# RONGOMAI SCHOOL

## ANNUAL FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2024

**School Directory**

| | |
|---|---|
| **Ministry Number:** | 1468 |
| **Principal:** | Sarah Faifua |
| **School Address:** | 20 Rongomai Road,Otara, Auckland |
| **School Postal Address:** | 20 Rongomai Road,Otara, Auckland |
| **School Phone:** | 09 274 6055 |
| **School Email:** | admin@rongomai.school.nz |
| **Accountant / Service Provider:** | Edtech Financial Services Ltd |

**Members of the Board:**

| Name | Position | How Position Gained | Term Expired/ Expires |
|---|---|---|---|
| Christina Talamalo-Stanley | Presiding Member | Elected | 2025 |
| Sarah Faifua | Principal | Ex-officio | |
| Carol Fauolo | Staff Representative | Elected | 2025 |
| Memory Fariu-Andrew | Parent Representative | Elected | 2025 |
| Sheryl Topia | Parent Representative | Elected | 2025 |
| Neuton Lambert | Parent Representative | Co-opted | 2025 |

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# RONGOMAI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Rongomai 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.

Christina Talimalo - Stanley
Full Name of Presiding Member

Signature of Presiding Member

13 May 2026
Date:

Sarah Faifua
Full Name of Principal

Signature of Principal

13 May 2026
Date:

# Rongomai School
## Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

| | Notes | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|---|
| | | $ | $ | $ |
| **Revenue** | | | | |
| Government Grants | 2 | 2,716,340 | 2,789,562 | 2,698,627 |
| Locally Raised Funds | 3 | 65,829 | 112,950 | 68,437 |
| Interest | | 22,264 | 30,000 | 24,947 |
| **Total Revenue** | | 2,804,433 | 2,932,512 | 2,792,011 |
| **Expense** | | | | |
| Locally Raised Funds | 3 | 36,489 | 58,000 | 61,036 |
| Learning Resources | 4 | 1,522,608 | 1,748,234 | 1,544,567 |
| Administration | 5 | 398,114 | 165,161 | 305,202 |
| Interest | | 6,558 | 8,000 | 9,288 |
| Property | 6 | 892,864 | 980,943 | 956,161 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 573 |
| **Total Expense** | | 2,856,633 | 2,960,338 | 2,876,827 |
| **Net Surplus / (Deficit) for the year** | | (52,200) | (27,826) | (84,816) |
| Other Comprehensive Revenue and Expense | | - | - | - |
| **Total Comprehensive Revenue and Expense for the Year** | | (52,200) | (27,826) | (84,816) |

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



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# Rongomai School
## Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

| | Notes | 2024 Actual $ | 2024 Budget (Unaudited) $ | 2023 Actual $ |
|---|---|---|---|---|
| **Equity at 1 January** | | 701,586 | 787,128 | 786,402 |
| Total comprehensive revenue and expense for the year | | (52,200) | (27,826) | (84,816) |
| Distributions to the Ministry of Education | | (22,178) | - | - |
| Contribution - Furniture and Equipment Grant | | 8,747 | - | - |
| **Equity at 31 December** | | 635,955 | 759,302 | 701,586 |
| Accumulated comprehensive revenue and expense | | 635,955 | 759,302 | 701,586 |
| **Equity at 31 December** | | 635,955 | 759,302 | 701,586 |

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.

# Rongomai School
# Statement of Financial Position
As at 31 December 2024

| | Notes | 2024 Actual $ | 2024 Budget (Unaudited) $ | 2023 Actual $ |
|---|---|---|---|---|
| **Current Assets** | | | | |
| Cash and Cash Equivalents | 7 | 588,532 | 734,000 | 794,676 |
| Accounts Receivable | 8 | 95,013 | 102,500 | 100,941 |
| GST Receivable | | 20,679 | 20,000 | 39,540 |
| Prepayments | | 6,840 | 6,500 | - |
| Inventories | 9 | 8,084 | 8,000 | 8,406 |
| Funds Receivable for Capital Works Projects | 16 | 23,189 | - | 78,630 |
| | | 742,337 | 871,000 | 1,022,193 |
| **Current Liabilities** | | | | |
| Accounts Payable | 12 | 157,592 | 168,000 | 260,660 |
| Revenue Received in Advance | 13 | - | - | 50,103 |
| Provision for Cyclical Maintenance | 14 | 26,017 | 27,000 | 25,636 |
| Finance Lease Liability | 15 | 27,846 | 27,845 | 33,391 |
| Funds held for Capital Works Projects | 16 | - | 40,000 | 82,997 |
| | | 211,455 | 262,845 | 452,787 |
| **Working Capital Surplus/(Deficit)** | | 530,882 | 608,155 | 569,406 |
| **Non-current Assets** | | | | |
| Property, Plant and Equipment | 11 | 189,323 | 221,397 | 221,396 |
| | | 189,323 | 221,397 | 221,396 |
| **Non-current Liabilities** | | | | |
| Provision for Cyclical Maintenance | 14 | 51,400 | 37,400 | 32,200 |
| Finance Lease Liability | 15 | 32,850 | 32,850 | 57,016 |
| | | 84,250 | 70,250 | 89,216 |
| **Net Assets** | | 635,955 | 759,302 | 701,586 |
| **Equity** | | 635,955 | 759,302 | 701,586 |

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



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# Rongomai School
# Statement of Cash Flows
For the year ended 31 December 2024

| | Note | 2024 Actual $ | 2024 Budget (Unaudited) $ | 2023 Actual $ |
|---|---|---|---|---|
| **Cash flows from Operating Activities** | | | | |
| Government Grants | | 678,510 | 777,595 | 890,777 |
| Locally Raised Funds | | 65,497 | 112,618 | 68,769 |
| Goods and Services Tax (net) | | 19,591 | 20,269 | (44,320) |
| Payments to Employees | | (410,387) | (459,338) | (399,204) |
| Payments to Suppliers | | (467,492) | (386,443) | (406,437) |
| Interest Paid | | (6,558) | (8,000) | (9,288) |
| Interest Received | | 22,339 | 26,701 | 24,078 |
| Net cash from/(to) Operating Activities | | (98,500) | 83,402 | 124,375 |
| **Cash flows from Investing Activities** | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | - | - | (573) |
| Purchase of Property Plant & Equipment (and Intangibles) | | (76,543) | (145,000) | (18,488) |
| Net cash from/(to) Investing Activities | | (76,543) | (145,000) | (19,061) |
| **Cash flows from Financing Activities** | | | | |
| Furniture and Equipment Grant | | 8,747 | - | - |
| Distributions to Ministry of Education | | 22,178 | - | - |
| Finance Lease Payments | | (34,470) | (34,711) | (33,167) |
| Funds Administered on Behalf of Other Parties | | (27,556) | 35,633 | (72,431) |
| Net cash from/(to) Financing Activities | | (31,101) | 922 | (105,598) |
| **Net increase/(decrease) in cash and cash equivalents** | | (206,144) | (60,676) | (284) |
| Cash and cash equivalents at the beginning of the year | 7 | 794,676 | 794,676 | 794,960 |
| **Cash and cash equivalents at the end of the year** | 7 | 588,532 | 734,000 | 794,676 |

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.



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### 1. Statement of Accounting Policies

**a) Reporting Entity**
Rongomai 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.



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***Critical Accounting Estimates And Assumptions***

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

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

*Cyclical maintenance*

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

*Useful lives of property, plant and equipment*

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

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

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

*Classification of leases*

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

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

*Recognition of grants*

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



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**c) Revenue Recognition**

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

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

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

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

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

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

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

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

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

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

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

**f) Accounts Receivable**
Short-term receivables are recorded at the amount due, less an allowance for 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.

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

| | |
|---|---|
| Board-owned Buildings | 10–75 years |
| Furniture and Equipment | 10–15 years |
| Information and Communication Technology | 3–5 years |
| Motor Vehicles | 5 years |
| Leased Assets held under a Finance Lease | Term of Lease |
| Library Resources | 12.5% Diminishing value |

**i) Impairment of Property, Plant, and Equipment**
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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.

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


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**k) Employee Entitlements**

*Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**l) 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.

**m) Provision for Cyclical Maintenance**

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

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

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



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

The School's financial liabilities comprise accounts payable and finance lease 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.

**o) Goods and Services Tax (GST)**
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

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

Commitments and contingencies are disclosed exclusive of GST.

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

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


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### 2. Government Grants

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Government Grants - Ministry of Education | 729,007 | 738,682 | 829,216 |
| Teachers' Salaries Grants | 1,094,338 | 1,247,880 | 1,115,258 |
| Use of Land and Buildings Grants | 681,325 | 800,000 | 739,995 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 211,670 | - | - |
| Other Government Grants | - | 3,000 | 14,158 |
| | 2,716,340 | 2,789,562 | 2,698,627 |

### 3. Locally Raised Funds

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

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| ***Revenue*** | $ | $ | $ |
| Donations and Bequests | 5,986 | 5,700 | 11,500 |
| Fees for Extra Curricular Activities | 1,165 | 1,250 | 8,331 |
| Trading | 17,683 | 21,000 | 19,094 |
| Fundraising and Community Grants | 40,417 | 80,000 | 25,977 |
| Other Revenue | 578 | 5,000 | 3,535 |
| | 65,829 | 112,950 | 68,437 |
| ***Expense*** | | | |
| Extra Curricular Activities Costs | 6,876 | 10,000 | 25,004 |
| Trading | 16,575 | 18,000 | 8,991 |
| Fundraising and Community Grant Costs | 13,038 | 30,000 | 13,019 |
| Other Locally Raised Funds Expenditure | - | - | 14,022 |
| | 36,489 | 58,000 | 61,036 |
| *Surplus/ (Deficit) for the year Locally Raised Funds* | 29,340 | 54,950 | 7,401 |

Commnunity Grant of $25,000 were received from Pub Charities ($20,000) and NZ Community Trust ($5,000) which was used to part fund the purchase of 2 school mini vans.




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### 4. Learning Resources

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Curricular | 41,486 | 32,250 | 30,699 |
| Information and Communication Technology | 120 | - | 102 |
| Employee Benefits - Salaries | 1,324,881 | 1,532,684 | 1,364,047 |
| Staff Development | 23,715 | 18,000 | 10,764 |
| Depreciation | 113,377 | 150,000 | 123,559 |
| Other Learning Resources | 19,029 | 15,300 | 15,396 |
| | 1,522,608 | 1,748,234 | 1,544,567 |

### 5. Administration

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Audit Fees | 7,500 | 7,500 | 7,065 |
| Board Fees and Expenses | 36,604 | 18,350 | 11,343 |
| Other Administration Expenses | 19,829 | 11,810 | 10,247 |
| Employee Benefits - Salaries | 110,947 | 115,710 | 96,595 |
| Insurance | 3,054 | 2,491 | 2,491 |
| Service Providers, Contractors and Consultancy | 8,510 | 9,300 | 8,056 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 211,670 | - | 169,405 |
| | 398,114 | 165,161 | 305,202 |

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### 6. Property

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Consultancy and Contract Services | 35,263 | 37,680 | 37,212 |
| Cyclical Maintenance | 19,581 | 10,000 | 10,323 |
| Heat, Light and Water | 20,574 | 24,600 | 56,750 |
| Repairs and Maintenance | 27,116 | 19,000 | 21,498 |
| Use of Land and Buildings | 681,325 | 800,000 | 739,995 |
| Employee Benefits - Salaries | 73,653 | 67,813 | 68,701 |
| Other Property Expenses | 35,352 | 21,850 | 21,682 |
| | 892,864 | 980,943 | 956,161 |

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 | 438,532 | 584,000 | 644,676 |
| Short-term Bank Deposits | 150,000 | 150,000 | 150,000 |
| Cash and cash equivalents for Statement of Cash Flows | 588,532 | 734,000 | 794,676 |

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

### 8. Accounts Receivable

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Receivables from the Ministry of Education | 2,368 | 1,500 | 2,368 |
| Interest Receivable | 1,626 | 5,000 | 1,701 |
| Teacher Salaries Grant Receivable | 91,019 | 96,000 | 96,872 |
| | 95,013 | 102,500 | 100,941 |
| Receivables from Exchange Transactions | 1,626 | 5,000 | 1,701 |
| Receivables from Non-Exchange Transactions | 93,387 | 97,500 | 99,240 |
| | 95,013 | 102,500 | 100,941 |




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### 9. Inventories

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| School Uniforms | 8,084 | 8,000 | 8,406 |
| | 8,084 | 8,000 | 8,406 |

### 11. Property, Plant and Equipment

| 2024 | Opening Balance (NBV) $ | Additions $ | Disposals $ | Impairment $ | Depreciation $ | Total (NBV) $ |
|---|---|---|---|---|---|---|
| Buildings | 13,842 | - | - | - | (2,255) | **11,587** |
| Furniture and Equipment | 114,967 | 12,964 | - | - | (44,871) | **83,060** |
| Information and Communication Technology | 29,525 | 15,110 | - | - | (15,912) | **28,723** |
| Motor Vehicles | - | 48,470 | - | - | (3,231) | **45,239** |
| Leased Assets | 58,108 | 4,760 | - | - | (45,844) | **17,024** |
| Library Resources | 4,954 | - | - | - | (1,264) | **3,690** |
| | 221,396 | 81,304 | - | - | (113,377) | **189,323** |

The net carrying value of furniture and equipment held under a finance lease is $17,024 (2023: $58,108)

*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

| | 2024 Cost or Valuation $ | 2024 Accumulated Depreciation $ | 2024 Net Book Value $ | 2023 Cost or Valuation $ | 2023 Accumulated Depreciation $ | 2023 Net Book Value $ |
|---|---|---|---|---|---|---|
| Buildings | 45,092 | (33,505) | **11,587** | 45,092 | (31,250) | **13,842** |
| Furniture and Equipment | 529,350 | (446,290) | **83,060** | 516,385 | (401,418) | **114,967** |
| Information and Communication Technology | 102,571 | (73,848) | **28,723** | 87,461 | (57,936) | **29,525** |
| Motor Vehicles | 48,470 | (3,231) | **45,239** | - | - | - |
| Leased Assets | 200,781 | (183,757) | **17,024** | 196,022 | (137,914) | **58,108** |
| Library Resources | 20,605 | (16,915) | **3,690** | 20,605 | (15,651) | **4,954** |
| | 946,869 | (757,546) | **189,323** | 865,565 | (644,169) | **221,396** |

### 12. Accounts Payable

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Creditors | 19,436 | 20,000 | 121,562 |
| Accruals | 17,370 | 18,000 | 17,215 |
| Employee Entitlements - Salaries | 92,103 | 100,000 | 97,931 |
| Employee Entitlements - Leave Accrual | 28,683 | 30,000 | 23,952 |
| | 157,592 | 168,000 | 260,660 |
| Payables for Exchange Transactions | 157,592 | 168,000 | 260,660 |
| | 157,592 | 168,000 | 260,660 |

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 | - | - | 49,771 |
| Other revenue in Advance | - | - | 332 |
| | - | - | 50,103 |

### 14. Provision for Cyclical Maintenance

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Provision at the Start of the Year | 57,836 | 32,200 | 47,513 |
| Increase to the Provision During the Year | 19,581 | 10,000 | 10,323 |
| Other Adjustments | - | 22,200 | - |
| Provision at the End of the Year | 77,417 | 64,400 | 57,836 |
| Cyclical Maintenance - Current | 26,017 | 27,000 | 25,636 |
| Cyclical Maintenance - Non current | 51,400 | 37,400 | 32,200 |
| | 77,417 | 64,400 | 57,836 |

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




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### 15. Finance Lease Liability

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

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| No Later than One Year | 27,846 | 27,846 | 33,391 |
| Later than One Year and no Later than Five Years | 34,718 | 34,718 | 62,369 |
| Future Finance Charges | (1,868) | (1,868) | (5,353) |
| | 60,696 | 60,696 | 90,407 |
| **Represented by** | | | |
| Finance lease liability - Current | 27,846 | 27,846 | 33,391 |
| Finance lease liability - Non current | 32,850 | 32,850 | 57,016 |
| | 60,696 | 60,696 | 90,407 |

### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

| 2024 | Opening Balances | Receipts from MOE | Payments | Board Contributions | Closing Balances |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| MOE SIP Canopy Project | (22,178) | - | - | 22,178 | - |
| MOE Carpet Floor Replacement | - | - | (3,980) | 3,980 | - |
| MOE Fire & Security | 20,095 | - | (20,966) | 871 | - |
| MOE Toilet Upgrade | (24,379) | 24,379 | - | - | - |
| MOE RM Incident Block B - Burst Pipe | (20,404) | 19,433 | - | 971 | - |
| MOE Repair to entrance to Satelite Unit | (11,669) | 11,499 | - | 170 | - |
| MOE Roofing remedials | 42,321 | 1,817 | (43,388) | (750) | - |
| MOE Window Joinery Replacement | 20,581 | 21,564 | (65,334) | - | (23,189) |
| Totals | 4,367 | 78,692 | (133,668) | 27,420 | (23,189) |

| **Represented by:** | |
|---|---|
| Funds Held on Behalf of the Ministry of Education | - |
| Funds Receivable from the Ministry of Education | (23,189) |




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| 2023 | Opening Balances $ | Receipts from MOE $ | Payments $ | Board Contributions $ | Closing Balances $ |
|---|---|---|---|---|---|
| MOE SIP Canopy Project | (21,178) | - | (1,000) | - | (22,178) |
| MOE Carpet Floor Replacement | 11,301 | - | (11,301) | - | - |
| MOE Fire & Security | 17,110 | 30,588 | (27,602) | - | 20,095 |
| MOE Toilet Upgrade | 69,565 | | (93,944) | - | (24,379) |
| MOE RM Incident Block B - Burst Pipe | - | | (20,404) | - | (20,404) |
| MOE Repair to entrance to Satelite Unit | - | | (11,669) | - | (11,669) |
| MOE Roofing remedials | - | 43,351 | (1,030) | - | 42,321 |
| MOE Window Joinery Replacement | - | 378,436 | (357,855) | - | 20,581 |
| Totals | 76,798 | 452,375 | (524,805) | - | 4,367 |

**Represented by:**

| | |
|---|---|
| Funds Held on Behalf of the Ministry of Education | 82,997 |
| Funds Receivable from the Ministry of Education | (78,630) |

### 17. Related Party Transactions

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

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



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### 18. Remuneration

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

| | 2024 Actual | 2023 Actual |
|---|---|---|
| *Board Members* | $ | $ |
| Remuneration | 3,150 | 2,600 |
| *Leadership Team* | | |
| Remuneration | 379,122 | 271,878 |
| Full-time equivalent members | 3 | 2 |
| Total key management personnel remuneration | 382,272 | 274,478 |

There are 5 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal 1*
The total value of remuneration paid or payable to the Principal was in the following bands:

| | 2024 Actual | 2023 Actual |
|---|---|---|
| Salaries and Other Short-term Employee Benefits: | $000 | $000 |
| Salary and Other Payments | 10-20 | 160-170 |
| Benefits and Other Emoluments | 0-5 | 0-5 |
| Termination Benefits | - | - |

*Principal 2*
The total value of remuneration paid or payable to the Principal was in the following bands:

| | 2024 Actual | 2023 Actual |
|---|---|---|
| Salaries and Other Short-term Employee Benefits: | $000 | $000 |
| Salary and Other Payments | 140-150 | - |
| Benefits and Other Emoluments | 0-5 | - |
| 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 | 1 | 5 |
| 110-120 | 1 | - |
| | 2 | 5 |

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



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### 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

| | 2024 Actual | 2023 Actual |
|---|---|---|
| Total | $10,077 | - |
| Number of People | 1 | - |

### 20. Contingencies

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

**Holidays Act Compliance – Schools Payroll**
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

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

### 21. Commitments

**(a) Capital Commitments**

At 31 December 2024, the Board has no capital commitments. (2023: $4,368)

**(b) Operating Commitments**

As at 31 December 2024, the Board has not entered into any operating contracts.

### 22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

**Financial assets measured at amortised cost**

| | 2024 Actual | 2024 Budget (Unaudited) | 2023 Actual |
|---|---|---|---|
| | $ | $ | $ |
| Cash and Cash Equivalents | 588,532 | 734,000 | 794,676 |
| Receivables | 95,013 | 102,500 | 100,941 |
| Total financial assets measured at amortised cost | 683,545 | 836,500 | 895,617 |
| **Financial liabilities measured at amortised cost** | | | |
| Payables | 157,592 | 168,000 | 260,660 |
| Finance Leases | 60,696 | 60,695 | 90,407 |
| Total financial liabilities measured at amortised cost | 218,288 | 228,695 | 351,067 |

### 23. Events After Balance Date

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

### 24. Comparatives

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

### 25. Breach of Reporting Deadline

The Board did not comply with section 135(1) and 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2025 and to provide its audited financial statements to the Ministry of Education by 31 May 2025. This timeframe was not met due to delays in completing the 2023 financial statements audit.

The 2023 financial statements audit report was dated 4 September 2025 by the prior appointed auditor RSM Auckland. The 2024 financial statements were submitted on 15 December 2025 to Moore Markhams Wellington Audit who were appointed on12 November 2025.

# Independent auditor's report

**To the readers of the financial statements of Rongomai School for the year ended 31 December 2024**

The Auditor-General is the auditor of Rongomai School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, 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 22, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 14 May 2026. 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 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.

**Other Matter – Failure to meet statutory reporting deadline**

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2025.

**Responsibilities of the Board for the financial statements**
The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.
The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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

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

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our

auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

**Other information**
The Board is responsible for the other information. The other information comprises the information included on pages 26 to 40, but does not include the financial statements, and our auditor's report thereon.

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

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

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

Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General |Wellington, New Zealand

| Analysis of Variance – READING (2024) | | | |
|---|---|---|---|
| **Actions**<br>***What did we do?*** | **Outcomes**<br>***What happened?*** | **Reasons for the variance**<br>***Why did it happen?*** | **Evaluation**<br>***Where to next?*** |
| • Began strengthening classroom reading programmes with a focus on more explicit teaching<br>• Used Learning Assistants to support identified students through small-group and one-to-one support<br>• Identified priority learners using school-wide data<br>• Provided leadership support to classes with the greatest need | Analysis of school-wide reading data (Term 3, 2024) shows:<br>• **36%** of students (approximately **56 students**) are achieving *At or Above* expected curriculum levels<br>• **64%** of students (approximately **100 students**) are achieving *Below or Well Below* expected curriculum levels<br>Some individual progress is evident; however, accelerated progress is not yet consistent across the school. | • Reading systems and expectations were still being established across classrooms<br>• Inconsistent implementation of reading approaches limited overall impact<br>• Student attendance issues affected continuity of learning<br>• Staff absences and wellbeing impacted consistency of programme delivery | • Continue to embed consistent, explicit reading teaching practices across the school<br>• Strengthen teacher capability through targeted professional learning and coaching<br>• Increase focus on monitoring and accelerating progress for priority learners<br>• Strengthen home–school connections to support reading engagement |

| | | | |
|---|---|---|---|
| | | | |

**Planning for next year (2025):**

**Professional Development**

- Little Learners Love Literacy (LLLL) ongoing PD, coaching and mentoring for Junior syndicate teachers.
- Structured Literacy PD
- Analyse and interpret student achievement data to inform classroom programmes
- More opportunities to observe Reading programmes in other classrooms
- Teachers to register for professional development workshops/courses focused on Literacy
- Consistently send readers home daily

| Analysis of Variance – Writing (2024) | | | |
|---|---|---|---|
| **Actions**<br>***What did we do?*** | **Outcomes**<br>***What happened?*** | **Reasons for the variance**<br>***Why did it happen?*** | **Evaluation**<br>***Where to next?*** |
| • Strengthened focus on writing across classrooms<br><br>• Implemented team and staff-wide moderation to support consistency of expectations<br><br>• Increased opportunities for students to write through short, regular writing tasks<br><br>• Provided targeted support for students identified as requiring additional support | Analysis of school-wide writing data (Term 3, 2024) shows:<br><br>• **36%** of students (approximately **56 students**) are achieving *At or Above* expected curriculum levels<br><br>• **64%** of students (approximately **100 students**) are achieving *Below or Well Below* expected curriculum levels<br>Progress varied across classes, with some improvement for individual learners but limited school-wide acceleration. | Writing programmes were implemented inconsistently across the school<br><br>• Reduced opportunities for sustained writing, particularly later in the year<br><br>• Staff and student absences disrupted programme continuity<br><br>• Limited opportunities for teachers to observe effective writing practice | • Clarify school-wide expectations for writing instruction<br><br>• Ensure writing is timetabled consistently across all classrooms<br><br>• Strengthen moderation and shared understanding of writing progressions<br><br>• Provide targeted professional learning to strengthen teacher capability |

| | | | |
|---|---|---|---|
| | | | |

## Planning for next year (2025):

**Professional Development (most PD sessions can be covered in weekly staff meetings):**

- Senior Management Team (SMT) and Team Leaders (TL) to conduct regular observations of teacher practice and their Writing programmes. Provide constructive feedback.
- Check trackers to identify “at risk” learners that need to be referred for extra support.
- ESOL strategies PD

# Analysis of Variance – Mathematics (2024)

| **Actions**<br>***What did we do?*** | **Outcomes**<br>***What happened?*** | **Reasons for the variance**<br>***Why did it happen?*** | **Evaluation**<br>***Where to next?*** |
|---|---|---|---|
| • Strengthened mathematics teaching through collaborative planning in syndicates<br><br>• Used a range of problem-solving and number-focused tasks to support student understanding<br><br>• Grouped students flexibly to support discussion and reasoning<br><br>• Provided additional classroom support for students requiring targeted assistance | Analysis of school-wide mathematics data (Term 3, 2024) shows:<br><br>• **59%** of students (approximately **92 students**) are achieving *At or Above* expected curriculum levels<br><br>• **41%** of students (approximately **64 students**) are achieving *Below or Well Below* expected curriculum levels<br><br>Mathematics achievement remains comparatively stronger than Reading and Writing. | • Greater consistency in mathematics teaching across classrooms<br><br>• Collaborative planning supported clearer expectations for teaching and learning<br><br>• Some learners continue to have gaps in number knowledge<br><br>• Variable attendance affected progress for some students | • Continue strengthening consistency of mathematics teaching practice<br><br>• Increase targeted support for learners below expected levels<br><br>• Use achievement data more deliberately to identify and accelerate progress<br><br>• Continue collaborative planning and shared professional practice. |

| | | | |
|---|---|---|---|
| **Planning for next year (2025):** | | | |
| ● Teachers to continue planning collaboratively in syndicates and whole staff<br>● Review and refine our math lessons to ensure we use relevant contexts in our launch problems.<br>● Continue to focus on teaching strands and draw out the number strategies and knowledge from these math problems. ● Continue to use tracking sheets to monitor student progress. Identify target students/students needing to be referred for extra support. ● Teachers deliver DMIC lessons 4-5 days a week.<br>● Teachers can self-evaluate regularly and observe themselves teaching using the school's SWIVL device. | | | |

Rongomai School

Empowered to Take Risks; Determined to Succeed

# VISION

**Whaia te iti kahurangi, ki te tuohu koe, me he maunga teitei.**

Aspire to the greatest heights, should you bow, be it to a lofty mountain.

# MISSION

**Empowered to take risks. Determined to succeed.**

# R.I.C.H VALUES

| Respect | Integrity | Courage | Heritage |
|---|---|---|---|
| Whakaute | Ngakau Pono | Mātātoa | Ngā Taonga Tuku Iho |

## Welcome

At Rongomai School, we have a team of innovative, hardworking, passionate and caring teachers and support staff. We work extremely hard as a team to ensure that we provide the most culturally and academically rich learning experiences for all our tamariki.

## Rongomai Heritage

Rongomai School has a proud, rich heritage. Our namesake, Rongomai was a chief on Te Mahuhu -ki-te-Rangi waka. Legend has it that his waka came to rest near our site on the East Tamaki estuary around 1350. At that time he saw a big flock of seagulls which was a sign of great wealth and rich soil. During his time, Rongomai lived and married into the local iwi. Unfortunately, he drowned when his waka capsized near the Kaipara Harbour. Rongomai was eaten by trevally fish so out of respect for their tupuna, the local iwi have not and still do not eat trevally. (Information taken by Te Uri o Hau: North Kaipara reading).

## Rongomaitanga - The Rongomai Way

Our school is made up of children mainly from Māori and Pasifika backgrounds, and it is important to us that we create an environment that supports, enhances and imbues pride in our students. We do our best to afford proper respect to tikanga Māori (Māori protocols) and tangata whenua (people of the land) so our students are exposed, even if in a small way, to the beautiful attributes of Māori culture. Rongomaitanga is significant to our curriculum design; enabling us to create a curriculum that is localised, authentic and meaningful to our community. Because of these factors, we can acquire the stories of Rongomai School - the korero about our whenua, landmarks and objects unique to Rongomai; the people of Rongomai School (past and present); the challenges and the victories endured and celebrated over time.

Rongomaitanga is an expression of our beliefs and values of what we aspire to live by, to be and therefore, determines the culture of our school – The Rongomai Way. The true essence of Rongomaitanga is providing an education that is founded on inclusion, aroha, whanaungatanga, respect, integrity, courage and heritage.

## Te Wheke – A Celebration of Infinite Wisdom

Te Wheke written by Rangimarie Pere, provides a selection of simple ancient teachings of Hawaiki that stretches into the past, present and future. These ancient teachings/concepts are weaved into our long term unit plans and therefore taught to our tamariki.

## Graduate Profiles

Rongomai School's Graduate Profiles articulates what success looks like for our Rongomai tamariki. It is important for us that our tamariki experience success and achievement as themselves. The Graduate Profile provides a progression of stages of success for our students according to their ethnicity. Rongomai's definition of success is seeing Māori achieving as Māori, Cook Islanders achieving as Cook Islanders and Samoan achieving as Samoan etc.

## Nga Kupu Kapua

Our school has implemented into our daily programmes Nga Kupu Kapua - developed by Dr Henare King. Nga Kupu Kapua is a programme that exposes our tamariki and staff to as many kupu (Māori vocabulary) as possible. We will achieve this by using the 5+ a day concept. For example, our students and staff will be exposed to five kupu per day, 25 kupu per week which will translate into 2,500 kupu over 100 weeks. Our aim is to expose our tamariki and staff to at least 2,500 kupu over a period of 3 years at least.

## Cultural Diversity

Our school shall reflect New Zealand's cultural diversity and all stakeholders will be encouraged to value the differences in each other by:

- Celebrating cultural days, performances and the arts.
- Incorporating cultural dimensions into learning and teaching programmes. Providing resources that reflect our school's cultures.
- Implementing programmes that promote partnerships between school, home and the wider community.

## Māori Culture

The unique place of Māori culture and customs will play an important part in the way Rongomai School operates. A vital element of our school is the success of Māori as Māori, our students' desire for identity – their

place in the world, their sense of belonging and connection, their integration, their understanding and their acceptance.

## Steps to incorporate Tikanga Māori

Rongomai School will acknowledge tikanga Māori (Māori culture and protocols) by:

- Welcoming visitors, new staff, new students and their families with powhiri or whakatau.
- Celebrating and learning about Māori events.
- Strengthening students' learning about tikanga Māori.
- Identifying local and regional history.
- Embedding karakia, waiata into our daily routines.
- Providing opportunities for any interested student to be involved in kapa haka.
- Embedding tikanga Māori into our daily routines – normalisation.

We are not limited to the above and will continue to grow our knowledge and understanding of Māori tikanga, values and history.

Our school acknowledges and respects the language, heritage and culture of all our members. Rongomai School promotes and acknowledges Māori as tangata whenua and our obligations under the Treaty of Waitangi, reflecting the unique position of tikanga Māori. We will regularly consult with internal and external members from the Māori community i.e. teachers, kaumatua, kuia, cultural consultants and expert partners.

## Pasifika Culture

The unique place of Pasifika cultures and customs play an important part in the way Rongomai School operates. A vital element of our school is the success of Pasifika as Pasifika, our students' desire for identity – their place in the world, their sense of belonging and connection, their integration, their understanding and their acceptance. We aim to embed as many aspects of Pasifika cultures as we can.

## Culture Groups

These are times where our children will have the opportunity to learn the cultures of Māori and our people of the Pacific. This will include learning cultural values, basic language, traditions and customs, cultural performances and songs.

## Maori and Pasifika Language Weeks

At Rongomai School, we proudly celebrate the Māori and Pasifika Language Weeks. This is not to say that we are restricted to celebrating Māori and Pasifika cultures in these weeks alone, as the language weeks are merely an opportunity for our school to highlight and learn in greater detail the facts, history and customs about each culture. The language weeks give us cause to embrace, celebrate and showcase who we are culturally and more often, bring together our school community in solidarity with pride.

## Our School Community

Involvement with the local community is an integral part of Rongomai School. Parents have expectations of the school and are very supportive, assisting with school programmes and trips. Celebrating student success and cultural performances, award ceremonies and other events are well supported by parents and whanau.

## External Services Providers

We are contracted to Mana Kids Health Services who provides our school with a community worker (Ipu Imo) to screen our students each week for sore throat or skin allergies, and a school nurse (Emmanuel Villamil) to perform basic health checks and follow ups with our whanau and local doctors.

In addition, we are partnered up with Te Tai Awa Social Services who provides our school social worker Chevy Te Aute. Whaea Chevy works closely with our SENCO to access the support and services for our students and their whanau when needed.

We are fortunate to have RTLB (Resource Teachers of Learning and Behaviour) in our school who provide our teachers with excellent support, advice and guidance to support student learning.

## Free Kai for our tamariki

Our school currently receives fruit from Kids Can. We also receive shoes and jackets.

Furthermore, we run a “Breakfast in Schools” programme which is supplied by Kids Can. All of our tamariki are welcome, no judgements or questions asked.

Our school is currently on the Free & Healthy Lunch programme which is funded by our government. Every student is provided with a free lunch every day of the school week.

One of our school’s goals is to tap into our local businesses and resources to develop our produce garden. We want to provide our tamariki with learning opportunities to grow fruit and veges which will go towards feeding them and their families.

## Onsite preschools and satellite class

We have 2 pre-schools on our school site - Sathya Sai Preschool (English speaking) and Poetiare Punanga Reo (Cook Islands speaking). We also have a Mt Richmond satellite class. All three of these centres have their own governing boards.

## School Organisation

Our school is organised into three syndicates:

- Junior Syndicate – Y1-3 mainstream x4 classes, Y1-3 Cook Islands bilingual class.
- Senior Syndicate – Y4-6 mainstream x 2 classes, Y4-6 Cook Islands bilingual class.

Students generally have the same teacher for 2 years. This structure allows a managed transition throughout the school and allows teachers and students the time needed to establish and strengthen positive relationships that support student wellbeing and learning.

Our ethnic make-up is currently 28% Maori, 1% Filipino, 2% European and 69% Pasifika (30% Samoan, 21% Cook Islands, 16% Tongan, 2% Niue).

| | NELPs | Pacific Education Plan | Ka Hikitia |
|---|---|---|---|
| **Goal 1a** | **Learners at the Centre**<br>Have high aspirations for every learner/akonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures. | Work reciprocally with diverse Pacific communities to respond to unmet needs, with an initial focus on needs arising from COVID 19 pandemic. | **Te Whānau:** Education provision responds to learners within the context of their whānau. |
| **Goal 1b** | **Learners at the Centre**<br>Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying. | Work reciprocally with diverse Pacific communities to respond to unmet needs, with an initial focus on needs arising from COVID 19 pandemic. | **Te Whānau:** Education provision responds to learners within the context of their whānau. |
| **Goal 2** | **Barrier Free Access**<br>Reduce barriers to education for all, including for Māori and Pacific learners/akonga, disabled learners/akonga and those with learning support needs. | Confront systemic racism and discrimination in education. | **Te Tangata:** Māori are free from racism, discrimination and stigma in education. |
| **Goal 3** | **Quality Teaching and Leadership**<br>Develop staff to strengthen teaching, leadership, and learner support capability across the education workforce. | Enable every teacher, leader and educational professional to take coordinated action to become culturally competent with diverse Pacific learners. | **Te Marautanga:** Māori are diverse and need to be understood in the context of their diverse aspirations and lived experiences. |
| **Tapa Sā** | | | |
| | **Turu 1:**<br>Identities, languages and cultures. | **Turu 2:**<br>Collaborative and respectful relationships & professional behaviours. | **Turu 3:**<br>Effective Pacific Pedagogies. |

# ANNUAL PLAN

## OVERARCHING GOAL

**To lift academic achievement in Reading, Writing and Mathematics**

In Reading 53% of all students will be achieving AT or ABOVE expectation.

In Writing 45% of all students will be achieving AT or ABOVE expectation.

In Mathematics 75% of all students will be achieving AT or ABOVE expectation

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| **Quality Teaching and Leadership**<br>Develop staff to strengthen teaching, leadership, and learner support capability across the education workforce. | | **Pacific Education Plan**<br>Enable every teacher, leader and educational professional to take coordinated action to become culturally competent with diverse Pacific learners. | | **Ka Hikitia**<br>Te Kanorautanga: Māori are diverse and need to be understood in the context of their diverse aspirations and lived experiences. |
|---|---|---|---|---|
| **Tapasā** | **Turu 1**<br>Identities, languages and cultures | **Turu 2**<br>Collaborative and respectful relationships & professional behaviours | | **Turu 3**<br>Effective Pacific Pedagogies |
| **Outcome** | **Actions to meet outcome** | **Resources and Timeframe** | **Personnel** | **What will we see happening differently?** |
| **NELPS**<br>Develop staff to strengthen teaching, leadership, and learner support capability across the education workforce. | • Teachers applying high expectations for learner success<br>• Teachers supporting learners for positive engagement in learning<br>• Higher levels of student engagement in learning<br>• Teacher planning and student learning reflect outcomes<br>• Consistency of practice across the school | Regular Walkthroughs and observations<br><br>2024-2025 | SLT<br><br>Teachers | Positive classroom culture through: high expectations, meaningful learning, high levels of student engagement. |
| **Pacific Education Plan**<br>Enable every teacher, leader and educational professional to take coordinated action to become culturally competent with diverse Pacific learners. | • PLD refreshers around Tapasā, particularly for new staff.<br>• Continue to source resources which assist teachers and leaders to meet the needs of pasifika learners<br>• Identify new texts and stories to include in the learning which reflect learners' experiences | Regular Walkthroughs and observations<br><br>2024-2025 | SLT<br><br>Teachers | Monitoring in each class and across the school<br>- Well-Managed Learning Environment<br>- Feedback & Feedforward<br>- Monitoring impact of teaching |

| | | | | |
|---|---|---|---|---|
| **Ka Hikitia**<br>Māori are diverse and need to be understood in the context of their diverse aspirations and lived experiences. | • Identify and develop strategies for akonga whose needs have not yet been met | 2024-2025 | SLT<br><br>Teachers | Our education services will recognise and provide for Māori diversity. Our education workforce will have the right skills and capacity to support all Maori learners, including those with disabilities and learning support needs, to achieve excellent outcomes. |

**2023 Policies and Board Assurance Review Schedule** https://rongomai.schooldocs.co.nz/Yearly%20Board%20Assurances.pdf
**NELPS:** Click here to read more about the NELP

Rongomai School

Empowered to Take Risks; Determined to Succeed

1 December 2025

Tēnā koutou Rongomai School Community,

At Rongomai School, our Board of Trustees and staff wish to reaffirm our unwavering commitment to honouring Te Tiriti o Waitangi in all that we do as Rongomaites.

Despite recent Government changes that have removed the legislative requirement to give effect to Te Tiriti, we want to make it absolutely clear that we do not support this change, nor do we intend to alter the way Te Tiriti guides how we move and operate as a school.

Rongomai School has always been proud to be a multicultural kura that embraces the richness and diversity of our students and staff. Our identity is firmly rooted in the practical application of Te Tiriti and the values within Te Ao Māori.

Honouring Te Tiriti is not optional for us – it is embedded in the very foundations of our school, including our governance, our curriculum, and our partnerships with our tamariki, whānau, and community.

For us, honouring Te Tiriti means:

- Continuing to uphold our partnerships with our Māori whānau and community through genuine, respectful collaboration
- Continuing to ensure that te reo Māori, tikanga Māori, Te Ao Māori, mātauranga Māori, and the cultural identity of our Māori ākonga are valued and protected
- Ensuring that we continue shaping a school environment where all our ākonga have equitable opportunities to succeed

We will continue, as we always have, to embed Te Tiriti principles in our planning and practice, and to promote te reo Māori across our kura every day through our school values of whakaute (respect), ngākau pono (integrity), mātātoa (courage), and taonga tuku iho (heritage). We remain committed to creating a school where every child feels valued, included, and celebrated.

Ngā mihi nui,
Sarah Faifua (Tumuaki)
Christina Talimalo-Stanley (BOT Presiding Member)
Rongomai School BOT

Rongomai School

Empowered to Take Risks; Determined to Succeed

**Rongomai School - Use of Kiwisport Funding 2024**

In 2024, we used our Kiwi Sport Funding of $2,943.00 to strengthen physical education and sporting opportunities for our tamariki, with a clear focus on participation, confidence, and pride in representing Rongomai School. A key focus this year was engaging in Physical Education support through **Counties Manukau**, which supported staff capability and helped improve the consistency and quality of PE delivery across the school.

We also used the funding to support transport for inter-school sporting events. This included the use of our school van and where required, additional transport to ensure students and coaches could attend cluster tournaments such as Tag, Netball and Athletics. These opportunities ensured our learners could participate fully and equitably in sporting experiences beyond the school gate.

Overall, Kiwi Sport funding in 2024 supported increased participation in physical activity, strengthened connections through sport, and reinforced positive attitudes towards wellbeing, teamwork, and active lifestyles for our tamariki.

Sarah Faifua

Principal