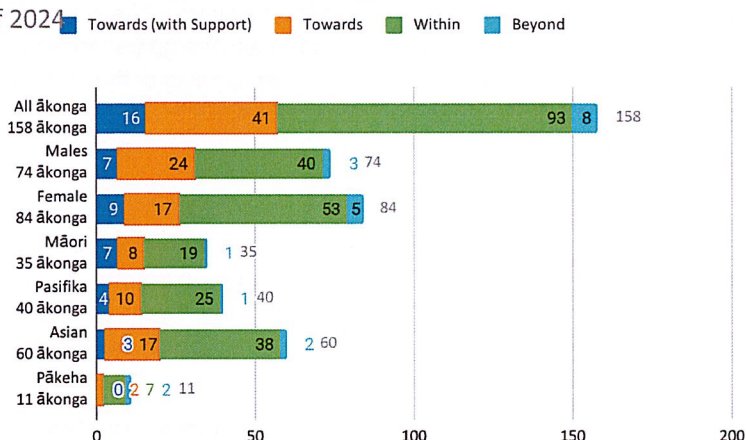
## Reading 2025 Baseline Data

### Based on Curriculum Judgements for Reading at the End 2024

(July 2024 figures in brackets)

Achievement Reading Achievement Against Curriculum Expectations  
End of 2024

The 158 students included in this data set is based on the judgments kaiako made against the curriculum expectations at the end of 2024.



### Reading Data - December 2024

(July 2024 figures in brackets)

	Towards (with Support)	Towards	Within	Beyond	Well Beyond
<b>All ākonga</b> 158 ākonga (124)	16 (18)	41 (29)	93 (67)	8 (10)	0 (0)
<b>Males</b> 74 ākonga (56)	7 (9)	24 (13)	40 (31)	3 (3)	0 (0)
<b>Females</b> 84 ākonga (68)	9 (9)	17 (16)	53 (36)	5 (7)	0 (0)
<b>Māori</b> 35 ākonga (26)	7 (3)	8 (8)	19 (15)	1 (0)	0 (0)
<b>Pasifika</b> 40 ākonga (31)	4 (5)	10 (2)	25 (21)	1 (3)	0 (0)
<b>Asian</b> 60 ākonga (49)	3 (4)	17 (14)	38 (29)	2 (6)	0 (0)
<b>Pākehā</b> 11 ākonga (10)	0 (3)	2 (2)	7 (4)	2 (1)	0 (0)

NB: The small numbers in these cohort groups mean these percentage comparisons should be interpreted with caution;  
ākonga means approx 10% difference in some ethnicity data groups.

### Reading Equity Comparisons

Percentage of Ākonga "Within or Beyond" Expectation (in brackets is the number of ākonga in the cohort).

	ALL	Male	Female	Māori	Pasifika	Asian	Pākehā
End 2024	64% (158)	58% (74)	69% (84)	57% (35)	65% (40)	66% (60)	81% (11)
Mid 2024	61% (124)	61% (56)	63% (68)	58% (26)	56% (31)	62% (49)	50% (10)
Mid 2023	75% (71)	71% (35)	78% (34)	69% (16)	58% (19)	90% (20)	83% (12)
Mid 2022	55% (38)	44% (16)	64% (22)	22% (9)	33% (12)	85% (13)	

NB: The small numbers in these cohort groups mean these percentage comparisons should be interpreted with caution;  
1 ākonga means approx 10% difference in some ethnicity data groups.

## Reading Student Progress Data 2024

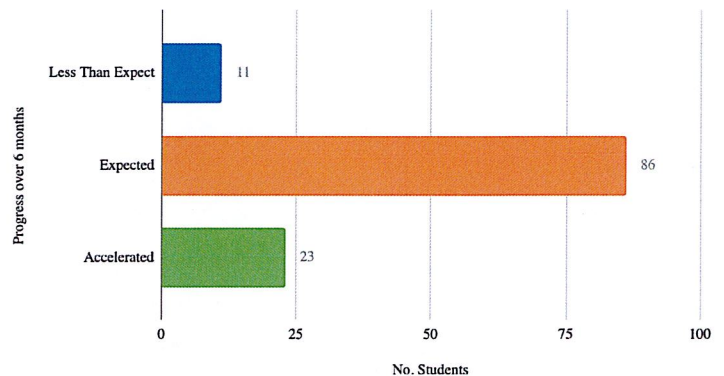
The Curriculum Levels from the NZ curriculum can often take 2 years (or more) of learning to achieve. Each of the curriculum levels have been broken down into four sub levels. This is to help show **progression within the levels** over shorter periods of time, e.g expected progression of 2 sublevels per year, and 4 sublevels (one whole level) over two years.

### Reading Student Progress over 6 months

We have **114 students** for whom we have achievement data over a period of 6 months (or more) in Mathematics. The following graphs show their rates of progression over the 6 months from July of 2024 to December of 2024.

- 15.5% made less than expected progress
- 59.2% made expected progress
- 29.3% made accelerated progress

Reading Student Progress 6 months Mid 24 - End 24

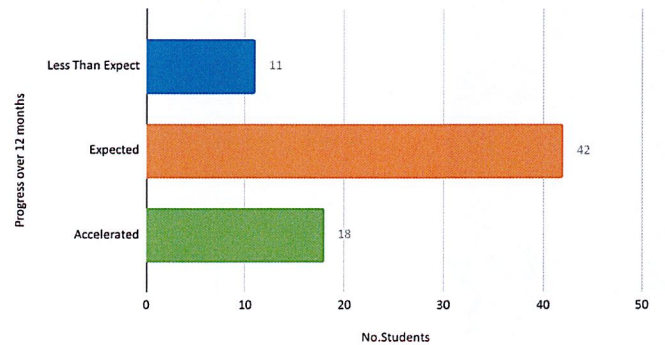


### Reading Student Progress over 12 months

We have **71 students** for whom we have achievement data over a period of 12 months (or more) in Reading. The following graphs show their rates of progression over the 12 months from December of 2023 to December of 2024.

- 9.65% made less than expected progress
- 75.44% made expected progress
- 20.18% made accelerated progress

Reading Student Progress over 12 months End 23 - End 24

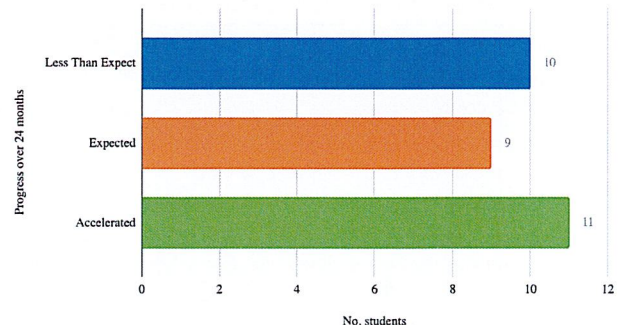


### Reading Student Progress over 24 months

We have **30 students** for whom we have achievement data over a period of 24 months in Reading. The following graphs show their rates of progress over the past 12 months from December 2022 to December 2024. This goes back to our first collection of student achievement data after opening Ngākōroa in 2022.

- 33.4% made less than expected progress
- 30% made expected progress
- 36.6% made accelerated progress

Reading Student Progress over 24 months End 22 - End 24



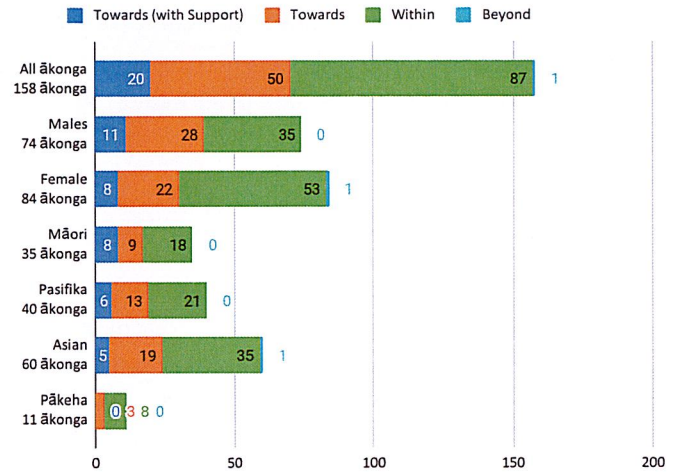
## WRITING 2025 Baseline Data

### Based on Curriculum Judgements from Writing End 2024

(July 2024 figures in brackets)

The 158 students included in this data set is based on the judgments kaiako made against the curriculum expectations at the end of 2024.

Writing Achievement Against Curriculum Expectations End of 2024



### Writing Data - December 2024

(July 2024 figures in brackets)

	Towards (with Support)	Towards	Within	Beyond	Well Beyond
<b>All ākonga</b> 158 ākonga (124)	20 (20)	50 (47)	87 (56)	1 (1)	0 (0)
<b>Males</b> 74 ākonga (56)	11 (12)	28 (25)	35 (19)	0 (0)	0 (0)
<b>Females</b> 84 ākonga (68)	8 (8)	22 (22)	53 (38)	1 (1)	0 (0)
<b>Māori</b> 35 ākonga (26)	8 (2)	9 (10)	18 (14)	0 (0)	0 (0)
<b>Pasifika</b> 40 ākonga (31)	6 (8)	13 (14)	21 (9)	0 (0)	0 (0)
<b>Asian</b> 60 ākonga (49)	9 (9)	19 (15)	35 (24)	1 (1)	0 (0)
<b>Pākehā</b> 11 ākonga (10)	0 (1)	3 (1)	8 (8)	0 (0)	0 (0)

NB: The small numbers in these cohort groups mean these percentage comparisons should be interpreted with caution;  
1 ākonga means approx 10% difference in some ethnicity data groups.

### Writing Equity Comparisons

Percentage of Ākonga "Within or Beyond" Expectation (in brackets is the number of ākonga in the cohort).

	ALL	Male	Female	Māori	Pasifika	Asian	Pākehā
End 2024	56% (158)	47% (74)	65% (84)	52% (35)	52% (40)	60% (60)	73% (11)
Mid 2024	45% (124)	34% (56)	57% (68)	54% (26)	29% (31)	51% (49)	80% (10)
Mid 2023	61% (71)	51% (35)	70% (36)	50% (16)	31% (19)	85% (20)	83% (12)
Mid 2022	50% (38)	25% (16)	68% (22)	22% (9)	25% (12)	77% (13)	

NB: The small numbers in these cohort groups mean these percentage comparisons should be interpreted with caution;  
1 ākonga means approx 10% difference in some ethnicity data groups.

## Writing Student Progress Data 2024

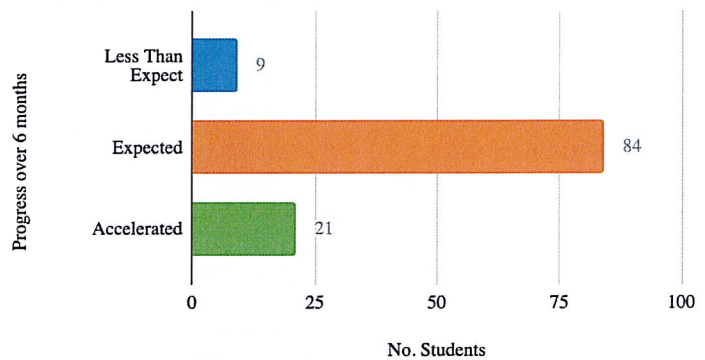
The Curriculum Levels form the NZ curriculum can often take 2 years (or more) of learning to achieve. Each of the curriculum levels have been broken down into four sub levels. This is to help show **progression within the levels** over shorter periods of time, e.g expected progression of 2 sublevels per year, and 4 sublevels (one whole level) over two years.

### Writing Student Progress over 6 months

We have **114 students** for whom we have achievement data over a period of 6 months (or more) in Mathematics. The following graphs show their rates of progression over the 6 months from July of 2024 to Dec of 2024.

- 7.9% made less than expected progress
- 73.7% made expected progress
- 18.4% made accelerated progress

Writing Student Progress 6 months Mid 24 - End 24

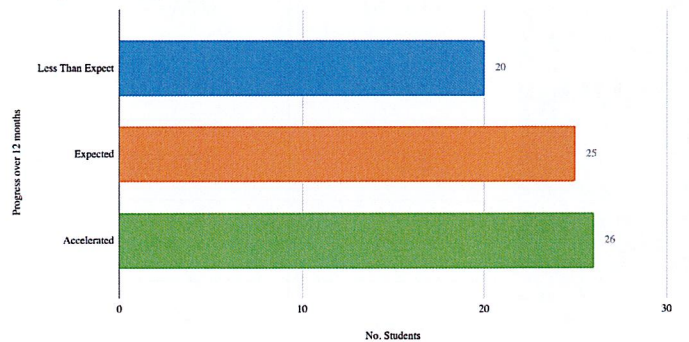


### Writing Student Progress over 12 months

We have **71 students** for whom we have achievement data over a period of 12 months (or more) in Writing. The following graphs show their rates of progression over the 12 months from December of 2023 to December of 2024.

- 28.2% made less than expected progress
- 35.2% made expected progress
- 36.6% made accelerated progress

Writing Student Progress 12 months End 23 - End 24

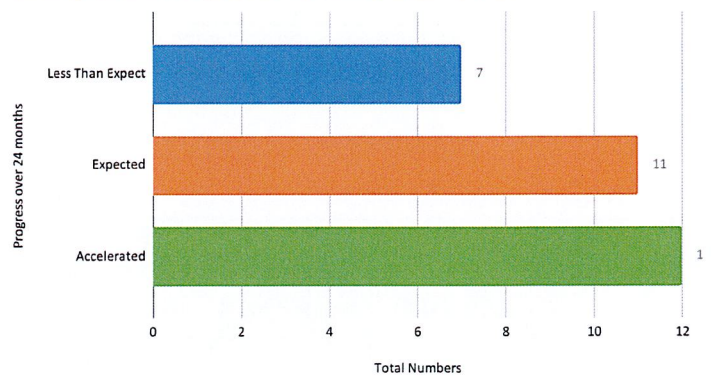


### Writing Progress over 24 months

We have **30 students** for whom we have data over a period of 24 months in Writing. The following graphs show their rates of progress over the past 12 months from December 2022 to December 2024. This goes back to our first collection of student achievement data after opening Ngākōroa in 2022.

- 23.3% made less than expected progress
- 36.7% made expected progress
- 40% made accelerated progress

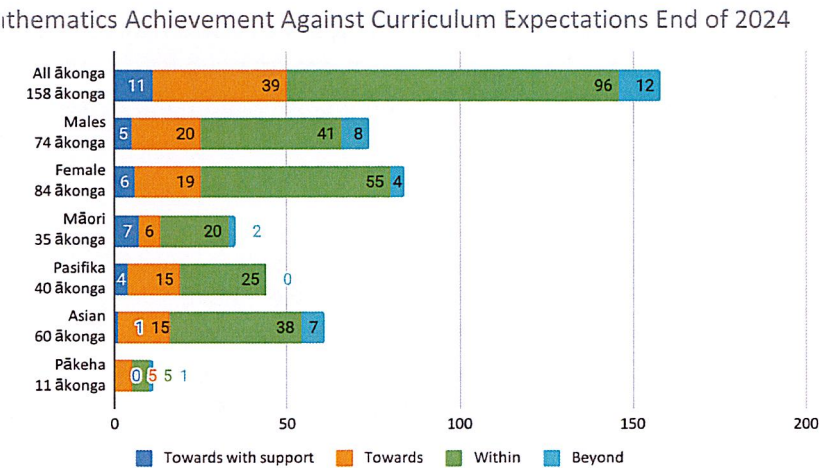
Writing Student Progress 24 months End 22 - End 24



MATHEMATICS End of 2024 Curriculum Achievement

Based on Curriculum Judgements from  
Mathematics End 2024  
(July 2024 figures in brackets)

The 158 students included in this data set is based on the judgments kaiako made against the curriculum expectations at the end of 2024.



Mathematics Data - December 2024  
(July 2024 figures in brackets)

	Towards (with Support)	Towards	Within	Beyond	Well Beyond
All ākonga 158 ākonga (124)	11 (16)	39 (29)	96 (69)	12 (10)	0 (0)
Males 74 ākonga (56)	5 (8)	20 (11)	41 (29)	8 (7)	0 (0)
Females 84 ākonga (68)	6 (8)	19 (18)	55 (40)	4 (3)	0 (0)
Māori 35 ākonga (26)	7 (2)	6 (3)	20 (17)	2 (2)	0 (0)
Pasifika 40 ākonga (31)	4 (7)	15 (8)	25 (15)	0 (1)	0 (0)
Asian 64 ākonga (49)	1 (1)	15 (12)	38 (24)	7 (5)	0 (0)
Pākeha 11 ākonga (10)	0 (0)	5 (1)	5 (4)	1 (2)	0 (0)

NB: The small numbers in these cohort groups mean these percentage comparisons should be interpreted with caution; 1 ākonga means approx 10% difference in some ethnicity data groups.

Mathematics Equity Comparisons

Percentage of Ākonga “Within or Beyond” Expectation (in brackets is the number of ākonga in the cohort).

Cohort	ALL	Male	Female	Māori	Pasifika	Asian	Pakeha
End 2024	69% (158)	67% (74)	70% (84)	64% (35)	63% (40)	75% (60)	55% (11)
Mid 2024	66% (124)	63% (56)	62% (68)	81% (26)	52% (31)	57% (49)	90% (10)
Mid 2023	73% (71)	82% (35)	64% (36)	63% (16)	61% (19)	90% (20)	83% (12)
Mid 2022	53% (38)	50% (16)	55% (22)	44% (9)	33% (12)	69% (13)	

NB: The small numbers in these cohort groups mean these percentage comparisons should be interpreted with caution; 1 ākonga means approx 10% difference in some ethnicity data groups.

## Mathematics Student Progress Data 2024

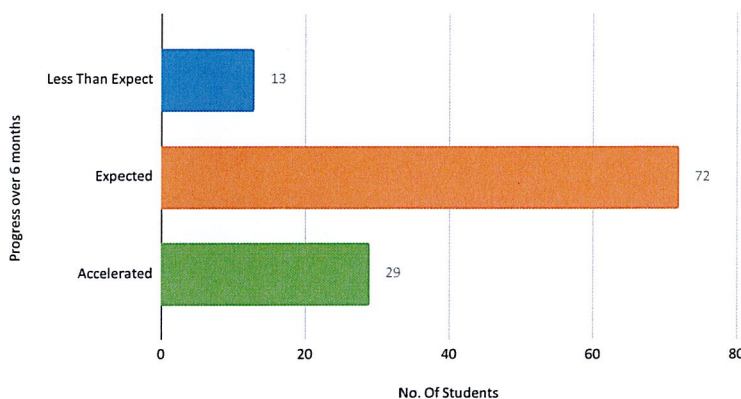
The Curriculum Levels from the NZ curriculum can often take 2 years (or more) of learning to achieve. Each of the curriculum levels have been broken down into four sub levels. This is to help show **progression within the levels** over shorter periods of time, e.g expected progression of 2 sublevels per year, and 4 sublevels (one whole level) over two years.

### Mathematics Student Progress over 6 months

We have **114 students** for whom we have achievement data over a period of 6 months (or more) in Mathematics. The following graphs show their rates of progression over the 6 months from July of 2024 to December of 2024.

- 11.4% made less than expected progress
- 63.2% made expected progress
- 25.4% made accelerated progress

Mathematics Student Progress 6 months Mid 24 - End 24

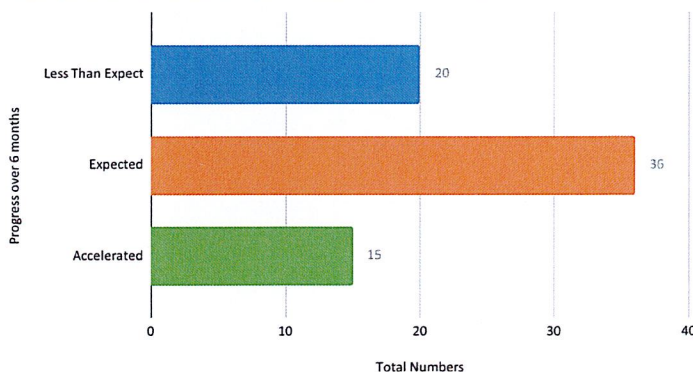


### Mathematics Student Progress over 12 months

We have **71 students** for whom we have achievement data over a period of 12 months (or more) in Mathematics. The following graphs show their rates of progression over the 12 months from Dec of 2023 to Dec of 2024.

- 28.2% made less than expected progress
- 50.7% made expected progress
- 21.1% made accelerated progress

Mathematics Student Progress 12 months End 23 - End 24

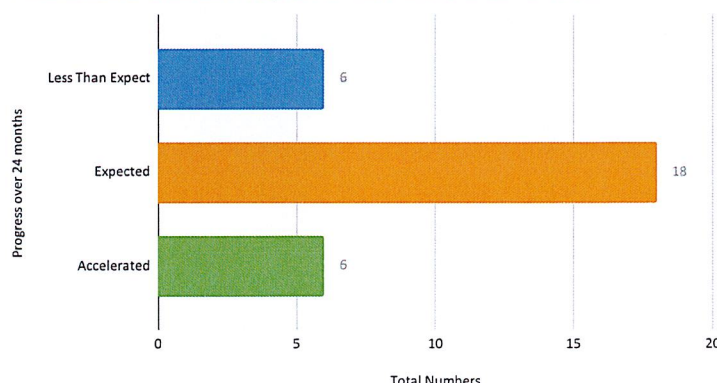


### Mathematics Student Progress over 24 months

We have **30 students** for whom we have achievement data over a period of 24 months in Maths. The following graphs show their rates of progress over the past 12 months from December 2022 to December 2024. This goes back to our first collection of student achievement data after opening Ngākōroa in 2022.

- 20% made less than expected progress
- 60% made expected progress
- 20% made accelerated progress

Mathematics Student Progress 24 months End 22 - End 24





**Ngākōroa School**  
**Compliance as a Good Employer**  
**2024**

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

Reporting on the Principles of being a Good Employer (section 597 of the Act)	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations, Ngākōroa School takes a number of steps, including:</p> <ul style="list-style-type: none"><li>• Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.</li><li>• Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.</li><li>• Providing appropriate personal protective equipment (PPE) when necessary.</li><li>• Maintaining equipment and machinery to ensure they are safe to use.</li><li>• Ensuring that the workplace is clean and well-maintained.</li><li>• Encouraging employees to report any hazards or safety concerns they encounter.</li></ul>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Ngākōroa School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>Through School Docs we have an EEO policy that emphasises Ngākōroa School's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, although we have not yet had any complaints. Our intention is to always take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>

<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective methods such as structured interviews and consistent referees reports to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made.</p>
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	<p>This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Māori,</li> <li>- The employment requirements of Māori, and - Greater involvement of Māori in the Education service?</li> </ul>	<p>The limited pool of candidates applying for positions recently, makes it challenging for the diversity in our workforce to reflect our student population, this is a continual reference point for us during decision making.</p> <p>We undertake regular Taha Māori review to understand the aims and aspirations of our Māori community, and to identify their employment and education needs. The intention is that this will generally be done with face to face hui, one family at a time.</p> <p>We develop policies and programs that reflect Māori aspirations and needs, such as ensuring Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p>

<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offering flexible scheduling.</p>

///\\//\\//\\//\\ Bringing Learning to Life ///\\//\\//\\//\\ Kawea te Mātauranga ki te Whaiao ki Te Ao Mārama ///\\//\\//\\//\\

	<p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p> <p><b>NB:</b> We struggle to increase gender diversity in our workforce due to the limited candidates other than women, we have to select from. This is something we are conscious of during recruitment processes, with many of the above statements for women equally as applicable to finding gender balance (ie: attracting men or those of neutral gender) at our school.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>We currently have no persons employed with disabilities.</p>

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?	✓ For the Principal	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ The Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

///\\//\\//\\//\\ Bringing Learning to Life ///\\//\\//\\//\\ Kawea te Mātauranga ki te Whaiao ki Te Ao Mārama ///\\//\\//\\//\\

# NGĀKŌROA SCHOOL



## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 748


**Principal:** Andrea Fulton

**School Address:** 1 Rorotu Ave, Karaka 2578

**School Postal Address:** 1 Rorotu Ave, Karaka 2578

**School Phone:** 09-553-7040

**School Email:** [hello@ngakoroa.school.nz](mailto:hello@ngakoroa.school.nz)

**Accountant / Service Provider:** 

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Andrea Fulton	Principal	Principal	N/A
Monique Henry	Iwi Appointee	Iwi Appointee	Sept-25
Kimberley Leacey	Presiding Member	Parent Election	Sept-25
Adrian Hilton	Parent Representative	Parent Election	Sept-25
Bryan Griffiths	Parent Representative	Parent Election	Sept-25
Sristhi Kanihama	Parent Representative	Parent Election	Sept-25
Angela Pilkington	Staff Representative	Staff Election	Dec-24
Rosina Woodroffe	Secretary		N/A

**Auditor:** UHY Haines Norton, Auckland

# NGĀKŌROA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
Appendix	Kiwisport
Appendix	Statement of Compliance with Employment Policy
Appendix	Te Tiriti o Waitangi
Appendix	Statement of Variance
Appendix	Independent Auditor's Report

# Ngākōroa 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.

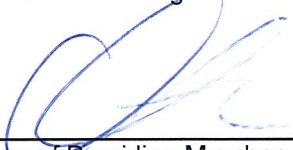
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Adrian John Hillon

Full Name of Presiding Member



Signature of Presiding Member

29-5-25

Date:

Andrea Joy Fulton

Full Name of Principal



Signature of Principal

27.05.25

Date:

# Ngākōroa School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	3,504,676	1,937,650	2,962,815
Locally Raised Funds	3	85,779	16,500	41,654
Interest		34,158	15,000	34,070
<b>Total Revenue</b>		<b>3,624,613</b>	<b>1,969,150</b>	<b>3,038,539</b>
<b>Expense</b>				
Locally Raised Funds	3	4,436	2,000	12,125
Learning Resources	4	1,327,071	1,256,100	1,155,269
Administration	5	304,318	150,258	119,455
Interest		1,293	1,500	1,207
Property	6	1,862,039	610,500	1,732,162
Loss on Disposal of Property, Plant and Equipment		1,194	-	-
<b>Total Expense</b>		<b>3,500,351</b>	<b>2,020,358</b>	<b>3,020,218</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>124,262</b>	<b>(51,208)</b>	<b>18,321</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>124,262</b>	<b>(51,208)</b>	<b>18,321</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.

# Ngākōroa 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>		1,256,720	1,256,720	1,238,399
Total comprehensive revenue and expense for the year		124,262	(51,208)	18,321
Contribution - Furniture and Equipment Grant		3,431	-	-
<b>Equity at 31 December</b>		1,384,413	1,205,512	1,256,720
Accumulated comprehensive revenue and expense		1,384,413	1,205,512	1,256,720
<b>Equity at 31 December</b>		1,384,413	1,205,512	1,256,720

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.

# Ngākōroa School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	32,918	24,250	135,974
Accounts Receivable	8	115,452	90,477	90,477
GST Receivable		14,678	8,668	8,668
Prepayments		5,286	7,753	7,753
Inventories	9	-	128	128
Investments		600,000	375,000	550,000
		768,334	506,276	793,000
<b>Current Liabilities</b>				
Accounts Payable	12	114,229	89,673	89,673
Revenue Received in Advance	13	-	5,061	5,061
Finance Lease Liability	14	6,956	3,822	5,350
		121,185	98,556	100,084
<b>Working Capital Surplus/(Deficit)</b>		647,149	407,720	692,916
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	752,385	802,802	570,043
		752,385	802,802	570,043
<b>Non-current Liabilities</b>				
Finance Lease Liability	14	15,121	5,010	6,239
		15,121	5,010	6,239
<b>Net Assets</b>		1,384,413	1,205,512	1,256,720
<b>Equity</b>		1,384,413	1,205,512	1,256,720

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

# Ngākōroa School

## Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		592,643	661,839	518,067
Locally Raised Funds		75,650	16,500	41,654
Goods and Services Tax (net)		(6,010)	27,733	27,733
Payments to Employees		(201,458)	(166,084)	(112,006)
Payments to Suppliers		(276,089)	(587,789)	(504,714)
Interest Paid		(1,293)	(1,500)	(1,207)
Interest Received		42,193	2,871	21,941
Net cash from/(to) Operating Activities		225,636	(46,430)	(8,532)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(275,269)	72,310	(132,071)
Purchase of Investments		(50,000)	(125,000)	(300,000)
Net cash from/(to) Investing Activities		(325,269)	(52,690)	(432,071)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		3,431	-	
Finance Lease Payments		(6,854)	(12,604)	(5,350)
Net cash from/(to) Financing Activities		(3,423)	(12,604)	(5,350)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(103,056)</b>	<b>(111,724)</b>	<b>(445,953)</b>
Cash and cash equivalents at the beginning of the year	7	135,974	135,974	581,927
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>32,918</b>	<b>24,250</b>	<b>135,974</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.

# Ngākōroa School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes 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 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 19.

#### *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 recognised 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 represents their 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 or net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

**i) Investments**

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

**j) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings 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. 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	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Intangible Assets	3 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

*Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

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

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

**l) Accounts Payable**

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

**m) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**n) Revenue Received in Advance**

Revenue received in advance relates to fees received from 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.

**o) Funds Held in Trust**

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

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

**p) Funds held for Capital works**

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

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

**q) Shared Funds**

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

**r) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost 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 a plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

**s) Financial Instruments**

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

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

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

**t) Borrowings**

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

**u) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the Inland Revenue Department, including the GST relating to investing and financing activities, is classified as operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	593,820	391,000	330,2
Teachers' Salaries Grants	1,051,764	1,000,000	933,0
Use of Land and Buildings Grants	1,696,510	450,000	1,602,9
Ka Ora, Ka Ako - Healthy School Lunches Programme	158,698	-	.
Other Government Grants	3,884	96,650	96,4
	3,504,676	1,937,650	2,962,8

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	16,893	4,000	19,4
Fees for Extra Curricular Activities	12,683	-	9,6
Trading	175	-	1,7
Fundraising and Community Grants	20,824	-	3
Other Revenue	35,204	12,500	10,8
	85,779	16,500	41,6
<b>Expense</b>			
Extra Curricular Activities Costs	3,532	500	11,3
Trading	875	1,000	7
Fundraising and Community Grant Costs	29	500	1
	4,436	2,000	12,1
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	81,343	14,500	29,5

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	43,436	86,700	66,4
Information and Communication Technology	6,320	10,250	6,7
Employee Benefits - Salaries	1,151,363	1,087,150	967,8
Staff Development	15,453	22,500	13,7
Depreciation	109,075	46,750	98,0
Other Learning Resources	1,424	2,750	2,4
	1,327,071	1,256,100	1,155,2

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,695	5,000	5,9
Board Fees and Expenses	5,785	5,500	8,1
Operating Leases	2,364	4,000	1,4
Other Administration Expenses	52,859	78,550	38,9
Employee Benefits - Salaries	63,158	50,000	54,0
Insurance	7,215	1,500	2,7
Service Providers, Contractors and Consultancy	5,544	5,708	8,0
Ka Ora, Ka Ako - Healthy School Lunches Programme	158,698	-	.
	304,318	150,258	119,4

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	53,750	65,000	41,0
Heat, Light and Water	38,956	40,000	37,9
Repairs and Maintenance	15,670	5,000	5,6
Use of Land and Buildings	1,696,510	450,000	1,602,9
Employee Benefits - Salaries	39,417	30,000	24,2
Other Property Expenses	17,736	20,500	20,2
	1,862,039	610,500	1,732,7

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	32,918	24,250	135,9
Cash and cash equivalents for Statement of Cash Flows	32,918	24,250	135,9

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	10,129	-	
Interest Receivable	8,644	16,679	16,679
Teacher Salaries Grant Receivable	96,679	73,798	73,798
	115,452	90,477	90,477
Receivables from Exchange Transactions	18,773	16,679	16,679
Receivables from Non-Exchange Transactions	96,679	73,798	73,798
	115,452	90,477	90,477

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	-	128	128
	-	128	128

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	600,000	375,000	550,000
Total Investments	600,000	375,000	550,000

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	75,575	154,638	-	-	(17,206)	213,007
Furniture and Equipment	403,120	106,309	-	-	(44,491)	464,938
Information and Communication Technology	63,646	10,198	-	-	(37,268)	36,576
Motor Vehicles	1,823	-	-	-	(186)	1,637
Leased Assets	11,168	17,342	-	-	(7,719)	20,791
Library Resources	14,711	4,124	(1,194)	-	(2,205)	15,436
	570,043	292,611	(1,194)	-	(109,075)	752,385

The net carrying value of furniture and equipment held under a finance lease is \$20,791 (2023: \$11,167)

### 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	237,101	(24,094)	213,007	82,463	(6,888)	75,575
Furniture and Equipment	568,752	(103,814)	464,938	462,444	(59,324)	403,120
Information and Communication Technology	152,972	(116,396)	36,576	142,774	(79,128)	63,646
Motor Vehicles	1,854	(217)	1,637	1,854	(31)	1,823
Leased Assets	27,991	(7,200)	20,791	22,976	(11,808)	11,168
Library Resources	20,595	(5,159)	15,436	17,926	(3,215)	14,711
	1,009,265	(256,880)	752,385	730,437	(160,394)	570,043

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	6,251	8,037	8,037
Accruals	8,695	5,950	5,950
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	97,392	74,126	74,126
Employee Entitlements - Leave Accrual	1,891	1,560	1,560
	114,229	89,673	89,673
Payables for Exchange Transactions	114,229	89,673	89,673
	114,229	89,673	89,673

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	-	5,061	5,061
	-	5,061	5,061

14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	8,620	5,350	5,350
Later than One Year and no Later than Five Years	16,753	6,239	6,239
Future Finance Charges	(3,296)	(2,757)	-
	22,077	8,832	11,589
Represented by			
Finance lease liability - Current	6,956	3,822	5,350
Finance lease liability - Non current	15,121	5,010	6,239
	22,077	8,832	11,589

15. 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 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.

16. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
Board Members Remuneration	2,910	5,7
Leadership Team Remuneration	265,484	383,7
Full-time equivalent members	2	
Total key management personnel remuneration	268,394	389,4

There are six members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	140 - 150	150 - 160
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	0	0
110 - 120	0	2
120 - 130	1	0
130 - 140	0	0
140 - 150	0	0
	1.00	2.00

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

17. 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, employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	nil

18. 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.

## 19. Commitments

### (a) Capital Commitments

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

### (b) Operating Commitments

As at 31 December 2024, the Board has no operating commitments

## 20. 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	32,918	24,250	135,
Receivables	115,452	90,477	90,
Investments - Term Deposits	600,000	375,000	550,
Total financial assets measured at amortised cost	<u>748,370</u>	<u>489,727</u>	<u>776,</u>

### Financial liabilities measured at amortised cost

Payables	114,229	89,673	89,
Finance Leases	22,077	8,832	11,
Total financial liabilities measured at amortised cost	<u>136,306</u>	<u>98,505</u>	<u>101,</u>

## 21. Events After Balance Date

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

# **Ngākōroa School**

## **Kiwisport Statement**

For the year ended 31 December 2024

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2024 the school received Kiwisport funding of \$2,503.04 excl GST (2023:\$2,095 excl GST). This funding was spent in its entirety on bus fees to transport students to and from swimming lessons at Patumahoe/Fulton swim school.

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**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF NGĀKŌROA SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Ngākōroa 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 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 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.

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Registered in England 3692575

### **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's 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 is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.



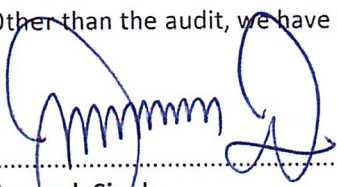
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



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