PAMAPURIA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1076
Principal:	Cheryl Bamber
School Address:	State Highway 1, Pamapuria
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PAMAPURIA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Pamapuria 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.

Sera Latu	Cheryl Bamber
Full Name of Presiding Member	Full Name of Principal
Signed by: Sera Latu 525F70C5B25F2F48	Signed by: Cheryl Bamber F861788DF1F04072
Signature of Presiding Member	Signature of Principal
15/08/2025	15/08/2025
Date:	Date:

Pamapuria 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	1,472,954	1,094,069	1,188,303
Locally Raised Funds	3	31,388	32,100	71,883
Interest		25,823	5,600	16,443
Total Revenue		1,530,165	1,131,769	1,276,629
Expense				
Locally Raised Funds	3	5,350	18,900	51,633
Learning Resources	4	1,011,161	685,640	717,669
Administration	5	244,379	212,899	195,950
Interest		3,999	2,195	2,503
Property	6	293,504	216,815	225,396
Other Expenses	7	14,910	13,000	12,628
Loss on Disposal of Property, Plant and Equipment		5,250	-	-
Total Expense		1,578,553	1,149,449	1,205,779
Net Surplus / (Deficit) for the year		(48,388)	(17,680)	70,850
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(48,388)	(17,680)	70,850

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

Pamapuria 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		634,596	575,052	542,457
Total comprehensive revenue and expense for the year		(48,388)	(17,680)	70,850
Contributions from the Ministry of Education - SNUP Te Mana Tuhono		-	-	15,826
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	5,463
Equity at 31 December		586,208	557,372	634,596
Accumulated comprehensive revenue and expense		586,208	557,372	634,596
Equity at 31 December		586,208	557,372	634,596

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.

Pamapuria School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	8	139,679	414,393	289,879
Accounts Receivable	9	73,678	64,491	43,689
GST Receivable		13,687	7,591	6,405
Prepayments		9,561	8,751	9,931
Inventories	10	6,305	2,211	1,594
Investments	11	307,505	-	301,424
Funds Receivable for Capital Works Projects	17	33,355	-	17,464
		583,770	497,437	670,386
Current Liabilities				
Accounts Payable	13	134,053	81,749	122,945
Revenue Received in Advance	14	18,969	825	3,745
Provision for Cyclical Maintenance	15	90,181	-	19,612
Finance Lease Liability	16	11,423	5,900	11,335
Funds held for Capital Works Projects	17	9,877	-	83,845
		264,503	88,474	241,482
Working Capital Surplus/(Deficit)		319,267	408,963	428,904
Non-current Assets				
Property, Plant and Equipment	12	333,815	212,689	316,305
Work in Progress		-	-	16,770
		333,815	212,689	333,075
Non-current Liabilities				
Provision for Cyclical Maintenance	15	44,324	61,626	93,769
Finance Lease Liability	16	22,550	2,654	33,614
		66,874	64,280	127,383
Net Assets		586,208	557,372	634,596
Equity		586,208	557,372	634,596

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

Pamapuria 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		558,888	464,225	518,708
Locally Raised Funds		26,642	32,100	71,649
Goods and Services Tax (net)		(7,282)	-	1,186
Payments to Employees		(351,512)	(295,651)	(237,589)
Payments to Suppliers		(220,272)	(147,072)	(185,802)
Interest Paid		(3,999)	(2,195)	(2,503)
Interest Received		25,973	5,600	13,545
Net cash from/(to) Operating Activities		28,438	57,007	179,194
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(54,517)	-	(48,908)
Purchase of Investments		(6,081)	-	(301,424)
Net cash from/(to) Investing Activities		(60,598)	-	(350,332)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,463
Finance Lease Payments		(9,506)	(9,485)	(7,755)
Funds Administered on Behalf of Other Parties		(108,534)	-	96,438
Net cash from/(to) Financing Activities		(118,040)	(9,485)	94,146
Net increase/(decrease) in cash and cash equivalents		(150,200)	47,522	(76,992)
Cash and cash equivalents at the beginning of the year	8	289,879	366,871	366,871
Cash and cash equivalents at the end of the year	8	139,679	414,393	289,879

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.

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

1. Statement of Accounting Policies

a) Reporting Entity
Pamapuria 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 15.

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 12.

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 16. Future operating lease commitments are disclosed in note 22b.

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 Tuck Shop. 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.

Depreciation
Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	40 years
Building Improvements	40 years
Furniture and Equipment	4-10 years
Information and Communication Technology	4-10 years
Motor Vehicles	5 years
Textbooks	8 years
Library Resources	8 years
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	446,878	386,215	418,590
Teachers' Salaries Grants	702,825	464,264	528,753
Use of Land and Buildings Grants	222,450	163,590	169,801
Ka Ora, Ka Ako - Healthy School Lunches Programme	100,366	80,000	69,389
Other Government Grants	435	-	1,770
	1,472,954	1,094,069	1,188,303

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	1,500	5,000	1,667
Fees for Extra Curricular Activities	644	-	26,334
Trading	5,689	8,100	7,857
Fundraising and Community Grants	5,927	5,000	19,707
Other Revenue	17,628	14,000	16,318
	31,388	32,100	71,883
Expense			
Extra Curricular Activities Costs	223	-	28,152
Trading	2,308	7,100	8,265
Fundraising and Community Grant Costs	269	-	857
Other Locally Raised Funds Expenditure	2,550	11,800	14,359
	5,350	18,900	51,633
Surplus for the year Locally Raised Funds	26,038	13,200	20,250

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	20,703	24,326	23,044
Information and Communication Technology	2,386	5,000	20
Employee Benefits - Salaries	920,745	609,340	653,490
Staff Development	17,404	16,300	4,320
Depreciation	48,528	30,674	35,763
Other Learning Resources	1,395	-	1,032
	1,011,161	685,640	717,669

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	8,124	5,994	5,994
Board Fees and Expenses	25,190	4,550	4,659
Legal Fees	18,555	-	-
Other Administration Expenses	12,068	10,080	10,778
Employee Benefits - Salaries	92,720	97,000	96,110
Insurance	4,561	4,000	3,969
Service Providers, Contractors and Consultancy	8,136	7,700	7,704
Ka Ora, Ka Ako - Healthy School Lunch Programme	75,025	83,575	66,736
	244,379	212,899	195,950

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cyclical Maintenance	21,124	15,275	21,288
Heat, Light and Water	28,962	17,800	14,463
Repairs and Maintenance	12,737	15,650	15,505
Use of Land and Buildings	222,450	163,590	169,801
Other Property Expenses	8,231	4,500	4,339
	293,504	216,815	225,396

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. Other Expenses

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Transport	14,910	13,000	12,628
	14,910	13,000	12,628

8. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	139,679	414,393	289,879
Cash and cash equivalents for Statement of Cash Flows	139,679	414,393	289,879

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

Of the $139,679 Cash and Cash Equivalents, $9,877 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 $139,679 Cash and Cash Equivalents, $18,969 of Revenue Received in Advance is held by the school, as disclosed in note 14.

9. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	6,676	26,512	1,885
Receivables from the Ministry of Education	1,980	-	-
Interest Receivable	2,757	9	2,907
Teacher Salaries Grant Receivable	62,265	37,970	38,897
	73,678	64,491	43,689
Receivables from Exchange Transactions	9,433	26,521	4,792
Receivables from Non-Exchange Transactions	64,245	37,970	38,897
	73,678	64,491	43,689

10. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Tuck Shop	149	92	362
Uniforms	6,156	2,119	1,232
	6,305	2,211	1,594

11. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	307,505	-	301,424
Total Investments	307,505	-	301,424

12. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	5,000	-	-	-	-	**5,000**
Board-owned Buildings	104,495	-	-	-	(4,415)	**100,080**
Building Improvements	28,925	-	(5,250)	-	(795)	**22,880**
Furniture and Equipment	121,017	61,235	-	-	(22,744)	**159,508**
Information and Communication Technology	15,826	10,053	-	-	(5,438)	**20,441**
Leased Assets	40,719	-	-	-	(15,076)	**25,643**
Library Resources	323	-	-	-	(60)	**263**
	316,305	71,288	(5,250)	-	(48,528)	**333,815**

The net carrying value of equipment held under a finance lease is $25,643 (2023: $40,719)

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	5,000	-	**5,000**	5,000	-	**5,000**
Board-owned Buildings	203,402	(103,322)	**100,080**	203,402	(98,907)	**104,495**
Building Improvements	25,792	(2,912)	**22,880**	31,792	(2,867)	**28,925**
Furniture and Equipment	370,804	(211,296)	**159,508**	309,570	(188,553)	**121,017**
Information and Communication Technology	132,160	(111,719)	**20,441**	123,205	(107,379)	**15,826**
Leased Assets	50,095	(24,452)	**25,643**	61,156	(20,437)	**40,719**
Library Resources	39,602	(39,339)	**263**	39,602	(39,279)	**323**
	826,855	(493,040)	**333,815**	773,727	(457,422)	**316,305**

13. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	35,396	12,711	49,167
Accruals	8,124	5,819	5,994
Employee Entitlements - Salaries	62,265	37,970	38,897
Employee Entitlements - Leave Accrual	28,268	25,249	28,887
	134,053	81,749	122,945
Payables for Exchange Transactions	134,053	81,749	122,945
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	134,053	81,749	122,945

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	18,343	-	3,154
Other Revenue In Advance	626	825	591
	18,969	825	3,745

15. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	113,381	46,351	92,093
Increase to the Provision During the Year	16,832	15,275	15,275
Use of the Provision During the Year	-	-	-
Other Adjustments	4,292	-	6,013
Provision at the End of the Year	134,505	61,626	113,381
Cyclical Maintenance - Current	90,181	-	19,612
Cyclical Maintenance - Non current	44,324	61,626	93,769
	134,505	61,626	113,381

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

16. 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	14,326	5,900	15,476
Later than One Year and no Later than Five Years	24,924	2,654	38,750
Future Finance Charges	(5,277)	-	(9,277)
	33,973	8,554	44,949
Represented by			
Finance lease liability - Current	11,423	5,900	11,335
Finance lease liability - Non current	22,550	2,654	33,614
	33,973	8,554	44,949

17. 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 8, and includes retentions on the projects, if applicable.

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Septic System works	228569	(1,546)	1,546	-	-	-
Stormwater, Septic & Water Supply	245396	20,044	-	(33,219)	-	(13,175)
2023 Electrical	245393	32,015	2,497	(34,512)	-	-
Reading Recovery		(14,518)	-	(5,662)	-	(20,180)
Roofing Works	245397	31,786	607	(32,393)	-	-
Hall Works	245402	(1,400)	21,272	(19,872)	-	-
Pool Change Refurb	245398	-	30,963	(21,086)	-	9,877
Totals		66,381	56,885	(146,744)	-	(23,478)

Represented by:

Funds Held on Behalf of the Ministry of Education	9,877
Funds Receivable from the Ministry of Education	(33,355)

2023	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Septic System works	228569	(5,867)	-	4,321	-	(1,546)
Stormwater, Septic & Water Supply	245396	-	49,949	(29,905)	-	20,044
2023 Electrical	245393	-	34,515	(2,500)	-	32,015
Reading Recovery		-	-	(14,518)	-	(14,518)
Roofing Works	245397	-	34,086	(2,300)	-	31,786
Hall Works	245402	-	-	(1,400)	-	(1,400)
Totals		(5,867)	118,550	(46,302)	-	66,381

Represented by:

Funds Held on Behalf of the Ministry of Education	83,845
Funds Receivable from the Ministry of Education	(17,464)

18. 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.

19. Remuneration

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	3,945	2,725
Leadership Team		
Remuneration	252,102	224,684
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	256,047	227,409

There are 3 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:

Salaries and Other Short-term Employee Benefits:	2024 Actual $000	2023 Actual $000
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	4 - 5	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	4.00	0.00
	4.00	0.00

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

20. 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

21. 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of $86,137 (2023: $192,141) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	$
Reading Recovery	72,820
Pool Change Refurb	13,317
Total	**86,137**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

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

23. 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	139,679	414,393	289,879
Receivables	73,678	64,491	43,689
Investments - Term Deposits	307,505	-	301,424
Total financial assets measured at amortised cost	520,862	478,884	634,992

Financial liabilities measured at amortised cost

Payables	134,053	81,749	122,945
Finance Leases	33,973	8,554	44,949
Total financial liabilities measured at amortised cost	168,026	90,303	167,894

24. Events After Balance Date

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

25. Comparatives

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

Pamapuria School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Sera Latu	Presiding Member	Elected	Sep 2025
Cheryl Bamber	Principal	ex Officio	
Ian Bamber	Parent Representative	Elected	Sep 2025
Shannon Mickan	Parent Representative	Co-opted	Jan 2024
Sharon Mane	Parent Representative	Co-opted	Sep 2025
Rebecca Andrews	Staff Representative	Elected	Jan 2024
Jolene Saunders	Staff Representative	Elected	Mar 2024

Pamapuria School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of $1,365 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Pamapuria 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.

ANALYSIS OF VARIANCE

School Name:	Pāmapūria EOY 2024 - **Reading**	**School Number**:	1076

Strategic Aim: LEARNING	To raise the achievement of reading for all ākonga/learners, especially Māori ākonga.
Annual Aim:	**L.1a** To increase the number of ākonga achieving at or above in Reading to **70%** **L.1b** To increase the number of Māori ākonga achieving at or above in Reading to **70%**
Target Groups	2024: **Māori and Years 4, 5 & 8** 2025: **Male, Māori/Other and Years 5, 6 & 8**
Baseline Data:	**2024 end of year data shows that 60.6% of all ākonga and 59.6% of Māori ākonga at Pāmapūria School are achieving at or above in Reading.** All ākonga EOY 2023: 63.0% All ākonga EOY 2024: 60.6% (-2.4%) **Variance of annual aim: -9.4%** Māori EOY 2023 62.0% Māori EOY 2024 59.6% (-2.4%) **Variance of annual aim: -10.4%**

ANALYSIS OF VARIANCE

Actions for Reading *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
Used EOY 2024 reading assessment data to; determine needs, target ākonga, identify areas where further development was needed and to inform classroom planning. Identified and added ākonga with learning and behavioural concerns to our At-Risk Register. These ākonga were monitored by classroom kaiako, SENCO, and if decided referrals were then made to RTLB, SWIS and/or RTLit. We have kaiawhina support in all classrooms and this has made a huge impact with achievement. **Programmes** Reading Strategies, High Frequency Words, BSLA Better Start Literacy Approach in Rooms 1/2/3 (Years 0-4) for T3-4. Use of RTLB resources Use of more non-fiction for boys Use of Probe 2 for reading testing Play more games in reading that are hands on for the boys. How can we raise the interest and attitude within our ākonga? Proactive follow up with absences.	**2024 target was 70%** of ākonga achieving at a national level. Male ākonga 2023 62.0% Male ākonga 2024 54.6% (-7.4%) Female ākonga 2023 66.0% Female ākonga 2024 65.8% (-0.2%) **Male** ākonga 2024 54.6% **(11.2%)** **Female** ākonga 2024 65.8% All ākonga 2023 63.0% All ākonga 2024 60.6% (-2.4%) Māori ākonga 2023 62.0% Māori ākonga 2024 59.6% (-0.4%) European ākonga 2023 80.0% European ākonga 2024 69.3% (-10.7%) Other ākonga 2023 50% Other ākonga 2024 40% (-10.0%) **All** ākonga 2024 60.6% **Māori** ākonga 2024 59.6% **(9.7%)** **European** ākonga 2024 69.3% **Other** ākonga 2024 40% **(20.3%)** ***Target Cohort for 2025*** *Male, Māori/Other and Years 5, 6 & 8*	We have kaiawhina in all classes for reading and they have made a huge impact by guiding our most needed ākonga in small groups or 1-1, to try and raise their level of understanding and achievement. Kaiawhina have a scheduled timetable so that they assist with everyone throughout the week, alongside the kaiako. Some kaiawhina are specifically assigned to ākonga who come with funding. We had one class (Y3/4) that have had a change of kaiako. This may have impacted on continuity and achievement. New ākonga to Pāmapūria come in at a much lower reading age than existing Pāmapūria ākonga. Absenteeism of ākonga, especially in our Y3/4 class has had a dramatic impact on their achievement levels. Absenteeism, transient ākonga, new ākonga enrolments coming in with little to no oral language, phonics knowledge or behavioural issues, low Whānau connection with kura, flexibility/ responsiveness in teaching/learning. Finding a topic that ākonga want to read about, use of ākonga voice. Epic (online platform) seems to be	Find authentic texts that engage our ākonga, especially target ākonga. Online versus real books from the onsite library. Epic Reading (online) Remedial programme for our ākonga who need it – BSLA tier 2. 1 new kaiako for 2025 so we need to ensure proper support systems are in place. If needed, organise visits to successful literacy classes here and in other schools at kaiako levels. Support of online resources through chromebook usage, enables better use of resources we already have. Specifically target Yr 5, 6 & 8 in 2025 as indicated by the 2024 EOY data. Explore ways of supporting Māori learners in reading. Do we need to do anything differently? What are the barriers to reading and comprehension success? Ākonga voice. Continuation of place-based learning throughout the school to encourage kōrero (oral language, reading, writing, mathematics) and provide authentic contexts for reading. Show reading strategies/ brainstorms/

ANALYSIS OF VARIANCE

Further inquiry into effective practice for teaching reading to ākonga. Share what is working across the school for learners. Use of ICT to help engage learners in reading (chromebooks) Enquire into best way to use ICT to support teaching of reading. What is the most successful? We have 1 MindLab Graduate in kura who has completed their Masters with Mindlab. Real relevant learning with localised curriculum.		engaging ākonga. Tried online tests but went back to e-asTTle paper tests as ākonga did not like engaging with this platform and kept pushing the button to get to the next questions, without answering the former. Behavioural issues in rooms 6 & 7. Attitudes of ākonga. Started BSLA with Rooms 1/2/3 for T3-4. Started to see improvement	activities downloaded from each classroom panel, during staff meetings to share good practice. Mana Potential and PB4L roopū/groups to encourage positive learning and socialising behaviours. Continue to explore use of PACT assessment across school every term, to give us fresh eyes as to what the issues are and where we can put extra focus on. Continue to follow up on any truancy issues, parents contacted daily. BSLA structured literacy in 2025 for kaiako who have not been through the training.

Reading Planning for next year:

Aims for moving forward in 2025 – BSLA training for kaiako who have not had it yet. Regular kōrero amongst all kaiako and kaiawhina about what is working in classroom interventions, successful practice and the tracking of learning and achievement. Regular kōrero with other kura/tumuaki about what is working well for them. PLD opportunities for staff as they arise to improve teaching practice. Continue to develop our localised curriculum to provide real life learning and promote engagement.

ANALYSIS OF VARIANCE

School Name:	Pāmapūria EOY 2024 - **Writing**	**School Number**:	1076

Strategic Aim: LEARNING	To raise the achievement of writing for all of our ākonga/learners, especially Māori ākonga.
Annual Aim:	**L.2a** To increase the number of ākonga achieving at or above in Writing to **70%** **L.2b** To increase the number of Māori ākonga achieving at or above in Writing to **70%**
Target Groups:	2024: **Male, Māori and Years 6 & 8** 2025: **Male, Other and Years 5, 6 & 8**
Baseline Data:	**2024 end of year data shows that 66.2% of all ākonga and 67.3% of Māori ākonga at Pāmapūria School are achieving at or above in writing.** All ākonga EOY 2023: 70.0% All ākonga EOY 2024: 66.2% (-3.8%) **Variance of annual aim: -3.8%** All Māori ākonga 2023: 69.0% All Māori ākonga 2024: 67.3% (-1.7%) **Variance of annual aim: -2.7%**

ANALYSIS OF VARIANCE

Actions for Writing *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
Used EOY 2024 writing assessment data to determine needs, target ākonga, identify areas where further development is needed and inform classroom planning. Identified and added ākonga with learning and behavioural concerns to the At-Risk Register. At Risk Ākonga were monitored by kaiako, SENCO, and if decided, referrals were then made to RTLB, SWIS or RTLit. Kaiawhina support in all classrooms. Used PaCT across the kura to help with tighter judgements in writing. Most kaiako now know how to use this tool. **Programmes**: Use of more authentic learning experiences for males. Consider Monday for authentic learning experiences, which will inform writing for the rest of the week. Males better at narrative and persuasive followed by explanation. Thus, more time spent in the senior classes with different genre rather than recount. Gather ākonga voice (ākonga agency) so they can choose what they write about more often, thus more ownership and engagement.	2023 target was 70% of ākonga achieving at a national level. Male ākonga 2023 58.0% Male ākonga 2024 51.6%; (-6.4%) Female ākonga 2023 76.0% Female ākonga 2024 79.0%; (+0.3%) **Male** ākonga 2024 51.6% **(27.4%)** **Female** ākonga 2024 79.0% All ākonga 2023 70.0% All ākonga 2024 66.2% (-3.8%) Māori ākonga 2023 68.0% Māori ākonga 2024 67.3% (-0.7%) European ākonga 2023 73.0% European ākonga 2024 69.2% (-3.80%) Other ākonga 2023 100% Other ākonga 2024 40% (-60.0%) **All** ākonga 2024 66.2% **Māori** ākonga 2024 67.3% **(1.9%)** **European** ākonga 2024 69.2% **Other** ākonga 2024 40% **(29.2%)** ***Target Cohort for 2025*** *Male, Other and Years 5, 6 & 8*	We have kaiawhina in all classes for writing and they have had a huge impact by guiding our most needed ākonga in small groups or 1-1, to try and raise their level of understanding and achievement. Kaiawhina have a scheduled timetable so that they assist with everyone throughout the week, alongside the kaiako. Some kaiawhina are specifically assigned to ākonga who come with funding. We have continued with place-based learning, developing our localised curriculum and visiting the places that we are learning about. This has given our ākonga an authentic context to write about and has allowed them to become far more engaged in their learning and therefore writing. Low oral language skills have impacted the development of their phonics and in turn hearing the correct sounds to write them. One class had a change of kaiako. We are better at marking tests more consistently - from moderation and PACT tool. Our writing moderation amongst kaiako is always successful and provides valuable robust kōrero and insight. Collaborating more openly & more often between staff/classes -	1 new kaiako for 2025 so we need to ensure proper support systems are in place. If needed, organise visits to successful literacy classes here and in other schools at new kaiako levels. Supporting new kaiako with PB4L/Mana Potential kaupapa to help with overall behaviour across kura and attitudes to learning. Continue to explore use of PACT assessment across school every term, to give us fresh eyes as to what the issues are and where we can put extra focus on. Need to look at more writing moderation across our kura and across other kura sharing of what is working for their boys. Place-based learning throughout the school to encourage kōrero (oral language, reading, writing, mathematics) and provide authentic contexts for reading. 1 staff member has completed Masters in Place-based learning with Mindlab. Explore ways of supporting Māori learners in writing. Do we need to do anything differently? Placed-Based Learning/Education, Problem-Based Learning, Play-Based Learning are excellent programmes to engage ākonga, whānau and our community.

ANALYSIS OF VARIANCE

Proactive follow up with absences. Use of ICT to help engage boys in writing (chromebooks).		observations etc Absence, Transients, Alphabet/ Phonics/Oral language, Imagination writing, Handwriting, Fun & Games, better understanding of how to teach writing, improved methods of delivery, flexibility/ responsiveness in teaching/learning, tuakana/teina, modelling books, authentic outcomes - sharing learning successes with other classes. 2 teachers have now been on the Yolanda Soryl course. Connection with whānau is always something that is constantly being worked on. Behavioural issues in Rooms 6 & 7. Attitudes of ākonga.	Specifically target Yrs 5, 6 & 8 in 2025 as indicated by the 2024 EOY data. To continue to work with CoL Kāhui Ako to raise the levels of achievement in writing and particularly our Māori ākonga. Continue to follow up on any truancy issues, parents contacted daily. Mana Potential and PB4L roopū/groups to encourage positive learning and socialising behaviours. BSLA PLD in 2025 for those kaiako who haven't had the training yet.

Writing Planning for next year:

Aims for moving forward in 2025 - More sharing of children's books, brainstorming and working on each classes Active Panel alongside problem solving of teaching strategies with target ākonga. This will support a school wide lift, support more sound teaching practices and effectiveness of teaching. Regular checking and sharing of how things are going with target ākonga across our kura. Checking in with other tumuaki/kura to see what is working well for their ākonga. Implementation of Place-Based Learning/Education, Problem-Based Learning and Play-Based Learning to provide authentic opportunities to engage our ākonga, whānau and community.

ANALYSIS OF VARIANCE

School Name:	Pāmapūria EOY 2024 - **Mathematics**	**School Number**:	1076

Strategic Aim: LEARNING	To raise the achievement of mathematics for all of our ākonga/learners, especially Māori ākonga
Annual Aim:	**L.3a** To increase the number of ākonga achieving at or above in Mathematics to **75%** **L.3b** To increase the number of Māori ākonga achieving at or above in Mathematics to **75%**
Target Groups:	2024: **Female, Māori and Years 3, 6 & 7** 2025: **Māori and years 5 & 7**
Baseline Data:	**2024 end of year data shows that 69.0% of all ākonga and 67.3% of Māori ākonga at Pāmapūria School are achieving at or above in mathematics.** All ākonga EOY 2023: 65.0% All ākonga EOY 2024: 69.0% (+4.0%) **Variance of annual aim: -6.0%** Māori EOY 2023 73.0% Māori ākonga EOY 2024: 67.3% (-5.7%) **Variance of annual aim: -7.7%**

ANALYSIS OF VARIANCE

Actions for Mathematics *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
Used EOY 2023 maths assessment data to determine needs, target ākonga, identify areas where further development is needed and inform classroom planning. Identified and added ākonga with learning and behavioural concerns to the At-Risk Register. At Risk Ākonga were monitored by kaiako, SENCO, and if decided, referrals were then made to RTLB, SWIS or RT Lit. Kaiawhina support in classrooms. Prodigy online programme. Target more hands-on learning so boys are more likely to engage in. Relate to everyday life experiences – authentic and contextual. Collaborative sharing of online resources. Use of extra ICT in each classroom to help engage learners and reinforce what is being taught in a different way. Inquire into a more hands-on approach to learning maths at the senior levels. Maths competition at Kaitaia College	2023 target was 75% of ākonga achieving at a national level. Male ākonga 2023 73.0% Male ākonga 2024 66.6% (-6.40) Female ākonga 2023 65.0% Female ākonga 2024 71.1% (+6.10) **Male** ākonga 2024 66.6% **(4.5%)** **Female** ākonga 2024 71.1% All ākonga 2023 67.0% All ākonga 2024 69.0% (+2.0) Māori ākonga 2023 64.0% Māori ākonga 2024 67.3% (+3.3) European ākonga 2023 80.0% European ākonga 2024 76.9% (-3.1) Other ākonga 2023 100.0% Other ākonga 2024 60.0% (-40.0) **All** ākonga 2024 67.0% **Māori** ākonga 2024 67.3% **(9.6%)** **European** ākonga 2024 76.9% **Other** ākonga 2024 60% **(16.9%)** ***Target Cohorts for 2025*** *Males, Māori/Other and Years 5 & 7*	Feeling that our ākonga are stumbling over the problem-solving maths and not really having a good grasp of the foundations. Availability of resources, manipulatives eg clocks, measuring tools, tape measures, scales. Connection to maths in everyday life - conceptualising maths. Authentic contextual learning. Home connection with whānau Maths programmes like Prodigy & Speed skills, differentiation in teaching, hands-on vs paperwork, flexibility/responsiveness in teaching/learning, ākonga agency, tuakana/teina Tried the online e-asTTle testing but reverted back to paper testing because ākonga were pushing the 'next' button and completing test in short amount of time but it should have taken much longer. Change of kaiako in 1 classroom so possibly a lack of consistency of teaching. Behavioural issues in rooms 6 & 7. Attitudes of ākonga. Kaiako knowledge/pedagogy in	Go back to doing basic facts in term 1. Ensure they have the basics and then move on to problem-solving maths. 1 new kaiako in 2025 so we need to make sure proper support systems are in place next year. If needed, organise visits to successful mathematics classes in our kura and other kura at new kaiako levels. Build up more shared physical resources to be kept in new resource room. Sharing of successful resources ICT, explore either mathletics or maths buddy or similar, to support teaching of maths. Introduce place-based learning throughout the school to encourage kōrero (oral language, reading, writing, mathematics) and provide authentic contexts for reading. 1 staff member has completed their Masters on Place-based learning with Mindlab. Explore ways of supporting Māori learners in mathematics. Do we need to do anything differently? Hands on manipulative. Continue to follow up on any truancy issues, parents contacted daily. More student leadership with Mana

ANALYSIS OF VARIANCE

		teaching of mathematics could be lacking at the level they are teaching. Truancy issues. New ākonga to Pāmapūria come in at a much lower mathematics level, than current Pāmapūria ākonga.	Potential and PB4L roopū/groups to encourage positive learning and socialising behaviours.

Mathematics Planning for next year:

Aims for moving forward in 2025 – Collaborative sharing of successful teaching and learning, websites to support learning. Regular checking and sharing of how things are going with target ākonga across our kura. Checking in with other tumuaki/kura to see what is working well for their ākonga. Implementation of Place-Based Learning/Education, Problem-Based Learning and Play-Based Learning to provide authentic opportunities to engage our ākonga, whānau and community.

Report on how Pāmapūria School has given effect to Te Tiriti o Waitangi

Our kura regularly connects with tangata whenua, marae and our hāpori in building the matauranga of our tamariki, whānau and kaimahi with regards to developing our local curriculum as per Strategic Goal 1 and 2 of our Annual Plan.

We have timetabled whole school Tikanga and Kapa Haka lessons once a week and a dedicated kaiako leads this, who is proficient in te reo and is also our Cultural Leader.

Our 2 senior classes of Y5/6 and Y7/8 teach reo at Level 3 (7.5-12.5hrs per week), with the remainder 3 classes teaching at Level 4 (3-7.5hrs per week).

All classes start and end their day with karakia along with a waiata in the morning.

We hold a whakatau at the start of every term for any new tamariki, their whānau and new kaimahi.

Kaiako have all participated in local te reo and hītori kaupapa that span over 1 term. Most kaiako have continued with further learning.

Principal and board trustees have attended NZSTA Te Tiriti o Waitangi online course, and it was clear we are more than meeting the requirements.

Kind regards

Cheryl Bamber
Principal

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PAMAPURIA SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of **Pamapuria School** (the school). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, 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 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 tier 2.

Our audit was completed on

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.

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 21 to 32, 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.

Signed by:
Angela Edwards
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Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand