PUKEATUA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1903
Principal:	Dene Franklin
School Address:	Arapuni Road
School Postal Address:	Arapuni Road RD 1, Pukeatua, 3880
School Phone:	07 872 4862
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Accountant / Service Provider:	Education Services. Dedicated to your school

PUKEATUA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Pukeatua 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.

Kylan Ross Jacobsen	Dene William Franklin
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
21/05/2025	21/05/2025
Date:	Date:

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Pukeatua 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	1,135,543	874,377	988,687
Locally Raised Funds	3	77,318	59,500	75,344
Interest		3,926	1,000	2,465
Total Revenue		1,216,787	934,877	1,066,496
Expense				
Locally Raised Funds	3	18,910	16,100	20,051
Learning Resources	4	727,378	595,064	694,217
Administration	5	199,709	109,815	145,261
Interest		309	32	291
Property	6	280,349	213,741	256,550
Total Expense		1,226,655	934,752	1,116,370
Net Surplus / (Deficit) for the year		(9,868)	125	(49,874)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(9,868)	125	(49,874)

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

Audited by PKF Hamilton

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Pukeatua 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		230,789	274,657	272,760
Total comprehensive revenue and expense for the year		(9,868)	125	(49,874)
Contribution - Furniture and Equipment Grant		1,875	-	7,903
Equity at 31 December		222,796	274,782	230,789
Accumulated comprehensive revenue and expense		222,796	274,782	230,789
Equity at 31 December		222,796	274,782	230,789

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.

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Pukeatua 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	96,301	82,274	75,384
Accounts Receivable	8	62,901	53,152	38,440
GST Receivable		-	1,758	7,001
Prepayments		6,812	5,911	600
Inventories	9	1,213	1,815	2,207
Funds Receivable for Capital Works Projects	15	-	-	637
Bus Network Investment		23,074	23,520	24,085
		190,301	168,430	148,354
Current Liabilities				
GST Payable		5,347	-	-
Accounts Payable	11	83,068	52,029	85,399
Revenue Received in Advance	12	9,912	6,593	9,964
Provision for Cyclical Maintenance	13	-	5,519	10,421
Finance Lease Liability	14	4,728	4,357	3,790
Funds held for Capital Works Projects	15	6,928	-	-
		109,983	68,498	109,574
Working Capital Surplus/(Deficit)		80,318	99,932	38,780
Non-current Assets				
Property, Plant and Equipment	10	183,961	183,880	210,099
		183,961	183,880	210,099
Non-current Liabilities				
Provision for Cyclical Maintenance	13	32,677	8,231	8,185
Finance Lease Liability	14	8,806	799	9,905
		41,483	9,030	18,090
Net Assets		222,796	274,782	230,789
Equity		222,796	274,782	230,789

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

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Pukeatua 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		294,292	261,005	263,187
Locally Raised Funds		77,924	59,500	78,234
Goods and Services Tax (net)		12,348	-	(5,243)
Payments to Employees		(177,941)	(168,344)	(175,956)
Payments to Suppliers		(178,067)	(135,747)	(132,360)
Interest Paid		(309)	(32)	(291)
Interest Received		3,926	1,000	2,468
Net cash from/(to) Operating Activities		32,173	17,382	30,039
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(13,469)	(8,000)	(27,137)
Net cash from/(to) Investing Activities		(13,469)	(8,000)	(27,137)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	7,903
Finance Lease Payments		(4,161)	(727)	(6,405)
Funds Administered on Behalf of Other Parties		4,499	-	(2,635)
Net cash from/(to) Financing Activities		2,213	(727)	(1,137)
Net increase/(decrease) in cash and cash equivalents		20,917	8,655	1,765
Cash and cash equivalents at the beginning of the year	7	75,384	73,619	73,619
Cash and cash equivalents at the end of the year	7	96,301	82,274	75,384

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

d) 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 expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories
Inventories are consumable items held for sale and comprised of Uniforms and Canteen and Stationery. 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 material.

j) Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings 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.

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

The estimated useful lives of the assets are:

Board-owned Buildings	10-20 years
Building Improvements	4-15 years
Furniture and Equipment	10-15 years
Information and Communication Technology	4-5 years
Textbooks	3 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets
Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever 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 a comparison to recent market transactions.

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

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

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

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

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

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

n) Revenue Received in Advance
Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

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

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

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

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

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

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

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

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

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	348,471	261,282	255,200
Teachers' Salaries Grants	521,681	470,190	499,665
Use of Land and Buildings Grants	184,409	142,905	174,463
Transport Income	78,444	-	58,017
Other Government Grants	2,538	-	1,342
	1,135,543	874,377	988,687

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	5,797	6,400	10,686
Fees for Extra Curricular Activities	14,962	4,000	13,001
Trading	5,308	4,300	8,028
Fundraising and Community Grants	32,553	24,000	25,426
School House	18,698	20,800	18,203
	77,318	59,500	75,344
Expense			
Extra Curricular Activities Costs	9,759	-	7,737
Trading	5,960	3,600	5,429
Fundraising and Community Grant Costs	757	-	1,968
Other Locally Raised Funds Expenditure	78	-	-
School House	2,356	12,500	4,917
	18,910	16,100	20,051
Surplus for the year Locally Raised Funds	58,408	43,400	55,293

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	23,097	17,600	33,459
Employee Benefits - Salaries	659,107	550,464	619,131
Staff Development	9,200	3,000	8,409
Depreciation	35,974	24,000	33,218
	727,378	595,064	694,217

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	7,407	-	5,280
Board Fees and Expenses	6,607	6,700	4,268
Operating Leases	-	-	209
Other Administration Expenses	28,168	26,050	21,228
Employee Benefits - Salaries	66,840	64,065	43,117
Insurance	4,519	5,000	3,932
Service Providers, Contractors and Consultancy	7,521	7,000	7,080
Transport Expenses	78,647	1,000	60,147
	199,709	109,815	145,261

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	18,728	16,000	8,875
Cyclical Maintenance	14,071	3,131	4,987
Heat, Light and Water	13,791	13,000	13,534
Rates	167	200	109
Repairs and Maintenance	22,666	12,900	27,291
Use of Land and Buildings	184,409	142,905	174,463
Employee Benefits - Salaries	24,877	24,005	25,967
Other Property Expenses	1,640	1,600	1,324
	280,349	213,741	256,550

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	96,301	82,274	75,384
Cash and cash equivalents for Statement of Cash Flows	96,301	82,274	75,384

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

Of the $96,301 Cash and Cash Equivalents, $6,928 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $96,301 Cash and Cash Equivalents, $9,912 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	1,214	11,774	1,975
Receivables from the Ministry of Education	5,653	-	-
Interest Receivable	-	3	-
Teacher Salaries Grant Receivable	56,034	41,375	36,465
	62,901	53,152	38,440
Receivables from Exchange Transactions	1,214	11,777	1,975
Receivables from Non-Exchange Transactions	61,687	41,375	36,465
	62,901	53,152	38,440

9. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Stationery	174	527	907
Canteen	26	364	415
Uniforms	1,013	924	885
	1,213	1,815	2,207

10. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	25,800	-	-	-	-	**25,800**
Board-owned Buildings	45,948	-	-	-	(4,706)	**41,242**
Building Improvements	47,315	-	-	-	(9,104)	**38,211**
Furniture and Equipment	46,672	1,331	-	-	(7,120)	**40,883**
Information and Communication Technology	29,031	3,720	-	-	(9,784)	**22,967**
Leased Assets	13,463	4,694	-	-	(5,015)	**13,142**
Library Resources	1,870	91	-	-	(245)	**1,716**
	210,099	9,836	-	-	(35,974)	**183,961**

The net carrying value of equipment held under a finance lease is $13,142 (2023: $13,463)

Restrictions

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

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Land	25,800	-	**25,800**	25,800	-	**25,800**
Board-owned Buildings	94,119	(52,877)	**41,242**	94,119	(48,171)	**45,948**
Building Improvements	138,352	(100,141)	**38,211**	138,352	(91,037)	**47,315**
Furniture and Equipment	260,938	(220,055)	**40,883**	261,216	(214,544)	**46,672**
Information and Communication Technology	151,556	(128,589)	**22,967**	175,677	(146,646)	**29,031**
Textbooks	2,912	(2,912)	**-**	2,912	(2,912)	**-**
Leased Assets	23,778	(10,636)	**13,142**	19,084	(5,621)	**13,463**
Library Resources	69,003	(67,287)	**1,716**	68,913	(67,043)	**1,870**
	766,458	(582,497)	**183,961**	786,073	(575,974)	**210,099**

11. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	7,808	4,607	32,167
Accruals	7,407	3,989	4,703
Banking Staffing Overuse	10,431	-	9,602
Employee Entitlements - Salaries	56,034	41,375	36,465
Employee Entitlements - Leave Accrual	1,388	2,058	2,462
	83,068	52,029	85,399
Payables for Exchange Transactions	83,068	52,029	85,399
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	83,068	52,029	85,399

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Student fees in advance	9,912	6,593	8,419
Grants in Advance - Ministry of Education	-	-	1,545
	9,912	6,593	9,964

13. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	18,606	10,619	13,619
Increase to the Provision During the Year	6,095	3,131	6,962
Use of the Provision During the Year	-	-	-
Other Adjustments	7,976	-	(1,975)
Provision at the End of the Year	32,677	13,750	18,606
Cyclical Maintenance - Current	-	5,519	10,421
Cyclical Maintenance - Non current	32,677	8,231	8,185
	32,677	13,750	18,606

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the schools 10 Year Property plan / painting quotes.

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	4,991	4,357	3,822
Later than One Year and no Later than Five Years	8,942	799	9,907
Future Finance Charges	(399)	-	(34)
	13,534	5,156	13,695
Represented by			
Finance lease liability - Current	4,728	4,357	3,790
Finance lease liability - Non current	8,806	799	9,905
	13,534	5,156	13,695

15. Funds Held for Capital Works Projects

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

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
AMS Combined	237909	(637)	422,806	(415,241)	-	6,928
Totals		(637)	422,806	(415,241)	-	6,928

Represented by:

Funds Held on Behalf of the Ministry of Education	6,928
Funds Receivable from the Ministry of Education	-

2023	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Electrical Projects	236317	1,998	(1,998)	-	-	-
AMS Combined	237909	-	-	(637)	-	(637)
Totals		1,998	(1,998)	(637)	-	(637)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(637)

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

17. Remuneration

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	4,395	2,855
Leadership Team		
Remuneration	123,369	120,076
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	127,764	122,931

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 -120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	1.00	0.00
	1.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

20. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of $6,928 (2023: $337,004) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
AMS Combined	6,928
Total	**6,928**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash and Cash Equivalents	96,301	82,274	75,384
Receivables	62,901	53,152	38,440
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	159,202	135,426	113,824

Financial liabilities measured at amortised cost

Payables	83,068	52,029	85,399
Finance Leases	13,534	5,156	13,695
Total financial liabilities measured at amortised cost	96,602	57,185	99,094

22. Events After Balance Date

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

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Pukeatua School (the School). The Auditor-General has appointed me, Shek, using the staff and resources of PKF Hamilton Audit Ltd, 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, which comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, the 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.

Our audit was completed on 21 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 24 to 38, 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.



Foster Shek
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

Pukeatua School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Dene Franklin-appointed	Principal	ex Officio	
Kylan Jacobsen	Parent Representative	Elected	Sep 2025
Adam Stockholmes	Parent Representative	Elected	Sep 2025
Julia Barrowcliffe	Parent Representative	Elected	Feb 2024
Katherine Hemingway	Parent Representative	Elected	Mar 2025
Brenda Duncan	Parent Representative	Elected	Mar 2025
Kirsty McDonald	Parent Representative	Appointed	Sep 2025
Carlos Pinillos	Parent Representative	Co-opted	Sep 2025
Viki-Lee Springer	Staff Representative	Elected	Feb 2024
Colleen Gulliver	Staff Representative	Elected	Sep 2025

Pukeatua School

Kiwisport

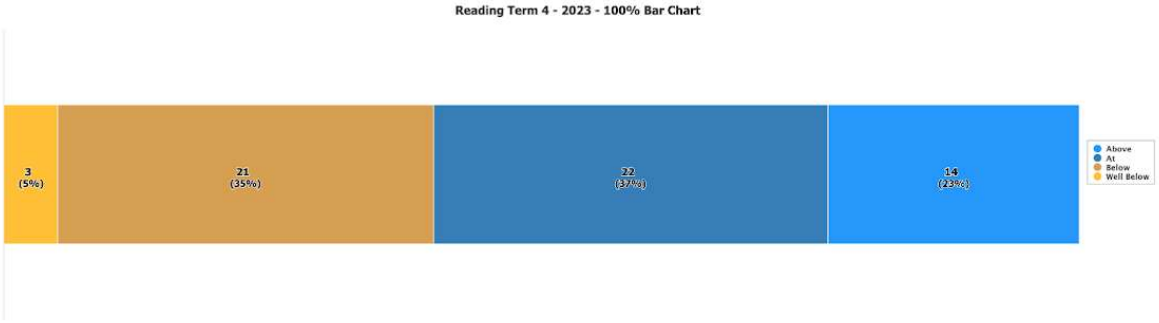
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of $1,396 (excluding GST). The funding was spent on sporting endeavours.

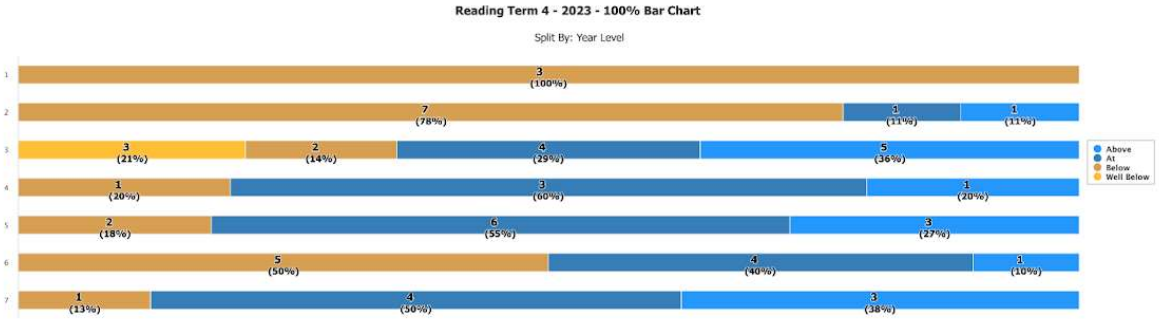
Statement of Compliance with Employment Policy

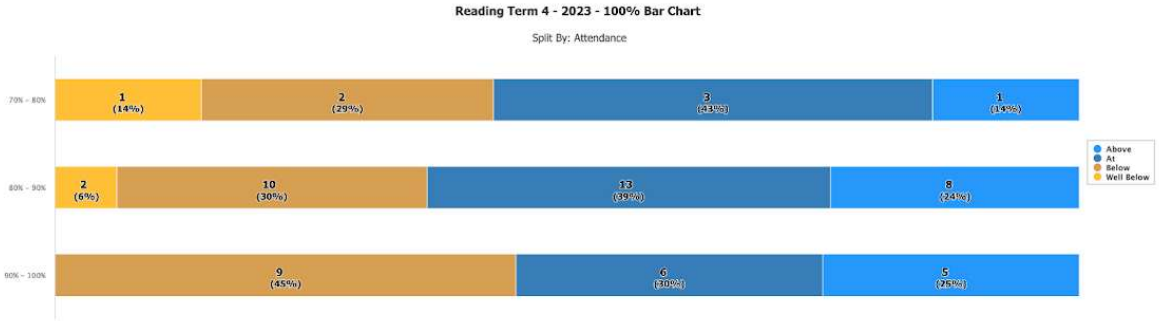
For the year ended 31st December 2024 the Pukeatua School Board:

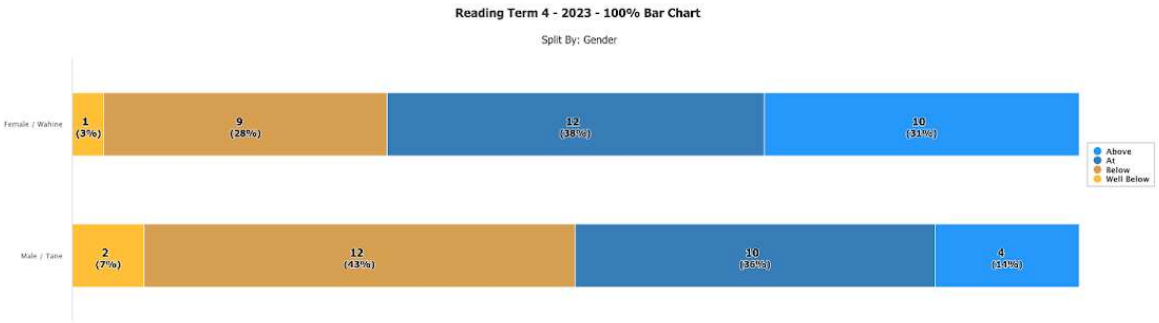
- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements 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.

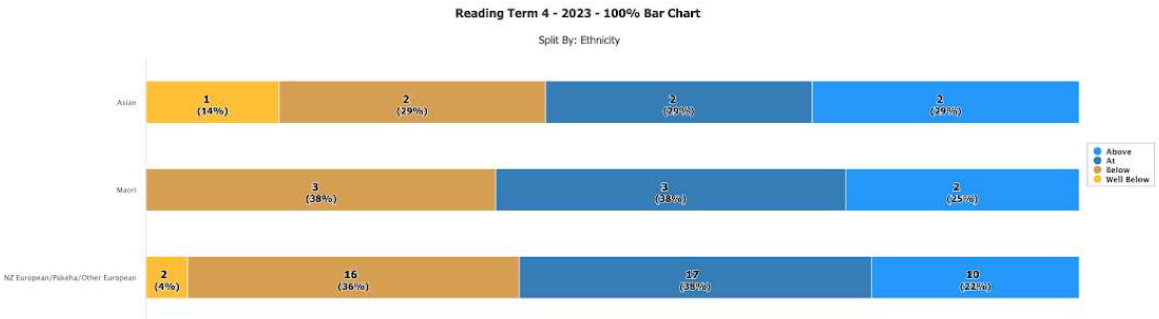
Pukeatua School	Analysis of Reading Data 2024
Strategic Goal (as per plan)	All students are to progress and achieve their highest possible education potential across the New Zealand Curriculum and lead into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.









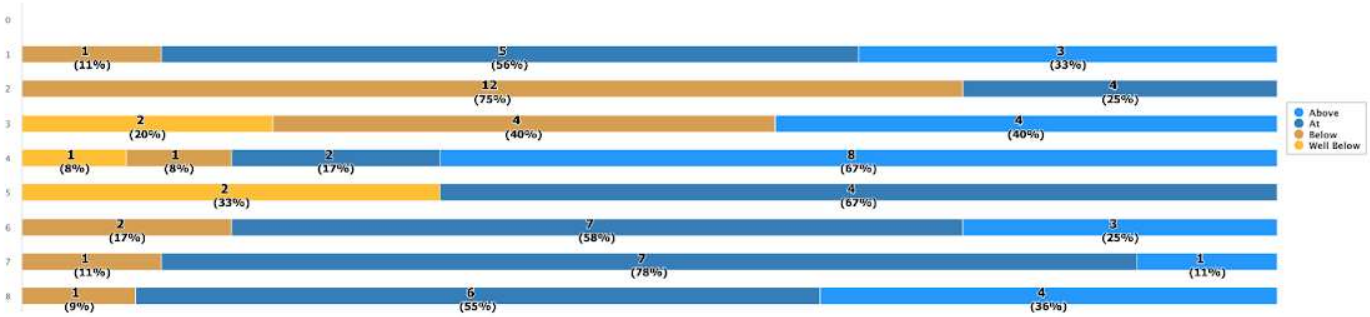


Reading Term 4 - 2024 - 100% Bar Chart



Reading Term 4 - 2024 - 100% Bar Chart

Split By: Year Level



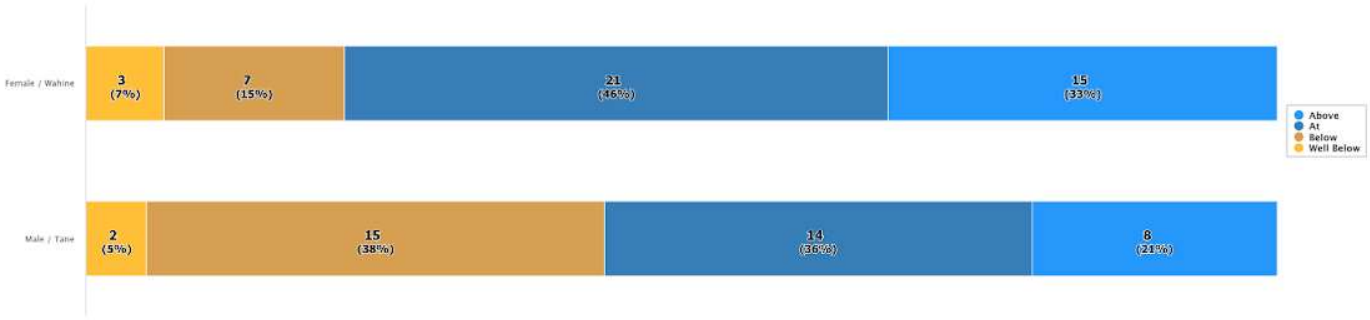
Reading Term 4 - 2024 - 100% Bar Chart

Split By: Attendance



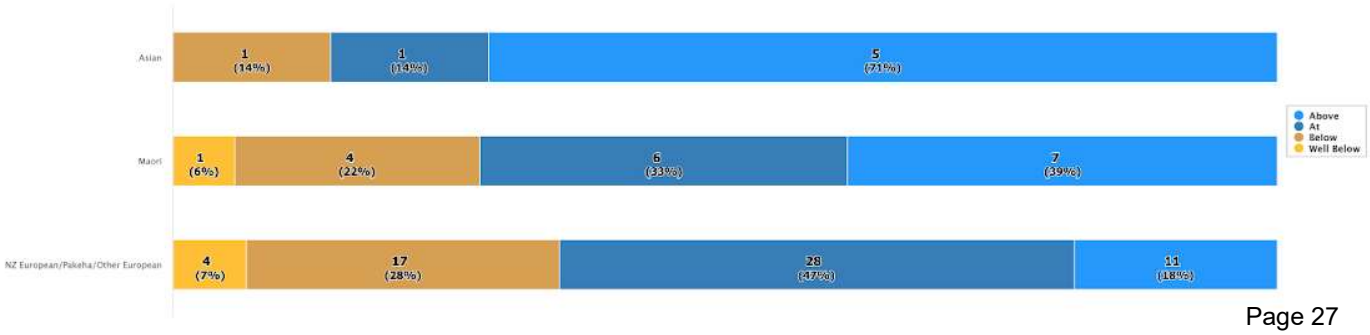
Reading Term 4 - 2024 - 100% Bar Chart

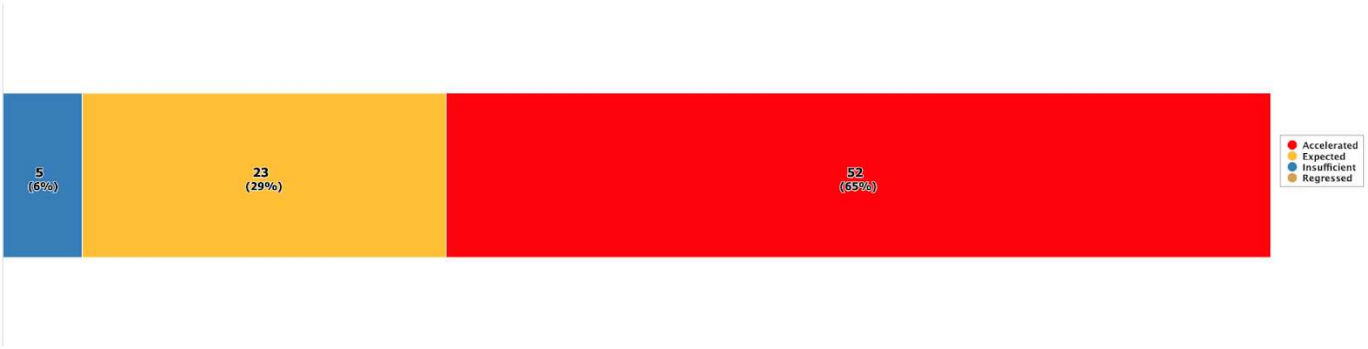
Split By: Gender

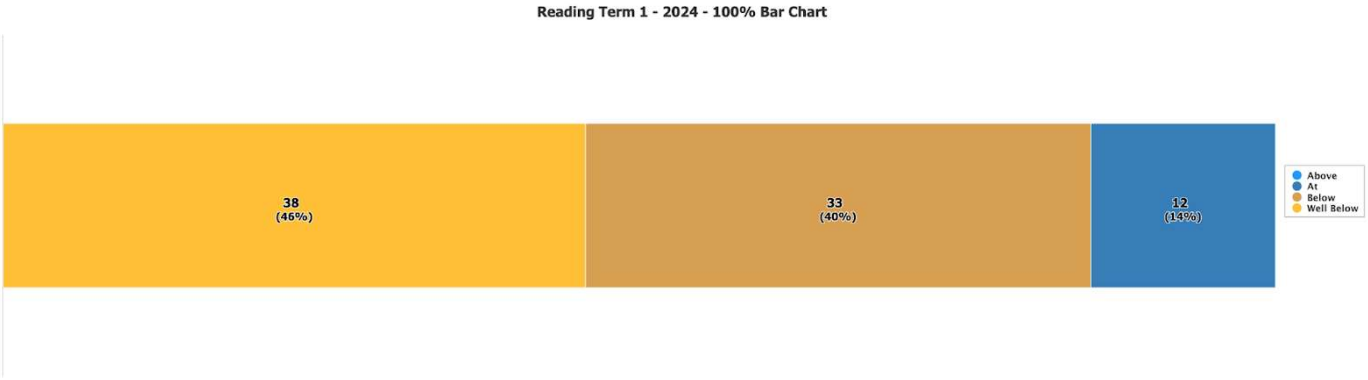


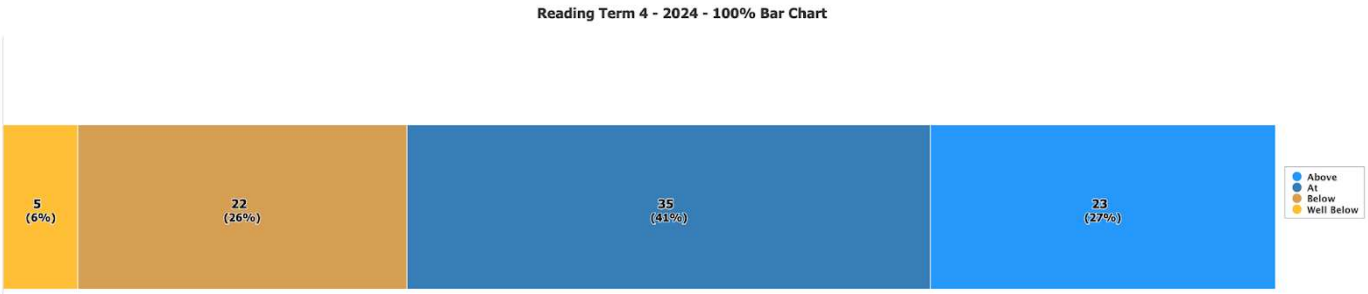
Reading Term 4 - 2024 - 100% Bar Chart

Split By: Ethnicity







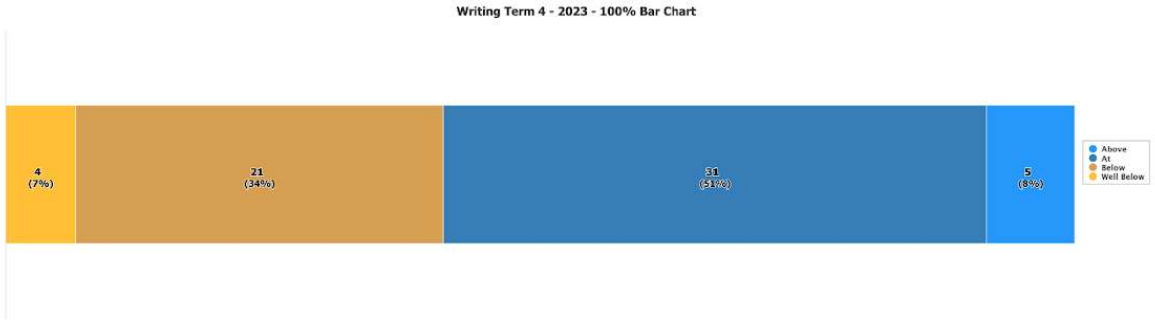


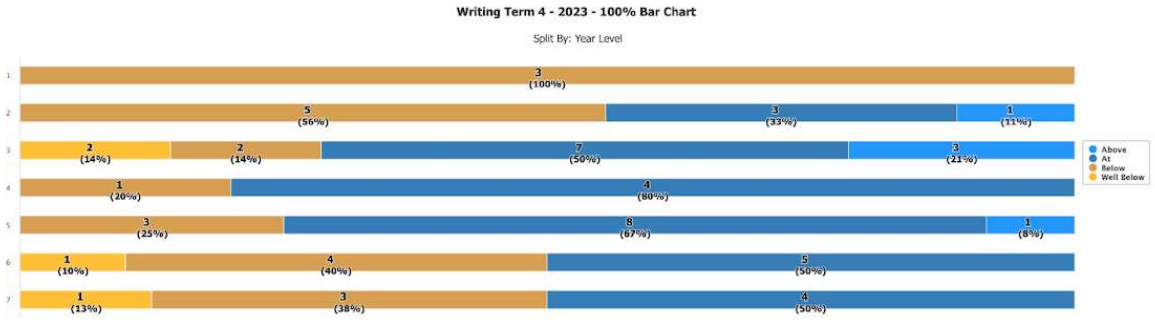
Strategic Goal (as per plan)	All students are to progress and achieve their highest possible education potential across the New Zealand Curriculum and lead into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.

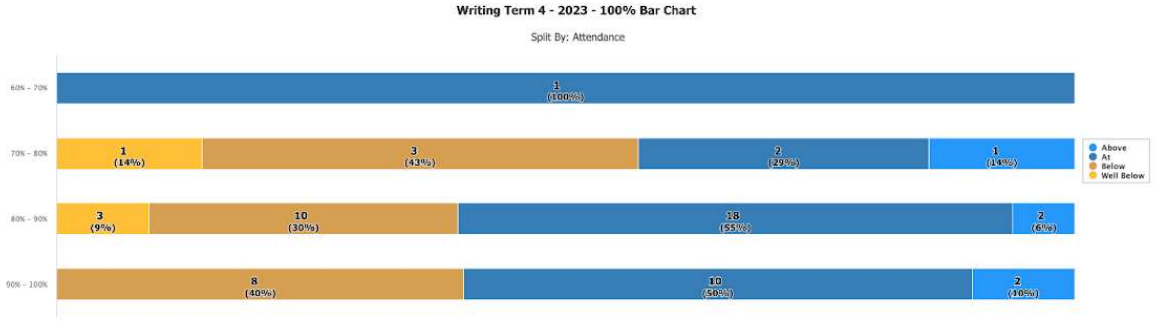
Analysis of Data	**As you can see from the data above:**
	- Comparing Term 4 2023 and Term 4 2024
	  - Below or well below: 40% to 32%
	  - Year 2 and 3 groups represent a substantial amount of below students (18/27)
	  - Males are higher represented than females (17/27)
	  - Nz European are higher represented than other ethnicities (21/27)
	- Comparing Term 1 2024 with Term 4 2024
	  - The reason I have compared this is because the same teachers have assessed and place the children.
	  - When compared you can see:
	  - 86% of students were assessed as being Below or Well Below in Term 1
	  - 32% of students are assessed as being Below or Well Below in Term 4
	  - 65% of students have made accelerated growth throughout the year, 29% making expected growth
	  - Those students whose attendance is below 90% make up 15/27 students who are below.
	
	Explaination for the Data
	- 2023 vs 2024: Different teachers assess differently, and may have interpreted the data differently. Moving forward, we will have the same teachers next year, which should reduce this discrepancy going forward
	- Year 2 and 3 students: This year group of students have been the most effected by COIVD Loxkdowns etc. They are also the group that had 3 different teachers throughout 2023. In these groups we have seen 56% of accelerated growth this year. We hope to continue to see this going forward.
	- The positive teacher/student relationships, has really impacted the students learning. This is evident in the data above.
	- Conscious dedicated time to our Structured Literacy Programs (iDeal and BSLA) have shown a huge improvement as well. The consistency across classes, cross grouping when needed, and the Professional Development in the space has also made a considerable change.
	- Teachers bringing in new styles, and a variety of different areas of knowledge has also seen a huge

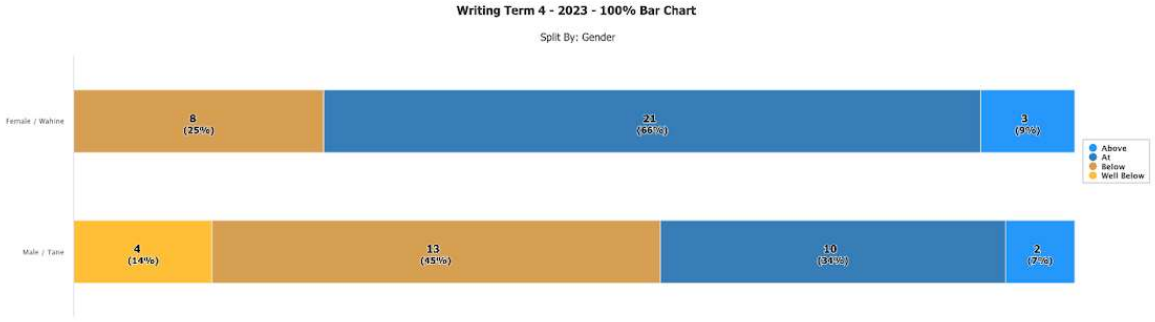
	improvement in the learning. - Attendance clearly is a factor indicating achievement, as you can see those students with higher attendance achieve better **Recommendations for 2025** - Regular Teacher Observations from both principal and colleges to help enhance classroom practise - Continuation of iDeal and BSLA Professional Development - Online digital programs (ie: Reading Eggs and Read Theory) being used in the classrooms - Continue to use Teacher Aide's to support Reading throughout the school - Re-evaluate our Assessment Plan for 2025, to include Government expectations - Utilise smaller classroom sizes to help accelerate the learning of students

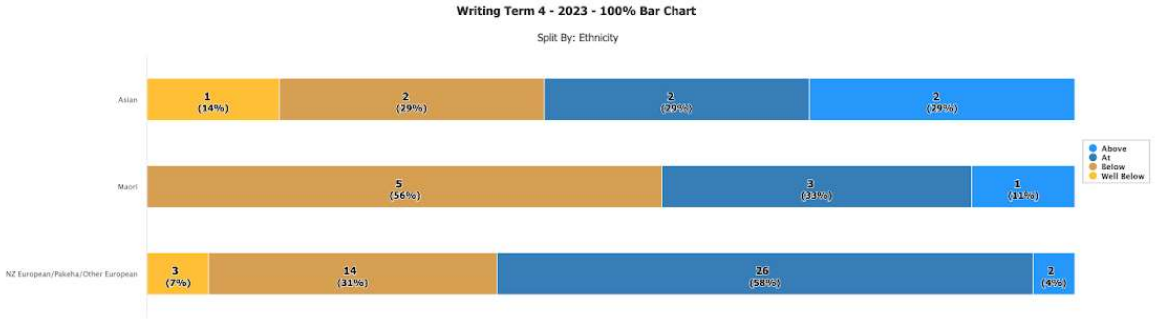
Pukeatua School	Analysis of Writing Data 2024
Strategic Goal (as per plan)	All students are to progress and achieve their highest possible education potential across the New Zealand Curriculum and lead into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.



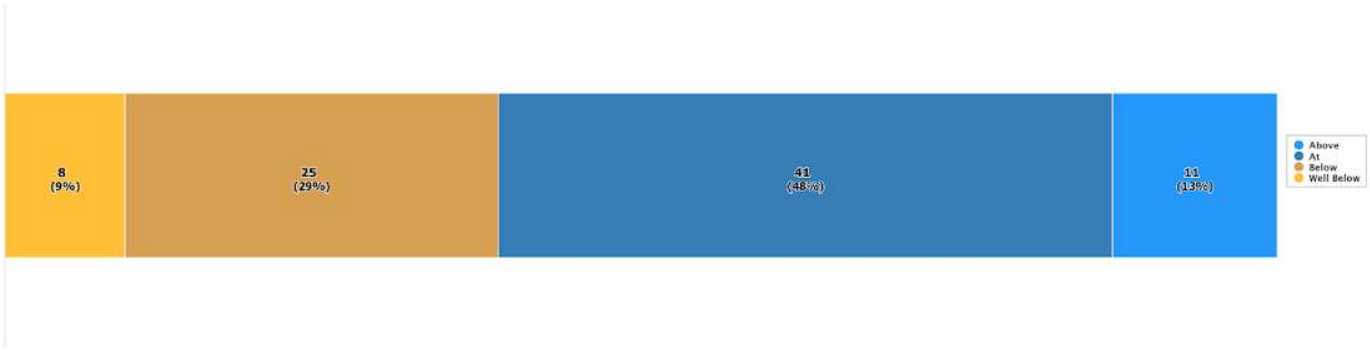






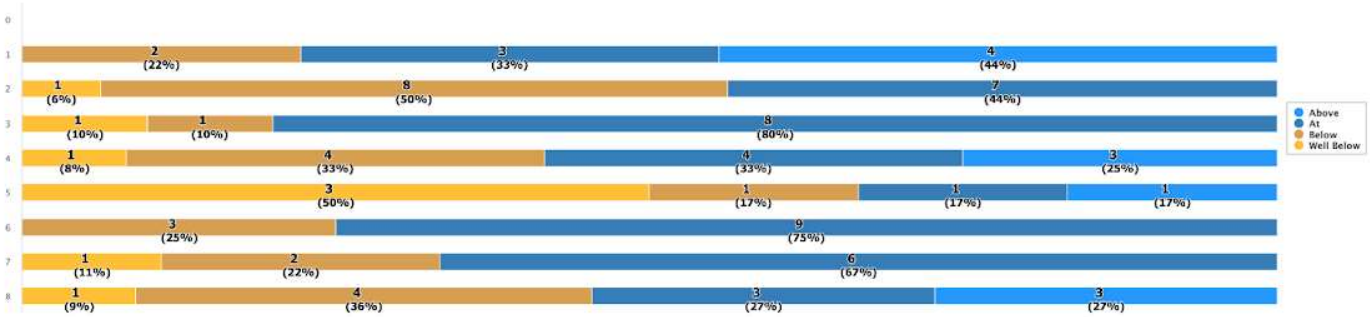


Writing Term 4 - 2024 - 100% Bar Chart



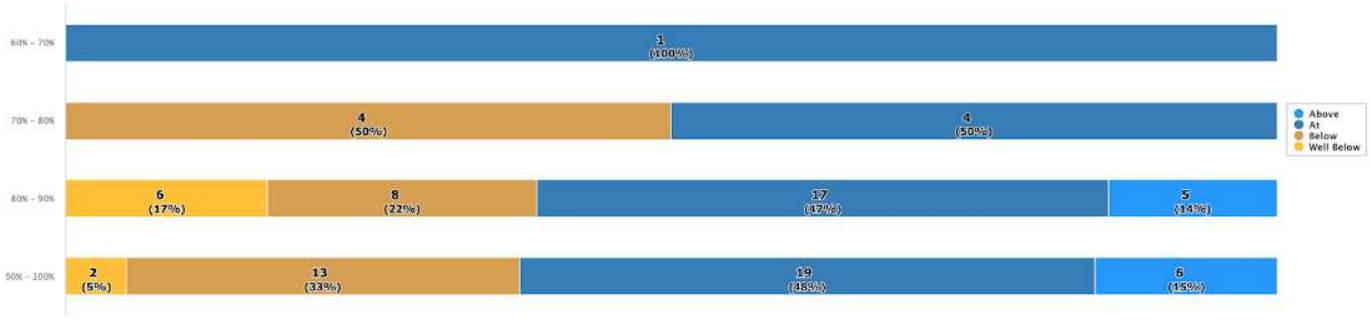
Writing Term 4 - 2024 - 100% Bar Chart

Split By: Year Level



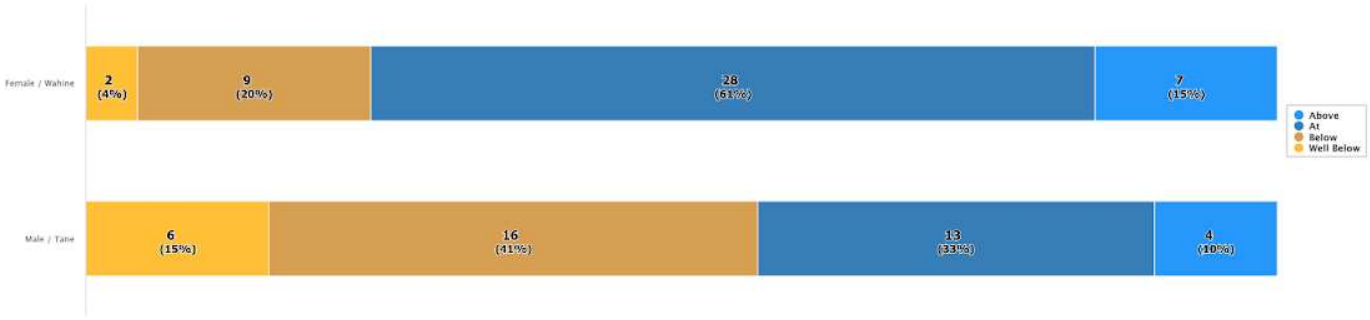
Writing Term 4 - 2024 - 100% Bar Chart

Split By: Attendance



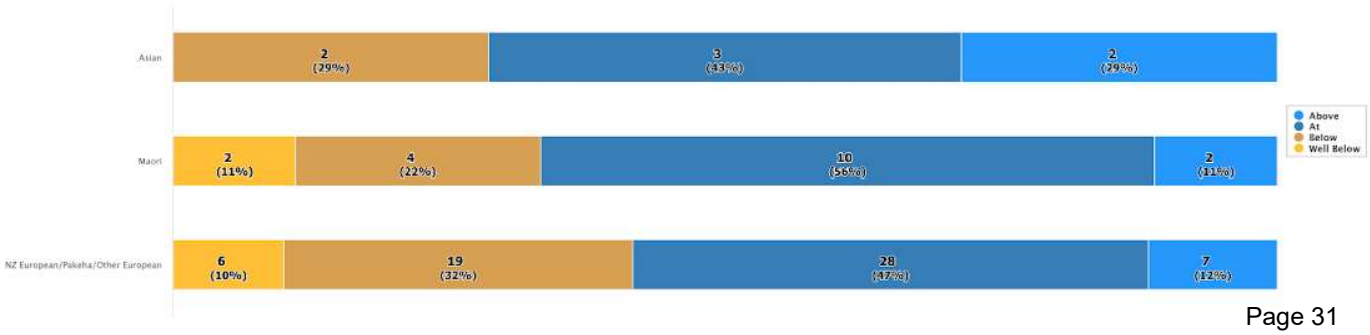
Writing Term 4 - 2024 - 100% Bar Chart

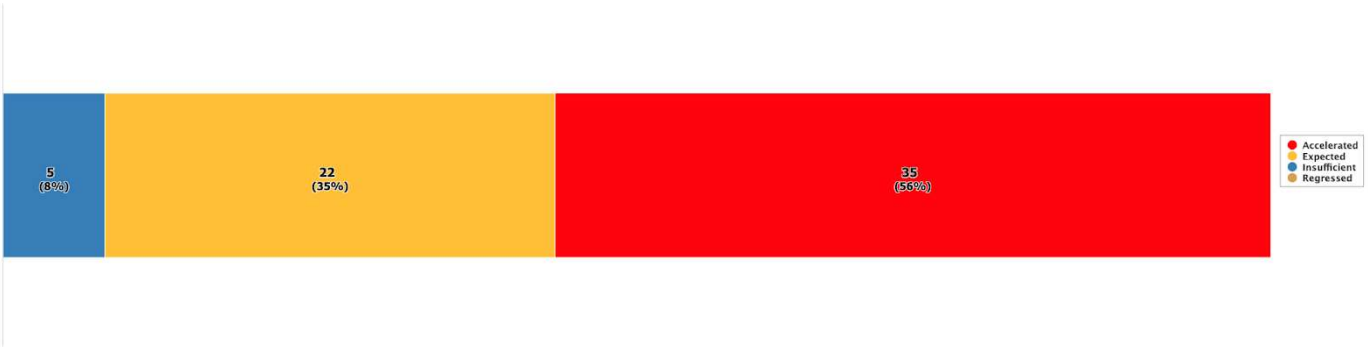
Split By: Gender

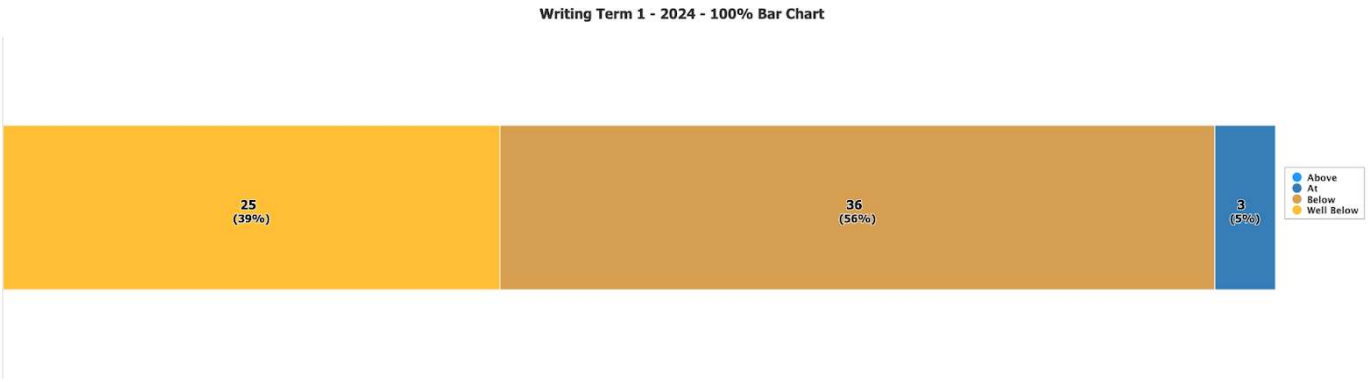


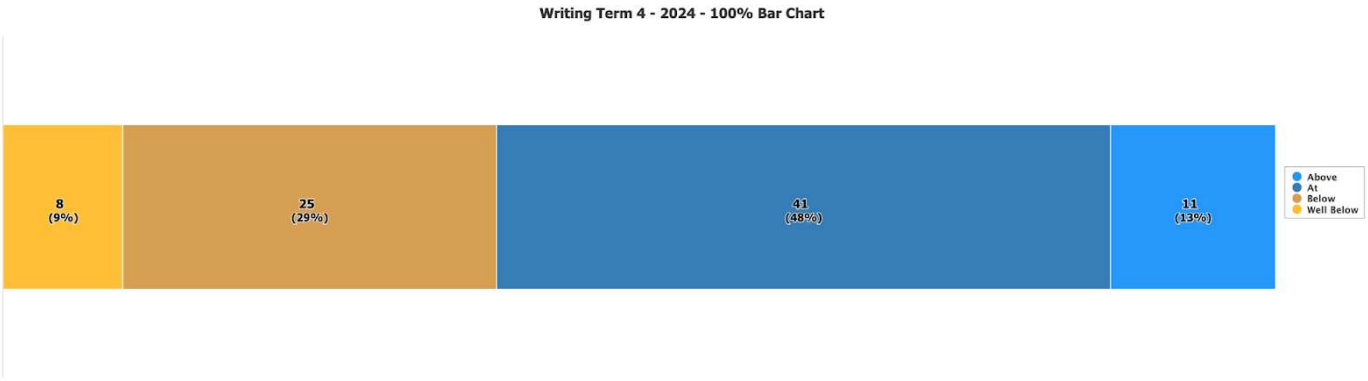
Writing Term 4 - 2024 - 100% Bar Chart

Split By: Ethnicity







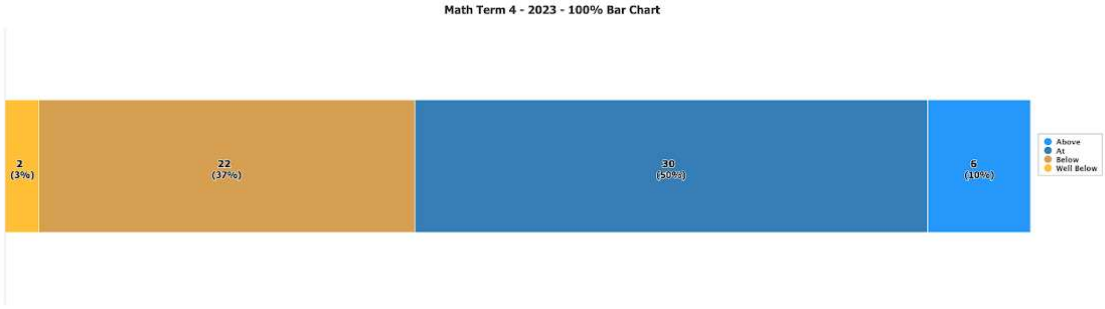


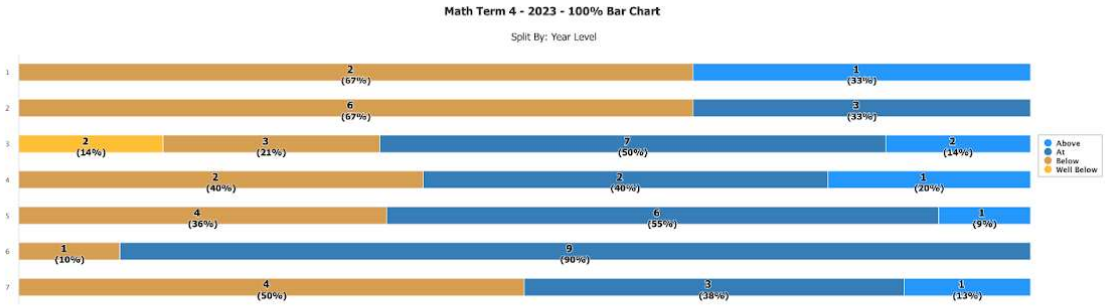
Strategic Goal (as per plan)	All students are to progress and achieve their highest possible education potential across the New Zealand Curriculum and lead into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.

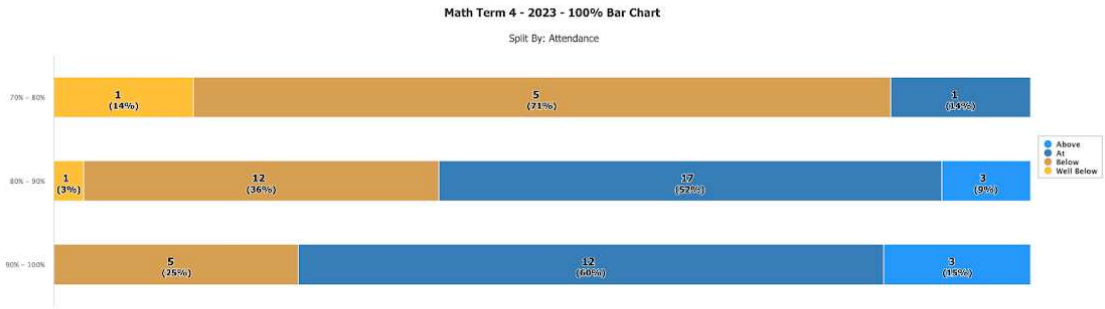
Analysis of Data	**As you can see from the data above:**
	- Comparing Term 4 2023 and Term 4 2024
	  - Below or well below: 41% to 38%
	  - Year 2 and 3 groups (11/33) and Year 5 group (4/6) 67% of them are below or well below
	  - Males are higher represented than females (22/33)
	  - Nz European are higher represented than other ethnicities (25/33)
	  - Students with attendance below 90% represent 18/33 below or well below students
	- Comparing Term 1 2024 with Term 4 2024
	  - The reason I have compared this is because the same teachers have assessed and place the children.
	  - When compared you can see:
	  - 95% of students were assessed as being Below or Well Below in Term 1
	  - 38% of students are assessed as being Below or Well Below in Term 4
	  - 56% of students have made accelerated growth throughout the year, 33% making expected growth
	
	Explaination for the Data
	- 2023 vs 2024: Different teachers assess differently, and may have interpreted the data differently. Moving forward, we will have the same teachers next year, which should reduce this discrepancy going forward
	- Year 2 and 3 students: This year group of students have been the most effected by COIVD Loxkdowns etc. They are also the group that had 3 different teachers throughout 2023. In these groups we have seen 68% of accelerated growth this year. We hope to continue to see this going forward.
	- Year 5 group 50% of this group has seen accelerated progress.

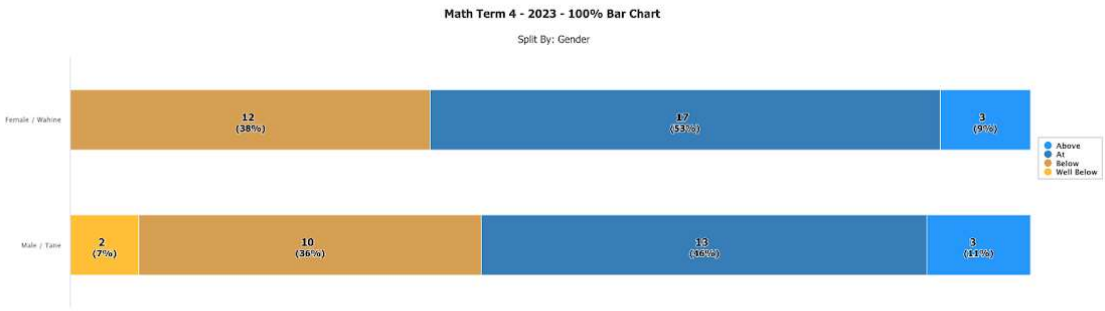
	- Males group has made 50% accelerated progress - The positive teacher/student relationships, has really impacted the students learning. This is evident in the data above. - Conscious dedicated time to our Structured Literacy Programs (iDeal and BSLA) have shown a huge improvement as well. The consistency across classes, cross grouping when needed, and the Professional Development in the space has also made a considerable change. - Teachers bringing in new styles, and a variety of different areas of knowledge has also seen a huge improvement in the learning. - All of the teachers Professional Goals have related to writing or literacy. This has helped bring writing to the forefront of their classroom practise, but will continue to be a goal for all going forward **Recommendations for 2025** - Regular Teacher Observations from both principal and colleges to help enhance classroom practise - Continuation of iDeal and BSLA Professional Development - Main Professional Development focus for 2025 will be writing and the writing process - Regular writing moderation to identify where students are placed - Collaboration with Arohena and Wharepapa South to Moderate writing samples. - Utlise smaller classroom sizes to help accelerate the learning of students

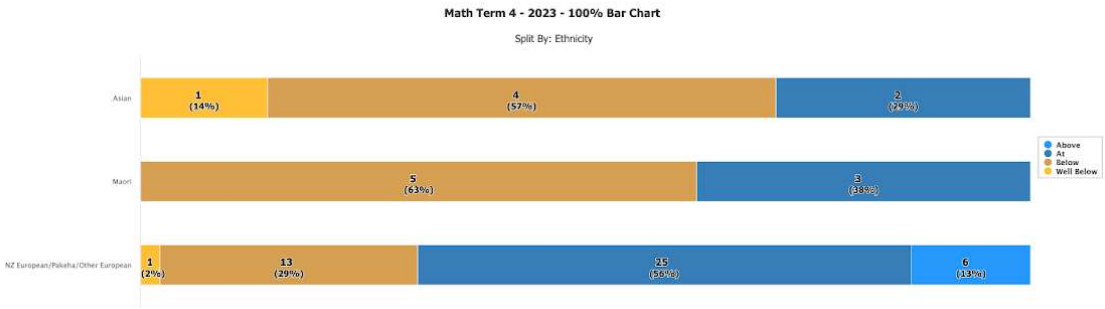
Pukeatua School	Analysis of Maths Data 2024
Strategic Goal (as per plan)	All students are to progress and achieve their highest possible education potential across the New Zealand Curriculum and lead into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.



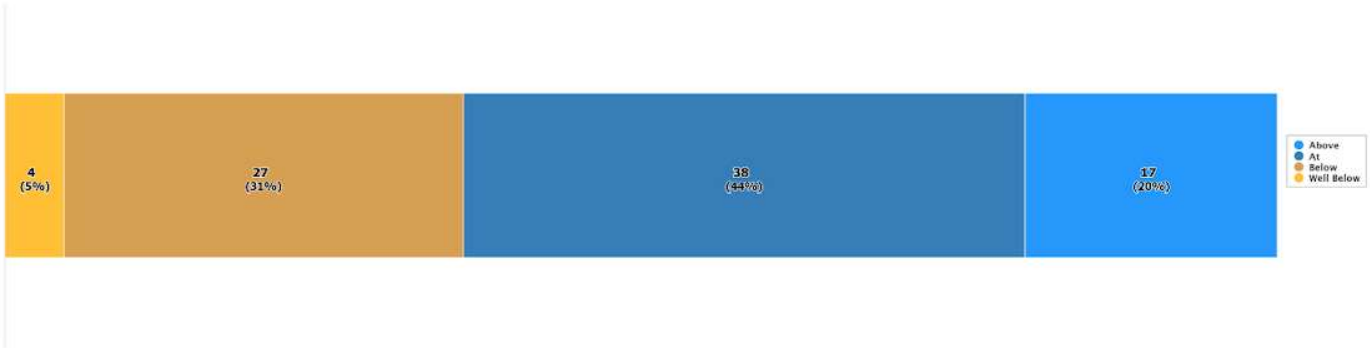






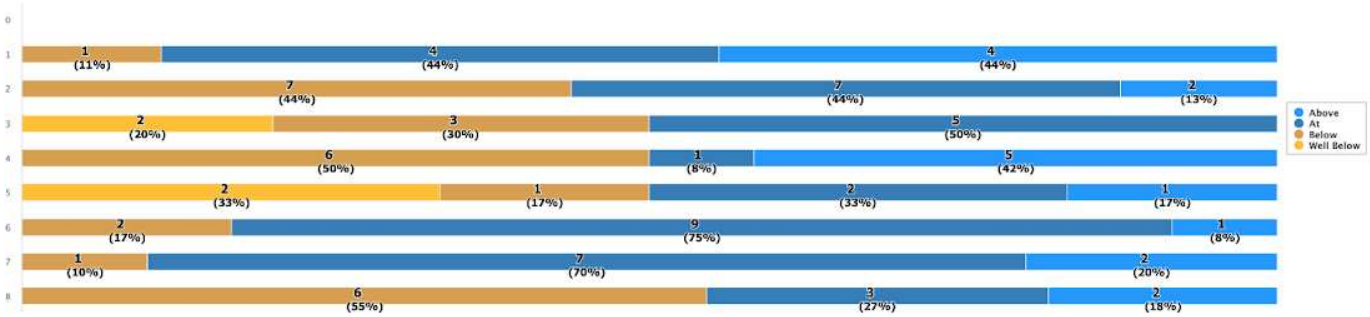


Math Term 4 - 2024 - 100% Bar Chart



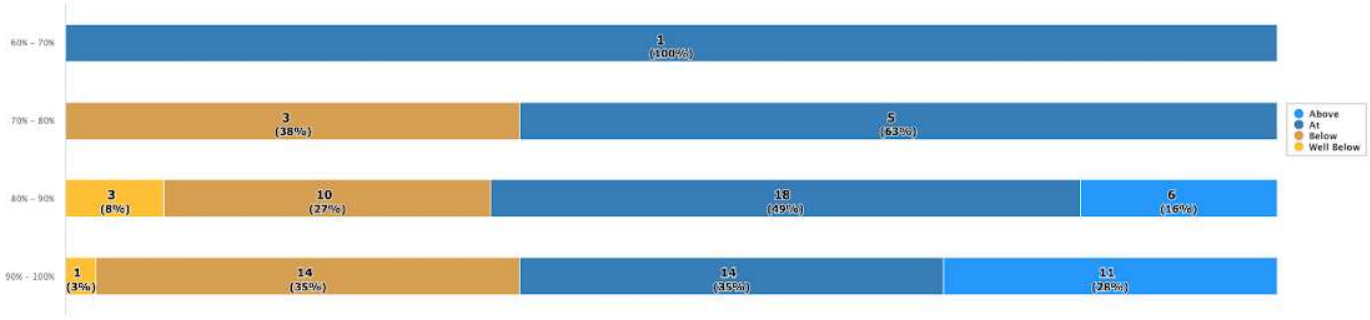
Math Term 4 - 2024 - 100% Bar Chart

Split By: Year Level



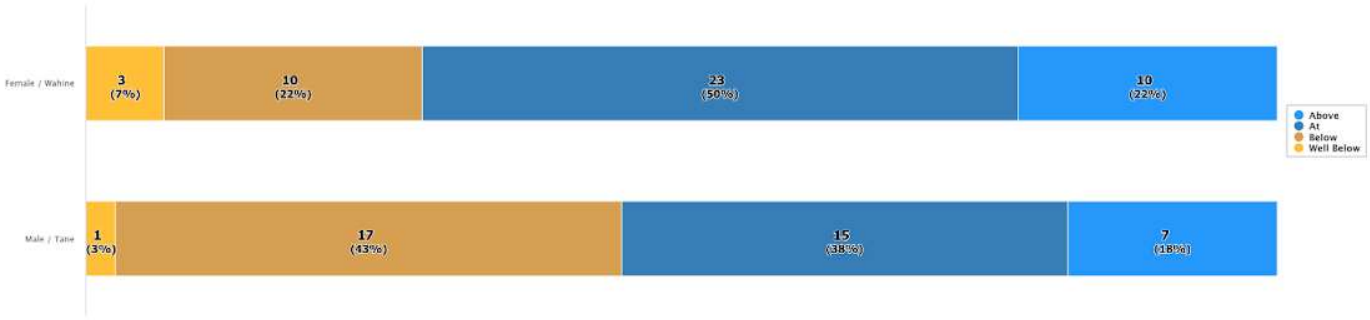
Math Term 4 - 2024 - 100% Bar Chart

Split By: Attendance



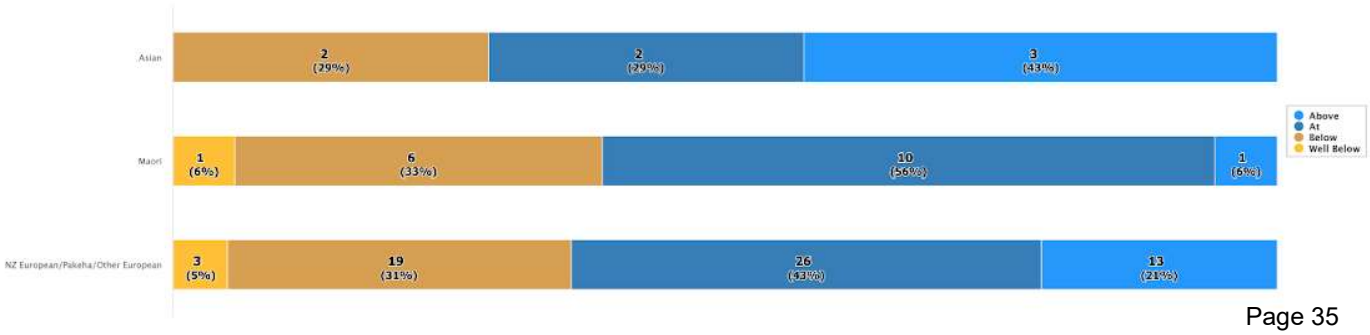
Math Term 4 - 2024 - 100% Bar Chart

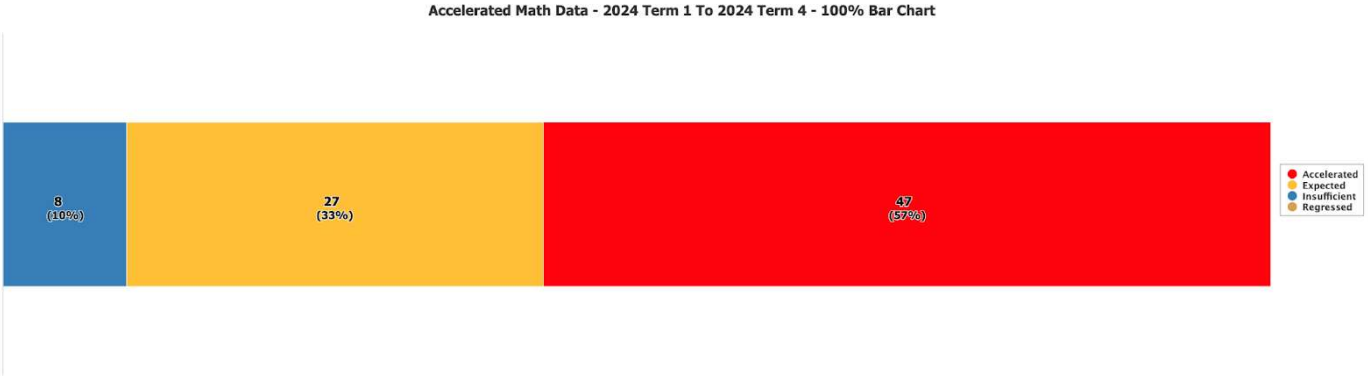
Split By: Gender

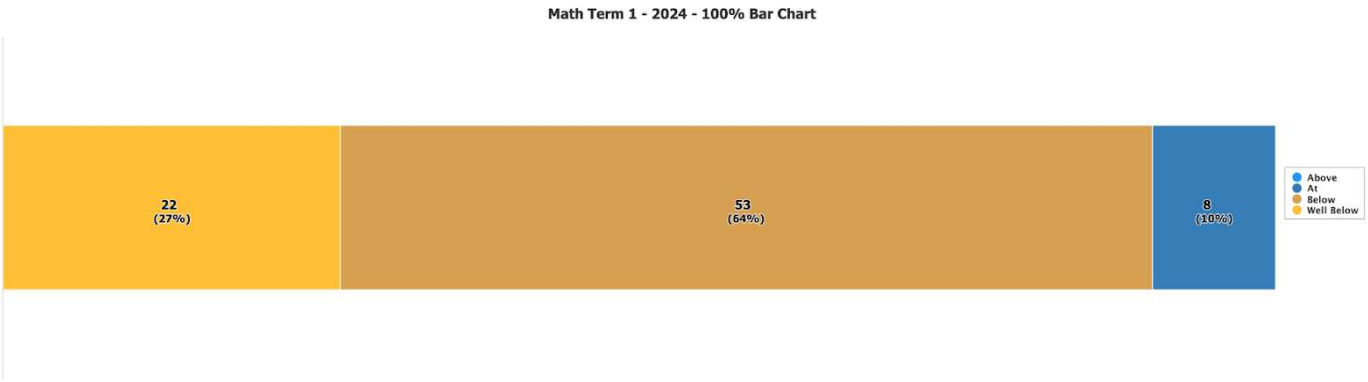


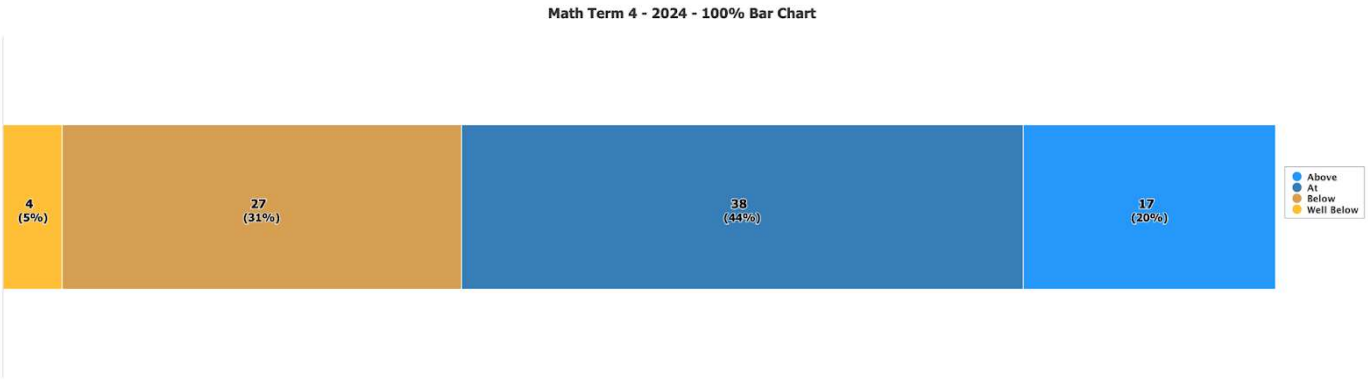
Math Term 4 - 2024 - 100% Bar Chart

Split By: Ethnicity









Strategic Goal (as per plan)	All students are to progress and achieve their highest possible education potential across the New Zealand Curriculum and lead into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.

Analysis of Data	**As you can see from the data above:**
	- Comparing Term 4 2023 and Term 4 2024
	  - Below or well below: 40% to 36%
	  - Year 2 and 3 groups (12/31) and Year 4 and 5 group (9/31 and the Year 8 Group (6/31) are below or well below
	  - Males are higher represented than females (18/31)
	  - Nz European are higher represented than other ethnicities (25/33)
	  - Students with attendance below 90% represent 16/31 below or well below students
	- Comparing Term 1 2024 with Term 4 2024
	  - The reason I have compared this is because the same teachers have assessed and place the children.
	  - When compared you can see:
	  - 90% of students were assessed as being Below or Well Below in Term 1
	  - 36% of students are assessed as being Below or Well Below in Term 4
	  - 57% of students have made accelerated growth throughout the year, 33% making expected growth
	Explaination for the Data
	- 2023 vs 2024: Different teachers assess differently, and may have interpreted the data differently. Moving forward, we will have the same teachers next year, which should reduce this discrepancy going forward
	- Year 2 and 3 students: This year group of students have been the most effected by COIVD Loxkdowns etc. They are also the group that had 3 different teachers throughout 2023. In these groups we have seen 36% of accelerated growth this year. We hope to continue to see this going forward.
	- The year 4 and 5 group accelerated progress is 71% accelerated

	- Year 8 group have made 80% accelerated progress - Male group have made 63% progress. - The positive teacher/student relationships, has really impacted the students learning. This is evident in the data above. - The introduction of calendar maths in Room 1, 3, and 4 has been really effective in exposing students to different areas of mathematics. - PRIME Mathematics has been very effective in Room 2 as well. - Teachers bringing in new styles, and a variety of different areas of knowledge has also seen a huge improvement in the learning. **Recommendations for 2025** - Regular Teacher Observations from both principal and colleges - Introduction of structured maths across the school, Numicon and PRIME - Using teacher Aides to support with Mathematics - Inquire about PLD for structured maths for Numicon and PRIME - Utilise smaller classroom sizes to help accelerate the learning of students - Using mathematical equipment to help students with needs - Using digital online programs liek Mathletics and MathSeeds for students to use at home and as classroom follow up -

Pukeatua School

How has Pukeatua School given effect to Te Tiriti o Waitangi

Pukeatua School recognises Te Tiriti o Waitangi's significance as a foundational document of Aotearoa New Zealand and is committed to implementing its principles in all aspects of school life. Our board continues to prioritise the development of culturally responsive practices that uphold and reflect the identity, language, and culture of Māori learners, whānau, and iwi.
Over the past year, we have taken the following steps to give effect to Te Tiriti o Waitangi in accordance with Section 127(1)(d) of the Education and Training Act 2020:

1. **Reflecting local tikanga Māori, mātauranga Māori, and te ao Māori in our plans, policies, and local curriculum**
   - Our local curriculum incorporates tikanga Māori and mātauranga Māori, with learning experiences that connect students to the whenua, Maungatautari, and local pūrākau.
   - We have consulted with whānau and begun building relationships with Pohara Marae, working towards embedding local iwi narratives and knowledge into our curriculum.
   - Our school policies are reviewed with an equity lens, ensuring that Māori perspectives and aspirations are reflected.

2. **Providing instruction in tikanga Māori and te reo Māori**
   - We continue to offer weekly Kapa Haka sessions for all students, led by Whaea Viki, which incorporate waiata, haka, and tikanga Māori.
   - Classroom programmes include regular te reo Māori instruction appropriate to age and stage, with a school-wide focus on pronunciation, greetings, numbers, and everyday vocabulary.
   - Staff have access to professional development in te reo Māori and tikanga Māori. In 2025, we aim to deepen this further through targeted learning and external PLD support.

3. **Achieving equitable outcomes for Māori students**
   - We track and monitor Māori student achievement closely to ensure progress is equitable and responsive to individual needs.
   - Māori students are identified within our planning and assessment systems to support the design of learning experiences that are culturally affirming and strength-based.
   - Our school actively works to engage whānau Māori in their children's learning and wider school activities, including consultation on curriculum development, events, and reporting.

Pukeatua School remains committed to our ongoing journey to uphold the principles of Partnership, Protection, and Participation as outlined in Te Tiriti o Waitangi. We see this as a continuous process of reflection, relationship-building, and improvement to ensure that all ākonga, especially Māori, can learn and thrive as Māori.