

KOPUTAROA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



Ministry Number:	2882
Principal:	Danielle Bence
School Address:	399 Koputaroa Road, Levin
School Postal Address:	399 Koputaroa School, RD 5, Levin 5575
School Phone:	06 368 7938
School Email:	office@koputaroa.school.nz
Accountant / Service Provider:	Accounting For Schools Ltd

KOPUTAROA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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KOPUTAROA 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.

Elizabeth Margaret Marlean

Full Name of Presiding Member

Signature of Presiding Member

Date:

11/2/26

Danielle Leanne Bence

Full Name of Principal

Signature of Principal

Date:

11/02/26

KOPUTAROA 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	1,827,822	1,820,988	1,793,879
Locally Raised Funds	3	61,719	46,094	92,876
Interest Received		14,984	14,000	13,580
Total Revenue		1,904,525	1,881,082	1,900,335
Expenses				
Locally Raised Funds	3	26,466	8,650	61,823
Learning Resources	4	1,357,646	1,368,537	1,350,149
Administration	5	206,560	180,773	183,615
Interest Paid		1,391	2,000	1,748
Property	6	296,456	304,073	321,096
Total Expense		1,888,519	1,864,033	1,918,431
Net Surplus / (Deficit) for the Year		16,011	17,051	(18,096)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		16,011	17,051	(18,096)

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



KOPUTAROA SCHOOL

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January	471,292	471,292	498,593
Total comprehensive revenue and expense for the year	16,011	17,051	(18,096)
Contributions from / (Distributions to) the Ministry of Education			
Contribution – Furniture & Equipment Grant	12,055	-	1,579
Distribution – Capital Works Project	-	-	(10,784)
Equity at 31 December	499,358	488,343	471,292
Retained Earnings	499,358	488,343	471,292
Equity at 31 December	499,358	488,343	471,292

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.



KOPUTAROA SCHOOL

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	200,659	199,323	151,358
Accounts Receivable	8	103,118	95,000	91,838
Funds Receivable for Capital Works Projects	15	-	-	11,408
GST Receivable		12,336	14,000	13,026
Investments	9	130,336	150,000	140,514
Prepayments		7,236	15,000	14,752
		453,685	473,323	422,896
Current Liabilities				
Accounts Payable	11	130,149	114,000	109,534
Revenue Received in Advance	12	1,943	4,000	5,948
Provision for Cyclical Maintenance	13	64,282	60,000	80,220
Finance Lease Liability - Current Portion	14	18,341	25,000	29,281
		214,715	203,000	224,983
Working Capital Surplus/(Deficit)		238,970	270,323	197,913
Non-current Assets				
Property, Plant and Equipment	10	284,614	248,018	307,418
		284,614	248,018	307,418
Non-current Liabilities				
Provision for Cyclical Maintenance	13	22,275	10,000	13,751
Finance Lease Liability	14	1,946	20,000	20,288
		24,221	30,000	34,039
Net Assets		499,358	488,343	471,292
Equity		499,358	488,343	471,292

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



KOPUTAROA SCHOOL

Statement of Cash Flows

For the year ended 31 December 2024

	2024	2024	2023
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Cash flows from Operating Activities			
Government Grants	463,337	473,125	467,691
Locally Raised Funds	63,488	46,094	91,236
Goods and Services Tax (net)	698	(2)	782
Payments to Employees	(263,579)	(288,056)	(272,682)
Payments to Suppliers	(181,599)	(156,114)	(225,604)
Interest Paid	(1,391)	(2,000)	(1,748)
Interest Received	11,965	14,000	12,074
Net cash from / (to) the Operating Activities	92,919	87,047	71,749
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(47,977)	(70,000)	(77,130)
Purchase of Investments	10,178	-	(107,274)
Net cash from / (to) the Investing Activities	(37,799)	(70,000)	(184,404)
Cash flows from Financing Activities			
Furniture and Equipment Grant	12,055	-	1,579
Finance Lease Payments	(29,282)	-	(28,474)
Funds Administered on Behalf of Third Parties	11,408	-	14,179
Net cash from Financing Activities	(5,819)	-	(12,716)
Net increase/(decrease) in cash and cash equivalents	49,301	17,047	(125,371)
Cash and cash equivalents at the beginning of the year	7 151,358	182,276	276,729
Cash and cash equivalents at the end of the year	7 200,659	199,323	151,358

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.



KOPUTAROA SCHOOL

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

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 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.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.



KOPUTAROA SCHOOL

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

1. Statement of Accounting Policies

Cyclical Maintenance Provision

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 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.

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. These 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.



KOPUTAROA SCHOOL

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

1. Statement of Accounting Policies

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.



KOPUTAROA SCHOOL

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

1. Statement of Accounting Policies

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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:

Audio Visual Equipment	5 years
Building improvements – Crown	20 years
Furniture and equipment	4 - 10 years
Grounds Equipment	5 - 10 years
Information and communication technology	3 - 5 years
Leased Assets held under a Finance Lease	Term of lease
Library resources	12.5% Diminishing value
Motor vehicles	5 years



KOPUTAROA SCHOOL

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

1. Statement of Accounting Policies

k) Impairment of property, plant, and equipment and intangible assets

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. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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



KOPUTAROA SCHOOL

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

1. Statement of Accounting Policies

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

s) 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.



KOPUTAROA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Government Grants - Ministry of Education	477,276	472,125	459,955
Other Government Grants	2,957	1,000	19,700
Teachers' Salaries Grants	1,090,351	1,090,625	1,070,917
Use of Land and Buildings Grants	257,238	257,238	243,307
	<u>1,827,822</u>	<u>1,820,988</u>	<u>1,793,879</u>

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Revenue			
Fees for Extra Curricular Activities	13,525	-	32,844
Donations & Bequests	12,315	12,000	12,317
Fundraising & Community Grants	20,888	21,250	31,793
Other Revenue	14,991	12,844	15,922
	<u>61,719</u>	<u>46,094</u>	<u>92,876</u>
Expenses			
Extra Curricular Activities Costs	21,681	8,650	49,687
Fundraising and Community Grant Costs	4,785	-	12,136
	<u>26,466</u>	<u>8,650</u>	<u>61,823</u>
<i>Surplus for the year Locally raised funds</i>	<u>35,253</u>	<u>37,444</u>	<u>31,053</u>

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Curricular	33,073	27,250	36,193
Depreciation	79,869	70,000	70,968
Employee Benefits - Salaries	1,222,869	1,249,637	1,224,526
Information and Communication Technology	1,857	2,200	2,632
Library Resources	-	2,350	436
Staff Development	19,978	17,100	15,394
	<u>1,357,646</u>	<u>1,368,537</u>	<u>1,350,149</u>



KOPUTAROA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,528	4,249	4,248
Board of Trustees Expenses	1,298	-	1,207
Board of Trustees Fees	3,020	3,200	3,315
Communication	2,448	3,080	2,056
Employee Benefits - Salaries	148,896	129,044	124,620
Insurance	7,927	7,000	7,131
Other	28,123	27,200	33,718
Service Providers, Contractors and Consultancy	7,320	7,000	7,320
	<u>206,560</u>	<u>180,773</u>	<u>183,615</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,475	3,500	2,869
Cyclical Maintenance Provision	(7,414)	11,080	32,793
Grounds	2,911	5,500	3,259
Heat, Light and Water	12,759	10,055	13,412
Motor Vehicles	1,646	1,500	2,720
Repairs and Maintenance	23,408	14,200	20,412
Security	1,433	1,000	2,324
Use of Land and Buildings	257,238	257,238	243,307
	<u>296,456</u>	<u>304,073</u>	<u>321,096</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	189	500	189
Bank Current Account	34,927	111,823	65,142
Bank Call Account	165,543	87,000	86,027
Net cash and cash equivalents for Cash Flow Statement	<u>200,659</u>	<u>199,323</u>	<u>151,358</u>

The school has a business MasterCard with a credit limit of \$5,000.



KOPUTAROA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	642	95,000	3,950
Receivables from the Ministry of Education	3,173	-	-
Interest Receivable	1,686	-	1,840
Teacher Salaries Grant Receivable	97,617	-	86,048
	<u>103,118</u>	<u>95,000</u>	<u>91,838</u>
Receivables from Exchange Transactions	2,328	95,000	5,790
Receivables from Non-Exchange Transactions	100,790	-	86,048
	<u>103,118</u>	<u>95,000</u>	<u>91,838</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Short-term Bank Deposits	130,336	150,000	140,514

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements - Crown	99,793	27,937	-	-	(10,427)	117,303
Furniture and Equipment	126,517	23,545	-	-	(27,066)	122,996
Information Technology	20,731	4,563	-	-	(13,058)	12,236
Leased Assets	51,393	-	-	-	(28,180)	23,213
Library Resources	8,984	1,022	-	-	(1,138)	8,868
Balance at 31 December 2024	<u>307,418</u>	<u>57,067</u>	<u>-</u>	<u>-</u>	<u>(79,869)</u>	<u>284,614</u>

The net carrying value of equipment held under a finance lease is \$23,213 (2023: \$51,392).

Restrictions

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

	2024 3	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
Building Improvements - Crown	255,835	(138,532)	117,303	227,898	(128,105)	99,793
Furniture and Equipment	386,095	(263,100)	122,995	362,550	(236,033)	126,517
Information Technology	194,909	(182,673)	12,236	190,346	(169,615)	20,731
Leased Assets	146,997	(123,784)	23,213	146,997	(95,605)	51,393
Library Resources	52,769	(43,902)	8,867	51,747	(42,763)	8,984
Motor Vehicles	29,565	(29,565)	-	29,565	(29,565)	-
Balance at 31 December	<u>1,066,170</u>	<u>(781,556)</u>	<u>284,614</u>	<u>1,009,103</u>	<u>(701,686)</u>	<u>307,418</u>

KOPUTAROA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	8,386	20,000	16,529
Accruals	7,528	-	2,832
Employee Entitlements - Salaries	109,939	90,000	86,048
Employee Entitlements - Leave Accrual	4,296	4,000	4,125
	<u>130,149</u>	<u>114,000</u>	<u>109,534</u>
Payables for Exchange Transactions	130,149	114,000	109,534
	<u>130,149</u>	<u>114,000</u>	<u>109,534</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	2,466
Grants in Advance - Macarthy Trust	-	-	2,000
Student fees in advance	1,943	4,000	1,482
	<u>1,943</u>	<u>4,000</u>	<u>5,948</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	93,971	93,971	61,375
Increase to the Provision During the Year	(7,414)	11,080	10,575
Adjustment to the Provision	-	-	22,218
Use of the Provision During the Year	-	(35,051)	(197)
Provision at the End of the Year	<u>86,557</u>	<u>70,000</u>	<u>93,971</u>
Cyclical Maintenance - Current	64,282	60,000	80,220
Cyclical Maintenance - Non Current	22,275	10,000	13,751
	<u>86,557</u>	<u>70,000</u>	<u>93,971</u>

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



KOPUTAROA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	18,754	25,000	30,943
Later than One Year and no Later than Five Years	2,024	20,000	21,925
Future Finance Charges	(491)	-	(3,299)
	<u>20,287</u>	<u>45,000</u>	<u>49,569</u>
Represented by			
Finance lease liability - Current	18,341	25,000	29,281
Finance lease liability - Non Current	1,946	20,000	20,288
	<u>20,287</u>	<u>45,000</u>	<u>49,569</u>

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
2024						
Storm Water & Sewage Project	211552	(11,408)	20,839	(9,431)	-	-
Totals		<u>(11,408)</u>	<u>20,839</u>	<u>(9,431)</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	-
	<u>-</u>

		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
2023						
MOE 5YA Projects	218659	1,432	9,317	(21,533)	10,784	-
Storm Water & Sewage Project	211552	(37,803)	36,948	(10,553)	-	(11,408)
Totals		<u>(36,371)</u>	<u>46,265</u>	<u>(32,086)</u>	<u>10,784</u>	<u>(11,408)</u>



KOPUTAROA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

16. Related Party Transactions

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

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

Kerry Courtney, a teacher at the School, rents the school house for \$12,844 per year.

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,020	3,315
<i>Leadership Team</i>		
Remuneration	390,806	362,396
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	393,826	365,711
Total full-time equivalent personnel	3.00	3.00

There are 7 members of the Board excluding the Principal. The Board had held eight 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

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

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

Other Employees

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2	2
110 - 120	2	1
	4	3

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



KOPUTAROA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

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).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

Pay Equity and Collective Agreement Funding Wash-up

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

19. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023: \$9,431).

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts (2023: nil).

20. Financial Instruments

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial Assets Measured at Amortised Cost			
Cash and Cash Equivalents	200,659	199,323	151,358
Receivables	103,118	95,000	91,838
Investments - Term Deposits	130,336	150,000	140,514
Total Financial Assets Measured at Amortised Cost	434,113	444,323	383,710
Financial liabilities measured at amortised cost			
Payables	130,149	114,000	109,534
Finance Leases	20,287	45,000	49,569
Total Financial Liabilities Measured at Amortised Cost	150,436	159,000	159,103

21. Events After Balance Date

There were no significant events after 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.

KOPUTAROA SCHOOL

Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board gained	Occupation	Term expired/expires
Jeff Stewart	Presiding Member Parent Rep	Elected June 2019, re-elected September 2022		September 2025
Danielle Bence	Principal	Appointed	Principal	
John Tate	Parent Rep	Elected September 2022		September 2025
Vanessa Smith	Parent Rep	Elected September 2022		October 2024
Anna Robinson	Parent Rep	Elected September 2022		September 2025
Liz Maclean	Parent Rep	Elected September 2022		September 2025
Becky Ward	Staff Rep	Elected September 2022		December 2023
Rachel Rehu	Staff Rep	Elected March 2024		September 2025

KOPUTAROA SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2024

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2024 the School received funding of \$2,731 (2023: \$2,930) to increase our student participation in organised sport.

Kiwisport funding was spent on employing a Sports Coordinator, to facilitate all school teams and manage schoolwide sporting opportunities for our students.

Statement of Compliance with Employment Policy

For the year ended 31 December 2024 the Koputaroa School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect 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 an complies with the conditions contained in the employment contract 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.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Koputaroa School (the School). The Auditor-General has appointed me, Michael Smit, using the staff and resources of BDO Manawatu 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 2 to 20, 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 the 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 as applicable to entities that qualify as a Tier 2 entity.

Our audit was completed on 14 February 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 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 of the Members of the Board, Kiwisport/Statement of Compliance with Employment Policy, Principal's Report and Statement of Variance, 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.



Michael Smit
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand

KOPUTAROA SCHOOL STRATEGIC PLAN 2024 - ANALYSIS FOR ANNUAL REPORT

VISION STATEMENT:

Nurturing Confident, Future-focused Learners

SUMMARY OF THE PLAN: To communicate with your community brief summary of what we are working on this year

The key areas of this plan align with our school Vision and Values and the Kahui Ako Plan, and is in response to data gathered in previous years, government directives and from feedback from our school community. Our goals are reflected through the lens of Te Whiringa Whā (see colour representation).

STAFF ARE ENGAGED IN QUALITY PLD / CURRICULUM FOCUS ON QUALITY READING OUTCOMES / CULTURALLY RESPONSIVE PRACTICE & CURRICULUM / NURTURING OUR PEOPLE, PLACES & SPACES

WHERE WE ARE CURRENTLY AT:

School-wide PLD has proven to be the most effective for making and sustaining change. We have identified the curriculum area of Reading to be our focus due to data analysis and Kahui Ako priority. Although some good results have been achieved, we want to reduce the disparity for our target groups. Our continued focus on tikanga and our commitment to increasing teacher and student use of Te Reo Māori is an ongoing goal. Linking to a previous goal, the learning through staff-wide PLD will increase Hauora for all.

[Regulation 9\(1\)\(e\)](#)

HOW WILL OUR TARGETS AND ACTIONS GIVE EFFECT TO TE TIRITI O WAITANGI

"Ka pū te ruha, ka hao te rangatahi."

(As the old net frays, the new net is cast).

We cast the net far and wide making sure it will gather all those fish who require tautoko with none slipping through the gaps. If we are flexible and "pre-act" to our learning discoveries, ākonga will advance. If we cooperate with openness, sharing our mātauranga and data then we'll be swift to notice whenever the old net is wearing out.

"Whakaaronui te whakawhānaungatanga."

(Always be thinking about your connections to others.)

A higher standard of education is key to how successfully we will communicate and problem solve. Powerful, precise information, feedback and data enables us to make an equally powerful and specific response.

"Ko tēnei te kotakota."

(This is the shell)

Without appropriate awhi for their pouritanga, our tamariki will build a kotakota (shell). The longer they go without help the more they layer their kotakota. All ākonga need a dedicated tūrangā tau or place to belong and feel safe at school. Such places can be instrumental to the softening and removal of their kotakota.

"He wāhi aroha te marae."

(A place of love)

One of the best ways whānau can strengthen their bonds to one another is to mahi tahi (work together). Every opportunity whānau have to spend time together is to be treasured. The overall cultural and practical wellbeing of the people is balanced at the front and the back of the ancestral marae. How can our kura better embrace these tikanga and practices?

Giving Effect to Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Koputaroa School recognises our role and responsibility to honour and give effect to Te Tiriti o Waitangi. Under the Education and Training Act 2020, a primary objective of the board of Koputaroa School is giving effect to te Tiriti o Waitangi. We do this by: working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori achieving equitable outcomes for Māori students providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Koputaroa School works from the four articles of Te Tiriti o Waitangi; of Kāwanatanga - Honourable Governance and Leadership, Rangatiratanga - Retaining Sovereignty, Ōritetanga - Promote Equity and Wairuatanga - Cultural/Religious freedoms. Koputaroa School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori. We consult with our local Māori community through Whānau hui on the development of our strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori.

We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2). Koputaroa School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori. We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6). Setting, monitoring and reviewing goals in te reo Māori capability is part of our teachers' professional growth cycles. Koputaroa School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life. Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

STRATEGIC GOAL 1 - Annual Implementation Plan 2024

**STAFF ARE ENGAGED IN QUALITY PLD
RELATIONAL NEURO-SCIENCE
(TRAUMA INFORMED PRACTICE)**

What do we expect to see by the end of the year?

Visible links to Kahui Ako-wide plan for PLD. Increased support for students with ASD /Neurodiversity (changes in teacher practice). Increased Nurture / Calm spaces/ quiet areas around the school. Changes to our ILE from the review - looking at spaces

ACTIONS	WHAT DID WE ACHIEVE / EVIDENCE	REASONS FOR ANY DIFFERENCES (VARIANCES)
Kahui Ako - PLD - Mini Conference (TOD)	Staff (including support staff) attended the Kahui Ako-wide Trauma Mini Conference. Staff attended Keynote speaker sessions then chose individual workshops based on their own interest. Leadership report / Feedback from staff	A new Kahui Ako wide initiative in 2024
Staff Text "The Boy who was Raised as a Dog" - Dr Bruce Perry, and related texts/readings	Books were purchased for teachers - informal discussions were supported. Teachers awareness of the impact of trauma was greatly increased. Staff were supported to read the book at their own pace, following attendance at the Kahui Ako-wide Trauma Mini Conference. Shared understanding through discussion. A deeper understanding of WHY certain behaviours occur.	The text was unsuitable to unpack as a whole staff - decision to read at own pace was more appropriate.
WST Inquiry linked to Trauma Informed Practice - Creating a Cultural Toolkit.	Within School Teacher (WST) Inquiry based on Reading and Trauma - WST shared a Cultural toolkit for staff to use / adapt for themselves. Student engagement in reading through various opportunities (challenges, school-wide reading quiz etc). Purchasing of reading resources for the library to support student trauma. A Shared common understanding of WST Inquiry and implementation of suggested actions. Students engagement in activities - participation levels. Sharing of WST Inquiry to the Board Resources being used by students - self selecting	The impact of the WST Inquiry was mostly evident in the Tōtara Pod (Pod of the WST).
Pause, Breathe, Smile	Release time / Staff meeting time to refresh learning areas. Training for new staff member (by a Lead Teacher). Whole school focus embedding practice PBS - Resource Journals New (updated) Educators Handbooks provided to staff. Learners being given a Kete of strategies to use everywhere / independently. PBS is commonly practiced by students Students can self-regulate using the PBS techniques	More usage in the Junior and Middle Pods - possibly because students have well developed self-regulation strategies over time.
Introduction of Kaupapa Nikoniko (healing)	Kaupapa Nikoniko was introduced to staff through a staff meeting and some attended the workshop at the Mini conference.	Nikoniko was only introduced, however following the departure mid-year of our Tikanga Provider, this did not gain the learning we had hoped for.
Review of our Learning Spaces with a Neurodiverse lens	Visual scan completed and staff asked for student voice to review what was positive and what needed improvement. Breakout spaces were created in the Tōtara Pod, furniture (desks) were reused, plans made to purchase new more adaptable seating (wobbly chairs), individual spaces. Noticeable changes to spaces, whanau & student voice. Teacher tables (2) were purchased.	Spaces and furniture need to be adaptable for different year groups.

STRATEGIC GOAL 2 - Annual Implementation Plan 2024

CURRICULUM FOCUS ON QUALITY READING OUTCOMES

INCLUDING PLD READING PRACTICE INTENSIVE / BSLA / STRUCTURED LITERACY / THE CODE

What do we expect to see by the end of the year?

Data-informed focus area (looking at our results). Noticeable changes with cross-curricular links (especially maths - problem solving reading requirement). Links to well-being and cross-curricular links

ACTIONS	WHAT DID WE ACHIEVE / EVIDENCE	REASONS FOR ANY DIFFERENCES (VARIANCES)
The Code (Structured Literacy) PLD - Across the school	Shared Text/Copies of The Code purchased. Consistency of delivery across the school has improved. Assessment Data tracking of individual students over time has shown improvement	
PLD - Reading Practice Intensive	This required 3 Days Per Term plus observation Time for mentors - 6 staff members involved initially. Staff shared their GEMS from each session with Pod members. Links to Manaiaikalani work and support from Facilitators was invaluable. Student Voice Surveys re attitudes to reading (2 x Per Year). Assessment Data showed improvement in engagement and achievement.	1 staff member did not complete RPI, but will pick up again in 2025, due to workload
STEPS to Literacy (All students)	Licenses for all students - regular independent and targeted support. Student achievement data	Steps - Whole class approach - changed the perception and has had greater impact
Updating Reading material (shared texts) / Library	Book Fair resources purchased for the library. Two Staff members were overseeing the purchasing of new material. Student voice from reluctant readers was sought - student selected texts proved very popular. Budget for visiting authors. Authors were engaging and interactive. Resources purchased and student voice collected to review purchases	
Engage & Increase Reader Endurance	Book Week / Visiting Authors/Book Bash participation/mobile Librarian visits = these made up some of our targeted activities to engage and increase reading endurance. Participation and staff/student/whanau voice survey showed increased engagement.	We did not survey whānau as a whole

STRATEGIC GOAL 3 - Annual Implementation Plan 2024

CULTURALLY RESPONSIVE PRACTICE & CURRICULUM

REDUCING THE DISPARITY FOR OUR MĀORI LEARNERS & SPECIFIC TARGET GROUPS

What do we expect to see by the end of the year?

Whare Manaaki Development is completed and is being utilised as we have envisioned. Attend Niho Taniwha workshops (PLD) in 2024 in order to analyse our starting point to improve our collective practice, inform our strategic planning, develop tools and expertise to help our akonga Maori thrive

ACTIONS	WHAT DID WE ACHIEVE/EVIDENCE	REASONS FOR ANY DIFFERENCES (VARIANCES)
Niho Taniwha Introductory Workshop Term 2 - Key Professional Learning Development	SLT completed the workshop which will establish our starting point to improve our collective practice, inform our strategic planning, develop tools and expertise to help our akonga thrive. Leadership Report	Outcomes of the 1-Day workshop were not enough to self-drive this PLD. There would need to be a facilitator engaged to work with staff
Providing nourishing kai that sustains the mind until the end of the day: Kick Start Breakfast Introduction Apply for KidsCan to support lunches	Parent volunteer offered to run the club 3 mornings each week. Equipment (cutlery/crockery etc), were purchased. Explored a suitable composting system. School garden fruit trees were used to provide additional supplements Student Leadership Group assisted the Parent volunteer. Recorded of numbers of those students taking part.	Generosity of a number of school whānau have supported the breakfast Club with additional food items. We were not successful in gaining KidsCan support.
Celebrations / Ceremony / Tikanga	Student involvement in catering for Mihi Whakatau twice per term. Students leading (with support) the Mihi Whakatau process Investment in each class taking part in May Rakau each term, with weekly offerings for students to opt in to advance lessons. Events take place. Whānau voice. Attendance at events. Student opt-in group consistently stable and /or growing	We have continued to grow on our school kaupapa in Tikanga with many practices embedded
Connection with local iwi/ area - access to local stories	Relationships have been established. Resources have been provided. Whare Manaaki is well utilised by staff and whanau. Stories are able to be retold, relationships are strengthened, whare manaaki is a community resource. Haha Haka festival was attended by a large group of students from Years 1-8 performing for the first time in some years.	We have had great in-school support for tikanga / Kapa haka - but we currently can't be self sustaining and will need to find new tutors
Increase Te Reo use in the classroom and wider school setting	Planned lessons in each pod to NZCER - Te Reo Assessment (Term 4) Observation of greater usage in classrooms	

STRATEGIC GOAL 4 - Annual Implementation Plan 2024

HAUORA - NURTURING OUR PEOPLE, PLACES & SPACES

ENSURING WE INVEST IN OUR PEOPLE AND PROVIDE OPTIMUM LEARNING ENVIRONMENTS FOR ALL LEARNERS

Reg 9(1)(a)

What do we expect to see by the end of the year?

Completion of our whare manaaki project and utilisation of this space. Review of our ILE's and outdoor spaces. Investing in PLD of choice for staff. Acknowledgement of responding to whānau voice around the school environment, learning spaces and support staff.

ACTIONS	WHAT DID WE ACHIEVE/EVIDENCE	REASONS FOR ANY DIFFERENCES (VARIANCES)
Complete our whare (flooring, furniture, facilities, artworks). Official opening in Term 2	Flooring, furniture, blinds, lighting and equipment have all been well utilised. Whanau use the whare each week, as well as support staff, pod meetings, spaces for students to be mentored. We open and welcome tamariki, kaimahi, & whanau to this space of Te Ao Maori at a dawn blessing.	
Students are supported to identify how they best learn (esp in Years 4-8) - and suggestions are valued and trialled for success.	Student voice - baseline data collected. Links to trauma informed PLD (staff) and WST Inquiry linking Reading and well-being was explored.	

Review our of learning spaces with a Wellness lens as part of 10YPP planning and participation in PLD	Review tool identified spaces in need of attention. The PLD	
Consideration of our outdoor spaces and review ways to enhance calm spaces	Budget for gardens and equipment was utilised. Playground upgrade continued to take place. Spaces were created in pods for students to self regulate. Trust/grant application for shade spaces	Whanau and student voice Shade space (quote) was untenable - alternative options to be sought
Staff participate in PLD and record learnings as part of their PGC	Release time provided for staff to participate in PLD.. Staff meetings covered a variety of relevant topics. . PLD opportunities budgeted for all staff and were shared back. Stay (mid year) interviews were very positive and staff indicated they felt supported and valued. PGC reflections (individual) were shared in Pods.	

Analysis of Achievement Targets: To have 80% of our students achieving AT or Above in Reading Writing & Maths

Literacy - Reading & Writing

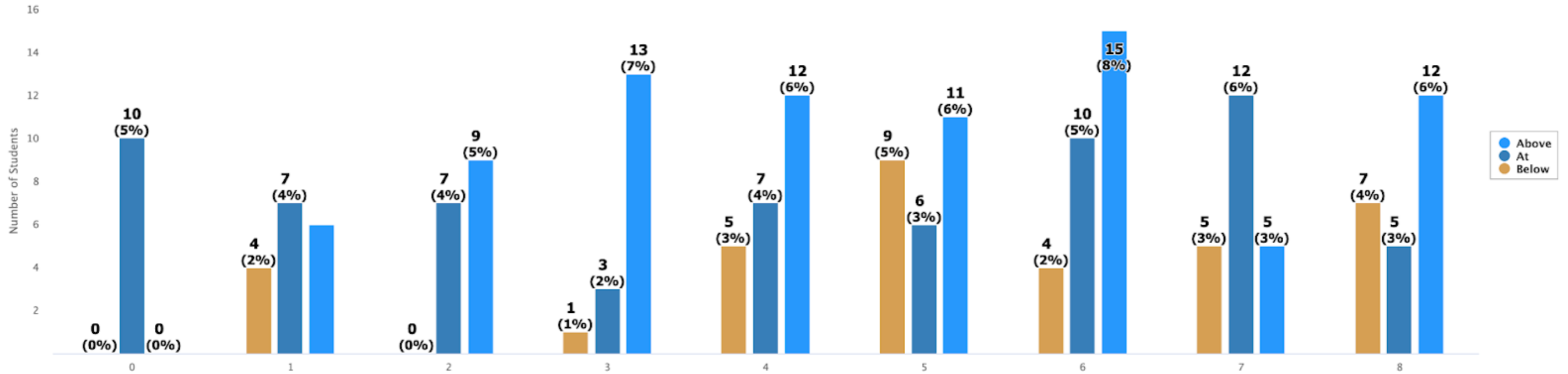
School wide information: (Actions)

- Reading is integrated into all learning areas throughout the school and is given priority over extracurricular activities.
- Enjoyment of reading is promoted through shared reading experiences: shared novel, shared picture books.
- Assistive technology is used to allow children to access texts that are beyond their current reading capability.
- Growth mindset and active reflection are taught and promoted.
- Accessing and offering peer support has been promoted.
- Digital and printed material are available for children to read.
- Online platforms such as EPIC are promoted and used as teaching and independent learning tools.
- Links are made between texts read, other learning areas (Writing, Inquiry, PE) and also childrens' interests.
- Guided Reading sessions are provided 4 times per week. These sessions focus on decoding using phonological awareness and the key reading comprehension strategies. Along with this we have focussed on developing reading fluency.
- As a school we are on the journey of Structured Literacy and have some supporting programmes to cater for this - The Code, BSLA.
- 'The Code' spelling programme continues to be used for children who are Year 3 and upwards. This programme supports childrens' ability to recognise sound patterns. Year 1 and 2's learn Heart Words from The Code.
- Better Start to Literacy Approach is being used for Year 0-3 to decode and blend written text.
- Texts are selected that reflect our commitment to Te Tiriti o Waitangi (Tikanga me ona Te Reo Māori) and student voice is regularly sought when selecting texts.
- The STEPS to Literacy programme is being used across the whole school as part of our literacy programme. This supports learners with dyslexic tendencies, but also supports all students to strengthen their spelling skills, including those who need extending.
- Homework supports reinforcement of decoding and comprehension skills. The spelling pattern is clearly communicated with whānau and the spelling list is based upon this.
- We had 2 teachers complete the Reading Intensive Practice, and 2 teachers mentoring this professional development. There are a range of reading supports being implemented in Tōtara and Kauri Pods from this initiative.
- Our Within School Teacher inquiry focus is around reading and wellbeing.
- EasTtle writing is our main assessment tool. Skills identified within this are built upon as time progresses.
- We take part in Manaiakalani Writing moderation (Cluster wide) and hold writing moderation meetings regularly to ensure consistency throughout our school and cluster.
- At our Term 4 Manaiakalani Writing moderation, it was noted that we are becoming more consistent across the region when marking writing samples.

81% AT OR ABOVE - READING (Target Met)

Reading Term 4 - 2024 - Column Chart

Split By: Year Level



BELOW	AT	ABOVE
19% (35)	36% (67)	45% (84)
MALE (23) MĀORI BOYS (12)	MALE (29)	MALE (34)
FEMALE (12) MĀORI GIRLS (1)	FEMALE (38)	FEMALE (50)

Looking ahead, we need to continue to focus on:

Supporting Students Below Expectations

- Focus on targeted interventions for students with learning challenges, including those with dyslexia, ADHD, or auditory processing issues.
- Use tools like decodable texts and structured literacy approaches to strengthen foundational skills while ensuring students engage with age-appropriate content.

Building Reading Engagement and Independence

- Foster a love of reading through initiatives like book clubs, student choice in text selection, and family engagement activities.

- Prioritise activities that increase reading stamina and confidence, such as silent reading and buddy reading.

Embedding Reciprocal Reading and Oral Language Skills

- Strengthen comprehension and critical thinking by continuing RPI strategies, including extended discussions, vocabulary work, and collaborative tasks.
- Develop students' oral language and critical literacy skills by embedding ground rules for talk and encouraging critique and deeper conversations about texts.

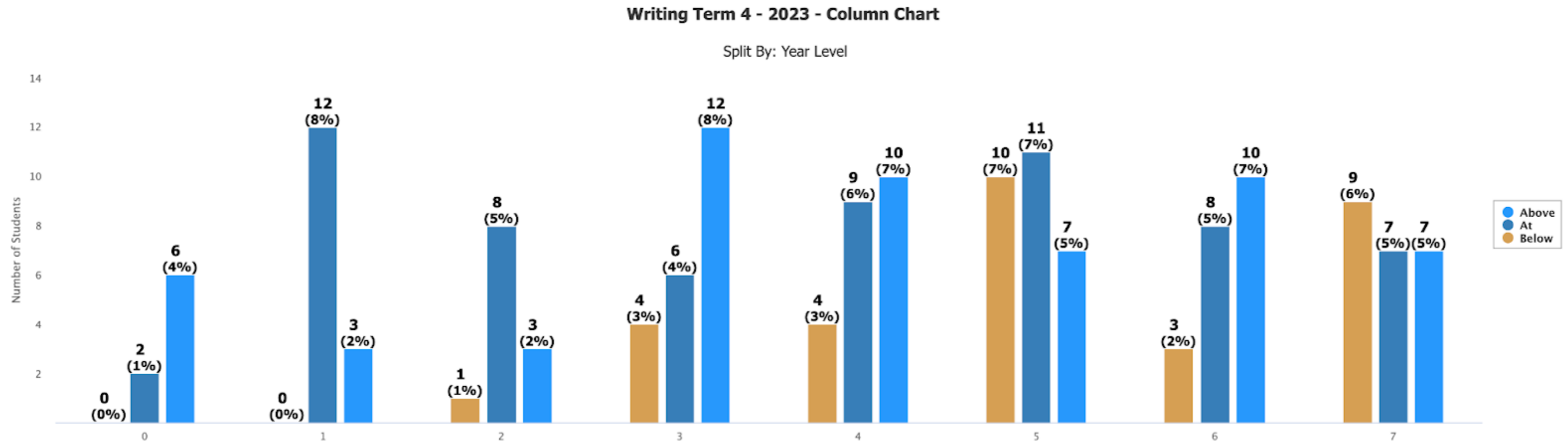
Integrating Reading Across the Curriculum

- Encourage the use of reading strategies in other subject areas, such as summarising and note-taking, to deepen students' understanding of inquiry topics.
- Introduce multi-genre texts to diversify learning experiences and enhance critical thinking.

Monitoring and Adjusting Programmes for Equity and Progress

- Regularly evaluate reading programmes using data from tools like PAT, running records, and diagnostic assessments to address gaps and align with student needs.
- Ensure equity by supporting students with specific barriers to learning and fostering tuakana-teina relationships to build confidence and peer mentorship.

77% AT OR ABOVE - WRITING (Target not Met)



BELOW	AT	ABOVE
23% (42)	42% (79)	35% (65)
30 MALES (30) MĀORI BOYS (14)	MALES (36)	MALES (20)
12 FEMALES MĀORI GIRLS (1)	FEMALES (43)	FEMALES (45)

Looking ahead, we need to continue to focus on:

Strengthening Consistency in Writing Assessments

- Ensure that writing pieces are assessed with clear, consistent rubrics to reduce leniency and improve alignment with curriculum standards.
- Use moderation processes regularly to calibrate judgments across all writing samples.

Fostering Skill Progression Over Time

- Emphasise the development of key writing skills throughout the year to ensure that later pieces reflect improvement and complexity.
- Target areas such as structure, vocabulary use, and sentence fluency to support sustained growth.

Enhancing Engagement and Challenge

- Incorporate writing tasks that strike a balance between being engaging and appropriately challenging.
- Choose prompts and activities that stretch students while maintaining their motivation and interest.

Supporting Individualised Feedback and Goal Setting

- Provide students with specific, actionable feedback on their writing.
- Use this feedback to guide individualised goal setting, helping students take ownership of their progress and focus on areas for improvement.

Encouraging Ownership and Reflection in Writing

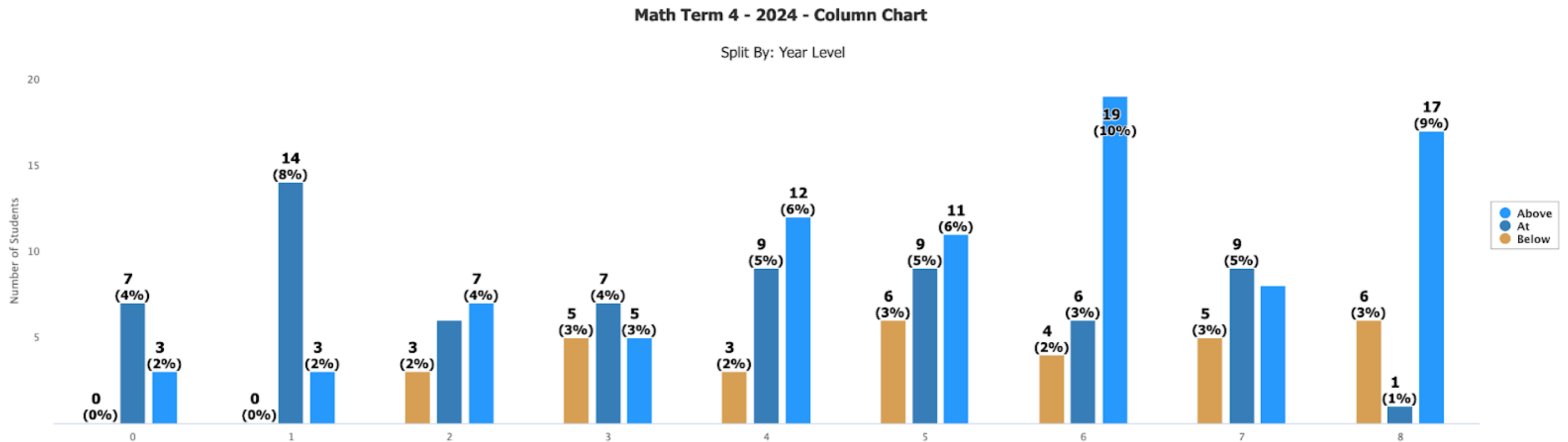
- Cultivate a classroom culture where students regularly reflect on their writing process and achievements.
- Use tools like writing journals, peer reviews, and self-assessments to deepen their understanding of their growth and areas to work on.

Mathematics

School wide information:

- We are working aspirationally in Pr1me Levels Maths this year. All children are working at their aspirational level as identified by Pr1me, which has been aligned with the New Zealand Curriculum.
- Pr1me books have been updated, and we now have one book per year level, rather than two.
- We are also trialling Pr1me Online Maths Pro school wide, which supplements the Pr1me maths programme with online tasks.
- We have been using Pr1me for 5 years and believe this is embedded in our school.

83% AT OR ABOVE - MATHS (Target Met)



BELOW	AT	ABOVE
17% (32)	37% (68)	46% (86)
12 MALE MĀORI BOYS (7)	MALE (29)	MALE (45)
20 FEMALE MĀORI GIRLS (5)	FEMALE (39)	FEMALE (41)

Looking ahead, we need to continue to focus on:

Tailoring Instruction to Support All Learners

- Create tailored ability groups at the start of the term using updated JAM and entry test data.
- Provide differentiated support, such as adaptive resources or individualised scaffolding, for students who find maths conceptually challenging.

Integrating Hands-On and Digital Tools

- Incorporate Numicon for Kōwhai Pod, alongside Pr1me books, to strengthen conceptual understanding through tactile learning.
- Continue using digital tools like Prototec, Maths Playground, and Daily 10 to reinforce basic facts and improve engagement.

Building Strong Foundations in Number Knowledge

- Reinforce basic facts, including number bonds, place value, and doubles, through regular practice and interactive activities.
- Emphasise the importance of mathematical patterns to develop deeper conceptual understanding and problem-solving skills.

Ensuring Comprehensive Curriculum Coverage

- Prioritise key concepts and curriculum requirements when planning the sequence of topics.
- Supplement Pr1me resources with additional materials to address gaps and ensure strand topics, such as statistics and measurement, are covered.

Monitoring Progress and Adapting Strategies

- Regularly assess progress using formative assessments (JAM, GLOSS, PAT) to inform instruction and group adjustments.
- Use quick tests and check-ins to identify areas requiring remediation and to celebrate progress across all levels of achievement.

Whole School Summary Data of Students not Meeting Curriculum Expectation:

12 students are below in all 3 areas

20 students are below in 2 areas - (10 Reading/Writing, 6 Reading/Maths, 5 Writing/Maths)

26 students are below in only 1 area - (14 Writing, 6 Maths, 6 Reading)