Maruia School

Raise Achievement - Value Excellence

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	3204
Principal:	Alex Wilson
School Address:	State Highway 65, Maruia 7062
School Phone:	03 523 8860
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

MARUIA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Maruia 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.

Kim Hamilton	Alex Wilson
Full Name of Presiding Member	Full Name of Principal
Signed by: 829FD37FBD6133FE	Signed by: CCD3580604389F9D
Signature of Presiding Member	Signature of Principal
30/05/2025	30/05/2025
Date:	Date:

Maruia School
Members of the Board
For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Kim Hamilton	Presiding Member	Elected	Sep 2025
Alex Wilson	Principal	ex Officio	
Campbell Sanders	Parent Representative	Elected	Sep 2025
Justine Kelly	Parent Representative	Elected	Nov 2024
Kolbie Groom	Parent Representative	Co-opted	Nov 2024
Ant Sherwood	Parent Representative	Selected	Sep 2025
Victoria Thomson	Staff Representative	Elected	Sep 2025

Maruia 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	486,099	492,717	503,305
Locally Raised Funds	3	14,624	23,390	11,396
Interest		4,269	3,200	3,389
Gain on Sale of Property, Plant and Equipment		-	-	41
Other Revenue		142,731	-	-
Total Revenue		647,723	519,307	518,131
Expense				
Locally Raised Funds	3	1,722	7,500	3,651
Learning Resources	4	288,531	318,205	299,937
Administration	5	52,559	45,061	38,402
Interest		1,400	760	758
Property	6	150,894	143,460	139,863
Loss on Disposal of Property, Plant and Equipment		73,526	-	-
Total Expense		568,632	514,986	482,611
Net Surplus for the year		79,091	4,321	35,520
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		79,091	4,321	35,520

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

Maruia 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		194,772	194,772	152,819
Total comprehensive revenue and expense for the year		79,091	4,321	35,520
Contribution - Furniture and Equipment Grant		-	-	1,716
Contribution - Te Mana Tūhono		6,417	-	4,717
Equity at 31 December		280,280	199,093	194,772
Accumulated comprehensive revenue and expense		280,280	199,093	194,772
Equity at 31 December		280,280	199,093	194,772

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.

Maruia 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	137,970	112,817	101,828
Accounts Receivable	8	165,327	22,091	22,091
GST Receivable		3,149	1,669	1,669
Prepayments		802	11,761	11,761
		307,248	148,338	137,349
Current Liabilities				
Accounts Payable	10	42,942	32,399	32,399
Revenue Received in Advance	11	2,808	804	804
Provision for Cyclical Maintenance	12	-	15,746	4,811
Finance Lease Liability	13	5,385	8,349	8,349
		51,135	57,298	46,363
Working Capital Surplus		256,113	91,040	90,986
Non-current Assets				
Property, Plant and Equipment	9	48,018	113,454	117,454
		48,018	113,454	117,454
Non-current Liabilities				
Provision for Cyclical Maintenance	12	16,637	2,887	11,154
Finance Lease Liability	13	7,214	2,514	2,514
		23,851	5,401	13,668
Net Assets		280,280	199,093	194,772
Equity		280,280	199,093	194,772

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

BDO Christchurch

Maruia 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		164,542	159,370	166,223
Locally Raised Funds		16,227	23,390	11,396
Goods and Services Tax (net)		(1,480)	-	354
Payments to Employees		(75,953)	(72,500)	(71,420)
Payments to Suppliers		(61,869)	(94,471)	(59,465)
Interest Paid		(1,400)	-	(758)
Interest Received		4,269	3,200	3,389
Net cash from Operating Activities		44,336	18,989	49,719
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(3,173)	(8,000)	(1,214)
Net cash (to) Investing Activities		(3,173)	(8,000)	(1,214)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,716
Finance Lease Payments		(5,021)	-	(7,126)
Funds Administered on Behalf of Other Parties		-	-	(1,237)
Net cash (to) Financing Activities		(5,021)	-	(6,647)
Net increase in cash and cash equivalents		36,142	10,989	41,858
Cash and cash equivalents at the beginning of the year	7	101,828	101,828	59,970
Cash and cash equivalents at the end of the year	7	137,970	112,817	101,828

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.

Maruia School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity
Maruia 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.

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

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure 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 whole 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
A 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 12.

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 9.

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 13. Future operating lease commitments are disclosed in note 19b.

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.

1.3. 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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building improvements	7 - 50 yers
Furniture and equipment	3–15 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

1.8. 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 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 as 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 the surplus or deficit.

The reversal of an impairment loss is recognised in the 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.

1.9. 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.

1.10. 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, 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.

1.11. 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.

1.12. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

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

The School's financial liabilities comprise accounts payable, 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

1.16. 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	166,789	159,370	166,119
Teachers' Salaries Grants	220,959	240,605	240,605
Use of Land and Buildings Grants	98,197	92,742	92,742
Other Government Grants	154	-	3,839
	486,099	492,717	503,305

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	5,821	14,700	3,569
Fees for Extra Curricular Activities	559	-	57
Trading	172	70	58
Fundraising and Community Grants	43	300	122
Other Revenue	8,029	8,320	7,590
	14,624	23,390	11,396
Expenses			
Extra Curricular Activities Costs	636	400	281
Trading	258	100	253
Other Locally Raised Funds Expenditure	828	7,000	3,117
	1,722	7,500	3,651
Surplus for the year Locally raised funds	12,902	15,890	7,745

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	11,415	15,700	7,744
Information and Communication Technology	345	400	-
Employee Benefits - Salaries	259,656	274,105	271,063
Staff Development	2,821	16,000	2,941
Depreciation	14,294	12,000	18,189
	288,531	318,205	299,937

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	8,905	5,100	4,961
Board Fees and Expenses	2,005	3,840	2,355
Operating Leases	64	6,166	342
Other Administration Expenses	8,270	6,955	5,620
Employee Benefits - Salaries	9,866	12,000	15,843
Insurance	17,083	6,000	5,234
Service Providers, Contractors and Consultancy	6,366	5,000	4,047
	52,559	45,061	38,402

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cyclical Maintenance	2,441	2,668	2,668
Adjustment to the Provision- Other Adjustments	(1,769)	-	(1,751)
Heat, Light and Water	8,794	10,000	9,310
Repairs and Maintenance	9,389	9,300	9,061
Use of Land and Buildings	98,197	92,742	92,742
Other Property Expenses	7,300	1,750	1,431
Employee Benefits - Salaries	26,542	27,000	26,402
	150,894	143,460	139,863

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	137,970	112,817	101,828
Cash and Cash Equivalents for Statement of Cash Flows	137,970	112,817	101,828

Of the $137,970 Cash and Cash Equivalents, $2,808 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	141,128	-	-
Receivables from the Ministry of Education	3,820	1,452	1,452
Teacher Salaries Grant Receivable	20,379	20,639	20,639
	165,327	22,091	22,091
Receivables from Exchange Transactions	141,128	-	-
Receivables from Non-Exchange Transactions	24,199	22,091	22,091
	165,327	22,091	22,091

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2024	**$**	**$**	**$**	**$**	**$**	**$**
Building Improvements	84,520	-	(73,526)	-	(1,737)	**9,257**
Furniture and Equipment	16,918	3,172	-	-	(4,239)	**15,851**
Information and Communication Technology	5,050	6,417	-	-	(1,143)	**10,324**
Leased Assets	10,966	12,248	(3,454)	-	(7,175)	**12,585**
Balance at 31 December 2024	117,454	21,837	(76,980)	-	(14,294)	**48,017**

The net carrying value of furniture and equipment held under a finance lease is $12,585 (2023: $10,966)

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

In September 2024 the school house suffered moderate fire damage. The school's insurers have accepted the claim and the claim values. An assessment of the restored value indicates that no impairment of this asset's current book value is required at year end.

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Building Improvements	103,596	(94,338)	**9,258**	222,255	(137,735)	**84,520**
Furniture and Equipment	127,645	(111,794)	**15,851**	124,473	(107,555)	**16,918**
Information and Communication Technology	86,298	(75,974)	**10,324**	79,880	(74,830)	**5,050**
Leased Assets	23,393	(10,808)	**12,585**	38,333	(27,367)	**10,966**
Library Resources	23,787	(23,787)	**-**	23,787	(23,787)	**-**
Balance at 31 December	364,719	(316,701)	**48,018**	488,728	(371,274)	**117,454**

10. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	5,126	4,724	4,724
Accruals	16,210	4,961	4,961
Employee Entitlements - Salaries	20,733	22,296	22,296
Employee Entitlements - Leave Accrual	873	418	418
	42,942	32,399	32,399
Payables for Exchange Transactions	42,942	32,399	32,399
	42,942	32,399	32,399

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	2,808	804	804
	2,808	804	804

12. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	15,965	15,965	15,048
Increase to the Provision During the Year	2,441	2,668	2,668
Other Adjustments	(1,769)	-	(1,751)
Provision at the End of the Year	16,637	18,633	15,965
Cyclical Maintenance - Current	-	15,746	4,811
Cyclical Maintenance - Non current	16,637	2,887	11,154
	16,637	18,633	15,965

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

13. 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	6,192	8,831	8,831
Later than One Year	7,926	2,622	2,622
Future Finance Charges	(1,519)	(590)	(590)
	12,599	10,863	10,863
Represented by:			
Finance lease liability - Current	5,385	8,349	8,349
Finance lease liability - Non-current	7,214	2,514	2,514
	12,599	10,863	10,863

14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable. No projects 2024

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
Water Supply - 228522	(3,473)	131,846	(128,373)	-	-
Floor Covering Replacements Carpet - 228521	4,710	594	(5,304)	-	-
Totals	1,237	132,440	(133,677)	-	-

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 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.

16. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, and the Principal.

	2024 Actual	2023 Actual
	$	$
Board Members		
Remuneration	2,005	2,355
Leadership Team		
Remuneration	158,073	116,718
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	160,078	119,073

There are six members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. The Board also has Finance (one member) and Property (one member) 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.

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Principal
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	70 - 80	110 - 120
Benefits and Other Emoluments	2 - 3	3- 4
Termination Benefits	0 - 0	0 - 0

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	-	-
	-	-

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

	2024 Actual $000	2023 Actual $000
Total	$5 - 10	$ -
Number of People	1	-

18. Contingencies

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

The school has an interest in a forestry block, which is planted on the grounds of the former Maruia Cemetery. When the trees are harvested the School may receive the profits. However, the amount of any future profit, if any, cannot be reliably quantified at 31 December 2023.

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 Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. 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 $118,594 (2023:$6,615) as a result of entering the following contracts:

In September 2024 the school house suffered moderate fire damage. The school's insurers have accepted the claim and the claim values and accordingly on 4 November the Board signed a contract for the restoration of the fire damage for $136,384 including GST.

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

BDO Christchurch

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	137,970	112,817	101,828
Receivables	165,327	22,091	22,091
Total Financial assets measured at amortised cost	303,297	134,908	123,919

Financial liabilities measured at amortised cost

Payables	42,942	32,399	32,399
Finance Leases	12,599	10,863	10,863
Total Financial liabilities measured at amortised Cost	55,541	43,262	43,262

21. Events After Balance Date

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

22. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Maruia School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch Audit 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 3 to 17, 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 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the list of board members, Statement of Responsibility, Statement of Variance, Statement of compliance with employment policies, Report on how the school has given effect to Te Tiriti o Waitangi and Kiwisport statement, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Warren Johnstone,
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Maruia School

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Statement of variance: progress against targets

Strategic Goal 1: **Tō Tātou Ako - Our Learning** **An engaged and thriving kura that celebrates growth and success.**				
Goal: Provide a rigorous, well balanced teaching and learning programme for ākonga based on their learning needs and next steps. Engage in professional development that enhances teaching and learning in our kura.				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions?* *What impact did our actions have?*	**Evidence** *This is the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
Please note: *As identified in our Annual Report for 2023, targets have been set for those students who are enrolled at Maruia School for a period greater than 12 months. This is due to the transient nature of our school.* *This analysis focuses on data from 12 students with assessments at both the beginning and end of the year, enabling a fair comparison of their achievement over 2024.*				
Action 1 **Introduce and embed Structured Literacy and engage in Structured Literacy Professional**	Writing: *Every student has made progress.* *No students are sitting in the 'well-below' category.*	Achievement data taken from Overall Teacher Judgements (OTJs) at the beginning and end of the 2024 year. Overall	Students moved into a one classroom space from a two classroom space at the end of Term 3. This was due to a	Continue to refine and adapt the whole school timetable to ensure consistency across the school, adequate time to

Development **Target: Writing** To have over 80% of students (who have been or will be enrolled at Maruia School for over 12 months) achieving at or above the standard in Maths. **Target: Reading** To have over 70% of students (who have been or will be enrolled at Maruia School for over 12 months) achieving at or above the standard in Reading.	*42% of students made accelerated progress.* *16.7% of students sit in the 'above' category.* Reading: *11 of the 12 students made progress or accelerated progress - with no one showing a decline.* *No students are sitting in the 'well-below' category.* *67% of students made accelerated progress.* *25% of students sit in the 'above' category.*	Teacher Judgements take into account observation of process (informal assessment), tool outcomes (formal assessments) and learning conversations. Observations and discussions between staff aligned with teachers' professional growth cycles. Structured Literacy used as the base literacy programme in both Kakaruai and Piwakawaka classrooms. Staff engaged in MoE Structured Literacy in Terms 3 and 4 for Years 0-3 students through Literacy Connections. Sunshine resources purchased for Kakaruai students. Vicki completed writing professional development with Helen Walls - The Writing Teacher.	reduction in staffing. Explicit instruction around writing was also discussed between the two senior teachers. Students in the senior class are stronger in writing in the creative genres. A focus to fill gaps in formal writing genres was identified and taught in the second half of the year (for example, report writing mentioned above). With teaching of The Code, and the teaching time this takes, teachers in both senior and junior spaces have struggled to integrate this into classroom programmes.	cover all curriculum areas and to maximise focussed learning time. This also includes reducing interval and lunch time and potentially introducing brain breaks. Continue to focus on Structured Literacy and enhance our knowledge by engaging with external agencies and supports such as LSC. Continue to explore MoE PLD opportunities. Resource the school with engaging, meaningful and current Structured Literacy tools. Update the technology in the school - juniors need ipads that work. Explore why we are able to maintain achievement levels, ensuring that students are always making progress (and not declining) but also why we are struggling to

				accelerate progress and move students out of the 'below' bracket and into the 'at' bracket. Identify target students who are not achieving the progress we expect. Provide IEP's and targeted intervention for these students. Update our assessment processes and tools.

Maruia School

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Writing Data:

Maruia School
Students with Assessments in Both.

Writing (1)Beg
Alex Wilson - Principal Whole School 2024

10048	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0																							0
Y1	100% (3)																				100% (3)		3
Y2																							0
Y3		100% (1)																		100% (1)			1
Y4	33% (1)			33% (1)	33% (1)														33% (1)		67% (2)		3
Y5				50% (1)				50% (1)												50% (1)	50% (1)		2
Y6					100% (1)															100% (1)			1
Y7						100% (1)													100% (1)				1
Y8											100% (1)										100% (1)		1
Totals	33.3% 4	8.3% 1		16.7% 2	16.7% 2	8.3% 1		8.3% 1			8.3% 1								16.7% 2	25% 3	58.3% 7		12

Writing (3)End
Alex Wilson - Principal Whole School 2024

10054	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0																							0
Y1		67% (2)	33% (1)																		67% (2)	33% (1)	3
Y2																							0
Y3			100% (1)																	100% (1)			1
Y4		33% (1)			33% (1)	33% (1)														33% (1)	67% (2)		3
Y5						50% (1)				50% (1)										50% (1)		50% (1)	2
Y6							100% (1)													100% (1)			1
Y7									100% (1)											100% (1)			1
Y8												100% (1)									100% (1)		1
Totals		25% 3	16.7% 2		8.3% 1	16.7% 2	8.3% 1		8.3% 1	8.3% 1		8.3% 1								41.7% 5	41.7% 5	16.7% 2	12

Maruia School

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Reading Data:

Maruia School
Students with Assessments in Both.

Reading (1)Beg
Alex Wilson - Principal Whole School 2024

10047	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0																							0
Y1	100% (3)																				100% (3)		3
Y2																							0
Y3		100% (1)																		100% (1)			1
Y4	33% (1)			67% (2)															33% (1)		67% (2)		3
Y5				50% (1)				50% (1)												50% (1)	50% (1)		2
Y6					100% (1)															100% (1)			1
Y7							100% (1)													100% (1)			1
Y8													100% (1)									100% (1)	1
Totals	33.3% 4	8.3% 1		25% 3	8.3% 1		8.3% 1	8.3% 1					8.3% 1						8.3% 1	33.3% 4	50% 6	8.3% 1	12

Reading (3)End
Alex Wilson - Principal Whole School 2024

10053	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0																							0
Y1		67% (2)	33% (1)																		67% (2)	33% (1)	3
Y2																							0
Y3			100% (1)																	100% (1)			1
Y4			33% (1)			67% (2)														33% (1)	67% (2)		3
Y5						50% (1)				50% (1)										50% (1)		50% (1)	2
Y6								100% (1)													100% (1)		1
Y7									100% (1)											100% (1)			1
Y8													100% (1)									100% (1)	1
Totals		16.7% 2	25% 3			25% 3		8.3% 1	8.3% 1	8.3% 1			8.3% 1							33.3% 4	41.7% 5	25% 3	12

Action 2 **Maintain effective mathematical teaching and learning programmes.** **Target:** To have over 80% of students (who have been	*Every student has made progress.* *No students are sitting in the 'well-below' category.* *67% of students made accelerated progress.* *25% of students sit in the 'above' category.*	Achievement data taken from Overall Teacher Judgements (OTJs) at the beginning and end of the 2023 year. Overall Teacher Judgements take into account observation of process (informal assessment), tool	Deliberate intervention programme is needed to support students to make the shift out of the below bracket.	Implement PR1ME Maths across all year levels. Resources to support PR1ME Maths. A clear scope and sequence needs to be followed (PR1ME) which

or will be enrolled at Maruia School for over 12 months) achieving at or above the standard in Maths.		outcomes (formal assessments) and learning conversations. Observations and discussions between staff aligned with teachers' professional growth cycles.		sits alongside a rigorous long term plan to structure teaching and learning. Meaningful consolidation tasks to reinforce learning need to be incorporated. Resourcing needed to support learning. Attendance issues need to be addressed. Explore how to raise achievement in those students who are sitting just below their expected level.

Maruia School

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Mathematics Data:	**Maruia School** *Students with Assessments in Both.* **Mathematics (1)Beg** **Alex Wilson - Principal Whole School 2024** **Mathematics (3)End** **Alex Wilson - Principal Whole School 2024**			
Move assessment data and reporting to our student management system.	Timely reporting to the Board of Trustees from SMS system. Targets set in Reading, Writing and Maths based off of the data. Easier analysis of student	Formats created for recording and tracking of assessment data in eTAP. Other assessment data also recorded in eTAP where possible.	Some difficulties identified in tracking Structured Literacy through eTAP (SMS). Having the time to do this and to also discuss meaningful assessment tools has been a	Continue to review which assessment tracking tool is the best fit for our school, staff, students, parents and BoT. Adapt our processes to align with recommendations with

Mathematics (1)Beg
Alex Wilson - Principal Whole School 2024

10046	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0																							0
Y1	100% (3)																				100% (3)		3
Y2																							0
Y3		100% (1)																			100% (1)		1
Y4	33% (1)		33% (1)	33% (1)															33% (1)	33% (1)	33% (1)		3
Y5						50% (1)		50% (1)													50% (1)	50% (1)	2
Y6							100% (1)														100% (1)		1
Y7								100% (1)													100% (1)		1
Y8														100% (1)								100% (1)	1
Totals	33.3% 4	8.3% 1	8.3% 1	8.3% 1		8.3% 1	8.3% 1	16.7% 2						8.3% 1					8.3% 1	8.3% 1	66.7% 8	16.7% 2	12

Mathematics (3)End
Alex Wilson - Principal Whole School 2024

10052	1B	1P	1A	2B	2P	2A	3B	3P	3A	4B	4P	4A	5B	5P	5A	6B	6P	6A	Well Below	Below	At	Above	Total
Y0																							0
Y1		67% (2)	33% (1)																		67% (2)	33% (1)	3
Y2																							0
Y3			100% (1)																	100% (1)			1
Y4			33% (1)		33% (1)	33% (1)														33% (1)	67% (2)		3
Y5							50% (1)			50% (1)											50% (1)	50% (1)	2
Y6									100% (1)												100% (1)		1
Y7										100% (1)											100% (1)		1
Y8																100% (1)						100% (1)	1
Totals		16.7% 2	25% 3		8.3% 1	8.3% 1	8.3% 1		8.3% 1	16.7% 2						8.3% 1				16.7% 2	58.3% 7	25% 3	12

	achievement has been established in 2023 - this change has been sustained.		challenge.	the curriculum refresh and Ministry priorities.
Enhance teacher and student digital fluency, primarily using google education as a platform.	Google classroom used effectively in the senior space. Google docs and slides used to enhance learning tasks, particularly in Literacy.	Student-led conferences where students shared their site with the whānau. Feedback from whānau was positive. Student voice indicates students enjoy using technology and google in their learning.	ipads can make using google education a challenge. Younger students logging onto online learning programmes can be time consuming. Ipads moved into Kakaruai. New Chromebooks leased for Piwakawaka students.	Begin the year with internet set up and safety lessons teaching students about logins, sorting their google drives and passwords. Ensure there is a balance between digital work and work in books. Reflect the digital curriculum in our learning programme through the use of the 3D printer, coding and keyboarding skills. Explore apps and other technological means to enhance learning and consolidate learning in Kakaruai. Continue to develop the use of google education in Piwakawaka. Look into Minecraft

				Education and student use of AI.

Strategic Goal 2: **<u>Tō Tātou Iwi - Our People</u>** **An inclusive, vibrant and welcoming kura that reflects our whanonga pono, whakataukī and moemoeā.**				
Annual Target /Goal: Embed our whanonga pono into the school culture. Provide opportunities to learn about and nurture our own and others' hauora.				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions?* *What impact did our actions have?*	**Evidence** *This is the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.*
Learn about our whanonga pono and Te Whare Tapa Whā and use these in our everyday life.	The supportive, collaborative and restorative culture of the school is maintained. The shared language (students and staff) in the use of the school values and the dimensions of Te Whare Tapa Whā has continued.	Visual displays in the school are revisited. Language used in the school newsletter. Reporting against the values prioritised in student-led conferences and written reports.	It is important that this shared language is used daily to continue to maintain a positive school culture. That staff are also expected to uphold these values alongside students - that these values are shown in all relationships and spaces in our schools.	Continue to refresh the visual displays in the school as needed - collaborative art to welcome visitors into our school. Review of the values to possibly incorporate a value around having a curious mind or inquiring

	A mihi whakatau has been introduced to welcome all visitors into our school.		Explicit teaching of what these values were was sporadic - it could have been more consistent throughout the year.	mind as three of the four of our values are relationship based - this did not happen in 2024 and so could become a priority for 2025. It is important that we place equal importance on academic successes and progress as well as social skills.
Use community based education agencies to support our ākonga.	Students were prepared for the movement of families in May/June. Whānau and their children were celebrated and appreciated as they moved onto their new schools/farms. Some students were supported through challenges through our Social Worker in Schools. Teachers had specialists in their field (RTLB and LSC) to discuss teaching and learning in their classrooms. Students engaged in a rich and exciting PE	Termly engagement with Social Worker in Schools. Continual engagement with RTLB and LSC to support the academic achievement of our students, particularly in Literacy. Visits from Buller Sports Alliance twice per term to deliver PE curriculum. Six week programme mana ake programme called "I am valued". Optional, weekly Launchpad 'Christian based education' lessons.	Students have been exposed to a variety of opportunities and perspectives to enhance their learning journey at Maruia School.	Continue to focus our attention on using those agencies and support systems who align with our strategic plan. This will ensure students and staff are adequately supported but also that staff are not becoming overwhelmed or confused by the input of many. It is important that we find that balance!

	programme by participating in lessons facilitated by Buller Sports Alliance. Students were exposed to a wide variety of opportunities throughout the year. By Alex attending and networking with other schools and principals she was able to better support and understand the students, staff, whānau and community. MoE provided various resources to support teachers in understanding the Curriculum Refresh and how it can be best utilised at Maruia School. The introduction of a volunteer has enhanced learning in both senior and junior classrooms.	Fire and Emergency NZ completed a hands-on fire safety programme in school. West coast Life Education Trust visited during T2. Si Folkard from Inspire Music Academy supported our kapa haka mahi. Ariana Stevens from Reo Māori Mai visited and spoke with staff and students about our learning of Te Tai Poutini Purakau. Students attended sporting, cultural and academic events across the region such as, INSPIRE Festival, Athletics, Swimming, Kapa Haka, Cross Country, Elgregoe Magician, National Young Leaders Day. Alex attended meetings in Term 1, including BP Hui,		

		Kāhui Ako. Vicki had termly visits from Principal Mentor Grant Watson. Vicki attended three online COP's through evaluation associates.		

Strategic Goal 3: **<u>Tō ō Mātou Wahi - Our Place</u>** **A proud, confident and connected kura that engages in inspiring projects unique to Maruia.**				
Annual Target /Goal: Recognise, understand and care for our unique place in the world. Enhance and embrace our connection with our whenua.				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	**What did we achieve?** *What were the outcomes of our actions?* *What impact did our actions have?*	**Evidence** *This is the sources of information the board used to determine those outcomes.*	**Reasons for any differences (variances) between the target and the outcomes** *Think about both where you have exceeded your*	**Planning for next year – where to next?** *What do you need to do to address targets that were not achieved. Consider if these need to be included in your next*

			targets or not yet met them.	*annual implementation plan.*
Work together to ensure our kura is an inclusive, safe and attractive place to teach and learn.	We have continue to ensure that our school is: • A clutter free space • Well organised • Clean • Students artwork and current in-class work adorns the walls	Classroom wall displays are frequently refreshed. Library space has continued to be organised. The staffroom area has had wall displays refreshed. Clearing of the pergola space by the school and community vegetable garden - this is now a usable space. A school and community vegetable garden continued throughout the summer months. Playground was water blasted. Working bee was held to clear the shed of rubbish at the end of the pool.	Support of the board of trustees in prioritising the removal of rubbish has enabled our caretaker to continue to tidy the grounds and clear a significant amount of rubbish from the school.	Continue to improve the school grounds - moving to other areas such as the carpark. Board to repair the shed at the end of the pool. Look into purchasing new storage and furniture for the Piwakawaka classroom (since the merge).
Use the natural resources, unique to	Students were engaged in meaningful learning	Kowhai seedlings continue to be planted by	These targets have been successfully met.	Embedding this style of learning into our local

our place, in our learning.	experiences that are unique to them because of our location. Students are learning about their environment and conservation of their native environment through the kowhai propagation programme. Students are taking action in learning experiences which are having a direct impact on their environment, and their own knowledge, health and well-being. Whānau and the community are engaged and have numerous opportunities to engage in learning.	students who will care for these plants in the glasshouse until they are ready for planting in the surrounding native bush. Maintaining the use of the school and community garden. All work completed with students and community. Pet Day was held in Term 3. Annual Lake Daniell Kaitiaki Trip held in Term 4. Strong whānau support and partnership with DOC. Participation in the annual potato competition with the Maruia Garden Club.		curriculum. Ensuring the programmes continue to have meaning, engage the community, enhance learning and meet the needs of our students. Engage in EOTC experiences through Tai Poutini Polytechnic if possible. Hold school camp for all year levels at a more local location next year.
Connect with our community to provide opportunities for our ākonga to explore, experience and learn about the world around them.	Learning has been enriched by connecting with our community in various ways. This has enabled us to receive donations that have led to the planting of	Provide at least one opportunity per term for our community to engage with the school: • Community BBQ, pool and garden opening. • Market Day • End of term	These targets were successfully met. Partnership with NZ Panels around sustainability and the Kowhai Project was lost at the start of the year	Revisit our learning in the garden with the students and make changes where necessary. Introduce other aspects of sustainable living such as composting, worm

	our vegetable garden. The community and school whānau enjoyed the vegetables and fruits our garden produced throughout summer. DOC attended our Lake Daniell kaitiaki trip. This led to more conversations about how DOC could support other learning opportunities in our school, for example, the Kowhai project. Our whānau and community feel connected and comfortable coming to our school, this has been indicated through positive feedback (both verbal and written; emails and surveys) from various members of our school and wider community.	celebrations. • Farewell celebrations • Garden Club • Earth Days • Prizegiving, production and PTA Santa event • Pet Day Teaching of EnviroSchools. Donation of kowhai trees planted and maintained by students to encourage native birds to our school. Partnership with DOC to support the kaitiaki visit to the Lake Daniell Hut. Connecting with the Maruia community receiving donations of seeds, seedlings, fruit trees for the school and community garden. EOTC Camp at Bridge Valley.	due to a re-structuring of the company.	farming. Integrate matauranga Māori into our garden space. Continue to invite our whānau and community into our school. Ensuring that people feel warmly welcomed, connected to and invested in our school. Utilise the EnviroSchool resources to enhance the teaching and learning experiences in our garden and native spaces more effectively. Hold one camp per year.

How we have given effect to Te Tiriti o Waitangi

- Our strategic plan has been written with consideration to te reo, te ao and matauranga Māori.
- A new karakia is explored each term. Students are supported in understanding the translation and meaning of each karakia while also paying attention to correct pronunciation. Each day begins and ends with the karakia for that term.
- Te reo and tikanga Māori are integrated into the curriculum when possible. In 2024 students explored Matariki in their learning programmes. Te Whare Tapa Whā continues to be a part of our everyday language, tikanga and te reo Māori when preparing our bracket for the West Coast Kapa Haka Festival.
- Our school waiata and haka has been revisited and refreshed - a new tradition of welcoming manuhiri into our school by performing our haka and waiata has been established and maintained.
- Our values relate directly to te ao Māori; manaakitanga, kaitiakitanga, arohatanga and whānaungatanga. These values are a part of our everyday language and are taught both explicitly and integrated into the curriculum, for example; involving students in the tidying, organising and clearing of clutter as well as the creation of our vegetable garden and integrating the value of kaitiakitanga into this mahi.
- Each afternoon ends with the whole school together to give the Miharo Award for that day.
- Tuakana Teina is a learning method which is used frequently in Maruia School.
- Te reo is used when giving instructions and feedback to students, in the fortnightly school newsletter and notices/reminders issued to parents.
- When finding opportunities for community and student voice, means of communication and questions asked were created with our Māori students in mind. What works for Māori, works for all. We have worked hard to create this space by normalizing te reo in our everyday language, holding community events, providing shared kai etc.

- Most importantly, Maruia School works hard to prioritise and emphasise the importance of te ao Māori in our curriculum. As you can see from the examples above, staff are committed to instilling this passion in our students and making it a part of our Maruia School identity.

Statement of compliance with employment policy

For the year ended 31st December 2024, Maruia School Board:

● Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.

● Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.

● Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

● Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.

● Meets all Equal Employment Opportunities requirements.

Reporting on Equal Employment Opportunities (EEO) programme/policy		
	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	

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

Kiwisport funding

In 2024 Maruia School received total Kiwisport funding of $257.88 (excluding GST). The funding was spent on additional equipment for teaching organised sports. The number of students that benefited from this funding was 20.