



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Koraunui School (the School). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024 and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 18 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 is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the School has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Compliance with Employment Policy and the Statement of KiwiSport funding.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in black ink, appearing to read "Hamish Anton".

Hamish Anton
for Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand



Poipoia te kākano kia puāwai – *Nurture the seed and it will thrive*

Wednesday 18th June 2025

Hamish Anton

Deloitte Limited

Chartered Accountants

PO Box 1990

WELLINGTON 6011

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2024

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Koraunui School (the School) for the year ended 31 December 2024 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2024; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources and activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (*a requirement of paragraph NZ40.1(a) in ISA (NZ) 240*).

Koraunui School
17 Kairimu Street Stokes Valley 5019
Ph:04 939 9707

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2024; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and

- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2024. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.


Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

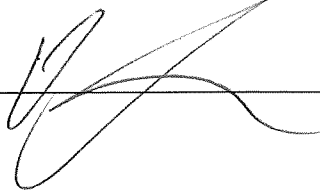
- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully



Presiding Member



Principal

Koraunui School
17 Kairimu Street Stokes Valley 5019
Ph:04 939 9707

KORAUNUI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2100

Principal: David Lamont

School Address: 17 Kairimu Street, Stokes Valley

School Postal Address: 17 Kairimu Street, Stokes Valley, Lower Hutt, 5019

School Phone: 04 939 9707

School Email: office@koraunui.school.nz

Accountant / Service Provider:

Education Services.
Dedicated to your school

KORAUNUI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

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

Koraunui School

Statement of Responsibility

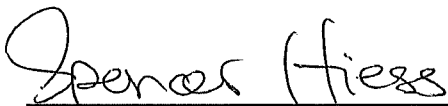
For the year ended 31 December 2024

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.



Full Name of Presiding Member



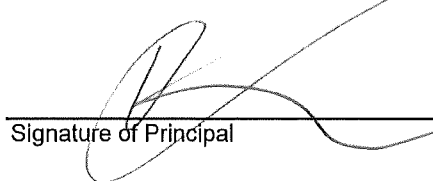
Signature of Presiding Member



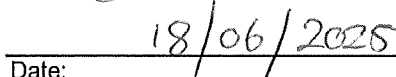
Date:



Full Name of Principal



Signature of Principal



Date:

Koraunui 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	2,987,335	2,590,884	2,971,394
Locally Raised Funds	3	151,585	171,500	182,162
Interest		11,360	5,000	17,491
Total Revenue		3,150,280	2,767,384	3,171,047
Expense				
Locally Raised Funds	3	100,033	104,500	101,576
Learning Resources	4	2,151,399	2,002,279	2,090,214
Administration	5	420,241	193,573	389,664
Interest		2,158	2,018	2,406
Property	6	538,735	464,933	528,070
Loss on Disposal of Property, Plant and Equipment		-	-	8,614
Total Expense		3,212,566	2,767,303	3,120,544
Net Surplus / (Deficit) for the year		(62,286)	81	50,503
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(62,286)	81	50,503

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

Koraunui 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		201,141	176,701	150,638
Total comprehensive revenue and expense for the year		(62,286)	81	50,503
Contribution - Furniture and Equipment Grant		9,056	-	-
Equity at 31 December		147,911	176,782	201,141
Accumulated comprehensive revenue and expense		147,911	176,782	201,141
Equity at 31 December		147,911	176,782	201,141

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.

Koraunui School Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	221,388	131,549	109,067
Accounts Receivable	8	125,306	102,184	111,341
GST Receivable		-	942	48,636
Prepayments		8,980	9,331	11,920
Inventories	9	1,243	1,869	2,446
Funds Receivable for Capital Works Projects	16	4,081	-	64,991
		360,998	245,875	348,401
Current Liabilities				
GST Payable		1,562	-	-
Accounts Payable	11	169,788	161,128	168,605
Borrowings	12	7,241	-	7,241
Revenue Received in Advance	13	49,645	-	15,043
Provision for Cyclical Maintenance	14	22,961	36,933	17,364
Finance Lease Liability	15	10,041	4,648	9,121
Funds held for Capital Works Projects	16	29,207	-	-
		290,445	202,709	217,374
Working Capital Surplus/(Deficit)		70,553	43,166	131,027
Non-current Assets				
Property, Plant and Equipment	10	156,057	149,199	170,793
		156,057	149,199	170,793
Non-current Liabilities				
Borrowings	12	19,913	-	27,154
Provision for Cyclical Maintenance	14	51,310	12,184	59,224
Finance Lease Liability	15	7,476	3,399	14,301
		78,699	15,583	100,679
Net Assets		147,911	176,782	201,141
Equity		147,911	176,782	201,141

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

Koraunui School
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		997,819	967,897	995,297
Locally Raised Funds		185,177	171,500	185,505
Goods and Services Tax (net)		50,198	-	(47,694)
Payments to Employees		(993,846)	(765,750)	(872,599)
Payments to Suppliers		(196,926)	(336,931)	(207,154)
Interest Paid		(2,158)	(2,018)	(2,406)
Interest Received		11,360	5,000	18,135
Net cash from/(to) Operating Activities		51,624	39,698	69,084
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(17,949)	(29,000)	(91,514)
Net cash from/(to) Investing Activities		(17,949)	(29,000)	(91,514)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,056	-	-
Finance Lease Payments		(7,284)	(19,073)	(7,449)
Loans Received		-	-	36,205
Repayment of Loans		(7,241)	-	1,810
Funds Administered on Behalf of Other Parties		84,115	-	(38,993)
Net cash from/(to) Financing Activities		78,646	(19,073)	(8,427)
Net increase/(decrease) in cash and cash equivalents		112,321	(8,375)	(30,857)
Cash and cash equivalents at the beginning of the year	7	109,067	139,924	139,924
Cash and cash equivalents at the end of the year	7	221,388	131,549	109,067

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.

Koraunui School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Koraunui 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 14.

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 15. Future operating lease commitments are disclosed in note 21b.

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

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:

Furniture and Equipment	5-10 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

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

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,006,234	961,436	971,452
Teachers' Salaries Grants	1,371,627	1,315,891	1,444,729
Use of Land and Buildings Grants	350,614	303,557	350,599
Ka Ora, Ka Ako - Healthy School Lunches Programme	219,400	-	204,605
Other Government Grants	39,460	10,000	9
	<u>2,987,335</u>	<u>2,590,884</u>	<u>2,971,394</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	22,411	-	14,501
Fees for Extra Curricular Activities	23,902	37,000	44,714
Trading	996	500	975
Fundraising and Community Grants	11,827	15,000	7,033
Kcc Before/after/holiday	92,449	119,000	114,939
	<u>151,585</u>	<u>171,500</u>	<u>182,162</u>
Expense			
Extra Curricular Activities Costs	9,174	200	9,064
Trading	1,203	800	(378)
Kcc Before/after/holiday	89,656	103,500	92,890
	<u>100,033</u>	<u>104,500</u>	<u>101,576</u>
Surplus for the year Locally Raised Funds	<u>51,552</u>	<u>67,000</u>	<u>80,586</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	42,008	36,350	31,174
Employee Benefits - Salaries	2,002,482	1,848,641	1,922,958
Staff Development	10,180	14,800	9,658
Depreciation	43,961	36,688	37,155
Other Learning Resources	1,779	2,100	1,811
Information And Communication Technology	50,989	63,700	86,761
Prime Minister's Award	-	-	697
	<u>2,151,399</u>	<u>2,002,279</u>	<u>2,090,214</u>

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	9,691	7,132	7,132
Board Fees and Expenses	7,064	6,000	4,563
Other Administration Expenses	16,407	16,450	13,979
Employee Benefits - Salaries	146,838	143,000	140,153
Insurance	8,661	8,871	7,052
Service Providers, Contractors and Consultancy	12,180	12,120	12,180
Ka Ora, Ka Ako - Healthy School Lunch Programme	219,400	-	204,605
	<u>420,241</u>	<u>193,573</u>	<u>389,664</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	2,781	3,000	3,523
Cyclical Maintenance	25,583	14,976	3,977
Heat, Light and Water	25,701	19,800	26,590
Rates	1,205	3,000	1,290
Repairs and Maintenance	27,508	18,800	37,240
Use of Land and Buildings	350,614	303,557	350,599
Employee Benefits - Salaries	91,785	90,000	92,302
Other Property Expenses	13,558	11,800	12,549
	<u>538,735</u>	<u>464,933</u>	<u>528,070</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	221,388	11,549	109,067
Short-term Bank Deposits	-	120,000	-
Cash and cash equivalents for Statement of Cash Flows	<u>221,388</u>	<u>131,549</u>	<u>109,067</u>

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

Of the \$221,388 Cash and Cash Equivalents, \$29,207 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 \$221,388 Cash and Cash Equivalents, \$49,645 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,691	214	52
Receivables from the Ministry of Education	2,381	-	-
Interest Receivable	-	644	-
Teacher Salaries Grant Receivable	121,234	101,326	111,289
	<u>125,306</u>	<u>102,184</u>	<u>111,341</u>
Receivables from Exchange Transactions	1,691	858	52
Receivables from Non-Exchange Transactions	123,615	101,326	111,289
	<u>125,306</u>	<u>102,184</u>	<u>111,341</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	1,243	1,869	2,446
	<u>1,243</u>	<u>1,869</u>	<u>2,446</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	30,910	-	-	-	(3,526)	27,384
Furniture and Equipment	62,937	16,982	-	-	(11,198)	68,721
Information and Communication Technology	46,561	7,161	-	-	(15,876)	37,846
Leased Assets	24,469	3,780	-	-	(12,025)	16,224
Library Resources	5,916	1,302	-	-	(1,336)	5,882
	170,793	29,225	-	-	(43,961)	156,057

The net carrying value of equipment held under a finance lease is \$16,224 (2023: \$24,469)

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	98,191	(70,807)	27,384	98,191	(67,281)	30,910
Furniture and Equipment	261,496	(192,775)	68,721	266,736	(203,799)	62,937
Information and Communication Technology	156,690	(118,844)	37,846	172,678	(126,117)	46,561
Leased Assets	37,252	(21,028)	16,224	35,948	(11,479)	24,469
Library Resources	39,241	(33,359)	5,882	37,938	(32,022)	5,916
	592,870	(436,813)	156,057	611,491	(440,698)	170,793

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	9,329	27,389	11,925
Accruals	5,854	6,925	7,132
Employee Entitlements - Salaries	121,234	101,326	111,289
Employee Entitlements - Leave Accrual	33,371	25,488	38,259
	<u>169,788</u>	<u>161,128</u>	<u>168,605</u>

Payables for Exchange Transactions

169,788	161,128	168,605
<u>169,788</u>	<u>161,128</u>	<u>168,605</u>

The carrying value of payables approximates their fair value.

12. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	7,241	-	7,241
	<u>7,241</u>	<u>-</u>	<u>7,241</u>
Loans due after one year	19,913	-	27,154
	<u>19,913</u>	<u>-</u>	<u>27,154</u>

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue Rec In Adv	45,000	-	2,000
Grants in Advance - Ministry of Education	419	-	9,298
Funds Held In Advance	4,226	-	3,745
	<u>49,645</u>	<u>-</u>	<u>15,043</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	76,588	34,141	72,611
Increase to the Provision During the Year	13,821	14,976	13,246
Use of the Provision During the Year	(27,900)	-	-
Other Adjustments	11,762	-	(9,269)
Provision at the End of the Year	<u>74,271</u>	<u>49,117</u>	<u>76,588</u>
Cyclical Maintenance - Current	22,961	36,933	17,364
Cyclical Maintenance - Non current	51,310	12,184	59,224
	<u>74,271</u>	<u>49,117</u>	<u>76,588</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.

15. 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	11,271	4,648	11,124
Later than One Year and no Later than Five Years	7,981	3,399	15,649
Future Finance Charges	(1,735)	-	(3,351)
	<u>17,517</u>	<u>8,047</u>	<u>23,422</u>
Represented by			
Finance lease liability - Current	10,041	4,648	9,121
Finance lease liability - Non current	7,476	3,399	14,301
	<u>17,517</u>	<u>8,047</u>	<u>23,422</u>

16. 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 \$
2: AMS Combined QLS -Classroom Upgrade	231274	(54,113)	91,290	(37,177)	-	-
LSM Fencing & Gates	240768	(7,297)	7,859	645	-	1,207
Block 2 Classroom security upgrade	245072	(3,581)	-	(500)	-	(4,081)
Blk 2 Sensory Room Glazed Sliding Door	251036	-	28,000	-	-	28,000
Totals		(64,991)	127,149	(37,032)	-	25,126

Represented by:

Funds Held on Behalf of the Ministry of Education	29,207
Funds Receivable from the Ministry of Education	(4,081)

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Flood Damage -March 2019		(1)	-	1	-	-
Pool Changing Room	225610	(7,224)	-	7,224	-	-
Playground Project	225611	(10,652)	-	10,652	-	-
2: AMS Combined QLS -Classroom Upgrade	231274	6,996	500,000	(561,109)	-	(54,113)
Storm Water Project	202787	(1,500)	48,880	(47,380)	-	-
Flood Damage 2022	236662	(26,563)	26,563	-	-	-
LSM Fencing & Gates	240768	-	91,103	(98,400)	-	(7,297)
Block 2 Classroom security upgrade	245072	-	28,000	(31,581)	-	(3,581)
Totals		(38,944)	694,546	(720,593)	-	(64,991)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(64,991)

17. 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.

18. 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	3,020	2,910
<i>Leadership Team</i>		
Remuneration	626,392	577,511
Full-time equivalent members	5.00	5.15
Total key management personnel remuneration	<u>629,412</u>	<u>580,421</u>

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	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
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	3.00	4.00
110 - 120	3.00	1.00
120 - 130	0.00	1.00
	<u>6.00</u>	<u>6.00</u>

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

19. 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

20. 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$56,505 (2023: \$-132,036) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
LSM Fencing & Gates	5,146
Block 2 Classroom security upgrade	12,359
Blk 2 Sensory Room Glazed Sliding Door	39,000
Total	56,505

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16

(b) Operating Commitments

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

22. 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	221,388	131,549	109,067
Receivables	125,306	102,184	111,341
Investments - Term Deposits	-	-	-

Total financial assets measured at amortised cost

346,694	233,733	220,408
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Financial liabilities measured at amortised cost

Payables	169,788	161,128	168,605
Borrowings - Loans	27,154	-	34,395
Finance Leases	17,517	8,047	23,422

Total financial liabilities measured at amortised cost

214,459	169,175	226,422
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23. Events After Balance Date

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

24. Comparatives

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

Koraunui School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Spencer Heiss	Presiding Member	Elected	Sep 2025
Dave Lamont	Principal	ex Officio	
Amber Pacheco	Parent Representative	Elected	Sep 2025
Chris Blazkow	Parent Representative	Elected	Sep 2025
Kris Dando	Parent Representative	Elected	Sep 2025
Renee Madsen	Parent Representative	Elected	Sep 2025
Craig Gilmour	Staff Representative	Elected	Sep 2025

Koraunui School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3,034 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Koraunui 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.



Koraunui School

Report to the Board of Trustees
for the year ended 31 December 2024

Aspire with assurance



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The Board of Trustees
Koraunui School
17 Kairimu Street
Stokes Valley
Lower Hutt
5019

18 June 2025

Dear Trustees

Report to the Board of Trustees for the year ended 31 December 2024

In accordance with our normal practice, we include in the attached report all matters arising from our audit of the School's financial statements for the year ended 31 December 2024 which we consider appropriate for the attention of the Board of Trustees ("the Board"). These matters have been discussed with management and their comments have been included, where appropriate.

We look forward to the opportunity to discuss these at a Board meeting should you wish to discuss this report. In the interim should you require clarification on any matter in this report please do not hesitate to contact us.

This report is intended for the Board only and should not be distributed further.

We would like to take this opportunity to extend our appreciation to management and Education Services for their assistance and cooperation during the course of our audit.

If you would like to discuss any matters raised in this report, please do not hesitate to contact us.

Yours faithfully
DELOITTE LIMITED

Hamish Anton
Appointed Auditor
On behalf of the Auditor-General

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1. Purpose of report and responsibility statement

This report has been prepared for the Board and is part of our ongoing discussions as auditor in accordance with our engagement letter and as required by the Office of the Auditor General requirements, which include New Zealand auditing standards.

This report is intended for the Board and should not be distributed further. We do not accept any responsibility for reliance that a third party might place on this report should they obtain a copy without our consent.

This report includes only those matters that have come to our attention as a result of performing our audit procedures and which we believe are appropriate to communicate to the Board. The ultimate responsibility for the preparation of the financial statements rests with the Board.

We are responsible for conducting an audit of the School for the year ended 31 December 2024 in accordance with New Zealand auditing standards issued by the New Zealand Auditing and Assurance Standards Board. Our audit is performed pursuant to the requirements of the Education and Training Act 2020 with the objective of forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Board. The audit of the financial statements does not relieve management or the Board of their responsibilities.

Our audit is not designed to provide assurance as to the overall effectiveness of the School's controls, but we will provide you with any recommendations on controls that we might have identified during the course of our audit work.

2. Status of the audit and outstanding matters

Our audit of the financial statements is substantially complete, subject to the completion of the following matters:

Items outstanding

- Appropriate procedures relating to subsequent events up to the date of our audit opinion;
 - Receipt of the signed management representation letter;
 - Adoption of the financial statements and signing of the directors' report by the directors;
-

We understand that these may be approved by the Board under delegation to specified Trustees.

Area of focus	Audit Response
<p>2.1 Provision for Cyclical Maintenance</p> <p>The provision for cyclical maintenance balance requires a significant level of management judgement, and the balance is often material to the financial statements. These judgements are made through the 10-year property plan (10YPP). To audit the provision for cyclical maintenance, the Board should:</p> <ul style="list-style-type: none"> • Ensure that your 10YPP has been professionally reviewed in the past three years, or more recently if there has been changes in the properties since the last review; and • Ensure that the 10YPP aligns with your provision for cyclical maintenance calculation. 	<p>We have examined the School's 10YPP and calculation of the cyclical maintenance provision and confirmed that:</p> <ul style="list-style-type: none"> • the 10YPP has been subject to necessary levels of professional review; • the calculation of the cyclical maintenance provision is reasonable and accurate; and • disclosures included in the financial statements are materially in line with the underlying calculation and with financial reporting requirements. <p>You are reminded that it is important to ensure sufficient funds can be set aside each year to manage the impact these costs will have on the School's cashflow during the period where works are undertaken.</p> <p>No specific concerns or findings were noted.</p>
<p>2.2 Office of the Auditor-General ("OAG") audit brief matters</p> <p>As you are aware our audit is completed under contract from the OAG and annually, we are asked to specifically consider certain potential matters of interest. Schools are required to publish its Annual Report online. We have been asked to remind you of this requirement. These areas of focus remain similar to previous years including:</p> <ul style="list-style-type: none"> • classification of associated entities such as fundraising trusts; • overseas travel; • sensitive expenditure; • financial difficulty risk factors; and • legislative compliance. 	<p>Our audit procedures considered these matters as relevant and in accordance with OAG expectations.</p> <p>No specific concerns or findings were noted.</p>
<p>2.3 Statement of compliance with employment policy</p> <p>Section 597 of the Education and Training Act 2020 requires the Board to have an employment policy that complies with the principle of being a good employer. The Board must make the policy available to employees, ensure its compliance with the policy, and report on the extent of that compliance in its annual report. The annual report is the information that is attached to the financial statements.</p>	<p>Our audit procedures considered these matters as relevant and in accordance with OAG expectations.</p> <p>No specific concerns or findings were noted.</p>

Area of focus	Audit Response
2.4 Sensitive expenditure – Wellbeing support payment	
In 2023 and 2024, Principals can access funding of up to \$6,000 each year for professional coaching and support for their leadership role.	We have confirmed the School received \$6,000 during the year. We have assessed a sample of costs incurred in relation to the wellbeing support funding against the Ministry of Education's guidelines and the School's sensitive expenditure policy.
This wellbeing support payment was paid to all Principals who have signed the new collective agreements during the 2023 financial year and is for professional coaching and well-being support.	No specific concerns or findings were noted.
While the Principal and the Board can decide what to spend the funds on, this must adhere to the Ministry of Education's guidelines.	

3. Assessment of internal controls

Our audit approach requires us to obtain an understanding of the School's internal controls, sufficient to identify and assess the risks of material misstatement of the financial statements.

We remind you that our audit is not designed to express an opinion on the effectiveness of the controls operating within the School, although we have reported to management any recommendations on controls that we identified during the course of our audit work. Any of our recommendations for improvement should be assessed by you for their full commercial implications before they are implemented.

We have not identified any significant deficiencies in internal controls which would impact upon our ability to provide our opinion.

3.1 Segregation of duties

As is the case for most Schools, the number of people involved in the administration and accounting functions is very limited, meaning that there is an increased inherent risk that errors and omissions may occur and go undetected.

The number of people involved in the School's administration and accounting functions also imposes limitations on the controls and processes Schools have in place to monitor and approve changes made to information technology ("IT") systems responsible for processing transactions. These systems include but are not limited to the Edpay system, creditor processes and bank payment systems. The absence of controls to monitor and approve changes within these systems increases the risk of assets being misappropriated.

It is important that you are aware of these risks as it is your responsibility to ensure the School's internal controls operate effectively and that the resultant financial statements are accurate. You should ensure that sufficient financial oversight is exercised by the Board or a delegated nominee on a regular basis to reduce the likelihood of error or omission to a level that the Board is comfortable with.

This oversight should include consideration of payment approval and bank authorisation monitoring. As a simple example, we encourage all Boards to specifically review the electronic banking system authorities and levels as part of their consideration of the delegated authority considerations. Our experience is that the frauds being perpetrated are often arising from changes to bank account details after invoice approval. The historical lack of oversight in this area should be specifically considered by the Board as part of its regular financial monitoring.

3.2 Update on matters raised in the prior year

We have made enquiries and observations about the remedial action taken on last year's management letter observations and report as follows:

Issue raised in the prior year	Current year update
Payroll Controls	Matter remains open. Refer to section 4.1 below
Sensitive expenditure – Wellbeing support payment	Matter is considered closed during the year.
One-up approval	Matter is considered closed during the year.

4. Accounting matters arising

4.1 Review of payroll masterfile changes

Observation

As part of our walkthrough activities for the payroll process, we identified the School has a process for identifying changes made to the payroll masterfile (i.e. changes in bank accounts, pay rates, tax codes etc.), however, the School does not use the recommended active history report from EdPay, which details all changes made to the payroll masterfile within set date parameters.

Implication

Without an appropriate process to identify changes to the payroll masterfile, there is an opportunity for a fraud to go undetected.

Recommendation

We recommend that the School adopts the use of the online activity history report. This should be reviewed in conjunction with the SUE report which is reviewed by an appropriate member of staff prior to payments being made. The Ministry released guidance on this report in 2024 and can be found within the EdPay portal.

Management's response

The School will adopt the active history report from EdPay as part of its current process to review payroll masterfile changes.

5. Summary of financial statement matters arising

In performing our audit for the year ended 31 December 2024 we have not identified any uncorrected misstatements or omitted disclosures that management believe could, either individually or in aggregate, have a material effect on the financial statements for the year ended 31 December 2024.

6. Other professional communications

The following matters relevant to our audit for the year ended 31 December 2024 are communicated in accordance with the requirements of New Zealand auditing standards.

Matter to be communicated	Response
Written representations	A copy of the representation letter to be signed on behalf of the Board has been circulated separately.
Accounting policies and financial reporting	There were no changes in accounting policies during the year ended 31 December 2024. We have not become aware of any significant qualitative aspects of the School's accounting practices, including judgements about accounting policies, accounting estimates and financial statement disclosures that need to be communicated to the Board, other than those already communicated in this report.
Related parties	No significant related party matters other than those reflected in the financial statements came to our attention that, in our professional judgement, need to be communicated to the Board.
Other information	We have read the other information (the financial and non-financial information other than the financial statements) contained within the annual report to consider whether there are material inconsistencies with the financial statements.



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BOARD OF TRUSTEES 2024

Annual Report

This is an optional template to provide guidance to schools on each of the key components of an Annual Report. Schools are not required to use this template; you may present this information in another way.

For your first Annual Report under the new regulations, reporting on the 2023-year (due 31 May 2024), this will be based on what was in your last charter which was created prior to the new Education (School Planning and Reporting) Regulations 2023. Your local Te Mahau office can support you to meet the new requirements as much as possible for this first Annual Report however we understand that this is a time of change and therefore will be a process of continuous improvement over time.

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Presiding member/principal's report (optional)

This could be a statement from your board's presiding member or principal informing the school or kura community about the achievements and successes of the previous year. The report also provides an opportunity to tell staff, parents and students about the risks, challenges and opportunities coming up in the year ahead.

List of all school board members (optional)

You may like to list the names of each school board member who have served on the school board during the year, and the date on which each member will finish their term.

Board member names	Date that the board member's term finishes
Dave Lamont (Principal)	
Spencer Hiess (Chair)	2025 election
Craig Gilmour	2025 election
Amber Pacheco	2025 election
Chris Blazkow	2025 election
Renee Madsen	2025 election
Kris Dando	2025 election

Statement of variance: progress against targets (required)

<p>Strategic Goal 1: Academic Excellence and Bilingual Proficiency</p> <p>Objective 1: Enhance Literacy and Numeracy Skills</p> <ul style="list-style-type: none"> Implement evidence-based teaching methods to improve students' literacy and numeracy outcomes in both English, Māori. Offer targeted support and interventions to students who require additional assistance with their learning. <p>Objective 2: Foster Bilingual Proficiency</p> <ul style="list-style-type: none"> Strengthen the teaching of te reo and tikanga Māori to promote fluency and cultural understanding among students and staff. Provide ongoing professional development for teachers to enhance their competency in bilingual education.

Annual Target/Goals					
Objective 1					
Staff will work collaboratively to improve their knowledge and teaching of writing across the school. Knowledge and approaches used in teaching of structured literacy will be used to make connections across the literacy curriculum.					
Objective 2					
Building te reo Māori and tikanga Māori across the school with a focus on assemblies, hui, waiata, karakia and tikanga. The use of te reo will be included in everyday interactions around the school.					
National Education Learning Priorities	Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?
Linked to NELP Objectives 2 & 4	Objective 1	Objective 1			
	<ul style="list-style-type: none"> Provide teaching staff with opportunities to develop their understanding and teaching of writing within our school, the Kahui Ako and through outside facilitators. Provide tamariki with a range of learning experiences across the curriculum where they can engage in and apply writing skills. Ensure all tamariki are able to access the curriculum through meaningful and targeted teaching. 	<ul style="list-style-type: none"> Students identified for annual writing targets have had specific and targeted support provided for them. Mid and end of year data shows all of these students have made progress during with year with 72% of these students achieving the target across the targets that were set. Reading and writing matrices have been used effectively during the year to record progress and identify next steps in learning. Overall progress and achievement levels have improved across the school. Reading 56% (52% in 2023) Writing 44% (30% in 2023) Maths 59 (54% in 2023) 	<ul style="list-style-type: none"> Teachers took part in Kahui Ako planned writing and structured literacy PLD alongside teachers from other Taia / Stokes Valley schools to support students in the bi-lingual unit and mainstream classes. Follow-up observations from the RTL of the Kalako Implementing structured literacy Student data showing progression in structured literacy with their sound/work knowledge, reading, spelling and writing. This is particularly evident in those who had previously not been making the expected progress. Utilising the reading and writing matrices to record progress and achievement as well as identify next steps. Regular staff feedback and sharing sessions planned during the year from teachers about their learning and what they are doing in their classes, sharing successes and challenges. Writing moderation sessions have taken place regularly throughout the year, building consistency with how we identify and record progress and achievement across the school. Reading and writing matrices are updated each term to inform planning and teaching programmes. DMIC in-class support has continued this year with sessions being targeted to individual teacher needs. Some of this time has been used for teacher aides and how they can support learners. Task booklets have been used for lessons. These are based on the national curriculum and the tasks are designed to build on the previous one and progress through the strand being worked on. We are using No More Marking and the maths elaborations to level and moderate assessment tasks. 	<ul style="list-style-type: none"> For those who did not achieve the target all had contributing factors that had an impact on their lives in and/or outside of school. All of the tamariki in this group were working 1 sub-level below the target set for their group at the end of the year. Teacher involvement in writing and structured PLD has made a significant impact on the progress and achievement of tamariki this year. On-going in-class support and staff PLD has continued for DMIC. This has helped consolidate teacher practice as well as identify next steps for how we teach maths. 	<ul style="list-style-type: none"> Use end of 2024 data to identify target groups across the school and set annual targets for 2025. Induct new staff with our approaches to teaching literacy and maths along with our assessment processes. Continue to support teachers with in-school and outside (if possible) PLD for literacy and maths. We have skilled teachers who can provide support and walk alongside and model approaches for teachers. Provide PLD and guidance for teacher aides so they can effectively support classroom programmes and learners. Plan to build on the progress we have seen this year through targeting learning, setting annual goal and targets, ensuring resources support learning, effective teaching and assessment

<p>Linked to NELP Objectives 2 & 3</p>	<p>Objective 2</p> <ul style="list-style-type: none"> • Provide staff with opportunities to engage in te reo Māori PLD. • Continue to include cultures and interests of tamariki in planning and teaching across the school. • Ensure all tamariki are able to access the curriculum through meaningful and targeted teaching. 	<ul style="list-style-type: none"> • Four teachers have been taking part in Te Ahu o Te Reo Māori this year. Working at various levels that reflect their confidence and level of ability. Learning and support was provided staff to build their knowledge and confidence with speaking te reo and using this as a part of their daily lives. • Teachers planned to include the interests and cultures of tamariki across the curriculum, especially within the DMIC lessons and through the Man Potential work that we began introducing across the school in the second half of the year. • Whole staff development about Mana Potential. This was staged throughout the year and introduced as we learned about it. All staff took part in teacher only days and in school PLD throughout the year. 	<ul style="list-style-type: none"> • Teachers highlight in their planning when they are teaching reading, writing & maths during the day/week – in response to the government 1 hour a day requirement for writing. • Literacy specialist taking individual and group sessions for reading and writing based on structured literacy practices. She has worked with 25 children each term in the first half of the year. • Targeted in-class support based on identified needs. • Tutor readers working with children each week. • Data gathered throughout the year has shown that students continue to make progress in literacy and maths this year. Mid-year data is showing similar results for students working at and above the end of year expectation. What has been pleasing is the impact of the approaches we are using for those working below the expectation. • We have seen significant shift for students who have been receiving support from our specialist literacy teacher and our community tutor readers. • ERO confirmed that our approaches towards teaching literacy and maths are effective and most of our learners are making progress towards and/or achieving at the appropriate level. • Start of the school year with a mihi whakatau • Each staff hui begins and ends with a karakia. Every week this is lead by a different staff member. • When we, as a staff, have a shared kai tikanga is starting to be adhered to (waiting for our manuhiri, karakia) • Te Puawaitanga o te Kākano have been working with the RTM (Resource Teacher of Māori) during the year, reviewing their current situation and building a programme and approach to meet then needs of tamariki and whanau. • There was a great turn out at whanau hui in Term 1 where a range of topics were covered from both the school and whanau. • Whole school celebration of Matariki, displays in office area, school hall and front of school to recognise this. • Working with Ali Houpapapa Te Atiawa, Ngati Toa (Mana whenua) to understand the correct spelling of Kōraunui and work towards changing this. • Whole school singing each week where we practice walata. • Sharing of Ki waha o te wiki (word or phrase of the week) shared on staff WhatsApp with the meaning for staff to use around the school. • Te reo words and phrases displayed in the classrooms for all to use. The school has a kapa haka group where they are performed yearly at the Huttfest and other invited venues. • School assemblies start with karakia and sing our school walata. • Cultural day where we celebrated the different cultures that make up our school. We had a great turn out of community members some and join us for this day. • Incorporating Mana Potential approaches into classrooms and across the school with a focus on mana enhancing language and behaviours. Classes began working on their Tuku Iho and using the language of Mana Potential across the school. 	<ul style="list-style-type: none"> • Not all staff were in a place to take part in Te Ahu o Te Reo Māori PLD during the year but took part in support that was offered by other staff. • Staff actively looked for opportunities to include the cultures of tamariki throughout the year and this made a difference for how tamariki engaged in learning. • Identified needs of tamariki were identified and catered for in planning for class and intervention learning. • Mana Potential was not consistently introduced across the school as we looked at the needs and ability levels of tamariki and decisions were made about the best way to introduce the approach based on these. 	<p>practices are in place and followed.</p> <ul style="list-style-type: none"> • To identify PLD opportunities for staff to continue their te reo learning now that Te Ahu o Te Reo Māori is no longer available in the capacity it was. • To have regular feedback/teaching in a staff meeting in regard to the progression of each staff members PLD of Te Reo Māori and practices within their classrooms. • Continue to learn about and implement Mana Potential across the school making this a part of how we build relationships and respond to behaviours. Look to gain some consistency about how we introduce and use this approach across the school. • Look for opportunities to intentionally include the interests and cultures of tamariki in learning programmes across the school.
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<p>Strategic Goal 2: Nurturing Inclusive Learning Environments</p> <p>Objective 1: Optimal Learning Spaces</p> <ul style="list-style-type: none"> Maintain and enhance classrooms to create comfortable, stimulating, and culturally relevant learning environments for all students. Develop learning spaces that incorporate Māori culture and values to foster a sense of belonging and identity. <p>Objective 2: Celebrating Student Achievements</p> <ul style="list-style-type: none"> Establish a comprehensive system for displaying and celebrating students' work, achievements, and cultural expressions across the school premises. Conduct regular cultural events and performances to showcase the cultural identity of students through, songs/waiata, karakia, and customs, strengthening cultural pride and identity.
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<p>Annual Target/Goals</p> <p>Objective 1</p> <ul style="list-style-type: none"> Cater for the cultures, interests and make up of classes within the classroom spaces and across the school through intentional groupings across the curriculum and through creating stimulating classroom environments that reflect tamariki in them. <p>Objective 2</p> <ul style="list-style-type: none"> Re-write DMIC problems (when necessary), changing the context of the questions to reflect the culture, interests and tamariki in our classes, making them more relevant and meaningful to them.
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National Education Learning Priorities	Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	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.	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
Linked to NELP Objectives 1, 3 & 5	<p>Objective 1</p> <ul style="list-style-type: none"> Careful consideration was given to the make-up of classes. During the year we moved some tamariki to a new class, this was done for a variety of reasons and following discussions between teachers and whanau. Teachers will be able to target teaching to the cultures and needs of tamariki. This led to better student engagement and progress across the curriculum. 	<ul style="list-style-type: none"> Classes worked well with more focus on learning and building positive relationships. Due to the work teachers and staff put into implementing PLD approaches we saw a reduction in disruptive behaviours across the school in 2024. Having Special Reason Staffing of an extra teacher for 2024 helped us organise classes in a way that enabled us to separate tamariki who were disruptive together and better organise combinations of tamariki for learning. Teachers planned to include the interests and cultures of tamariki across the curriculum, especially within the DMIC lessons and through the Man Potential work that we began introducing across the school in the second half of the year. 	<ul style="list-style-type: none"> Relationship focussed learning environments. Identify and assessing need and respond to this. In the bi-lingual unit, Room 8 is set up and displayed depicting Te Ao Māori/The Māori living world. The class displays show what the children are learning through structured literacy, science, maths and cultural activities. Hanging artworks and work from curriculum areas in the classes. Class activities are age appropriate and aims to provide support and guide all students regardless of their abilities. Celebrating Pasifika language weeks as set out by Ministry of Pacific Peoples. Pasifika group performance at Hutt Fest and Taitā College. Learning about cognitive overload through PLD and designing classroom accordingly. Differentiated tasks in class to cater for different levels of learning. Whole staff PLD in the Mana Potential approach. Focus on KORAU values and celebrating positives. Assemblies, emails home, Duffy book assemblies. Establishing and maintaining consistent routines so students know what is coming up. 	<ul style="list-style-type: none"> While we made every allowance for some tamariki to remain in the class they were placed in at the beginning of the year, we had to move some of them due to behaviours they were displaying and the impact they were having on their own and others learning. Through this movement and with very tight criteria in place for these students we saw an improvement in their engagement in class and learning and those who were impacted by their learning were able to better focus on their own learning. We moved some tamariki at the start of Term 3 to cater for new enrolments and also for learning reasons. This helped us target learning for tamariki and provide small class sizes for some junior classes. 	<ul style="list-style-type: none"> We have Special Reason Staffing again that provides staffing for an additional teacher so we can continue to focus on the work we have been doing this year with a focus on learning in the key learning areas and social/emotional skill development. We will look for opportunities to include the culture and interests of tamariki in learning experiences as this has made a difference to engagement in learning this year. We will continue to work though and implement the Mana Potential approach to building and promoting positive behaviours and relationships across the school.

<p>Linked to NELP Objectives 2 & 5</p>	<p>Objective 2</p> <ul style="list-style-type: none"> DMIC booklets will be used across the school for teaching mathematics. The context of the problems will be re-written to reflect the make-up of the classroom when required. Context may be the same for the school and teams or vary from class to class. Targeting the mathematics lessons to the culture and interests of tamariki will lead to better student engagement and progress across the curriculum. 	<ul style="list-style-type: none"> DMIC booklets were used across the school and teachers followed the structure of the lessons in the sequence provided to ensure tamariki were receiving quality teaching. Tamariki were engaged in learning experiences and actively took part in lessons and activities. Where required, the context of the lessons were adjusted to be more relevant to tamariki. In 2024 we saw an increase of students achieving at the end of year expected level from 52% (2023) to 59% (2024). 	<ul style="list-style-type: none"> DMIC task booklets continue to be used. Anticipations and consideration of the questions happens before the task are used with tamariki. Where we needed, to make the questions more reflective and relevant to tamariki, the context of the questions have been changed. The maths and problem-solving aspects of the questions remained the same. This can be seen in their shared DMIC books where the tasks are written to suit their context and understanding. Children's names and interests are included within problems, looking up the different contexts together to implicate children in their learning Assessment tasks from the task booklets were used for assessing at the end of the topic. These were entered into No More Marking and moderated/levelled for reporting and planning next steps. During the year we have reflected on the effectiveness of our approach to maths. We identified that we needed to build our own content knowledge so we could include this effectively within our teaching practice and lessons. We have discussed the need to utilise our support staff in classes effectively and in a way that will support the learners needs. 	<ul style="list-style-type: none"> Using the DMIC booklets provided a sequence and structure for lessons that provided us with certainty that we were covering topics and strands effectively. We did find it challenging to get through all of the lessons in the booklets with everything else that was happening across the curriculum. We found that the majority of tamariki engaged and related to the lessons when they were made meaningful for them. 	<ul style="list-style-type: none"> We will continue with the DMIC approach to maths and booklets as we are consistently seeing positive results from this. We will explore the maths resources made available for schools to see if there is a resource that we can use to supplement this approach and build content and basic fact knowledge of tamariki using our teacher aide support. We will look for opportunities to include the culture and interests of tamariki in learning experiences as this has made a difference to engagement in learning this year. This can include changing the context of the problems in the maths booklets so they are more meaningful to tamariki.
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Strategic Goal 3:
Safety, Well-being, and Community Engagement
Objective 1: Safe and Accessible Environment

- Address any maintenance issues promptly to maintain a clean and hazard-free learning environment.

Objective 2: Strong Community Partnerships

- Strengthen partnerships with the local Māori and Pacific Island community to promote cultural integration and understanding.
- Engage parents and whānau in regular communication and involvement in their children's education journey.

Annual Target/Goals					
Objective 1 <ul style="list-style-type: none"> Ensure the "red book" is used to record identified hazards and work required around the school to keep it as safe as possible. Work required for hazards and health and safety are to be recorded as priority to be completed first. Objective 2 <ul style="list-style-type: none"> Re-engage and connect with local Marae, Kohanga reo and ECE to build relationships with whānau. 					
National Education Learning Priorities	Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	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.	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
Linked to NELP Objective 6	Objective 1 <ul style="list-style-type: none"> The "red book" is used effectively to record identified hazards and work required around the school to keep it as safe as possible. work will be carried out by the appropriate person in a timely manner, with preference given to health & safety and hazards identified. The school will be maintained and kept safe for tamariki, staff and our school whānau. 	<ul style="list-style-type: none"> All work that was recorded in the red book was completed and where required we employed contractors to complete the work. A dangerous oak tree was felled as it posed a safety risk. Electrical work was carried out around the school on identified jobs. We have the roof repaired above the office space and the ceiling will need to be repaired in the Christmas break. The board approved new carpet for the principals office and Rooms 4 & 5. 	<ul style="list-style-type: none"> All staff recorded work and hazards in the red book for the caretaker to either complete or organise trades people to come and carry out the work necessary. We ensured the book clearly identified and differentiated between hazards and work that is required around the school. Our caretaker checked the book on a daily basis and prioritised work based on the potential risk. Hazards and identified work were carried out first. This was done in consultation with the principal. Careful consideration was given to budgeting for work that has been identified as well as trying to budget an amount for unforeseen issues. We have the required funding set aside for cyclical maintenance within the current year and also a provision for other maintenance requirements that may arise in the future. The school was kept in a safe condition although there is a lot of work that is required to be budgeted for as the condition of the buildings is aging. 	<ul style="list-style-type: none"> Some work that was required to be done around the school was not done in the timeframes expected due to the workload of the caretaker. Discussions were had about ensuring health and safety work is completed first and then regular work can be carried out. Due to the need for contractors to come and complete some of the work our budget went over what we expected. 	<ul style="list-style-type: none"> A list of property work needs to be created so we can better plan the use of our long term cyclical maintenance funding. These will be board funded jobs that fall outside the MoE 10 year and 5Year planning. For the medium to long term condition and safety of the school we need to be able to plan effectively for future work.
Linked to NELP Objectives 1 & 3	Objective 2 <ul style="list-style-type: none"> Plan to hold regular whānau hui and fono for our school community to identify their desires for their tamariki and to share school plans. Actively work to make connections and plan for hui both at school and at the local Marae, Kohanga reo and ECE. Identify key people who need to be involved in conversations and building relationship. 	<ul style="list-style-type: none"> Through visiting the marae as a whole school and then again for the open day we have been able to reconnect with the team there we have begun to build relationships. With the support of our LSC we have continued to connect with our ECE's and have started pre-school visits again this year. This has led to enrolments we weren't expecting. A fono and whānau hui were held during the year. Both of these were 	<ul style="list-style-type: none"> We re-connected with the Koraunui Marae through a hui that was held on the Friday 16th August. Our whole school visited the Marae in Term 4. This was a great success, and it was good for us to reconnect with everyone there. We had our kapa haka group perform at the Koraunui Marae open day in Term 4 along with other schools from around Stokes Valley. This was an opportunity for our tamariki to perform in a new environment as well as connect some of our community with the Marae. Kōraunui junior school staff worked with other schools in their Kahui Ako group re-connecting with all the ECE centres in Stokes Valley. This does not include the Kohanga reo as they are running under the umbrella of the National Trust. SENCo met with Koraunui Kindy staff. Kindy regularly used the school library and visiting Rooms 23, 8 & 10. Senior students read 	<ul style="list-style-type: none"> We were pleased to be able to reintroduce and regularly hold pre-school and consultation events again this year. Much of this has been difficult to restart following COVID restrictions. We did not hold whānau hui and fono as regularly as we would have liked. This was largely due to the busyness of the terms and staff health. 	<ul style="list-style-type: none"> School website needs an overhaul and to be updated so it represents our school and how we operate. We are exploring a more user-friendly platform for our website. This is a work in progress. We will hold our staff only day at the start of 2025 at Koraunui Marae.

<ul style="list-style-type: none"> Plan visits to the local Marae for tamariki. 	<p>well attended and we were able to gain some good information from parents to help with school planning.</p>	<p>to Kindy children weekly. Koraunui Kindy were invited to attend the dress rehearsal for our Kapa Haka and Pasifika Performance groups.</p> <ul style="list-style-type: none"> Whānau attending and engaged in hui at the school. Different times were provided for whānau to attend the hui and this led to high attendance. From these hui we were able to get a lot of feedback and information from our whānau about what is happening at school and what they want for their tamariki. 	<ul style="list-style-type: none"> We will plan to hold whānau hui and fono at least twice a year in 2025. We will plan for regular visits from pre-schools in 2025. This will be to continue with the connections we have built as well as providing an avenue for possible enrolments.
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Strategic Goal 4: Holistic Development and Health

Objective 1: Utilizing the school environment for Education and Well-being

- Optimize the use of the school's existing facilities for both fun activities and education to support students' physical and mental well-being. Offer targeted support and interventions to students who require additional assistance with their learning.
- Integrate physical activity into the curriculum to develop confidence and skills among all students.

Objective 2: Promoting Holistic Growth

- Provide and promote a wide range of extracurricular activities, including arts, sports, music, and recreational opportunities to enhance students' confidence and well-rounded skills.
- Emphasize the importance of unstructured play to promote creativity, problem-solving, self-management and overall development.

Annual Target/Goals

<p>Objective 1</p> <ul style="list-style-type: none"> • Work with the MoE and advisors to create a sensory room in Room 11 for tamariki who require this type of environment as a part of their learning. <p>Objective 2</p> <ul style="list-style-type: none"> • Learn about and introduce the Mana Potential approach to building relationships and managing emotions across the school, pulling together PB4L, CHOICE Theory and school processes. 					
National Education Learning Priorities	Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	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.	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
Linked to NELP Objective 2 & 3	<p>Objective 1</p> <ul style="list-style-type: none"> • We will have a sensory room that will be fit for purpose and will meet the needs of tamariki. 	<ul style="list-style-type: none"> • We worked with the MoE to get approval for a sliding door for Room 11 so we can create a sensory room. This was approved in Term 4 and the door was measured and ordered by the contractor. This was installed at the end of the school year. 	<ul style="list-style-type: none"> • Meetings have been held with the MoE to identify children with needs who may need to use the space. • An MoE occupational therapist and MoE property advisor have been involved in the process and have carried out assessments of the need and space. • Project managers IR Group have been asked to provide design options and indicative funding costs for the project. • Kauri Team have set up PMP equipment in Room 1. This is used for individual children, especially new entrants. 	<ul style="list-style-type: none"> • IT took the majority of the year to get the funding approved and the work planned to get the sliding doors installed. • With the sliding doors installed at the end of 2024, we now have a space we can utilise for a sensory room. 	<ul style="list-style-type: none"> • We will work with the MoE advisors and staff to fit out the sensory room with equipment that will benefit the tamariki who require this. • We will seek funding to support getting the equipment that we require. • We will work time in the room into plans and timetables for tamariki who require the use of this space.
Linked to NELP Objectives 1 & 3	<p>Objective 2</p> <ul style="list-style-type: none"> • We will be using Mana Potential effectively across the school in a way that will help tamariki build and maintain relationships and manage their behaviours. • Approaches already established across the school will be incorporated into Mana Potential. • All staff will be using the language and classroom environments will reflect Mana Potential. 	<ul style="list-style-type: none"> • We took part the planned Mana Potential sessions with all staff taking part in the PLD. • Teachers implemented aspects of Mana Potential as they learnt about this and the approach was used across the school. • We included our KORAU values into the Mana Potential approach. This enabled us to make connections with what we are already doing and the new approach. • We saw a change in the language being used and a focus on positive 	<ul style="list-style-type: none"> • This year had three sessions of the Mana Potential approach with Waikato University facilitator Angeline McDonald. We worked through the process of how to introduce Man Potential to our tamariki and community. • The main focus was to learn about how work with tamariki, about strengthening relationships and managing emotions across the school. In Term 2 & 3 we implemented some of the learning alongside the tamariki. • All staff are involved in the Mana Potential PLD. • We worked to create a positive school culture through events and activities such as singing assemblies, cultural day, Huttfest performances, lunchtime activities. Utilising outside supports such as Puku Takaro equipment, Tāta College students and Wellington Cricket, LHPSSA events, Enviro Group. • We identified spaces around the school to support mindfulness. • Classes began talking about and including aspects of Mana Potential in class. Identifying "superpowers", celebrating their 	<ul style="list-style-type: none"> • The PLD and implementation of Mana Potential went according to plan in 2024. 	<ul style="list-style-type: none"> • We need to continue working through the development with or facilitator and plan to fully implement Mana Potential across our school. • We will need to make sure we have consistency across the school so tamariki have a clear understanding of the language and approach we are using. • We need to build up our resources and signage so

		behaviours and strengths tamariki have. <ul style="list-style-type: none"> We looked for and utilised opportunities that supported our work and that we could use as a reference point with tamariki. 	strengths and talents, throwing each other "complement balls" and identifying people in their lives who are important to them using the Tuku Iho framework. The Mana framework was introduced in Term 4 with classes using this to talk about connections and how these impact them, using the words Whakamana (maintain), Whakanui (enhance) and Whakaiti (diminish) .		we have this all around the school.
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Strategic Goal 5: Continuous Improvement and Leadership

Objective 1: Professional Development and Teacher Support

- Invest in ongoing professional development to equip teachers with the necessary skills and knowledge for bilingual education and cultural competency.
- Create a supportive environment for teachers through peer mentoring and regular feedback to promote continuous growth.

Objective 2: Strong Leadership and Vision

- Establish a clear vision and strategic direction for the school, emphasizing the importance of bilingual education and cultural preservation.
- Strengthen leadership capabilities to effectively manage the school's growth and meet the unique needs of the bilingual community.

Annual Target/Goals

Objective 1

- Complete the final part of DMIC PLD "Lesson Study" that will provide teachers with the opportunity to reflect on their teaching practice and receive feedback from a colleague, leading to consolidating effective teaching practices across the school.

Objective 2

- Teachers who took part in Kahui Ako Part 1 Leadership Incubator workshops will be provided the opportunity to take further develop their leadership skills in part 2 during 2024.

National Education Learning Priorities	Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	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.	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
Linked to NELS Objective 2 & 4	Objective 1 <ul style="list-style-type: none"> All aspects of DMIC will be consistently and effectively implemented across the school. Teachers will be using data and information gathered to hone their 	<ul style="list-style-type: none"> Due to the lack of availability of experienced mentors, the DMIC team focused on aspects of the PLD they were able to. We did not fully implement the lesson study aspect of DMIC. 	<ul style="list-style-type: none"> Lesson Study has not been implemented yet as we have had a lack of consistency with our DMIC mentors and need to complete the PLD and have a full understanding of the process and its purpose before we implement it. Our DMIC facilitator ran some maths concept workshops for teachers after school and helped to unpack the big ideas of 	<ul style="list-style-type: none"> Due to the availability of experienced mentors, the DMIC team focused on aspects of the PLD they were able to. We did not fully implement the lesson study aspect of DMIC. 	<ul style="list-style-type: none"> We will plan to provide in-class support through a combination of our maths lead teacher and DMIC mentors to ensure we are continuing to use this

	teaching practice and target teaching to the needs of tamariki.	<ul style="list-style-type: none">We used the No More Marking assessment tool to moderate and place tamariki at the appropriate level for the assessment tasks completed during the year. This enabled us to make an overall judgement about the level tamariki were working at.Next steps were identified from the data we gathered and this was used to inform planning and to identify areas we need to focus our teaching.Mentors continued to provide in class support and ran staff meeting sessions about the task booklets and content knowledge, build teacher capacity in these areas.	topics. Teachers have shared class learning with each other to help build fidelity across the levels and show progression. <ul style="list-style-type: none">We held staff meetings for maths and assessment as per our assessment overview.Teachers worked together to identify misconceptions and anticipate what tamariki might do when working through the maths tasks.The maths elaborations were used at the start of a topic when identifying misconceptions and at the end when we were using No More Marking. This provided us with the expectation for each level and enabled us to accurately identify the level tamariki were working at.Through the work the teachers put into preparing and teaching maths we saw an increase in the number of tamariki achieving the end of year expectation in maths and also the number working 1 sub level below the end of year expetaion.	approach effectively in our maths programme. <ul style="list-style-type: none">We need use the data and information we have about our maths approach to ensure tamariki are building their content knowledge and basic facts knowledge. We will explore the maths resources available to us to see what the most effective way of will be of doing this.We will use our maths leader, and where possible outside mentors, to provide in-class support and to lead staff sessions to ensure we maintain the fidelity of our maths approach.
Linked to NELP Objectives 2 & 3	<u>Objective 2</u> <ul style="list-style-type: none">Teachers who have engaged in leadership learning will use the knowledge and skills they have learnt in their work and roles at school.	<ul style="list-style-type: none">Principal, Deputy Principal, Across School Lead and Within School Teacher all continue to attend and engaged in Kahui Ako Leadership Hui each term.Staff who registered for the leadership incubator session did not attend this year.We continued to focus on support our team and curriculum leaders within the school focusing on their roles and how they can carry these out effectively.	<ul style="list-style-type: none">The strength of the Kahui Ako came from the commitment and attendance of staff from schools within our group. Our leadership team members attended all hui they were able to and through the roles they took on and project groups they are a part of they all added to the work streams and strength of the Kahui Ako.Providing leadership opportunities within the school and providing support for those taking on these roles. Looking to build capability from within our staff.We had no staff members attend the leadership incubators sessions this year.	<ul style="list-style-type: none">Due to the busyness of the year, some health factors and the additional requirements on teachers this year, teachers who were planning to take part in this PLD withdrew and chose instead to focus on the needs of their tamariki, our school and their own health and well-being. Skills learnt by those who attended last year have been applied to leadership roles across the school.We will continue to commit to attending the Kahui Ako leadership hui as this is essential for us to continue working collaboratively together.We will look for opportunities for our leaders within the school to carry out their leadership roles effectively and to provide them the support they require to do this. If possible we will look for PLD opportunities outside the school.

Evaluation and analysis of the school's students' progress and achievement (required)

This evaluation and analysis is similar to what schools already do to support governance and leadership activities. This was also required previously through [National Administration Guidelines](#) (NAG) 1b and 2d. Therefore, you should be able to use your existing data collection and reporting systems to do this evaluation.

This evaluation and analysis shows how all your students have progressed and achieved over the last year. This is different from your statement of variance which reports on the progress your school has made against the targets set out in your annual implementation plan.

The key audience for this continues to be your community so it must be written in a way that they will understand.

If changes to evaluation approaches are needed as part of implementing the updated national curriculum we will communicate these to schools as soon as possible through the Ministry website. Support will be available through your local Ministry office and through your ERO Evaluation Partner.

For information on how to do an evaluation and analysis, check out pages 35 – 39 in our [Leading Local Curriculum Guide – Strategic planning guide](#). Note that this document was written for secondary schools however the section on evaluation can apply to all schools.

Your **evaluation and analysis** must:

- include how your school's students have performed **across the national curricula**.

This means your school considers the impact of your local curriculum, as a whole, on the performance of your students (as you would have done previously under NAG 1b and 2d).

While this does not mean each learning area requires its own individual evaluation and analysis, your school needs to be considering how you know students have made expected progress across the learning areas.

The approach to evaluation and analysis is flexible and will reflect the needs of your school's local community; as a starting point, your school could consider the curriculum and assessment priorities that have been laid out in their strategic and annual planning.

Your school will need to draw on good quality assessment information from a range of evidence to evaluate the progress and achievement of students and build a comprehensive picture of student learning across the curriculum. This will be a mix of qualitative and quantitative information. For example, your school might include case studies from learners and whānau, progress in relation to curriculum levels, trends reflected in standardised assessment (such as for literacy and numeracy across the curriculum), NCEA achievement, wellbeing feedback, participation, and attendance.

- include information relating to **groups of students whose needs have not yet been well met**.
- protect your student's **personal information** – this is required under the Privacy Act 2020 – make sure you read our guidance on this on our webpage [Publishing your documents online – Ministry of Education](#). There are also some e-learning modules on the Privacy Commissioner website that you might find useful.
- use simple words (free from jargon where possible) and sentence structures to make information more understandable for your community. This is a new requirement to ensure ākonga, whānau and communities have the information they need to effectively participate in their school's planning and reporting process.
 - Digital.govt.nz have range of resources on writing in plain language including:
 - [Plain Language](#)
 - [Plain English](#)
 - [Simple sentences](#)
 - [Tone and voice](#)
 - [Content design](#)
 - Ensure you use inclusive language
 - [Inclusive language – digital.govt](#)

- Ensure your language does not promote deficit stereotypes e.g. use “working towards” rather than “not achieving”

Further support can be found here:

- [Measuring progress across the curriculum / Assessment and reporting guide / Home - Assessment \(tki.org.nz\)](https://tki.org.nz)
- [Help for Boards \(nzstaresourcecentre.org.nz\)](https://nzstaresourcecentre.org.nz)
- [Report time! / Reporting to parents & whānau / Home - Assessment \(tki.org.nz\)](https://tki.org.nz)

We have collected end of year reading, writing and maths data about progress the children have made during the year. This is used for end of year written reports as well as for reporting in our Analysis of Variance for our annual targets and Board of Trustees. This information has been entered into eTap.

- 2024 results show the percentage of children achieving at and above the end of year expectation for **reading 56% (54% in 2023)**, **writing 44% (30% in 2023)** and **maths 52 (54% in 2023)**. We are delighted to see the impact the change in our practice has had for our students this year with results in literacy and maths achievement mostly being maintained from last year. Of particular note, is the impact these approaches are having on the students who are working below the expected level for their year group.
- 40% of students working in the below category for **reading** are 1 sub level below the end of year expectation for their year group.
- 60% of students working in the below category for **writing** are 1 sub level below the end of year expectation for their year group.
- 66% of students working in the below category for **maths** are 1 sub level below the expectation for their year group.

We provided additional learning support through our literacy specialist teacher, interventions, teacher aides and LSC. This took place either 1 to 1 or in small groups in class or in withdrawal groups.

Our board committed significant funding for teacher aide support across the school. This is targeted to support individuals, small groups and specific needs. In 2024 we had 63% of our tamariki identified on our needs register. A significant amount of our time and resource goes into supporting these tamariki.

Considering some of the ongoing behaviours we have been experiencing this year and the number of children we have identified on our needs register with identified needs, seeing an increase in achievement and continuing progress of those working below the expectation is a good result.

A full analysis of the data will be completed with teachers and used to set student achievement targets for 2025, as well as identifying areas for development for us as a staff. The statement of variance for the annual targets will be completed at the same time.

Teachers continue to use the reading and writing progression matrices to record student progress in these areas. This information is also used to provide levels of achievement for reporting to parents and the board. Our current focus is to ensure we are using these consistently across the school.

We have followed the assessment overview for reading, writing and maths that has a clear outline of what is required and when so we can have a consistent schoolwide process for assessment. This lines up with reporting processes during the year. We have adapted our year plan to be able to include this information on this as well. This is a living document, and we have made adjustments accordingly to ensure it fits with the term programmes, our data gathering needs and to be able to provide accurate levels of achievement for tamariki.

We have done a significant amount of work with our teachers developing our understanding and use of the No More Marking tool to help us assess maths across the school. This tool provides us with valuable information that we can use to plan for identified needs as well as moderate maths which in turn provides levels of achievement for all students throughout the year. We have identified when we will use this in our assessment overview. We will use a combination of No More Marking, student work, assessment tasks and teacher judgements to make final decisions about levels of achievement. Our maths lead teacher will continue to run these sessions for us.

How we have given effect to Te Tiriti o Waitangi (required)

- Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives. You should describe here anything your board has done to work towards this objective that hasn't already been reported on in other sections of the annual report such as the statement of variance or evaluation of student progress and achievement.
- Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:
 - working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
 - taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
 - achieving equitable outcomes for Māori students.
- You must include progress that your school has made towards making instruction available in tikanga and te reo Māori.
- If you haven't already covered all parts of 127(1)(d) in your statement of variance, then you should report on them here.
- If your statement of variance doesn't cover all you have done to give effect to Te Tiriti o Waitangi then you should report on it here.

- Board members have continued to take part in NZSTA training about Te Tiriti along with other training opportunities to improve their understanding of Te Tiriti and their obligations as a board.
- We have bi-lingual Māori classes at our school. All classes include te reo Māori in their daily lives at a level appropriate to the tamariki and teachers' level of proficiency and confidence.
- We begin each day together with karakia and waiata. This is done in teams and when possible as a whole school together. We sing in te reo Māori, Samoan and English. Each week one of our Kaikako shares kupu on WhatsApp for all staff to use with tamariki and each other.
- We consciously plan to meet the cultural needs and interests of Māori and all tamariki using relevant context in the DMIC approach in mathematics has worked especially well.
- We have high expectations for our Māori tamariki and share these with them and their whānau.
- We analyse progress and achievement data to see if we can change or improve our teaching to better engage our Māori tamariki.
- We have made connections with Te Awitawa and our local Marae. We plan to continue to build on these and consult with them around our local curriculum design.

Statement of compliance with employment policy (required)

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>We have provided an environment where all staff are able to contribute to the culture of the school and raise questions and queries about working conditions. We have an open and transparent workplace.</i>
What is in your equal employment opportunities programme?	<i>This is in our SchoolDocs.</i>
How have you been fulfilling this programme?	<i>Providing PLD for staff. Providing a platform for all staff to contribute to school processes.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Regular well-being checks in's with all staff Appointment committees are formed for all appointments. These are made up to reflect the role we are looking to fill.</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<i>We acknowledge the skills and contributions of our Māori staff. MITA for teachers in our bi-lingual classes working at appropriate levels. Cultural allowance shared between 2 teachers. Providing PLD in te reo Māori and tikanga Māori to staff. Support staff recognised for the skills and contributions they make to our school and are paid accordingly.</i>
How have you enhanced the abilities of individual employees?	<i>Individual needs and requirements are taken into account and considered alongside school-wide requirements. Provision is made for individual development with our school and the Kahui Ako.</i>
How are you recognising the employment requirements of women?	<i>We apply fair and equal employment practices to all staff. We make decisions based on relevant merit. We work to eliminate bias and discrimination.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We apply fair and equal employment practices to all staff.</i>

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?	Yes	
Has this policy or programme been made available to staff?	Yes	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes, will do as need arises.	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Financial statements (required)

The following is a summary of the financial statements that must be included in your annual report.

For further information, including examples (Kiwi Park model), see our [Schools Annual Financial Statement Resources webpage](#).

Statement of responsibility signed and dated (audited documents)

This statement is signed by the principal and the presiding member. It acknowledges that the school board is responsible for the preparation and accuracy of the financial statements and states that the school board has established and maintained a system of internal control to safeguard the assets of the school or kura.

Statement of comprehensive revenue and expense (audited documents)

This statement summarises the revenue and expense of the school or kura over the financial year. It shows whether the school or kura has managed to operate within the funding they have received.

Statement of changes in net assets/equity (Education Services Asset Register)

This statement shows the value and movements of the Government's investment over the course of financial year in the school or kura, (this is known as 'equity') in the financial statement.

Statement of financial position (audited documents)

This statement shows everything the school or kura owns (assets) and everything it owes (liabilities) as at 31 December of that year.

Statement of cash flows (audited documents)

This statement shows all cash received and all cash paid by the school or kura over the financial year.

Notes to the financial statements (audited documents)

The notes to the financial statements provide an extra level of detail that supports the information shown in the front of the accounts.

Independent auditor's report signed and dated. (audited documents)

This report is prepared by the auditor of the school or kura and must be included in the annual report. It provides an opinion to the readers of the annual report whether the financial statements comply with generally accepted accounting practice, and fairly represent the financial position, financial performance and cash flows of the school or kura.

Report on other special and contestable funding (required)

During the year your school or kura may have been the recipient of additional government funding for specific purposes. You may need to report on how these funds are used to support student development.

We received PLD support for teaching Structured Literacy in 2024. This is to be carried through to the start of 2025.

We received special reason staffing to employ an additional teacher in 2024. The benefit of this additional staffing can be seen in the progress and achievement of tamariki, reduction in stand downs and additional support we have been able to provide tamariki.

Kiwisport funding (required)

You will need to include a short statement on how you have used your Kiwisport funding to increase students' participation in organised sport. The use of the Kiwisport funding is monitored as part of Education Review Office (ERO) reviews.

The Kiwisport funding does not form part of the financial statements. It should be shown as a separate statement within the annual report.

The Operations grant showed that Koraunui School received Kiwi Sport funding for the year 2024 to the amount of \$3,034.

This funding assisted the school to access swimming lessons for all students at the school with professional instruction.

It enabled sport and sporting events to be accessed by our students that would otherwise have been outside of the schools' funding ability.

Statement of Variance



BOARD OF TRUSTEES 2024

Statement of Variance

School Name:	Koraunui School	School Number:	2100
Strategic Aim:	<ul style="list-style-type: none"> Children who achieve to nationally recognised standards. Children who are future focused and as such are more environmentally aware and ethical in practices. Children who are risk takers in their learning. 		
Annual Aim:	To improve the progress and achievement levels for writing		
Target:	<p>Identified students in each group will achieve the target set for them as outlined below (2024 Year levels)</p> <p>Year 3 Group 1 (all 5 students working at Level 1P will be working at Level 2B at the end of the year) Group 2 (all 5 students working at Level 1B/P will be working at Level 1A at the end of the year)</p> <p>Year 4 Group 1 (all 6 students working at Level 1A will be working at Level 2P at the end of the year) Group 2 (all 3 students working at Level 1P will be working at Level 2B at the end of the year)</p> <p>Year 5 Group 1 (all 6 students working at Level 2P will be working at Level 3B at the end of the year) Group 2 (all 4 students working at Level 2B will be working at Level 2A at the end of the year)</p> <p>Year 6 Group 1 (all 4 students working at Level 2A will be working at Level 3P at the end of the year) Group 2 (all 4 students working at Level 2B/2P will be working at Level 3B at the end of the year)</p>		
Baseline Data:	<p><u>2023 End of Year Data: Writing (2023 Year levels)</u></p> <p>Year 2 6/22 (27%) of all students in Year 2 at the end of 2023 were working at or above the expected writing curriculum level.</p> <p>Year 3 8/36 (22%) of all students in Year 3 at the end of 2023 were working at or above the expected writing curriculum level.</p> <p>Year 4 9/24 (37%) of all students in Year 4 at the end of 2023 were working at or above the expected writing curriculum level.</p> <p>Year 5 8/25 (32%) of all students in Year 5 at the end of 2023 were working at or above the expected writing curriculum level.</p> <p><u>Whole School – Year 1 – 6 (End of 2024)</u></p> <p>Gender 17/170 (10%) of the students are working above the expected curriculum level in writing. 9/170 (5%) male and 8/170 (5%) were female. 57/170 (34%) of the students are working at the expected curriculum level in writing. 27/170 (29%) male and 30/170 (18%) were female. 78/170 (46%) of the students are working below the expected curriculum level in writing. 50/170 (7%) male and 28/170 (16%) were female. 18/170 (11%) of the students are working well below the expected curriculum level in writing. 9/170 (5%) male and 9/170 (5%) were female.</p> <p>Ethnicity 2/68 (3%) of students identifying as Māori were working above the expected curriculum level. 18/68 (26%) of students identifying as Māori were working at the expected curriculum level. 35/68 (51%) of students identifying as Māori were working below the expected curriculum level. 13/68 (19%) of students identifying as Māori were working well below the expected curriculum level.</p> <p>6/31 (19%) of students identifying as Pasifika were working above the expected curriculum level. 13/31 (42%) of students identifying as Pasifika were working at the expected curriculum level. 11/31 (35%) of students identifying as Pasifika were working below the expected curriculum level. 1/31 (3%) of students identifying as Pasifika were working well below the expected curriculum level.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Identify writing levels and learning needs using a variety of assessments and the previous years progress and achievement information in Term 1.</p> <p>Specifically identify the students who make up the target groups and set up intervention sheets for each one of them. These students are working below the expected curriculum level.</p> <p>Spread the structured literacy approach to our literacy programme across the school. Provide support and resources to teachers as they use this approach in their classrooms and with withdrawal groups.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school.</p> <p>Ensure our Literacy Implementation Folder is a living document and reflects current practices.</p> <p>Use reading and writing matrices as formative assessment tools, recording what students can do and identifying next steps.</p> <p>Targeted support in the areas that we have identified as areas for development for these students and discussing next steps with them so they are aware of what they can do and what their next steps are.</p> <p>Encouraging parents to be actively involved with literacy at home, being specific about what their children's needs/gaps are.</p> <p>Planned interventions area implemented using appropriate strategy or approach and support based on need.</p> <p>Monitor progress at the end of each term using intervention sheets and data gathering processes.</p> <p>Share information at monitoring syndicate and staff meetings throughout the year.</p>	<p>Annual Student Achievement Target</p> <p>Identified students in each group will achieve the target set for them as outlined below</p> <p>Year 3 Group 1 (all 5 students working at Level 1P will be working at Level 2B at the end of the year) At the end of the year 3/5 (60%) of target Group 1 had achieved the target. The remaining students are working 1 sub-level below the end of year expectation. Group 2 (all 5 students working at Level 1B/P will be working at Level 1A at the end of the year) At the end of the year 2/5 (40%) of target Group 1 had achieved the target. The remaining students are working 1 sub-level below the end of year expectation.</p> <p>Year 4 Group 1 (all 6 students working at Level 1A will be working at Level 2P at the end of the year) At the end of the year 6/6 (100%) of target Group 1 had achieved the target. Group 2 (all 3 students working at Level 1P will be working at Level 2B at the end of the year) At the end of the year 3/3 (100%) of target Group 2 had achieved the target.</p> <p>Year 5 Group 1 (all 6 students working at Level 2P will be working at Level 3B at the end of the year) At the end of the year 2/5 (40%) of target Group 1 had achieved the target. The remaining students are working 1 sub-level below the end of year expectation. Group 2 (all 4 students working at Level 2B will be working at Level 2A at the end of the year) At the end of the year 4/4 (100%) of target Group 2 had achieved the target.</p> <p>Year 6 Group 1 (all 4 students working at Level 2A will be working at Level 3P at the end of the year) At the end of the year 2/4 (50%) of target Group 1 had achieved the target. The remaining students are working 1 sub-level below the end of year expectation. Group 2 (all 4 students working at Level 2B/2P will be working at Level 3B at the end of the year) At the end of the year 4/4 (100%) of target Group 2 had achieved the target.</p> <p>While most of these targets were not achieved, we saw some significant progress made with all students in these groups during the year, even those who have struggled to make progress over time.</p>	<p>With the Structured Literacy approach we introduced in the junior school in 2021 and senior school in 2022, we continued to see a shift in teacher practice and significant changes in student engagement and progress. We provided school and Kahul Ako PLD (Massey University through Chris Braid) and (RTLB) resources so teachers could introduce and better use this approach in an effort to build literacy skills across the school.</p> <p>A variety of strategies were used and finetuned throughout the year to engage the students in writing and extra teacher and teacher aide time was allocated to support students working below the expected curriculum levels both within the class and in withdrawal groups. In-class modelling of lessons and support was provided by both the Massey facilitator and RTLB.</p> <p>Authentic learning experiences were provided to engage students in learning. Where possible we integrated curriculum areas and focused on local curriculum. This had an impact for many of the students and provided opportunities for all to access the curriculum.</p> <p>The children who were involved with the various interventions either maintained their level of writing or made progress throughout the year. In some cases, the children made significant progress. Interventions included, Early words, Community Tutor Readers, Teacher aide literacy interventions, ESOL interventions, Spelling interventions.</p> <p>Significant behaviours and attendance of some students have continued to be a barrier to them and others achieving to the best of their ability. Many of the students displaying inappropriate behaviours have also been identified as having learning needs. The behaviours of some of our students across the school had a significant impact on classroom programmes.</p> <p>Teachers trialled a range of strategies in an effort to address behavioural, social and oral language issues we believed were having a significant impact on the progress of learners across the school. For some students these areas of concern continued to be barriers for learning in 2024 despite outside agency support and efforts made within the school. We have worked with the attendance service to have children attend school more regularly.</p> <p>The readiness for school of some children is still a concern to us at school entry. We have identified that literacy skills, communication language, social skills, emotional regulation, fine and gross motor skills are lacking when children are entering school. This is leading to significant input needed to get the children to a level where they are ready to engage in literacy learning.</p>	<p>Continue to use the structured literacy approach as the central approach with our literacy programme across the whole school where needed.</p> <p>Evaluate our teaching practices to ensure we are meeting the needs of the children across the school. Where possible collaborate with teachers from within our school and across the Kahul Ako to share practices. Continue to use the use of the reading and writing matrix to record student progress, moderate work and to identify next steps for students and teacher planning.</p> <p>Continue to use assessment data to inform planning and teaching practices to best meet the needs of all students. Group students according to identified needs. Providing the students with engaging and meaningful writing experiences. Planning will reflect the needs of the learners.</p> <p>We plan to continue creating a stronger connection with our local pre-schools in an effort to address the lack of literacy and numeracy skills the children are entering school with.</p> <p>Use intervention plans for identified target students across the school. Regularly monitor progress of the students and evaluate the effectiveness of interventions. Upskill and support teacher aides so they can use support the structured literacy approach in the work they do.</p> <p>Continue to monitor and where needed provide support for the students who made up the group for this target to ensure they continue to progress and achieve at the level they demonstrated in 2024.</p> <p>Use data to identify target groups for 2025 and highlight these students so the class placement of these students is considered before the beginning of the school year.</p> <p>Work within our Kahul ako project teams on the identified focus area for 2025. These are focused on student well-being and curriculum.</p> <p>Explore assessment tools required by the MoE for use in literacy to see how they can enhance and add to data already gathered.</p>

Planning for next year:

As a part of the Stokes Valley/Taita Kahui Ako we will work with other schools in identified areas to improve progress and achievement of students in literacy. The majority of primary schools are now using structured literacy with at least part of their school. As a school and Kahui Ako we will need to discuss how we maintain the progress we have made without access to external support as there are no guarantees we will be able to access this. We have had a discussion with the RTLB about how we can continue the work in literacy that we have been working on this year.

We will set specific annual targets for groups of students in reading and writing as we focus on lifting achievement levels. We will include a focus on Māori and Pasifika students in these groups.

We plan to consolidate structured literacy using Liz Kane's resources across the school as much as we can without outside expertise as we continue to provide a consistent approach to teaching reading across our school. We have enrolled new staff in the Liz Kane 3-day workshop about The Code. Our Literacy Specialist will also attend the PLD and provide support to our new teachers.

We plan to work on building a stronger connection with our local pre-schools in an effort to address the need for literacy and skills at school entry. This may fit within the Kahui Ako work project groups are doing.

Use the reading and writing matrices to record progress, inform planning, plan for next steps and track student progress throughout their time with us, with a focus on consistency within and between classes.

We will work to effectively use the achievement information we have gathered so we can better target planning to meet our learners needs.

Ensure regular moderation of writing happens across the school and teacher have a good understanding of curriculum levels and how to use the reading and writing matrices for planning and assessment.

Explore what assessment tools are available and required by the MoE for use in literacy to see how they can enhance and add to data already gathered.