

WHANGAREI HEADS SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1128

Principal: Kelly Mercer

School Address: 28 Whangarei Heads School Road

School Postal Address: 28 Whangarei Heads School Road RD 4, Whangarei, 0174

School Phone: 09 434 0844

School Email: courtney.t@whangareiheads.school.nz

Accountant / Service Provider:

Education Services.
Dedicated to your school

WHANGAREI HEADS SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Whangarei Heads School

Statement of Responsibility

For the year ended 31 December 2024

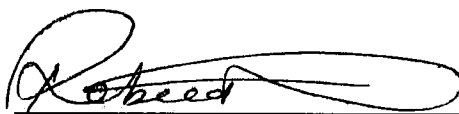
The Board accepts responsibility for the preparation of the annual financial statements and the Judgements used in these financial statements.

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.

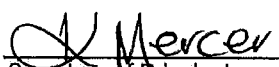
The School's 2024 financial statements are authorised for issue by the Board.

Rebecca Jane Brown
Full Name of Presiding Member


Signature of Presiding Member

27/06/2025
Date:

Kelly Anne Mercer
Full Name of Principal


Signature of Principal

27/06/2025
Date:

Whangarei Heads School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	1,749,650	1,471,723	1,647,564
Locally Raised Funds	3	127,231	73,415	107,780
Interest		17,910	4,000	10,725
Gain on Sale of Property, Plant and Equipment		-	-	1,710
Other Revenue		695	-	-
Total Revenue		1,895,486	1,549,138	1,767,779
Expense				
Locally Raised Funds	3	41,340	2,965	41,243
Learning Resources	4	1,220,138	1,084,727	1,179,069
Administration	5	128,189	121,408	120,831
Interest		2,158	1,420	2,084
Property	6	364,265	332,377	374,631
Loss on Disposal of Property, Plant and Equipment		143	-	-
Total Expense		1,756,233	1,542,897	1,717,858
Net Surplus / (Deficit) for the year		139,253	6,241	49,921
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		139,253	6,241	49,921

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



Whangarei Heads 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		316,301	287,260	266,380
Total comprehensive revenue and expense for the year		139,253	6,241	49,921
Contribution - Furniture and Equipment Grant		19,508	-	-
Equity at 31 December		475,062	293,501	316,301
Accumulated comprehensive revenue and expense		475,062	293,501	316,301
Equity at 31 December		475,062	293,501	316,301

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.



Whangarei Heads School
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	427,200	311,768	541,483
Accounts Receivable	8	98,567	83,430	74,006
GST Receivable		32,502	13,228	28,498
Prepayments		5,419	2,100	5,656
Inventories	9	80	32	160
Funds Receivable for Capital Works Projects	15	233,416	-	245,579
		797,184	410,558	895,382
Current Liabilities				
Accounts Payable	11	218,249	89,086	195,721
Revenue Received in Advance	12	8,830	232	2,037
Provision for Cyclical Maintenance	13	29,728	53,833	97,158
Finance Lease Liability	14	8,477	15,077	10,692
Funds held for Capital Works Projects	15	116,856	-	340,838
		382,140	158,228	646,446
Working Capital Surplus/(Deficit)		415,044	252,330	248,936
Non-current Assets				
Property, Plant and Equipment	10	140,850	102,689	142,702
Work in Progress		3,119	-	-
		143,969	102,689	142,702
Non-current Liabilities				
Provision for Cyclical Maintenance	13	66,656	52,287	58,997
Finance Lease Liability	14	17,295	9,231	16,340
		83,951	61,518	75,337
Net Assets		475,062	293,501	316,301
Equity		475,062	293,501	316,301

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



Whangarei Heads School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		397,098	331,934	402,429
Locally Raised Funds		132,575	73,415	107,696
Goods and Services Tax (net)		(4,004)	-	(15,270)
Payments to Employees		(174,184)	(149,562)	(189,386)
Payments to Suppliers		(253,165)	(199,699)	(200,250)
Interest Paid		(2,158)	(1,420)	(2,084)
Interest Received		17,910	4,000	10,725
Net cash from/(to) Operating Activities		114,072	58,668	113,860
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(26,964)	(11,000)	(11,580)
Net cash from/(to) Investing Activities		(26,964)	(11,000)	(11,580)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,508	-	-
Finance Lease Payments		(9,556)	(12,292)	(14,537)
Funds Administered on Behalf of Other Parties		(211,343)	-	177,348
Net cash from/(to) Financing Activities		(201,391)	(12,292)	162,811
Net increase/(decrease) in cash and cash equivalents		(114,283)	35,376	265,091
Cash and cash equivalents at the beginning of the year	7	541,483	276,392	276,392
Cash and cash equivalents at the end of the year	7	427,200	311,768	541,483

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.



Whangarei Heads School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Whangarei Heads 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 Hats. 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	10 years
Information and Communication Technology	4 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants
Other Government Grants

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
396,801	334,287	391,761
1,019,138	892,509	980,747
326,425	244,927	274,143
7,286	-	913
1,749,650	1,471,723	1,647,564

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
45,273	38,200	37,179
29,193	18,600	26,553
141	365	621
50,385	16,250	42,721
2,239	-	706
127,231	73,415	107,780

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs

5,260	2,600	5,952
162	365	708
35,918	-	34,583
41,340	2,965	41,243

Surplus for the year Locally Raised Funds

85,891	70,450	66,537
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4. Learning Resources

Curricular
Information and Communication Technology
Employee Benefits - Salaries
Staff Development
Depreciation
Other Learning Resources

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
56,949	63,412	39,216
5,992	3,000	3,507
1,104,084	958,315	1,086,720
8,823	16,500	3,515
35,996	36,000	39,037
8,294	7,500	7,074
1,220,138	1,084,727	1,179,069



5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	6,580	4,600	4,300
Board Fees and Expenses	4,676	6,450	6,927
Operating Leases	4,072	3,123	3,281
Other Administration Expenses	15,141	15,179	15,238
Employee Benefits - Salaries	86,928	83,756	81,003
Insurance	2,152	-	2,282
Service Providers, Contractors and Consultancy	8,640	8,300	7,800
	<u>128,189</u>	<u>121,408</u>	<u>120,831</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	23,852	28,500	22,288
Cyclical Maintenance	(21,470)	17,000	24,854
Heat, Light and Water	11,292	11,000	9,580
Repairs and Maintenance	15,241	18,950	31,847
Use of Land and Buildings	326,425	244,927	274,143
Other Property Expenses	8,925	12,000	11,919
	<u>364,265</u>	<u>332,377</u>	<u>374,631</u>

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



7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	427,200	311,768	541,483
Cash and cash equivalents for Statement of Cash Flows	427,200	311,768	541,483

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

Of the \$427,200 Cash and Cash Equivalents, \$116,856 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 \$427,200 Cash and Cash Equivalents, \$8,830 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	125	12,644	30
Receivables from the Ministry of Education	3,110	-	-
Banking Staffing Underuse	-	2,353	-
Teacher Salaries Grant Receivable	95,332	68,433	73,976
	98,567	83,430	74,006
Receivables from Exchange Transactions	125	12,644	30
Receivables from Non-Exchange Transactions	98,442	70,786	73,976
	98,567	83,430	74,006

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Hats	80	32	160
	80	32	160



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	53,263	-	-	-	(3,277)	49,986
Furniture and Equipment	32,411	17,265	-	-	(7,275)	42,401
Information and Communication Technology	22,459	1,425	(143)	-	(9,934)	13,807
Leased Assets	25,262	10,442	-	-	(12,913)	22,791
Library Resources	9,307	5,155	-	-	(2,597)	11,865
	<u>142,702</u>	<u>34,287</u>	<u>(143)</u>	<u>-</u>	<u>(35,996)</u>	<u>140,850</u>

The net carrying value of equipment held under a finance lease is \$22,791 (2023: \$25,262)

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	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	131,065	(81,079)	49,986	131,065	(77,802)	53,263
Furniture and Equipment	201,309	(158,908)	42,401	184,045	(151,634)	32,411
Information and Communication Technology	62,172	(48,365)	13,807	62,017	(39,558)	22,459
Leased Assets	35,143	(12,352)	22,791	61,193	(35,931)	25,262
Library Resources	44,076	(32,211)	11,865	38,921	(29,614)	9,307
	<u>473,765</u>	<u>(332,915)</u>	<u>140,850</u>	<u>477,241</u>	<u>(334,539)</u>	<u>142,702</u>

11. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	112,820	11,611	112,844
Accruals	6,580	4,200	4,300
Employee Entitlements - Salaries	95,332	68,433	73,976
Employee Entitlements - Leave Accrual	3,517	4,842	4,601
	<u>218,249</u>	<u>89,086</u>	<u>195,721</u>
Payables for Exchange Transactions	218,249	89,086	195,721
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>218,249</u>	<u>89,086</u>	<u>195,721</u>

The carrying value of payables approximates their fair value.



12. Revenue Received in Advance

Grants in Advance - Ministry of Education
Other Revenue In Advance

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
4,000	-	1,951
4,830	232	86
<u>8,830</u>	<u>232</u>	<u>2,037</u>

13. Provision for Cyclical Maintenance

Provision at the Start of the Year
Increase to the Provision During the Year
Use of the Provision During the Year
Other Adjustments

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
156,155	89,120	131,301
15,635	17,000	15,483
(38,301)	-	-
(37,105)	-	9,371
<u>96,384</u>	<u>106,120</u>	<u>156,155</u>

Provision at the End of the Year

Cyclical Maintenance - Current
Cyclical Maintenance - Non current

29,728	53,833	97,158
66,656	52,287	58,997
<u>96,384</u>	<u>106,120</u>	<u>156,155</u>

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.

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:

No Later than One Year
Later than One Year and no Later than Five Years
Future Finance Charges

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
10,298	15,077	12,529
19,242	9,231	18,566
(3,768)	-	(4,063)
<u>25,772</u>	<u>24,308</u>	<u>27,032</u>

Represented by

Finance lease liability - Current
Finance lease liability - Non current

8,477	15,077	10,692
17,295	9,231	16,340
<u>25,772</u>	<u>24,308</u>	<u>27,032</u>



15. Funds Held for Capital Works Projects

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

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1, Pool, Fence, & Shed	205964	(241)	-	241	-	-
Classroom 1 Internal Refurbish	227700	(883)	-	883	-	-
Toilet Refurb, Deck, Ramp	234092	321,010	15,549	(359,618)	-	(23,059)
Floor Wall, Window, Cladding	234093	15,549	(15,549)	-	-	-
Floor, Cladding, Joinery	234088	4,279	-	(12,896)	-	(8,617)
Block 3a Subsidence	234089	(23,639)	-	23,639	-	-
Refurbishment Plans	234094	(108,815)	-	105,800	-	(3,015)
Site: Carpark Works - Stage 1	242470	(112,001)	608,082	(379,225)	-	116,856
1: Window Joinery Replacement	234090	-	-	(198,725)	-	(198,725)
Totals		95,259	608,082	(819,901)	-	(116,560)

Represented by:

Funds Held on Behalf of the Ministry of Education	116,856
Funds Receivable from the Ministry of Education	(233,416)

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1, Pool, Fence, & Shed	205964	(241)	-	-	-	(241)
SIP Playground Equipment	225086	(3,224)	3,674	(450)	-	-
Classroom 1 Internal Refurbish	227700	(883)	-	-	-	(883)
Toilet Refurb, Deck, Ramp	234092	4,886	331,830	(15,706)	-	321,010
Floor Wall, Window, Cladding	234093	15,549	-	-	-	15,549
Floor, Cladding, Joinery	234088	7,577	-	(3,298)	-	4,279
Block 3a Subsidence	234089	(1,795)	-	(21,844)	-	(23,639)
Refurbishment Plans	234094	(2,500)	-	(106,315)	-	(108,815)
Site: Carpark Works - Stage 1	242470	-	-	(112,001)	-	(112,001)
Totals		19,369	335,504	(259,614)	-	95,259

Represented by:

Funds Held on Behalf of the Ministry of Education	340,838
Funds Receivable from the Ministry of Education	(245,579)

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 \$
<i>Board Members</i>		
Remuneration	1,700	4,080
<i>Leadership Team</i>		
Remuneration	251,885	240,208
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	253,585	244,288

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	130 - 140	130 - 140
Benefits and Other Emoluments	-	-
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	2.00	3.00
110 - 120	2.00	1.00
	4.00	4.00

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 \$3,530,951 (2023: \$1,121,804) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Toilet Refurb, Deck, Ramp	16,923
Floor, Cladding, Joinery	2,828,803
Site: Carpark Works - Stage 1	184,421
1: Window Joinery Replacement	500,804
Total	3,530,951

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

(b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2024 Actual \$	2023 Actual \$
No later than One Year	4,072	2,342
Later than One Year and No Later than Five Years	11,539	-
Later than Five Years	-	-
	<u>15,611</u>	<u>2,342</u>

The total lease payments incurred during the period were \$4,072 (2023: \$3,281).



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	427,200	311,768	541,483
Receivables	98,567	83,430	74,006
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	<u>525,767</u>	<u>395,198</u>	<u>615,489</u>

Financial liabilities measured at amortised cost

Payables	218,249	89,086	195,721
Finance Leases	25,772	24,308	27,032
Total financial liabilities measured at amortised cost	<u>244,021</u>	<u>113,394</u>	<u>222,753</u>

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.



Whangarei Heads School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Josh Gwilliam	Presiding Member	Elected	Feb 2024
Hanna Woods	Presiding Member	Elected	Feb 2024
Rebecca Brown	Presiding Member	Elected	Sep 2025
Kelly Mercer	Principal	ex Officio	
David McDonald	Parent Representative	Elected	Sep 2025
Emily Benge	Parent Representative	Elected	Sep 2025
Rebecca Brown	Parent Representative	Elected	Feb 2024
Amy Macdonald	Parent Representative	Co-opted	Sep 2025
Luke Ogle	Parent Representative	Co-opted	Sep 2025
Dane Higgison	Staff Representative	Elected	Sep 2025

Whangarei Heads School

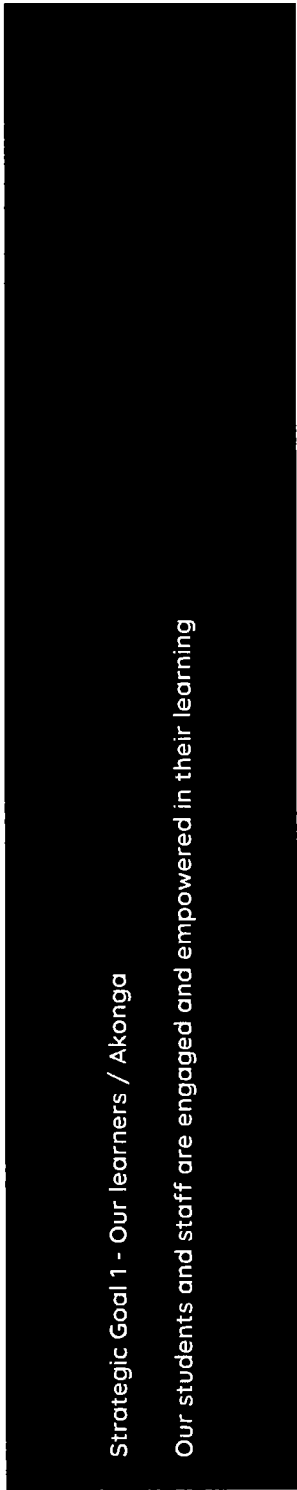
Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$2,503 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Whangarei Heads 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.



Our students and staff are engaged and empowered in their learning

Improving Writing Achievement in Ākonga in Year 7 and 8

Year 7 and 8 children who are below or of concern in Writing at the End of 2023

- Year 7 (in 2024) - 4 ākonga (with 2 more at risk)
- Year 8 (in 2024) - 6 ākonga

List all the actions from your Annual Implementation Plan for this Annual Target/Goal.

Actions	List all the actions from your Annual Implementation Plan for this Annual Target/Goal.
(a)	(a)
(b)	(b)
(c)	(c)
(d)	(d)
(e)	(e)
(f)	(f)
(g)	(g)
(h)	(h)
(i)	(i)
(j)	(j)
(k)	(k)
(l)	(l)
(m)	(m)
(n)	(n)
(o)	(o)
(p)	(p)
(q)	(q)
(r)	(r)
(s)	(s)
(t)	(t)
(u)	(u)
(v)	(v)
(w)	(w)
(x)	(x)
(y)	(y)
(z)	(z)
(aa)	(aa)
(ab)	(ab)
(ac)	(ac)
(ad)	(ad)
(ae)	(ae)
(af)	(af)
(ag)	(ag)
(ah)	(ah)
(ai)	(ai)
(aj)	(aj)
(ak)	(ak)
(al)	(al)
(am)	(am)
(an)	(an)
(ao)	(ao)
(ap)	(ap)
(aq)	(aq)
(ar)	(ar)
(as)	(as)
(at)	(at)
(au)	(au)
(av)	(av)
(aw)	(aw)
(ax)	(ax)
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(az)	(az)
(ba)	(ba)
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(gh)	(gh)
(gi)	(gi)
(gj)	(gj)

<p>Action 1</p>	<p>Year 7 - 2 ākonga below and 1 of concern at end of year</p> <p>Year 8 - 4 ākonga below and 6 of concern at the end of the year.</p> <p>We have achieved our Target for the Year 7 ākonga.</p>	<p>December Data Report to the Board 2024</p> <p>See link</p> <p>Report from Special Intervention teacher</p> <p>See link</p> <p>Additional notes from Special Intervention teacher indicate growth in the following areas:</p> <ul style="list-style-type: none"> - Use of different sentence starters - Correct use of capital letters and full stops - Appropriate sentence length - Use of adverbs, adjectives and higher level of vocabulary <p>An area for more growth is the use of paragraphs.</p>	<p>Class teachers reported the following supports had some effect on achievement;</p> <ul style="list-style-type: none"> - Breaking into small groups for intensive catch up - Modelling writing and giving exemplars - Spelling support (Ideal) is good - positive feedback from parents. - All students can do adverb sentences and 'W' sentence starters. - Increase in planning - which is helping with paragraph formation <p>What didn't work so well</p> <ul style="list-style-type: none"> - The time invested in implementing the iDeal spelling programme reduced time available to write across the 	<p>Improved teacher understanding of what the expected level of achievement in writing is for Year 8.</p> <p>Gain exemplars of other Year 8 writers within our CoL for comparison</p> <p>Gain exemplars of Year 9 writers within our CoL for comparison.</p> <p>We have reached out for support from the CoL Across School Teacher with skill in writing.</p> <p>Use of e-AsTTle for Writing moderation twice yearly</p> <ul style="list-style-type: none"> - Use the process to enhance teacher understanding of how to analyse writing samples to accurate level writing, but also for Assessment for Learning - Change the Writing moderation
<p>Action 2</p>				
<p>Action 3</p>	<p>Year 8 writing continues to be an area of concern. The teacher/s reports that this cohort is low in writing overall with areas of specific need in;</p> <ul style="list-style-type: none"> - Ideas generation - Language choice - Length of written work - sophistication <p>EOY Writing Data for the whole cohort is:</p> <p>82% or 14/17 ākonga are at or above expectation in Writing in Year 7</p>			
<p>Action 4</p>				

<p>Action 5</p>	<p>44% or 8/18 ākonga are at or above expectation in Writing in Year 8</p>		<p>curriculum and to explore different language features</p> <p>We continued to assess deeper writing features, when the Structured literacy teaching and learning had different foci</p> <p>Writing moderation process needs further rigor to support teachers in leveling writing accurately</p>	<p>process to use it as a learning opportunity for staff, deepening their understanding of the E-AsTTle writing rubric</p> <p>When we appointed a new staff member for the Year 7 and 8 class one of the criteria for appointment was knowledge of teaching effective writing programmes.</p> <p>We have successfully applied for ALL funding through MOE to enhance teacher capability in accelerating learning in writing in Year 7 and 8</p>
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Strategic Goal 1 - Our learners / Akonga

Our students and staff are engaged and empowered in their learning



Annual Target/Goal 2: Improving writing achievement across Year 1-6, through a structured literacy approach

To lift ākonga writing achievement to be at 75% at or above expectation in all year levels.

Areas of specific need are (in 2024), Year 2 and 3, and Year 6.

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Persons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year = where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
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Action 1	73% or 11/15 ākongā are at or above expectation in Writing in Year 1	December Data Board Report 2024 See link Structured Literacy PLD ran by Tracey Morgan (Deputy Principal) See link	When we set the goal, we had the understanding it would help to improve our writing. However, the main focuses were on spelling, and reading. Spelling is one aspect of writing and when making an OTJ we need to consider the other parts too i.e. idea generation, punctuation, sentence structure. When we assessed the writing we used Easttle, which does not just look at spelling, it considers other parts too which was not the focus of the implementation of the structured literacy.	Continue with PLD around a structured literacy approach to help consolidate new learning and pedagogy in spelling and reading. Learning Matters are bringing writing into their PLD focus later in 2025. PLD focus of Assessment For Learning in 2025, this will help kaiako to use assessment to inform their instruction or next steps. It also allows kaiako to use a range of assessment tools and strategies i.e. in the moment checking for understanding.
	55% or 11/20 ākongā are at or above expectation in Writing in Year 2 - decrease from 88% (end of 2023)			
	48% or 12/25 ākongā are at or above expectation in Writing in Year 3 - decrease from 56% (end of 2023)			
Action 2	69% or 18/26 ākongā are at or above expectation in Writing in Year 4 - decrease from 73% (end of 2023)		Time spent on implementing the spelling programme cut into writing time allocated. Lessons were taking longer than the recommended 20 minutes as kaiako and students were getting to know the routine and format	Use assessment tools that align with the new approach we are using i.e. measuring the spelling data through ideal. Begin to look at our writing moderation so that we can use this to build teacher confidence and increase their knowledge across all
	76% or 13/17 ākongā are at or above expectation in Writing in Year 5 same result			
	68% or 13/19 ākongā are at or above expectation in Writing in Year 6 - decrease from 70% (end of 2023)			
Action 3	We achieved our target for ākongā in Year 5, and almost for Year 1.			

<p>Action 4</p>	<p>Year 1 implemented a strong BSLA routine with word work in the morning 4x per week and then opportunities for retrieval during their instructional reading sessions where they wrote dictated sentences around the spelling concepts they were learning.</p>			<p>levels in writing using the easttle writing rubrics.</p> <p>Two teachers to participate in the ALL programme. This is a Ministry of Education Programme for Accelerating Learning in Literacy.</p> <p>Make PLD focus around deeper features in writing.</p> <p>Focus on cohorts year 2 and 3 (Year 3 & 4 of 2025) for specialist intervention</p>
<p>Action 5</p>	<p>In year 5, we had a number of students who were either below or just below working with a Specialist Intervention Teacher in Term 1 & 2.</p>			
<p>Action 6</p>				



Annual Target/Goal 3: Reading Achievement of Ākonga Māori

Increase Ākonga Māori achievement in Reading to be closer to that of their Non-Māori Peers - 74% at or above in Reading

- Shift at least 1 of the 4 ākonga Māori who show potential to be above by end of year
- Decrease the number of ākonga who are of concern / below from 12 to 6 ākonga (or 25%)

Increase Akonga Maori achievement in Reading to be closer to that of their Non-Māori Peers - 74% at or above in Reading

- Shift at least 1 of the 4 ākonga Maori who show potential to be above by end of year
- Decrease the number of ākonga who are of concern / below from 12 to 6 ākonga (or

Actions	List all the actions from your Annual Implementation Plan for this Annual Target/G Goal.
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<p>Action 1</p>	<p>Reading - There are 64% or 18/28 ākonga Maori who are at or above expectation in Reading.</p>	<p>December Data Report to the Board 2024</p> <p>See link</p>	<p><i>Using theory from the Hikairo Principle, if we build kaiako cultural competency then ākonga Maori will feel valued in our kura, and it will have a positive impact on their academic achievement.</i></p>	<p>We need to gather ākonga voice - how does it feel to be Maori at WHS?</p>
<p>Action 2</p>	<p>There are 6 ākonga Maori or 21% who are below expectation, from across the school</p>	<p>Te Ao Maori review</p> <p>See link</p>	<p>All teachers identified their ākonga māori and their special interests as part of our <u>Knowing our learners</u> doc</p>	<p>We still need to create a delivery statement for Te Ao Maori at WHS - we will work on this in 2025. Due to a number of changes from MOE in Structured Literacy and Mathematics in 2024 we had to pause this mahi.</p>
<p>Action 3</p>	<p>There are 4 ākonga Maori or 14% who are of concern across the school</p>	<p>ERO Poutama Reo Review</p>	<p>Twice weekly Kupu introduced by our DP Tracey Morgan at Staff Hui, with ready to go resources for Kaimahi to use with their ākonga. Increasing the use of Te Reo across the kura. It is highly evident that there is more Te Reo spoken, and written in school communication and reporting to parents.</p>	<p>We still need to link with local hapu and iwi. This is a real miss for our kura. This is something our Tumuaiki will continue to work on, seeking opportunities for authentic connection.</p>
<p>Action 4</p>	<p>We have increased ākonga Maori from 52% at or above to 64% since EOY 2023.</p>	<p>Paper copy held by Tumuaiki</p>	<p>Following the staff hui on Giving Effect to Te Tiriti - which included a walk through the kura with a</p>	<p>In 2024 Tracey Morgan with the support of Dr Lisa Watson and Tania Coutts worked with our Year 6 and 7 ākonga to create digital Pūrākau - or cultural stories that connect to "Our Place"</p>
<p>Action 5</p>	<p>We now have 6 ākonga Maori who are above in Reading, whereas there were none in 2023.</p>			<p>We need to ensure this work continues in 2025 as part of</p>
	<p>We have also reduced the number of ākonga Maori who are of concern, or below by 2 (our target was to reduce to 25% which has not been achieved as yet.)</p>			

<p>Maori lens there has been increased visual presence of Te Ao Maori across the kura</p>	<p>our Term 1 Inquiry into "Our Stories".</p> <ul style="list-style-type: none"> - New bilingual signs - Nga Matapono /Values on new signs - In school newsletters - Class displays 	<p>Our cultural competency has grown sufficiently to add to our school culture tikanga such as termly Mihi Whakatau to welcome new whanau to our kura.</p>
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Whangarei Heads School

Board Report - Achievement

December 2024, End of Year Data:

The Statement of National Education Learning Priorities (NELPs)

LEARNERS AT THE CENTRE Learners with their whānau are at the centre of education

Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures

BARRIER FREE ACCESS Great education opportunities and outcomes are within reach for every learner

Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs

Ensure every learner/ākonga gains sound foundation skills, including language*, literacy and numeracy

QUALITY TEACHING AND LEADERSHIP Quality teaching and leadership make the difference for learners and their whānau

Develop staff to strengthen teaching, leadership and learner support capability across the education workforce

Key Learning Area:

Reading, Writing, Mathematics

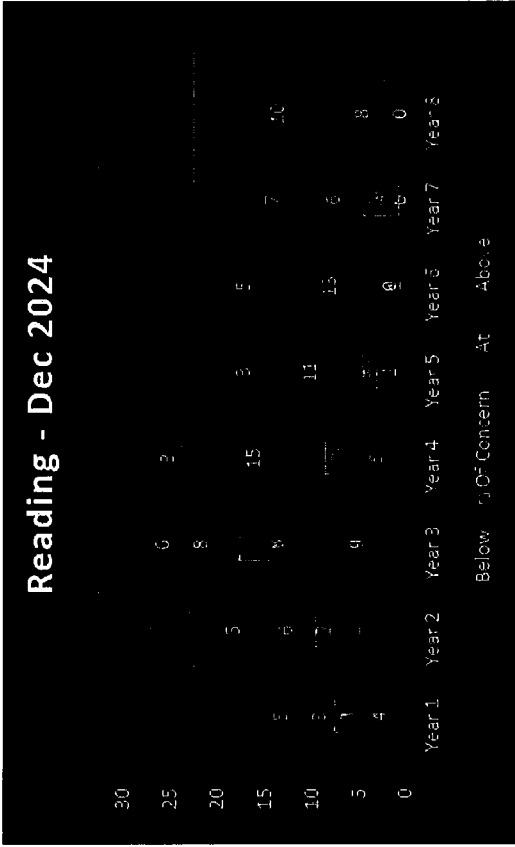
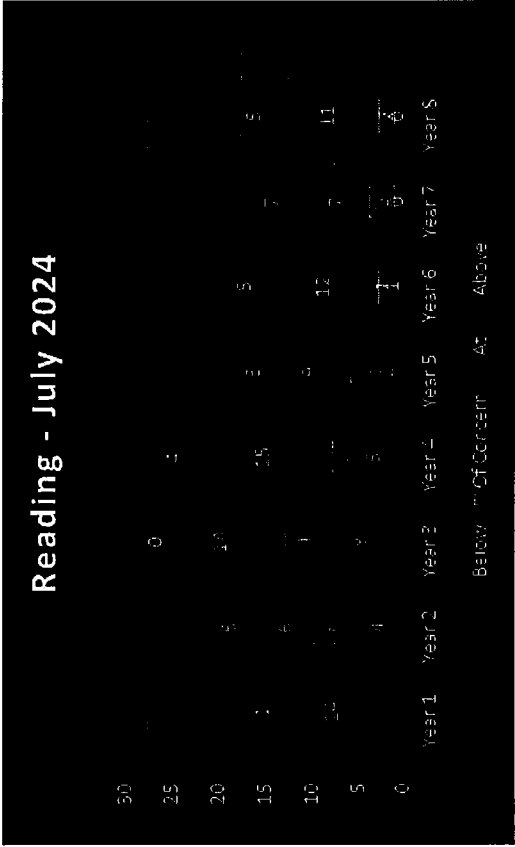
ASSESSMENT PROCEDURES: (What was used)

- Staff use regular data monitoring practices during team or staff meetings dedicated to updating tracking information and children identified as being; below expectation, of concern, at expectation or above expectation.
- When making OTJs the teachers take into account the most recent assessments in reading, writing and mathematics, but also the scores from the start of the year Standardised testing (PATs). The graphs in this report are based on the OTJs from teachers at the end of year. This year to support the teachers Tracey Morgan DP made a table to clarify for consistency the levels .
- Expectations are based on NZC (New Zealand Curriculum levels), based on the previous NZC - there will be new levels from 2025 as we move into Phases and the NZ CM Refresh

- Year 1 and 2 students have been assessed in Reading against the BSLA expectations and their progressions through the stages from Kākano to Māhuri.
- Year 3 onwards we have used the PM Benchmark running records up to and including Level 23, then Probe Reading Tests from 8.5 years. These are standardised tests. In 2025 we will move to using the iDeal Reading assessments as well as the twice yearly standardised reporting. For comparison purposes we continued with the previous assessment tools.
- Writing - In Term 4 we participated in school wide writing moderation. Year 1 and 2 used recount, all other year groups used a persuasive piece of writing. This was the second time the teaching team had moderated a different genre from Recount, and it was a rich learning experience for them all. Each child wrote a piece of writing which each teacher analysed using the e-AsTTle matrix, which is a nationwide assessment tool for writing. Each piece of writing was then moderated, by being compared to all others of a similar level during team meetings. We have some ideas for the improvement of the moderation process which we will implement in 2025.
- Mathematics - We are still using Gloss to assess Mathematics Strategy - This begins at Stage 4. For those students who are within Stage 1-3 we are using the Student Profile sheets from NZ Maths website to monitor progress. We will be moving towards standardised testing twice yearly in 2025. We also hope for more accurate assessment tools to be available which align with the NZC refresh

This report does not include the Year 0 children; those who at this stage have not yet had more than 6 months at school

READING



107 / 158 or 68% of all ākongā were at or above expectation in Reading in December 2023
119/159 or 75% of all ākongā are at or above expectation in Reading in July 2024
108/158 or 68% of all ākongā are at or above expectation in Reading December 2024

59/87 boys or 68% are at or above expectation in reading
49/71 girls or 69% are at or above expectation in reading

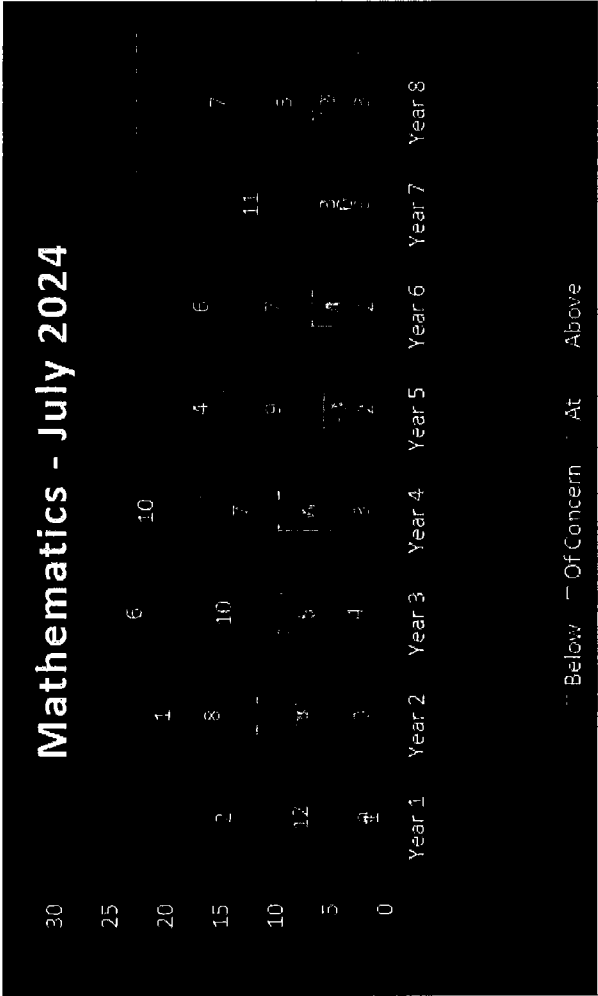
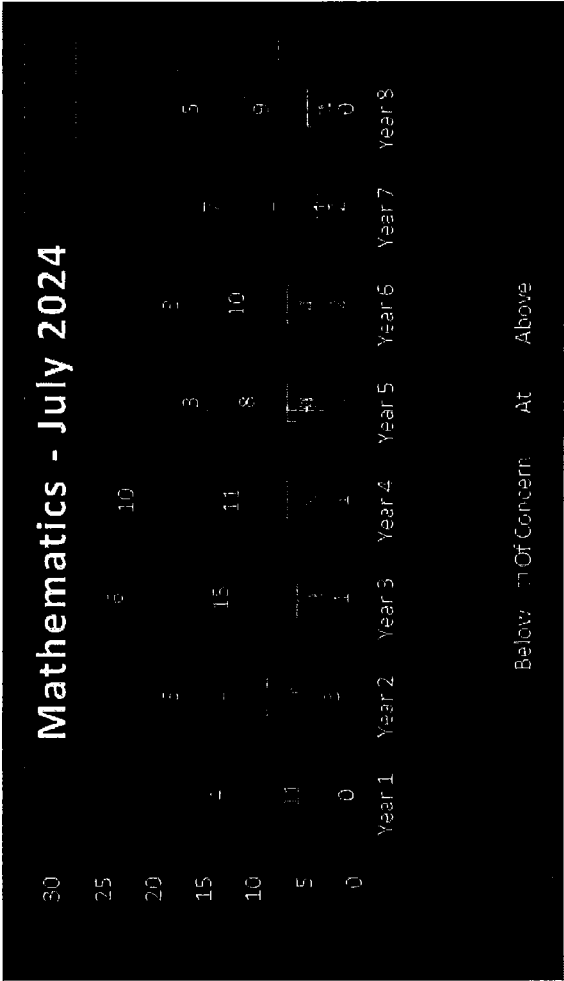
Achievement by year level:

53% or 8/15 ākongā are at or above expectation in Reading in Year 1
55% or 11/20 ākongā are at or above expectation in Reading in Year 2
32% or 8/25 ākongā are at expectation in Reading in Year 3, there are no ākongā above in reading in Year 3
69% or 18/26 ākongā are at or above expectation in Reading in Year 4
78% or 14/18 ākongā are at or above expectation in Reading in Year 5
95% or 18/19 ākongā are at or above expectation in Reading in Year 6
76% or 13/17 ākongā are at or above expectation in Reading in Year 7
100% or all 18 ākongā are at or above expectation in Reading in Year 8

Trends:

- There was a 7% increase from end of year 2023, until mid year 2024, and this places the results on the benchmark of having 75% of our ākongā at or above expectation in Reading. However by year end this increase had dropped back to 68% a similar result by EOY 2023.
- Boys and Girls are achieving similar results overall, with boys doing particularly well in Year 4-6, this changes by Year 8, where girls are outperforming boys.
- The decreases were in Year 1, and Year 3.
- There has been an increase of the number of children in Year 1 who are now classed as below expectation or of concern. This may be as we become more familiar with the BSLA teaching sequence we are becoming more skilled at making more accurate OTJs.
- There has also been an increase in the number of children below and of concern in Year 3. This continues to be our challenging cohort who started school covid, and have never really made the gains we would like to see. They also have a number of children with additional learning needs. The mid year increase in achievement has not held, and 6 ākongā who were previously at expectation are now of concern again.
- There are now more ākongā who are above expectation in Year 8, and the 2 who were of concern at mid year are now above. It is interesting to note that this cohort has a strength in Reading, which is not transferred to their writing achievement.

MATHEMATICS



121 /158 or 77% of all ākongā are at or above expectation in Mathematics in December 2023
121 / 159 or 76% of all ākongā are at or above expectation in Mathematics in July 2024
108 / 158 or 68% of all ākongā are at or above expectation in Mathematics in July 2024

67 / 87 boys or 77% are at or above expectation in Mathematics
41 / 71 girls or 58% are at or above expectation in Mathematics (10% drop since mid year)

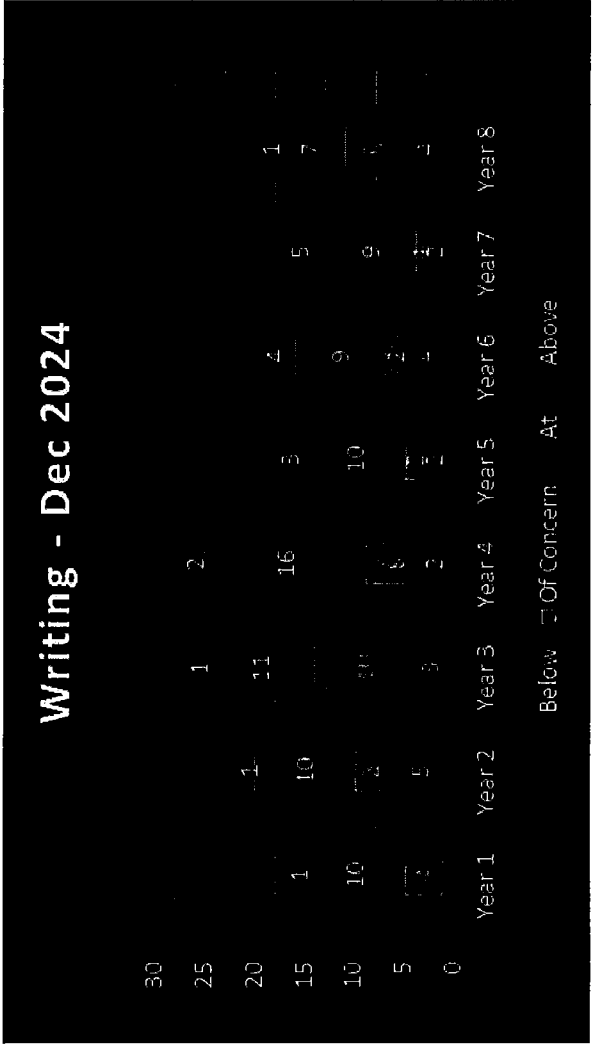
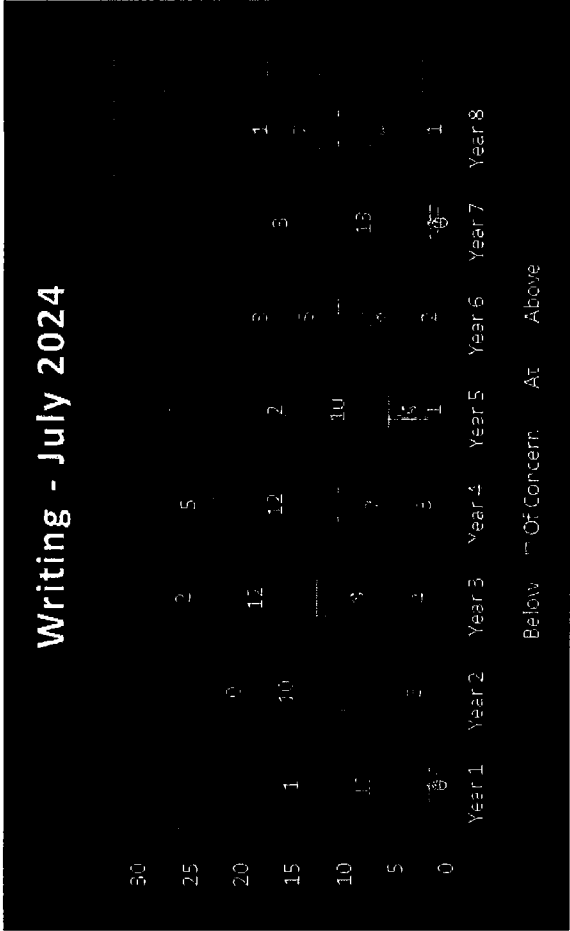
Achievement by year level:

93% or 14/15 ākongā are at expectation in Mathematics in Year 1 (1 now below)
45% or 9/20 ākongā are at or above expectation in Mathematics in Year 2 (1 less at, and 4 less above, more now of concern)
64% or 16/25 ākongā are at or above expectation in Mathematics in Year 3 (5 less from at and more now in Below)
64% or 17/26 ākongā are at or above expectation in Mathematics in Year 4 (4 less dropped from at to below)
72% or 13/18 ākongā are at or above expectation in Mathematics in Year 5 (increase by 2)
68% or 13/19 ākongā are at or above expectation in Mathematics in Year 6 (increase to above by 3)
82% or 14/17 ākongā are at or above expectation in Mathematics in Year 7 (increase to above by 4)
67% or 12/18 ākongā are at or above expectation in Mathematics in Year 8 (increase to above by 2, drop of 2 into below)

Trends:

- Maths results have decreased from the end of 2023, and mid year. This is mostly due to a decrease in achievement in the Teina team.
- Boys are out performing girls in Mathematics with 77% boys at or above expectation in maths, and 58% girls. Boys are out performing girls, with most of those who are above in Mathematics being boys (13 Girls, 34 boys)
- We will need to discuss as a Senior Leadership team why the results in maths in the Teina team are reducing. What might be the cause? Could it be the attention and time of the teacher on implementing Structured Literacy (BSLA, handwriting, writing) has reduced focus on mathematics? Could it be class sizes in this area of the school? Was the 1 hour of day for mathematics maintained across the year?
- The Tuakana team have done exceptionally well since mid year, increasing their results. There are now more ākongā above in Maths from Year 5-8, with particularly strong performance in Years 6 and 7.
- Year 2, 3 and 4 are the areas of the most concern with large numbers of ākongā proportionally below or of concern.

WRITING



104 / 158 or 66% of all ākonga are at or above expectation in Writing in December 2023
100/159 or 63% of all ākonga are at or above expectation in Writing in July 2024
100/158 or 63% of all ākonga are at or above expectation in Writing in December 2024

48 / 87 boys or 55% are at or above expectation in Writing
52 / 71 girls or 73% are at or above expectation in Writing

Achievement by year level:

73% or 11/15 ākonga are at or above expectation in Writing in Year 1 (decrease of 3)
55% or 11/20 ākonga are at or above expectation in Writing in Year 2 (increase of 1 more to at and 1 to above)
48% or 12/25 ākonga are at or above expectation in Writing in Year 3 (decrease of 2)
69% or 18/26 ākonga are at or above expectation in Writing in Year 4 (increase of 1)
76% or 13/17 ākonga are at or above expectation in Writing in Year 5 (increase of 1)
68% or 13/19 ākonga are at or above expectation in Writing in Year 6 (increase of 4)
82% or 14/17 ākonga are at or above expectation in Writing in Year 7 (decrease of 2)
44% or 8/18 ākonga are at or above expectation in Writing in Year 8 (similar results)

Trends:

- The overall writing results are the same as at mid year, however there have been some shifts in each year group, see brackets above.
- There are only a small proportion of ākonga who are above in each year level
- Girls are outperforming boys in writing with 73% of girls at or above expectation and 55% of boys.
- Year 1, 5 and 7 are our strongest performers, and are within our target of 75% of ākonga at or above
- Year 6 has had a significant increase in achievement in the past half year, reducing the number of children of concern.
- We have very concerning low levels of achievement in Year 8, it needs to be noted that all boys in Year 8 are Below or Of Concern in Writing
- We have a number of year groups who are not within reach of our aim for 75% of ākonga at or above expectation;
 - Year 2, 3, and 8, and we have significantly low numbers of achievement

Maori Student Achievement:

There are 28 ākonga Maori students at Whangarei Heads School included in this report.
We are unable to report on these in Year Groups as 3 of our 8 cohorts have 1 ākonga Maori in them, making individuals identifiable.

Reading -

There are 64% or 18/28 ākongā Maori who are at or above expectation in Reading.
There are 6 ākongā Maori or 21% who are below expectation, from across the school
There are 4 ākongā Maori or 14% who are of concern across the school
We have maintained our results from mid year, and have increased ākongā Maori from 52% at or above to 64% since EOY 2023. This was one of our annual targets, we now have 6 ākongā Maori who are above in Reading, whereas there were none in 2023.
We have also reduced the number of ākongā Maori who are of concern, or below by 2 (our target was to reduce to 25% which has not been achieved as yet.)

Mathematics -

There are 50% or 14/28 ākongā Maori who are at or above expectation in Mathematics- this 10% reduction is due to 1 less ākongā Maori being at/above, and the cohort increasing by 3.
There are 6 ākongā Māori who are below expectation (increase of 3) and 8 ākongā Maori who are of concern in Mathematics
We are maintaining a similar rate of achievement as the end of 2023. The drop since mid year also aligns with the school wide drop in Mathematics since mid year.

Writing -

There are 43% or 12/28 ākongā Maori are at or above expectation in Writing, which is the same result as at mid year.
There are 8 ākongā māori who are below expectation and 8 who are of concern at the end of the year.
We had a number of changes in the delivery of writing this year as we moved to Structured Literacy, specifically in the area of spelling. Did this impact our ākongā māori writers significantly?
We may like to have a specific target for ākongā māori writers in 2025.

Pasifika Student Achievement:

There is 1 ākongā Pasifika at Whangarei Heads School, making this cohort too small for further comment.

SUMMARY:

Since mid year we have seen a reduction in achievement in both Maths and Reading which is disappointing.

	Dec 2023	July 2024	Dec 2024
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Reading	107 / 158 or 68% of all ākonga were at or above expectation in Reading in December 2023	119/159 or 75% of all ākonga are at or above expectation in Reading in July 2024	108/158 or 68% of all ākonga are at or above expectation in Reading December 2024
Maths	121 /158 or 77% of all ākonga are at or above expectation in Mathematics in December 2023	121 / 159 or 76% of all ākonga are at or above expectation in Mathematics in July 2024	108 / 158 or 69% of all ākonga are at or above expectation in Mathematics in July 2024
Writing	104 / 158 or 66% of all ākonga are at or above expectation in Writing in December 2023	100/159 or 63% of all ākonga are at or above expectation in Writing in July 2024	100/158 or 63% of all ākonga are at or above expectation in Writing in December 2024

It has been a challenging year in the Maths space as we embarked on changing the delivery of maths to a more balanced programme following The Learner First PLD through the CoL, combined with learning the draft NZ Maths Curriculum, and now the new Refreshed Maths Curriculum. One thing that came apparent early in the process was the teachers had previously been teaching largely in a multi-ability group programme, with a focus on solving rich maths problems. There was a need for a shift to including more explicit structured mathematics, in differentiated groups. Our Maths Lead teachers have indicated that the classroom delivery of mathematics is where we need it to be now, so these results could be attributed to the changes in delivery for maths and are hopefully short term. We will monitor closely. Additionally, it may be due to the fact that we are still having to use the GLOSS test to assess ākonga, as yet there is no Maths Assessment that can be linked to the new NZC. We begin a new assessment process next year with 2x yearly standardised assessments next year. We are beginning 2025 with a focus again on Maths as we learn how to use the MOE Maths Resources, and further align our teaching and learning to the new NZC that came out this term.

Reading has seen huge shifts in pedagogy as well this year. Tui and Piwakawaka have fully implemented the Better Start Literacy approach (Structured Literacy) and as a result we are now seeing highly accurate OTJs from teachers based on the children's progress through the Scope and Sequence. And for the first time in the 3 years I have been at Whangarei Heads we are seeing ākonga achieve above in Reading in Year 1 and 2. Classes from Ruru to Karearea have been learning how to deliver Structured Literacy this past 6 months in Reading using the Learning Matters (iDeal) approach. This has challenged our staff as they come to grips with a change in how to teach reading. We are also not yet using the assessments from iDeal, but are still using largely the PROBE Running Records. This may well have had a bearing on the decrease in achievement since mid year, as the assessment does not align with the teacher and learning sequence. These teachers are continuing with the Structured Literacy PLD in 2025, and assessment is one part of this professional development.

As Year 1-3 have the highest number of struggling readers, we will place our Structured Literacy support teacher (Sian Morris) there in 2025.

Writing has maintained similar levels of achievement since mid year, however during the moderation process in Term 4 and when making the EOY OTJs the Senior Leadership team have noticed some gaps in teacher knowledge and understanding of how to assess accurately in writing. We had to park the PLD with Dr Lisa Watson and Tania Coutts with the staff in Term 3 and 4, due to the overwhelming changes already happening in both Reading and Maths. However we intend to start this work mid 2025 - it is becoming increasingly urgent. We would have liked to have addressed Writing from the beginning of 2025, however we need to be mindful of the capacity of our teaching team to undertake new learning across 3 core subject areas and we have some MOE mandated PLD to attend to first.

The Professional Learning and Development plan therefore is: using the umbrella concept of Assessment for Learning practices; we will look at these core areas each term:

	Term 1	Term 2	Term 3	Term 4
Whole staff	New CM in Maths Maths Resources Assessment			
Ruru to Karearea	Structured Literacy; Reading, Spelling - Learning Matters MOE Provided PLD			
			Writing PLD - looking at new CM in Writing	
Piwakawaka to Tui		Writing PLD - Looking at the New CM in Writing for Supported by AST Adam Crump		

I would like to thank the teaching team for the incredibly hard mahi this year. There have been significant changes as to how we teach and learn across the school; and specifically in Year 1 and 2 where the most change has occurred. The staff are so open to change, although the changes coming at them from outside our kura are immense. I believe that it is our responsibility as both the Senior Leadership team, and the Board to do our best to manage the change in a way that benefits our learners, and our teachers. We will go at a pace that suits our people.

He aha te mea nui o te ao?

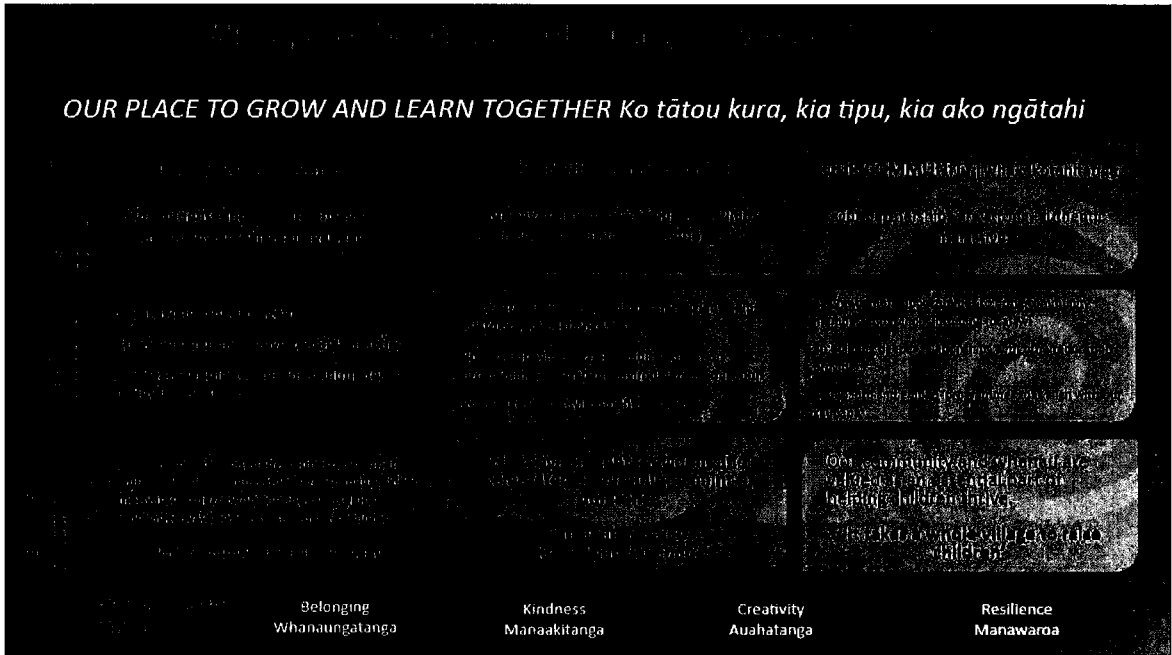
What is the most important thing in the world?

*He tāngata, he tāngata,
he tāngata.*

*It is the people, it is the people,
it is the people.*

The following is a summary of the actions we have taken to "Give Effect to Te Tiriti" in 2024

Strategic Plan includes specific reference to linking to Te Ao Maori - both in Our Environment/Kaitiaki and Our Community / Whakakotahitanga. [See link](#) for more detail



As you are aware each Principal's Report has a section on which I share how we are working to strengthen our relationship with the local hapu and community.

This is the example from our final meeting in December 2024. Refer to all past Principal Reports for additional examples.

<p>OUR COMMUNITY </p> <p>whakakotahitanga</p> <p>Our partnerships are strong, authentic and active</p>	<p>NELP Priority 5</p> <p><i>Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning</i></p> <p>Mana Ake - We have had Reuben Milner join us as our Mana Ake Kaimahi. From their website: <i>Mana Ake provides early intervention to promote wellbeing and mental health support for our primary and intermediate aged tamariki across Te Tai Tokerau. The aim is to help enhance resilience, wairua, and mana so they are 'stronger for tomorrow'.</i> Reuben works with us one day a week, Thursdays, and is a wonderful positive role model for our tamariki.</p> <p>Te Whanga is coming up on the 3rd of December. The <i>ākonga</i> in Kapa Haka are practicing well, the group continues to grow and we have had to purchase additional dresses for the <i>korou</i> (girls).</p> <p>I have approached Winiwini and he is hopefully available to support us during the Powhiri. I will confirm again soon.</p> <p>All Board Members are invited to attend.</p>
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Mid and End of year data reports to the Board includes a section on Akonga Maori Achievement

Links to these reports are here:

[Mid year Data report to the Board](#)

[End of year Data report to the Board](#)

Schoolwide Actions that Give Effect to Te Tiriti:

- ☐ Pōwhiri to Open the School year with local Kaumatua
- ☐ Beginning and end of day Karakia - we introduced an end of day Karakia in 2024, coming together as a kura to end the day with Whanaungatanga
- ☐ Kapa Haka during the school day to give it value (all ākonga can attend). We employ an outside tutor Whaea Val to lead us in this Kaupapa
- ☐ We introduced whole school waiata in 2024, with Whaea Val, building a kete of waiata the kura can sing to support Pōwhiri and Mihi Whakatau. This also created a sense of whanaungatanga as we all connected through waiata
- ☐ Hosted the local Kapa Haka Festival - Te Whanga, including leading a Powhiri to open the day
- ☐ All assemblies have Karakia which we share with the community
- ☐ School Waiata - Kua Tae, and we sing the National Anthem in Te Reo Māori
- ☐ Christmas Tree Evening (Final Prize Giving) and the Arts Exhibition evening began with a mihi whakatau
- ☐ Staff hui on Giving Effect to Te Tiriti - challenged Kaiako to walk through our kura with a Māori lens - could they see Te Ao Māori reflected in our kura? Several outcomes from this hui;
 - ☐ increased presence of te reo in school events with names changed; school assembly to hui ā kura, pānui for weekly notices, Ngā Mātāpono for Values
 - ☐ All staff made a concerted effort to increase the use to Te Reo Māori spoken and in written communication
 - ☐ Termly Mihi Whakatau to welcome new whānau
- ☐ Establishment of the Cultural Leadership position - linked the the Cultural Leadership Allowance; Tracey Morgan oversaw the growth in Te Ao Māori in 2024.
- ☐ Staff Hui every second week with new kupu introduced to staff, and a shared document created to allow for easy delivery back to the classroom.

Teaching and Learning programmes:

- ☐ Daily Taumata in all classes
- ☐ Children learn pepeha in Term 1
- ☐ Kaitiakitanga was a year long inquiry with children deepening their understanding of how to be guardians for our environment.
- ☐ A full review of Teaching and Learning in Te Reo me te ona tikanga Maori was completed, including a Poutama Reo review (ERO) held in Principal's office.
- ☐ Year 6 and 7 Ākonga worked with Dr Lisa Watson and Tania Coutts to create digital pūrākau

We had a specific achievement target for Ākonga Maori in 2024

Student Achievement Target 3:

Reading Achievement of Ākonga Māori

Baseline Data:

There are 52% or 13/25 ākonga Maori who are at or above expectation in Reading.

There are 5 ākonga Maori or 20% who are below expectation, from across the school

There are 7 ākonga Maori or 28% who are of concern across the school

Ākonga Maori are underperforming in reading, when compared to all students (excluding Year 1s). There are more proportionally in the below and of concern category, and no ākonga maori is above expectation

Target:

Increase Akonga Maori achievement in Reading to be closer to that of their Non-Māori Peers - 74% at or above in Reading

- Shift at least 1 of the 4 ākonga Maori who show potential to be above by end of year
- Decrease the number of ākonga who are of concern / below from 12 to 6 ākonga (or 25%)

Actions:

Teachers to identify ākonga Māori in their class and make connections with akonga and whānau

- Identify hapu, iwi
- See [Knowing our learners doc](#)

Teachers to identify ākonga Māori in their class who meet the target

- Could increase achievement in Reading and become above
- Could move towards at expectation in reading by end of year

As part of Data Monitoring track progress, and set clear next steps for improvement.

Using theory from the Hikairo Principle, if we build kaiako cultural competency then ākonga Māori will feel valued in our kura, and it will have a positive impact on their academic achievement.

- All staff making a more conscious effort to use Te Reo Māori in everyday speech
- Use Te Reo; for school events - Whānau Hui, Hui ā kura..., in signage, slowly adding more Te Reo in our everyday language
- Teachers to learn new Kupu each fortnightly staff meeting to add to their speech
 - Tracey DP to lead us by presenting a phrase or word
- At Week 7 staff meeting all staff to go for a walk through the school with a "Maori lens" - what do they see? What can we improve upon? Each teacher to set themselves a clear goal and timeline
- Further unpack the concept "giving effect to Te Tiriti of Waitangi", list our current strengths and areas to improve upon
- Establish a Te Ao Māori team - to help build culturally responsive practice, review current Te Ao Māori in WHS, create a clear curriculum with delivery expectations and supportive documentation
- Each teacher to have a minimum of 30 minutes per week dedicated time for Te Ao Māori; explicit teaching and learning in Te Reo and Tikanga
- Add regular Waiata practice to the curriculum - building a repertoire of Waiata we can sing well, correctly pronounced

Connecting with local hapū and whānau

- Te Ao Maori team build relationships with Kaumatua and whānau
- Establish a roopu in 2025

The outcome of this target is included in our [Statement of Variance](#):

Looking ahead to 2025

- ☐ Build on the mahi from 2024, ensuring kaiako continue to use te reo and tikanga, continuing with lessons during staff hui
- ☐ Establish a rōpū of ākonga who can help lead and speak during pōwhiri, mihi whakatau, and other occasions.
- ☐ Develop a delivery statement for Te Ao Māori for WHS to add to our curriculum hub
- ☐ Continue to find opportunities to connect with local hapu and iwi (this is still our biggest gap).

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WHANGAREI HEADS SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Auditor-General is the auditor of Whangarei Heads School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 page 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 27 June 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 of Trustees 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

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 Novopay 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 Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility 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* issued by the New Zealand Auditing and Assurance Standards Board.

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



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand

