

# ORANGA SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 1403  
**Principal:** Bridget Lummis  
**School Address:** 21 Rangipawa Road, One Tree Hill, Auckland  
**School Postal Address:** 21 Rangipawa Road, One Tree Hill, Auckland  
**Accountant / Service Provider:** Shore Chartered Accountants

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Christopher Wall	Presiding Member	Elected	Jun-25
Bridget Lummis	Principal ex Officio		
Andrew Paterson	Parent Representative	Elected	Jun-25
Carl Vink	Parent Representative	Elected	Jun-25
Rayne Winterburn	Parent Representative	Elected	Jun-25
Region Moelasi	Parent Representative	Elected	Jun-25
Sarah Tohill	Parent Representative	Elected	Jun-25
Sarah Gundesen	Staff Representative		Jun-25

# ORANGA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Oranga 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.

Sarah Tohill

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

9/3/2026

Date:

Bridget Lummis

Full Name of Principal

[Signature]

Signature of Principal

23/2/2026

Date:

# Oranga School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	4,086,254	3,049,708	3,854,008
Locally Raised Funds	3	98,733	51,400	62,880
Interest		62,304	15,000	47,367
<b>Total Revenue</b>		<b>4,247,291</b>	<b>3,116,108</b>	<b>3,964,255</b>
<b>Expense</b>				
Locally Raised Funds	3	9,009	10,400	2,553
Learning Resources	4	2,691,713	1,889,408	2,477,693
Administration	5	188,811	174,150	166,983
Interest		1,183	6,000	1,158
Property	6	1,191,533	1,128,000	1,356,761
<b>Total Expense</b>		<b>4,082,249</b>	<b>3,207,958</b>	<b>4,005,148</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>165,042</b>	<b>(91,850)</b>	<b>(40,893)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>165,042</b>	<b>(91,850)</b>	<b>(40,893)</b>

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

# Oranga School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		1,111,636	1,111,636	1,149,913
Total comprehensive revenue and expense for the year		165,042	(91,850)	(40,893)
Contribution - Furniture and Equipment Grant		25,311	-	2,616
<b>Equity at 31 December</b>		1,301,989	1,019,786	1,111,636
Accumulated comprehensive revenue and expense		1,301,989	1,019,786	1,111,636
<b>Equity at 31 December</b>		1,301,989	1,019,786	1,111,636

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.

# Oranga School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	282,251	376,091	449,039
Accounts Receivable	8	215,372	197,500	145,964
GST Receivable		35,861	6,501	5,920
Prepayments		2,987	5,000	8,388
Inventories	9	418	1,000	541
Investments	10	861,116	750,000	728,705
Funds Receivable for Capital Works Projects	15	62,619	-	14,755
		<u>1,460,624</u>	<u>1,336,092</u>	<u>1,353,312</u>
<b>Current Liabilities</b>				
Accounts Payable	12	318,513	220,500	162,928
Provision for Cyclical Maintenance	13	83,027	-	-
Finance Lease Liability	14	8,315	8,000	7,211
Funds held for Capital Works Projects	15	4,694	-	21,224
		<u>414,549</u>	<u>228,500</u>	<u>191,363</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>1,046,075</u>	<u>1,107,592</u>	<u>1,161,949</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	348,825	207,732	208,732
		<u>348,825</u>	<u>207,732</u>	<u>208,732</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	75,223	280,538	256,538
Finance Lease Liability	14	17,688	15,000	2,507
		<u>92,911</u>	<u>295,538</u>	<u>259,045</u>
<b>Net Assets</b>		<u><u>1,301,989</u></u>	<u><u>1,019,786</u></u>	<u><u>1,111,636</u></u>
<b>Equity</b>		<u><u>1,301,989</u></u>	<u><u>1,019,786</u></u>	<u><u>1,111,636</u></u>

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

# Oranga School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		904,809	774,708	872,752
Locally Raised Funds		98,733	50,333	62,549
Goods and Services Tax (net)		(29,941)	(582)	(7,051)
Payments to Employees		(436,494)	(368,674)	(369,742)
Payments to Suppliers		(371,007)	(421,812)	(337,256)
Interest Paid		(1,183)	(6,000)	(1,158)
Interest Received		59,748	12,561	38,685
Net cash from/(to) Operating Activities		224,665	40,534	258,779
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(209,348)	(74,000)	(66,176)
Purchase of Investments		(132,411)	(21,295)	(223,256)
Net cash from/(to) Investing Activities		(341,759)	(95,295)	(289,432)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		25,311	-	2,616
Finance Lease Payments		(10,611)	(11,718)	(8,088)
Funds Administered on Behalf of Other Parties		(64,394)	(6,469)	29,709
Net cash from/(to) Financing Activities		(49,694)	(18,187)	24,237
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(166,788)</b>	<b>(72,948)</b>	<b>(6,416)</b>
Cash and cash equivalents at the beginning of the year	7	449,039	449,039	455,455
<b>Cash and cash equivalents at the end of the year</b>	7	<b>282,251</b>	<b>376,091</b>	<b>449,039</b>

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.

# Oranga School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Oranga 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 11.

### **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.

#### *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) 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.

### **e) 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.

#### **f) 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.

#### **g) Inventories**

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

#### **h) 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.

#### **i) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10–50 years
Furniture and Equipment	5–10 years
Information and Communication Technology	3–5 years
Library	12.5% Diminishing Value
Leased Assets held under a Finance Lease	Term of Lease

#### **j) 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.

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.

#### **k) 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.

#### **l) 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.

#### **m) Revenue Received in Advance**

Revenue received in advance relates to fees received from international where there are unfulfilled obligations for the Group 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 international students, should the School be unable to provide the services to which they relate.

#### **n) 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.

#### **o) Provision for Cyclical Maintenance**

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

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

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

#### **p) Financial Instruments**

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

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. 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.

**q) 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.

**r) 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.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	862,526	774,708	818,765
Teachers' Salaries Grants	2,202,221	1,400,000	2,047,176
Use of Land and Buildings Grants	997,433	875,000	936,914
Other Government Grants	24,074	-	51,153
	<u>4,086,254</u>	<u>3,049,708</u>	<u>3,854,008</u>

## 3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	22,902	12,000	24,635
Fees for Extra Curricular Activities	34,278	39,400	38,245
Other Revenue	41,553	-	-
	<u>98,733</u>	<u>51,400</u>	<u>62,880</u>
<b>Expense</b>			
Extra Curricular Activities Costs	2,267	8,400	84
Trading	-	-	900
Fundraising and Community Grant Costs	6,742	2,000	1,569
	<u>9,009</u>	<u>10,400</u>	<u>2,553</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>89,724</u>	<u>41,000</u>	<u>60,327</u>

## 4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	63,999	66,500	74,645
Information and Communication Technology	2,369	13,500	3,105
Employee Benefits - Salaries	2,501,017	1,638,658	2,284,173
Staff Development	26,411	33,500	8,397
Depreciation	96,150	100,000	82,345
Other Learning Resources	1,767	37,250	25,028
	<u>2,691,713</u>	<u>1,889,408</u>	<u>2,477,693</u>

## 5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	8,496	8,500	8,004
Board Fees and Expenses	17,789	20,800	15,825
Other Administration Expenses	46,308	36,500	29,366
Employee Benefits - Salaries	95,544	89,600	92,779
Insurance	5,285	3,750	5,337
Service Providers, Contractors and Consultancy	15,389	15,000	15,672
	<u>188,811</u>	<u>174,150</u>	<u>166,983</u>

## 6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	97,308	86,000	64,643
Cyclical Maintenance	(45,176)	24,000	117,493
Heat, Light and Water	44,562	33,500	36,276
Repairs and Maintenance	54,605	59,500	161,860
Use of Land and Buildings	997,433	875,000	936,914
Employee Benefits - Salaries	42,801	50,000	39,575
	<u>1,191,533</u>	<u>1,128,000</u>	<u>1,356,761</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	281,851	375,691	448,639
Petty Cash	400	400	400
Cash and cash equivalents for Statement of Cash Flows	<u>282,251</u>	<u>376,091</u>	<u>449,039</u>

## 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	1,433	2,500	1,433
Interest Receivable	15,117	15,000	12,561
Teacher Salaries Grant Receivable	198,822	180,000	131,970
	<u>215,372</u>	<u>197,500</u>	<u>145,964</u>
Receivables from Exchange Transactions	16,550	17,500	13,994
Receivables from Non-Exchange Transactions	198,822	180,000	131,970
	<u>215,372</u>	<u>197,500</u>	<u>145,964</u>

## 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	262	500	308
School Uniforms	156	500	233
	<u>418</u>	<u>1,000</u>	<u>541</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	861,116	750,000	728,705
Total Investments	<u>861,116</u>	<u>750,000</u>	<u>728,705</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	18,053	94,785	-	-	(7,042)	105,796
Furniture and Equipment	125,734	91,189	-	-	(50,453)	166,470
Information and Communication Technology	34,636	22,107	-	-	(26,231)	30,512
Leased Assets	7,916	26,896	-	-	(9,467)	25,345
Library Resources	22,393	1,266	-	-	(2,957)	20,702
	208,732	236,243	-	-	(96,150)	348,825

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	656,441	(550,645)	105,796	561,657	(543,604)	18,053
Furniture and Equipment	768,508	(602,038)	166,470	677,319	(551,585)	125,734
Information and Communication Technology	337,441	(306,929)	30,512	315,334	(280,698)	34,636
Leased Assets	51,547	(26,202)	25,345	24,651	(16,735)	7,916
Library Resources	57,292	(36,590)	20,702	56,025	(33,632)	22,393
	1,871,229	(1,522,404)	348,825	1,634,986	(1,426,254)	208,732

## 12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	75,091	6,500	5,940
Accruals	16,328	15,000	15,602
Banking Staffing Overuse	18,209	-	-
Employee Entitlements - Salaries	199,729	190,000	132,451
Employee Entitlements - Leave Accrual	9,156	9,000	8,935
	318,513	220,500	162,928
Payables for Exchange Transactions	318,513	220,500	162,928
	318,513	220,500	162,928

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	256,538	256,538	139,045
Increase to the Provision During the Year	24,187	24,000	117,493
Use of the Provision During the Year	(53,122)	-	-
Other Adjustments	(69,353)	-	-
Provision at the End of the Year	158,250	280,538	256,538
Cyclical Maintenance - Current	83,027	-	-
Cyclical Maintenance - Non current	75,223	280,538	256,538
	158,250	280,538	256,538

#### 14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	9,414	7,000	7,650
Later than One Year and no Later than Five Years	20,599	17,000	2,738
Future Finance Charges	(4,010)	(1,000)	(670)
	<u>26,003</u>	<u>23,000</u>	<u>9,718</u>
<b>Represented by</b>			
Finance lease liability - Current	8,315	8,000	7,211
Finance lease liability - Non current	17,688	15,000	2,507
	<u>26,003</u>	<u>23,000</u>	<u>9,718</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 9, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Library Flooding	(128)	-	-	-	(128)
Roofing	7,577	-	(11,511)	-	(3,934)
Doors Block 2 & Hall	-	-	(32,102)	-	(32,102)
New Build	(370)	-	-	-	(370)
PA System Upgrade	(1,860)	-	-	-	(1,860)
2023 Flooding	(12,397)	-	-	-	(12,397)
Ceiling Hoist	13,647	-	(11,490)	-	2,157
Project 2 AMZ ILE	-	-	(11,828)	-	(11,828)
Earth Buds	-	80,080	(77,543)	-	2,537
Totals	<u>6,469</u>	<u>80,080</u>	<u>(144,474)</u>	<u>-</u>	<u>(57,925)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	4,694
Funds Receivable from the Ministry of Education	(62,619)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Library Flooding	(128)	-	-	-	(128)
Roofing	12,020	-	(4,443)	-	7,577
Project AMZ ILE	(82,430)	-	-	82,430	-
DQLS and Electrical Upgrade	(31,181)	-	-	31,181	-
New Build	(370)	-	-	-	(370)
PA System Upgrade	(721)	-	(1,139)	-	(1,860)
2023 Flooding	-	-	(12,397)	-	(12,397)
Ceiling Hoist	-	13,647	-	-	13,647
Totals	<u>(102,810)</u>	<u>13,647</u>	<u>(17,979)</u>	<u>113,611</u>	<u>6,469</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	21,224
Funds Receivable from the Ministry of Education	(14,755)

## 16. Related Party Transactions

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

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

## 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	3,130	2,945
<i>Leadership Team</i> Remuneration Full-time equivalent members	415,692 3.5	433,444 3.5
Total key management personnel remuneration	<u>418,822</u>	<u>436,389</u>

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance and Property committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### 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	150 - 160	150 - 160
Benefits and Other Emoluments	0 - 5	1 - 10
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	3	4
110 - 120	2	3
	<u>5</u>	<u>7</u>

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	-	-
Number of People	-	-

## 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 a liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 20. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had the following capital commitments (2023:nil).

Contract Name	2024 Capital Commitment \$
Life cycle replacement roof	13,006
Roofing	20,029
2 AMZ ILE	887,221
Doors Block 2 & Hall	180,733
Earth Buds	11,382
<b>Total</b>	<b><u>1,112,371</u></b>

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 not entered into operating contracts.

## 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	282,251	376,091	449,039
Receivables	215,372	197,500	145,964
Investments - Term Deposits	861,116	750,000	728,705
Total financial assets measured at amortised cost	<u>1,358,739</u>	<u>1,323,591</u>	<u>1,323,708</u>

### Financial liabilities measured at amortised cost

Payables	318,513	220,500	162,928
Finance Leases	26,003	23,000	9,718
Total financial liabilities measured at amortised cost	<u>344,516</u>	<u>243,500</u>	<u>172,646</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.

## 24. Failure to Comply with Section 137 of the Education and Training Act 2020

Under section 137 of the education and Training Act 2020 the financial statements are required to be submitted for audit by 31 March 2025 and for the audit of the financial statements to be completed by 31 May 2025. The time fram for the completion of the audit was not met.

# STATEMENT OF VARIANCE: PROGRESS AGAINST TARGETS

Strategic Goal 1: Value and affirm the cultural identities of our community			
Actions	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the sources of information the board used to determine those outcomes.	Where to next? What do you need to do to address targets that were not achieved.
<p>In-school Pasifika Community Leader (ISPCCL) actively seeks opportunities to build reciprocal relationships by engaging with our school whānau</p>	<p>ISPCCL created a range of opportunities for whānau to be involved in activities associated with our language weeks. This strengthened not only connections between home and school but it also created a shared appreciation for cultural diversity, fostering a sense of belonging in our school community.</p> <p>Our ISPCCL connected with the Kahui Ako Lalaga whānau group and supported the, "All Out Showcase," a concert in which all 10 schools (within our kahui ako) were involved. This event provided students with the chance to showcase their culture and make connections with others. The event brought many of our school whānau together, fostering community spirit and an opportunity to develop relationships across our education community.</p>	<p>The ISPCCL received overwhelmingly positive qualitative feedback from whānau and students, highlighting the meaningful impact of the activities across multiple language weeks.</p> <p>Increased connections and partnerships were formed with local cultural groups, and community organisations.</p>	<p>Our strategic and professional development focus for 2025 will be on implementing the refreshed maths and English curriculum. As a result, we will not be undertaking dedicated professional development specifically on culturally responsive and sustaining pedagogy with a focus on Pacific success. However, we remain committed to embedding and sustaining culturally responsive practices in our teaching and learning to ensure all students and whānau feel valued and supported.</p> <p>Create consistent expectations for Language Weeks where they are integrated into classroom programmes</p>

Teacher PD to develop culturally responsive and sustaining pedagogy focusing on Pacific success

The ISPCCL worked closely with an external facilitator to deliver professional learning focused on culturally responsive practice to drive relationships, improved engagement, achievement, and success for our Pacific learners.

Teachers created and shared learner profiles for a Pacific student to deepen their relationship with the student and to find out how the student learns to better support them in their learning.

Teachers collaboratively unpacked Tapasā and the Action Plan for Pacific Education. They reflected on their practice, deepened their understanding of Pacific learners, and explored ways to apply their learning in the classroom to create more inclusive and effective teaching approaches.

Teachers gained an understanding and appreciation of the Fonofale Model, reinforcing the importance of cultural identity, wellbeing, and whānau connections..

Teacher reflections demonstrated how the process deepened their understanding of Pacific learners and that this was able to be transferred to their understanding and practice.

Teachers' increased their awareness and understanding of how to integrate culturally responsive practices that support Pacific learners. By exploring and unpacking Tapasā and discussing pedagogical practices aligned with the *tuhi*, teachers strengthened their ability to create inclusive learning environments, build stronger relationships with Pacific students and their whānau, and implement strategies that affirm and celebrate Pacific identities, languages, and cultures in the classroom.

Integrate cultural events into the curriculum in meaningful ways, beyond one-off celebrations.

<p>Term 2-3 teams deliver a hands-on workshop for pasifika whānau on reading, writing and maths.</p>	<p>The outcome of the teacher presenting a BSLA (Better Start Literacy Approach) workshop for whānau was increased whānau understanding of early literacy development and practical strategies to support their children's learning at home. Whānau were provided with tools and resources to help their children build confidence and proficiency in maths.</p>	<p>Feedback is obtained from whānau following each workshop and confirms workshops are valued. These workshops strengthened the partnership between home and school, empowering whānau to play an active role in their child's learning journey and reinforced key skills in meaningful, everyday contexts.</p>	<p>We will continue to foster strong connections with whānau by providing purposeful opportunities to engage and participate as part of our school community. Whānau will be well informed and actively involved in their child's learning journey.</p>
<p>Teachers that do not opt into Te Ahu (or some other alternative) create a termly te reo me ngā tikanga Māori goal and action plan of how they will develop and practise te reo me ngā tikanga Māori</p>	<p>Teachers who completed the Te Ahu o te Reo Māori increased their confidence and capability in using te reo Māori in the classroom and across the school environment. This contributed to a more inclusive and culturally responsive learning space, where te reo Māori is valued and normalised. It also strengthened relationships with Māori learners and whānau, demonstrating a commitment to upholding te Tiriti o Waitangi and fostering a sense of belonging and pride in Māori language and culture. Teachers who set a te reo me ngā tikanga Māori goal each term fostered their ongoing growth in their use and understanding of te reo Māori and tikanga Māori. This process encouraged sustained commitment to culturally responsive teaching, strengthened their confidence in incorporating te reo and tikanga into daily practice, and contributed to a more inclusive and culturally enriched learning environment.</p>	<p>Te Reo Māori is evident in classrooms both visually and orally and is increasingly visible in teacher weekly planning.</p>	<p>As teachers are required to continue to increase their confidence and capability in using te reo Māori, this will continue to be a focus and we will continue to dedicate time to supporting teachers with this.</p> <p>We will appoint a Te Reo Māori Curriculum Leader to:</p> <ul style="list-style-type: none"> <li>• ensure our strategic plan reflects local tikanga Māori, mātauranga Māori, and te ao Māori.</li> <li>• embed Tikanga Māori within all that we do</li> <li>• seek new opportunities and initiatives to continue to grow and develop te reo Māori across the school</li> </ul>
<p>Students celebrate their culture through their involvement in a Multicultural Festival</p>	<p>Both performances of the Showcase were sellouts. The showcase provided an authentic opportunity to show off what our students had learnt, to build school spirit and pride, and to continue learning in the community.</p>	<p>Students gained a deeper understanding and appreciation of diverse cultures which was evidenced in teacher inquiry planning that demonstrated authentic, purposeful learning connected to a country.</p>	<p>In 2025, all students will take part in a school production featuring a show that is culturally relevant and reflective of Aotearoa's diverse heritage. The theme of the show will be incorporated into the student's learning inquiry.</p>

## Strategic Goal 2: Build kaiako knowledge to design quality learning

<b>Actions</b>	<b>What did we achieve?</b> What were the outcomes of our actions? What impact did our actions have?	<b>Evidence</b> This is the sources of information the board used to determine those outcomes.	<b>Where to next?</b> What do you need to do to address targets that were not achieved.
Teachers become familiar with Common Practice Model and connect their practices to the 5 pedagogical approaches within the CPM	Unpacking and reflecting on the Common Practice Model supported a deeper understanding of evidence-based teaching practices and how they align with current classroom strategies. This reflection enabled teachers to identify strengths, areas for growth, and opportunities to refine their practice to enhance student learning outcomes.	Although the Common Practice Model was removed, it strengthened the leadership teams ability to use and apply a shared pedagogical language.	In 2025, with the changes to the curriculum, a key focus for our school will be to make explicit connections for teachers, ensuring they have the necessary support to implement consistent, evidence-informed pedagogical approaches across all curriculum areas. This will involve providing targeted professional learning opportunities, collaborative planning sessions, and clear frameworks that align with best practices. To maintain high-quality implementation, we will establish multiple methods for school leaders to monitor the fidelity of the programme. This will include regular classroom observations, ongoing teacher reflections, student outcome tracking, and structured professional discussions. Additionally, we will create opportunities for staff to share successes and challenges, fostering a culture of continuous improvement and professional growth. By embedding these strategies, we aim to strengthen the consistency and impact of teaching and learning across the school, ultimately enhancing student achievement and engagement.

<p>Navigate and develop an understanding of Te Mātaiaho and the understand, know, do structure of teaching and learning.</p>	<p>Teachers gained clarity of the U, K, D model, including how knowledge, skills, and understandings are interconnected. Teachers increased their confidence in applying this model when planning, teaching, and assessing student learning.</p> <p>Teachers gained a deeper understanding of how oral language, reading, and writing work together to build effective communication skills and literacy development.</p> <p>Established a shared understanding and consistency in literacy instruction, supporting smoother transitions for students as they move through different year levels.</p>	<p>Teachers participated in Te Mātaiaho focused PLD sessions with external facilitators and our school leaders.</p> <p>Planning documents demonstrate explicit integration of Te Mātaiaho and the "Understand, Know, Do" framework.</p>	<p>All teachers will implement Maths, No Problem! to achieve a consistent, school-wide structured maths approach. Maths will be a key focus as part of our Professional learning and development. Additionally, teachers will have regular opportunities for feedback to support ongoing improvement and adaptation of teaching strategies.</p>
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Teachers will work alongside external provider to strengthen Structured Literacy practices across the school

Six teachers completed BSLA training and successfully implemented this into their classroom programs. Through completing this PD, Teachers gained a deeper understanding of effective literacy practices, particularly around oral language, phonological awareness, phonics, vocabulary, fluency, and comprehension.

Te Rangī teachers worked with Vision Education on the Accelerating Literacy Learning (ALL) programme. They attended their cluster meetings where they developed their understanding and knowledge of how to explicitly teach literacy.

Teachers worked collaboratively to create a bank of literacy resources, and to plan and reflect with their colleagues.

Our data highlighted both successes and areas for further focus:

- Year 0/1: Nearly 70% of students (69.49%) are achieving "Within" or "Beyond" expectations, with over 13% excelling at the "Beyond" level, reflecting a strong start to literacy learning.
- Year 2: 13.79% of BSLA students are meeting or exceeding expectations, emphasising the need for continued targeted support to ensure steady progress.
- Year 3: All 11 students are working below expectation, indicating the need for additional support.

In the coming year, our focus will be on strengthening and refining our structured literacy approach to ensure all students receive high-quality, evidence-based literacy instruction tailored to their needs. Teachers will continue to refine their practices, embedding structured literacy into daily instruction while aligning with best practices to support student learning. To build capacity across the school, new teachers will receive professional development BSLA, ensuring consistency in delivery. Year 4-6 teachers will implement The Code, integrating a structured language approach into their literacy programmes. To support professional growth, each teacher will set a personalised goal focused on structured literacy practices. This will contribute to consistent teaching approaches aligned with structured literacy frameworks across classrooms. Success will be measured through improved student outcomes in phonological awareness, decoding, and comprehension. Students identified with literacy challenges will receive targeted support, with measurable progress tracked over time.

<p>Offer programmes that enhance learning for gifted and/or talented students. Priority given to literacy as this aligns with key actions</p>	<p>A group of students were selected to be a part of an extension writing programme. This group met for an hour once a week.</p> <p>The Kaupapa is aimed to foster the group's love for writing, develop advanced writing skills, and provide a platform for them to share and celebrate their work.</p> <p>Bringing this group together provided an environment where students could take creative risks and challenges within their writing with their peers and mentors who inspire and motivate them.</p> <p>The group attended the 2024 Auckland Writers Festival at Aotea Centre.</p>	<p>Student attendance records show weekly participation in the extension writing group.</p> <p>Students writing portfolios produced during the programme, showcase their skill development and creativity.</p> <p>Student reflection and feedback show how the program influenced student's writing skills, confidence, and enjoyment.</p>	<p>It is of concern that the structured maths and literacy approaches introduced to align with the maths and English curriculum refresh have been designed in a streamed format. As a result, students are taught at their year level regardless of their individual ability, which may not fully meet the needs of all learners. We will continue to closely monitor the implementation of these approaches, with a particular focus on their impact on gifted and talented students, ensuring they receive the appropriate challenge and support to reach their full potential.</p> <p>Those students who require extension in maths and literacy will be identified through end of year data. Extension groups to accelerate student progress.</p>
<p>Create a leadership position that has clarity around the job description, measures and outcomes for the role of elearning</p>	<p>Created a digital citizenship and digital progressions plan for teachers to use to support teaching and learning.</p> <p>The e-learning leader implemented a responsive, yet manageable support system for teachers to ensure they have their e-learning needs met.</p>	<p>The e-learning leader created an 'All things digital' document for teachers that they can use as a reference and support.</p>	<p>The learning leader will</p> <ul style="list-style-type: none"> <li>enhance and lead effective strategies to ensure consistent and meaningful communication of student learning, progress, and achievement with whānau through Hero</li> <li>collaborate with team to build collective expertise in order to enhance learning experience through the effective use of digital tools and resources.</li> <li>provide staff with the necessary tools and support to enhance classroom practice, drive student learning, and foster continuous improvement.</li> </ul>
<p>Strengthen PCT induction and systems within the school to ensure quality support</p>	<p>Mentor teachers attended 6 sessions of The Kohia Beginning Teachers Programme run by The University of Auckland.</p> <p>Our PCT and Mentor processes were reviewed and enhanced to provide greater clarity on roles and requirements, ensuring</p>	<ul style="list-style-type: none"> <li>Record of PCTs attendance and reflections from attendance at Kohia Beginning Teachers programme.</li> <li>Feedback from mentors and PCTs through surveys, and meeting minutes captures the effectiveness of the revised processes.</li> </ul>	<p>Fortnightly Mentor hui have been implemented to further grow mentoring skills and leadership capabilities. Discussions will inform future decision-making when next reviewing our school mentor/PCT processes.</p>

	<p>a stronger and more effective induction and support system.</p> <p>Mentors grew leadership skills by supporting PCTs through guidance, feedback, and structured professional development.</p>	<ul style="list-style-type: none"> <li>The finalised checklist for Mentors/PCTs shows completion of requirements.</li> <li>Evidence of changes to teacher practice through professional learning and Mentorship are evident in the PCT/Mentor hui Google Drive folder.</li> </ul>	
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### Strategic Goal 3: : Embed our school values to enhance our wellbeing

<b>Actions</b>	<b>What did we achieve?</b> What were the outcomes of our actions? What impact did our actions have?	<b>Evidence</b> This is the sources of information the board used to determine those outcomes.	<b>Where to next?</b> What do you need to do to address targets that were not achieved.
<p>Promote staff wellbeing by creating a leadership position</p>	<p>There were no applications for the Wellbeing Leader.</p> <p>The wellbeing team read Teacher Wellbeing by Amy Green and regularly shared new learning back with staff.</p> <p>The principal completed one-on-one with all teachers. I summarised the feedback obtained to ensure anonymity and shared this with the Senior Leadership team in order to reflect on our practices and seek opportunities where we can improve the way we do things.</p>	<p>The NZCER Teacher Workplace Survey identified that a key strength is a positive learning environment and strong relationships with whānau, reflecting our annual focus Concerns were raised about time constraints, low morale, and the impact of frequent interruptions on teachers' schedules. Increased coverage for CRT and teacher absences were noted as potential contributors to time challenges.</p>	<p>Make time for celebration, fun and whakawhanaungatanga in school life</p> <p>Develop and empower teachers to be confident and competent in leadership roles</p> <p>Redesign the staff room layout with comfortable seating, calming decor, and functional spaces that encourage relaxation and informal collaboration to ensure we provide a positive, engaging environment that supports teachers' well-being and job satisfaction.</p> <p>Update teaching and learning expectations to ensure consistency, and clarity for teachers</p>

<p>Design opportunities to ensure our school values are visible</p>	<p>Teachers collaboratively unpacked our school values. Hīringa, Aroha, and Manaakitanga were explored in depth through professional learning. Teachers had discussed our values and what they mean, identified behaviors that align with each one, and developed strategies to actively embed them into classroom practices and school culture.</p> <p>To further align our values with PB4L, we focused on reinforcing them through consistent language and positive recognition. As part of this, we updated our schoolwide PB4L encouragement system to include 'values tickets,' rewarding students for demonstrating behaviors that reflect our values.</p> <p>Daily notices include PB4L discussion prompts so that PB4L is a regular morning focus to set students up for the day.</p>	<ul style="list-style-type: none"> <li>• Students created videos that explain and demonstrate our school values.</li> <li>• The language of our school Values is beginning to be more consistent across the school.</li> <li>• Records of daily notices show the inclusion of PB4L discussion prompts, ensuring that PB4L remains a regular morning focus.</li> <li>• All staff, students and whānau can name our values and what they mean.</li> </ul>	<ul style="list-style-type: none"> <li>• Focus on helping students develop a deeper understanding of the overall meaning behind each value. We want them to not only demonstrate these values but also recognise and praise their peers for doing the same.</li> <li>• Embed our values in all aspects of school life so that we live and breathe them in a meaningful way.</li> <li>• Seek ways to continue to promote our values within and across the school community.</li> </ul>
<p>Embed The Zones of Regulation</p>	<p>The Zones of Regulation is embedded and now falls into 'business as usual.' Our implementation and timeline for The Zones of Regulation was an integral part to ensuring The Zones of Regulation teaching and learning practices were sustained across years. Teachers feel confident teaching the lessons and Team Leaders have been upskilled to lead The Zones of Regulation within teams. Teachers are familiar with the curriculum and are able to identify the impact(s) of teaching on student learning, engagement and wellbeing. Students are familiar with the language used in The Zones of Regulation and refer to it regularly in order to explain how they are feeling or what needs they need to be met.</p>	<p>The Zones of Regulation is evident in teacher planning</p> <p>Pre and post implementation teacher survey(s)</p> <p>Common language developed: feedback from whānau as to how they use The Zones of Regulation at home and in their interactions with each other, students using the language on the playground, in class and in the sickbay.</p> <p>Evidence of teacher learning through Professional Development opportunities.</p>	<p>Align <i>The Zones of Regulation</i> more closely to the Health and P.E. Curriculum so that students develop a deeper understanding of emotional regulation, resilience, and wellbeing in connection with their overall health and physical education learning.</p>

<p>Co-construct Oranga expectations to embed collaborative practices Term 1 - teachers collaborating in maths</p>	<p>Our school expectations provide clarity for teachers about effective maths practices and are based on evidence based research.</p> <p>As part of our induction processes new teachers are supported with our processes that outline effective teaching and learning, and planning.</p>	<p>School expectations are clearly outlined</p> <p>Induction process includes collaboration expectations</p>	<p>The introduction of the refreshed curriculum presents an opportunity for teachers to engage in meaningful collaboration as they deepen their understanding and adapt their practices. By working together, teachers can share insights, explore innovative strategies, and co-construct approaches that best meet the needs of their learners.</p>
<p>All students complete the Oranga School student wellbeing survey</p>	<p>All ākongā completed the student wellbeing survey. Results from the survey have been collated and teams are reflecting on the data in their team meetings, coming up with next steps to enhance student wellbeing and reflecting on any shifts within the two questions stated.</p>	<p>Number of student wellbeing survey completed confirm that every teacher did the survey with their students</p>	<p>We will continue to use the student wellbeing survey so that teachers can establish trends and needs within their classes and teams.</p>

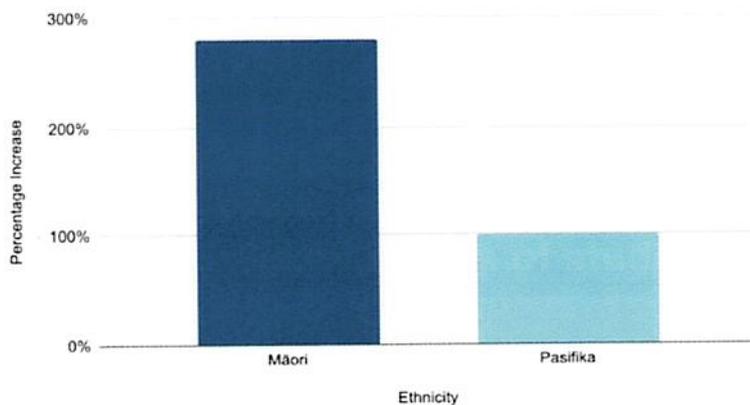
# Evaluation and analysis of students' progress and achievement

## How are our Māori and Pasifika students progressing and achieving?

This year we worked alongside an external facilitator to deliver professional learning focused on culturally responsive practice to drive achievement, and success for our Pasifika learners.

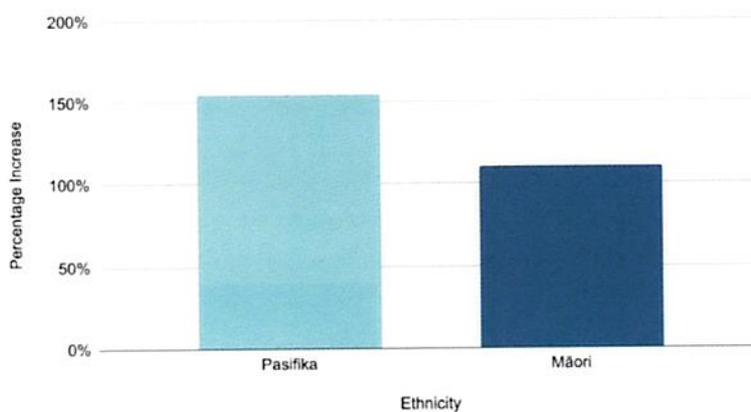
Our Māori and Pasifika learners showed large increases from their Mid-year Achievement data to their End of year achievement data.

Writing Percentage Increase Mid-End of Year 2024



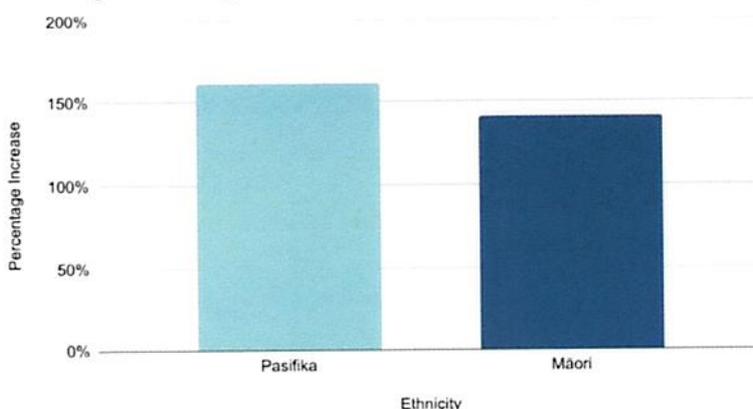
This graph illustrates the significant progress in writing achievement made by our Māori and Pasifika ākonga between mid-year and the end of the year. Māori ākonga demonstrated a 280% increase while Pasifika ākonga achieved a 100% improvement.

Maths Percentage Increase Mid-End of Year 2024



This graph shows the significant difference in the percentage increase our Māori and Pasifika ākonga have made in maths from mid-year to the end of the year. Pasifika ākonga made a percentage increase of 155% and Māori ākonga made a 110% increase.

Reading Percentage Increase Mid-End of Year 2024



This graph highlights the gains in reading achievement made by our Māori and Pasifika ākonga from mid-year to the end of the year. Pasifika ākonga showed a 161% increase while Māori ākonga demonstrated a 141% increase over the same period.

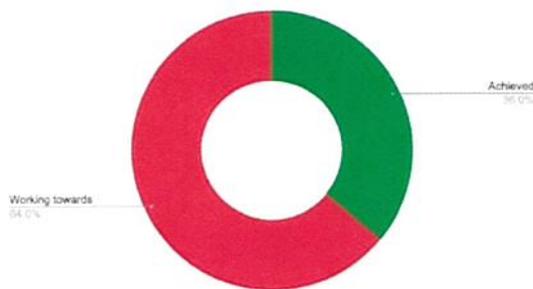
## How have our students progressed and achieved in maths?

This year our students continued to show high achievement levels in maths. 70% of our students are achieving within, beyond or well beyond the end of year school expectation and were close to achieving the Boards aspirational target of 76%.

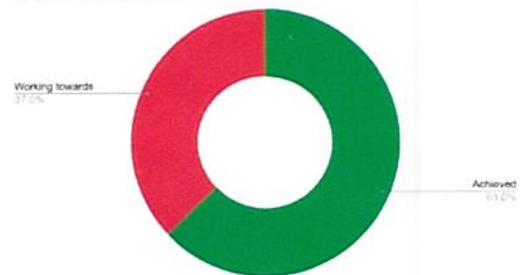
## How have our students progressed and achieved in reading?

This year, our professional learning focused on strengthening teacher knowledge and capability in literacy, with a emphasis on improving reading outcomes for all learners. Mid-year data showed, 36% of our students were achieving at or above the school's expectations. By the end of the year, this number had risen significantly to 63%. The Board set an aspirational target for 87% of our students to be achieving at or above the school's expectations in reading. Although this target was not achieved the significant gains made highlight a strong foundation from which to build on. Moving forward, we will maintain this momentum by further refining our literacy practices, using data to inform next steps, and continuing to strengthen teacher collaboration and capability.

Mid Year Data 2024



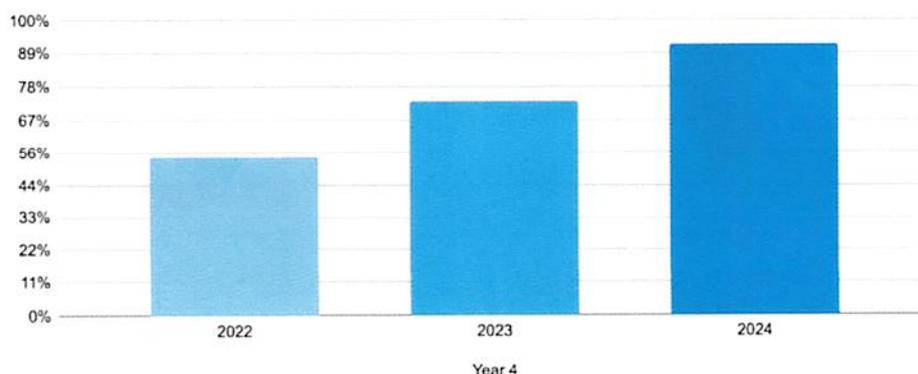
End of Year Data 2024



The results from the Better Start Literacy Approach (BSLA) reflect the growing impact of the approach on student progress for our younger students. At the end of year 70% of our Year 1 students were achieving at or above the school's expectations.

Our Year 4 cohort has shown pleasing progress in reading this year. End of year data shows a significant shift, with 92% of students now achieving at or above the school's expectations, up from 73% at the middle of the year. When compared with the 2022 end of year data, this group has continued to make significant progress.

Year 4



## How we have given effect to Te Tiriti o Waitangi

We are committed to meeting Te Tiriti o Waitangi and we recognise the importance and uniqueness of New Zealand's bicultural heritage. We acknowledge the special position of Māori in New Zealand society. We access cultural advice as appropriate and consult with our Māori community in creating and maintaining our school charter/strategic plan so that it reflects local tikanga Māori, mātauranga Māori, and te ao Māori. All students have opportunities to speak te reo and value the language and the importance of tikanga. Tikanga Māori is valued by all.

We promote tikanga Māori and Te Reo Māori through our expectation that;

- our school values, manaakitanga, hiringa and aroha, and each of these are evident across the school
- all teachers integrate Te Reo Māori into their classroom programme; greetings in the morning, waiata, local stories
- there is recognition of the bicultural past and present
- Māori histories, including the history of our local area, are explicitly taught
- students begin and end the day with karakia and understand the significance of doing this
- Kapa haka is promoted and available for students
- school occasions/events follow tikanga Māori and incorporate Te Reo Māori where possible
- O Oranga e is recognised as the school waiata that acknowledges mana whenua. All staff and students will sing with correct pronunciation

We work together to achieve the best environment for success for our Māori students.

## 2024 Kiwisport Report

Kiwisport is a Government funded initiative to support students' participation in organised sport.

In 2024 Oranga School received total Kiwisport funding of \$4,581.36 (excluding GST).

The funding was put into equipment to resource the school to support and initiate student participation in a variety of sports. Some of the funding was also spent on releasing the PE leader to take various groups of students to participate in sporting activities outside of the school and to participate in inter-school sports activities. This empowered our students to feel more confident in their sporting ability and promote sporting experiences.

# Statement of compliance with employment policy

## Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions?

We are compliant with all policies and procedures. We follow our Employer Responsibility Policy which is accessible for staff and our community on School Docs.

We maintain a Health and Safety register and staff are regularly reminded of this register and are encouraged to add to this as necessary. The principal and Property manager regularly inspect the grounds to identify and address any potential hazards.

We provide staff with the necessary training and resources to ensure they are able to perform their duties safely.

Maintain a clean and hygienic environment: Schools should maintain a clean and hygienic environment to prevent the spread of illness and disease. This could include regular cleaning and disinfecting of classrooms, restrooms, and other common areas.

Foster a culture of safety: Schools should foster a culture of safety where staff are encouraged to report any safety concerns and feel supported in doing so. This could involve creating a safety committee or designating a safety officer to oversee safety-related matters.

What is in your equal employment opportunities programme?  
How have you been fulfilling this programme?

Our Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills qualifications, abilities, and aptitudes, without bias or discrimination. We adhere to our EEO Policy and a range of procedures for employment.

We:

- list our EEO policy on School Docs
- Have appointed the principal as our EEO officer
- show commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- select the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups

ensure that employment and personnel practices are fair and free of any bias.

How do you practise impartial selection of suitably qualified persons for appointment?

We follow NZSTA and legislation processes with all appointments. Permanent teaching position as advertised through the Ed Gazette and an application form is included to

We encourage all applicants to visit prior to submitting their application. Appointment panels are selected to ensure suitability of the person and no conflicts of interest.

An appointment committee/ recruitment group is established by the principal, for all appointments of staff members excluding the principal.

The recruitment group uses a shortlisting template based on the job description to individually review and score each candidate (using a number scale against the selected criteria) as identified in the role's job description.

The recruitment group reconvene together and review each other's rankings. The pool of applicants is narrowed down to between three and five (depending on the role and number of applicants). The top-ranking candidates are those whom are interviewed.

The recruitment group are all present for all interviews to ensure consistency. Set questions are prepared, based on the criteria from the shortlisting stage. The recruitment group contacts a minimum of two references before an appointment is made. All documentation is verified.

How are you recognising, <ul style="list-style-type: none"> <li>The aims and aspirations of Māori,</li> <li>The employment requirements of Māori, and</li> <li>Greater involvement of Māori in the Education service?</li> </ul>	<p>We follow our Te Tiriti o Waitangi Policy which is available for viewing on SchoolDocs.</p> <p>We support staff with targeted professional learning and culturally responsive development</p>
How have you enhanced the abilities of individual employees?	<p>All teachers engage in a Professional Growth Cycle that is personalised and encourages change in practice that will improve the success for our students. Teachers work in PLG's where teachers can share ideas, best practices, and resources with one another.</p> <p>We have a mentoring program for our PCT's where they are paired with an experienced teacher. The mentors provide guidance, support, and feedback to the mentees to help them develop their skills and knowledge.</p> <p>We regularly acknowledge those staff whom demonstrate exceptional performance and/or who go above and beyond their job responsibilities.</p>
How are you recognising the employment requirements of women?	<p>We follow our Equal Employment Opportunities Policy which is available for viewing on SchoolDocs.</p> <p>All staff are paid as per the Collective Agreement.</p>
How are you recognising the employment requirements of persons with disabilities?	<p>Our school has been modified to accommodate all staff, students and community for any and all disabilities..</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		✓
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?		✓