

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ngongotaha School (the School). The Auditor-General has appointed me, Mark Peterson, using the staff and resources of BDO Rotorua 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 22, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 29 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises 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.

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.



Mark Peterson
BDO Rotorua Limited
On behalf of the Auditor-General
Rotorua, New Zealand

NGONGOTAHA SCHOOL
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

SCHOOL DIRECTORY

Ministry Number: 1852
Principal Craig McFadyen
School Address: 22 School Road, Ngongotaha, Rotorua
School Postal Address: 22 School Road, Ngongotaha, Rotorua
School Phone: (07) 3574531
School Fax: (07) 3574921
Website: www.ngongotaha.school.nz
Accountant/Service Provider Kusabs Lasike Limited

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Phillip Wilson	Presiding Member	Elected	Sep-2025
Craig McFadyen	Principal	ex officio	
Sophie Brake	Parent Rep	Elected	Sep-2025
Jo Edmonds	Parent Rep	Elected	Sep-2025
Deborah Hamblyn	Parent Rep	Elected	Sep-2025
Shaun Nunn	Parent Rep	Elected	Sep-2025
Jane Nunn	Staff Rep	Elected	Sep-2025

NGONGOTAHA SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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NGONGOTAHA 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.

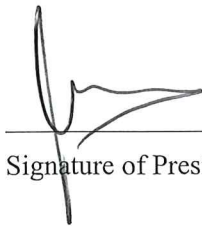
The School's 2024 financial statements are authorised for issue by the Board.

SHAUN NUNN

Full Name of Presiding Member

ALISON ASTWOOD

Full Name of Principal



Signature of Presiding Member



Signature of Principal

28/05/2025

Date

28/05/2025

Date

NGONGOTAHA SCHOOL

School Road
Ngongotaha

STATEMENT OF COMPREHENSIVE REVENUE & EXPENSE

FOR THE YEAR ENDED 31 DECEMBER, 2024

	Note	Actual 2024 \$	Budget (Unaudited) 2024 \$	Actual 2023 \$
Revenue				
Government Grants	2	4,481,188	3,735,717	4,465,351
Locally Raised Funds	3	192,911	124,600	198,741
Interest		22,572	1,000	21,575
Total Revenue		4,696,671	3,861,317	4,685,667
Expenses				
Locally Raised Funds	3	155,381	126,327	63,186
Learning Resources	4	3,049,932	2,817,033	2,928,769
Administration	5	667,388	228,800	659,506
Property	6	800,729	673,932	643,186
Interest		1,422	-	1,289
Loss on Disposal of Property, Plant & Equipment		28	-	8,581
Total Expenses		4,674,880	3,846,092	4,304,517
Net Surplus/(Deficit) for the year		21,791	15,225	381,150
Other Comprehensive Revenue & Expenses		-	-	-
Total Comprehensive Revenue & Expenses for the Year		21,791	15,225	381,150

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report which form part of these financial statements.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at start of the year		1,895,848	1,895,848	1,514,698
Total Comprehensive Revenue & Expense for the Year		21,791	15,225	381,150
Capital Contribution from MOE - Furniture & Equipment Grant		14,695	-	-
Distributions to the Ministry of Education		(39,101)	-	-
Total Recognised Income and Expenses		(2,615)	15,225	381,150
Equity at end of year		1,893,234	1,911,073	1,895,848
Accumulated Comprehensive Revenue & Expense		1,893,234	1,911,073	1,895,848
Reserves		-	-	-
Equity at end of year		1,893,234	1,911,073	1,895,848

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report which form part of these financial statements.

NGONGOTAHA SCHOOL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity		1,893,234	1,911,073	1,895,848
TOTAL EQUITY		1,893,234	1,911,073	1,895,848
Represented by				
CURRENT ASSETS				
Cash and Cash Equivalents	7	523,832	664,203	680,831
Investments	8	75,000	75,000	75,000
Accounts Receivable	9	215,726	195,787	195,787
Prepayments		-	10,974	13,426
Inventories	10	80,229	88,160	148,987
GST Holding Account		20,691	3,221	3,221
Funds Receivable for Capital Works Projects	16	9,102	-	87,847
Total Current Assets		924,579	1,037,345	1,205,099
CURRENT LIABILITIES				
Accounts Payable	11	286,107	263,662	263,662
Finance Lease Liability	12	25,679	24,367	25,592
Cyclical Maintenance Provision	13	-	24,167	24,167
Revenue in Advance	14	-	-	10,739
Funds held for Capital Works Projects	16	-	-	133,838
Total Current Liabilities		311,786	312,196	457,998
WORKING CAPITAL SURPLUS		612,793	725,149	747,101
NON-CURRENT ASSETS				
Property, Plant & Equipment	15	1,363,138	1,249,492	1,228,590
Total Non-Current Assets		1,363,138	1,249,492	1,228,590
NON-CURRENT LIABILITIES				
Finance Lease Liability	12	29,547	32,566	48,841
Provision for Cyclical Maintenance	13	53,150	31,002	31,002
Total Non-Current Liabilities		82,697	63,568	79,843
Net Assets		1,893,234	1,911,073	1,895,848

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report which form part of these financial statements.

NGONGOTAHA SCHOOL

Cash Flow Statement **For the year ended 31 December 2024**

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,254,078	986,102	1,255,315
Locally Raised Funds		182,173	113,861	173,304
Other Revenue		12,339	2,000	4,848
Goods and Services Tax (net)		(19,011)	-	39,161
Payments to Employees		(726,262)	(484,000)	(521,699)
Payments to Suppliers		(422,755)	(513,650)	(569,985)
Interest Received		24,271	1,000	17,575
Interest Paid		(1,422)	-	(1,289)
Net cash from / (to) Operating Activities		303,411	105,313	397,230
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(353,777)	(58,450)	(498,784)
Proceeds from Sale of PPE (and Intangibles)		-	-	3,920
Net cash from / (to) Investing Activities		(353,777)	(58,450)	(494,864)
Cash flows from Financing Activities				
Furniture & Equipment Grant		14,695	-	-
Distributions to Ministry of Education		(23,045)	-	-
Finance Lease Payments		(21,284)	(17,500)	(20,881)
Funds administered on behalf of Third Parties		(76,999)	(45,991)	50,528
Net cash from / to Financing Activities		(106,633)	(63,491)	29,647
Net increase/(decrease) in cash and cash equivalents		(156,999)	(16,628)	(67,987)
Cash and cash equivalents at the beginning of the year	7	680,831	680,831	748,818
Cash and cash equivalents at the end of the year	7	<u>523,832</u>	<u>664,203</u>	<u>680,831</u>

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.

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit Report

NGONGOTAHA SCHOOL

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

1. Statement of Accounting Policies

a) Reporting Entity

Ngongotaha 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 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 the 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 expenditure threshold of \$33 million per year. All relevant 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.

NGONGOTAHA SCHOOL

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

Cyclical Maintenance Provision

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

Useful lives of property, plant and equipment

The school reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 15.

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 12. Future operating lease commitments are disclosed in Note 21.

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 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 but 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.

NGONGOTAHA SCHOOL

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

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 land and buildings as used for rating purposes.

There 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 unfilled 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 the 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 income 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 credit losses (uncollectable debts). The schools 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, for example stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

NGONGOTAHA SCHOOL

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

l) 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 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.

Property, plant and equipment acquired with individual values under \$1,200 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Property Improvements	15-20 years
Buildings	8-40 years
Classroom Furniture	4-15 years
Information and communication technology	3-25 years
Office Furniture & Equipment	3-15 years
Other Equipment	2-15 years
Leased Assets held under a Finance Lease	3 - 5 years
Library resources	15 years
Library Books	12.5% Diminishing value

NGONGOTAHA SCHOOL

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

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 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.

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 the surplus or deficit.

The reversal of an impairment loss is recognised in the 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 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 grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

o) 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 Revenue and Expense.

NGONGOTAHA SCHOOL

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

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

p) 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

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, and finance lease 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget figures

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

t) Services received in-kind

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

NGONGOTAHA SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
NOTE 2 Government Grants			
Income			
Government Grants - Ministry of Education	1,268,091	986,102	1,252,116
Teachers Salaries Grant	2,205,594	2,311,183	2,311,183
Use of Land & Buildings Grant	557,496	436,432	436,432
Ka Ora, Ka Ako - Healthy School Lunches Programme	437,668	-	460,772
Other Grants	12,339	2,000	4,848
	<u>4,481,189</u>	<u>3,735,717</u>	<u>4,465,351</u>

NOTE 3 Locally Raised Funds

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

Revenue

Donations & Bequests	1,865	100	10,319
Fundraising & Community Grants	95,681	39,000	163,499
Fees for Extra Curricular Activities	39,295	21,500	16,737
Trading	56,071	64,000	8,186
	<u>192,911</u>	<u>124,600</u>	<u>198,741</u>

Expenditure

Fundraising & Community Grants Costs	18,892	21,000	28,378
Fees for Extra Curricular Activity Costs	34,597	21,500	14,822
Trading	101,891	83,827	19,986
	<u>155,381</u>	<u>126,327</u>	<u>63,186</u>

Surplus for the year Locally Raised Funds

	<u>37,530</u>	<u>(1,727)</u>	<u>135,556</u>
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NOTE 4 Learning Resources

Curricular	86,290	133,100	72,240
Depreciation	220,096	40,000	175,895
Information & Communications Technology	16,122	26,000	23,064
Employee Benefits - Salaries	2,718,059	2,595,183	2,647,728
Staff Development	9,365	22,750	9,842
	<u>3,049,932</u>	<u>2,817,033</u>	<u>2,928,769</u>

NGONGOTAHA SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
NOTE 5 Administration			
ACC Levies	8,345	1,500	9,046
Audit Fees	8,648	8,000	6,116
Board Fees & Expenses	23,268	33,000	19,170
Communication	1,631	500	1,638
Consumables	11,131	12,000	7,771
Operating Leases	209	-	450
Postage & Freight	162	500	224
Advertising	6,311	6,800	6,410
Ka Ora, Ka Ako - Healthy School Lunches Programme	437,668	-	460,772
Employee Benefits - Salaries	149,795	145,000	131,871
Insurance	13,740	14,500	10,038
Service Providers, Contractors & Consultancy	6,480	7,000	6,000
	<u>667,388</u>	<u>228,800</u>	<u>659,505</u>

NOTE 6 Property

Caretaking & Cleaning Consumables	87,299	121,500	97,244
Cyclical Maintenance Provision	(2,019)	10,000	(13,598)
Grounds	10,953	7,000	17,871
Heat, Light & Water	17,753	20,000	14,881
Rates	14,622	12,000	12,749
Security	7,220	8,000	9,473
Use of Land & Buildings	557,496	436,432	436,432
Employee Benefits - Salaries	73,584	55,000	55,593
Repairs & Maintenance	33,820	4,000	12,542
	<u>800,730</u>	<u>673,932</u>	<u>643,186</u>

The use of land and buildings represents 5% of the schools 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.

NGONGOTAHA SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
NOTE 7 Cash and Cash Equivalents			
Cash on Hand	50	50	50
Westpac - Cheque Account	88,977	247,716	264,343
Kiwibank Account	781	130	130
Westpac - Trip Account	3,530	3,485	3,485
Westpac - Credit Card	896	(320)	(319)
Westpac - Imprest Account	30	30	30
Westpac - Online Saver Account	429,567	413,112	413,112
Cash and Cash Equivalents for Statement of Cash Flows	523,831	664,203	680,831

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

NOTE 8 Investments

The School's investment activities are classified as follows:

Current Asset

Short-Term Bank Deposits	75,000	75,000	75,000
Total Investments	75,000	75,000	75,000

NOTE 9 Accounts Receivable

Interest Receivable	2,745	4,444	4,444
Teachers Salaries Grant Receivable	212,981	191,343	191,343
	215,726	195,787	195,787
Receivables from Exchange Transactions	2,745	4,444	4,444
Receivables from Non-Exchange Transactions	212,981	191,343	191,343
	215,726	195,787	195,787

NGONGOTAHA SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
NOTE 10 Inventories			
Stationery on Hand	1,436	-	733
Uniforms on Hand	78,793	88,160	148,254
	<u>80,229</u>	<u>88,160</u>	<u>148,987</u>

NOTE 11 Accounts Payable

Accruals	9,448	6,166	6,166
Creditors	13,199	25,256	25,256
Employee Benefits - salaries accrual	260,959	230,124	230,124
Employee Benefits - leave accrual	2,501	2,116	2,116
	<u>286,107</u>	<u>263,662</u>	<u>263,662</u>
Payables from Exchange Transactions	286,107	263,662	263,662
Payables from Non-Exchange Transactions	-	-	-
	<u>286,107</u>	<u>263,662</u>	<u>263,662</u>

The carrying value of payables approximates their fair value.

NOTE 12 Finance Lease Liability

The school has entered into a number of finance lease agreements for laptops for teachers and photocopiers.
Minimum lease payments payable:

Not later than one year	25,679	24,367	25,592
Later than 1 year but not more than 5 years	29,547	32,566	48,841
	<u>55,226</u>	<u>56,933</u>	<u>74,433</u>
Represented By:			
Finance Lease Liability - Current	25,679	24,367	25,592
Finance Lease Liability - Non Current	29,547	32,566	48,841
	<u>55,226</u>	<u>56,933</u>	<u>74,433</u>

NGONGOTAHA SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
NOTE 13 Provision For Cyclical Maintenance			
Provision at Start of Year	55,169	55,169	74,341
(Decrease)/Increase in Provision during the Year	(2,019)	-	(13,598)
Use of Provision during the Year	-	-	(5,574)
Provision at the end of the Year	53,150	55,169	55,169
Current Liability	-	24,167	24,167
Non Current Liability	53,150	31,002	31,002
	53,150	55,169	55,169

Per the cyclical maintenance schedule the school is expected to undertake painting works during 2030. The plan is based on the schools 10 year property plan.

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. The plan is based on the schools 10 year property plan.

NOTE 14 Revenue Received in Advance

Grant Funds Unspent	-	-	10,739
	-	-	10,739

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FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

2024	Op/Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
			31 Dec 2024		
Property Improvements	482,545	15,000	-	(37,618)	459,927
Buildings	202,869	93,150	-	(25,103)	270,917
Classroom Furniture	89,677	30,822	-	(11,863)	108,636
Info-Tech Assets	127,758	52,200	-	(67,132)	112,826
Motor Vehicles	45,330	54,963	-	(1,307)	94,844
Office Furniture & Equipment	13,785	-	-	(5,449)	12,478
Other Equipment	175,502	97,992	-	(41,299)	232,195
Leased Assets	73,884	8,470	-	(27,640)	54,714
Library Resources	17,241	2,075	(28)	(2,686)	16,602
	1,228,590	354,672	(28)	(220,096)	1,363,138

Restrictions

2024	Cost of	Accumulated	Net Book
	Valuation	Depreciation	Value
	\$	\$	\$
	31 Dec 2024		
Property Improvements	758,835	(298,908)	459,927
Buildings	537,958	(267,041)	270,917
Classroom Furniture	228,528	(119,893)	108,636
Info-Tech Assets	441,115	(328,289)	112,826
Motor Vehicles	103,987	(9,143)	94,844
Office Furniture & Equipment	46,530	(34,052)	12,478
Other Equipment	434,224	(202,028)	232,195
Library Resources	77,387	(60,785)	16,602
Leased Assets	117,360	(62,646)	54,714
	2,745,924	(1,382,786)	1,363,138

NGONGOTAHA SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

NOTE 15 Property, Plant & Equipment cont'd 2023	Cost of Valuation \$	Accumulated Depreciation \$	Net Book Value \$
	31 Dec 2023		
Property Improvements	743,835	(261,290)	482,545
Buildings	444,807	(241,938)	202,869
Classroom Furniture	197,706	(108,030)	89,677
Info-Tech Assets	388,915	(261,157)	127,758
Motor Vehicles	49,024	(3,694)	45,330
Office Furniture & Equipment	46,530	(32,745)	13,785
Other Equipment	336,232	(160,730)	175,502
Library Resources	75,432	(58,191)	17,241
Leased Assets	114,745	(40,861)	73,884
	<u>2,397,226</u>	<u>(1,168,636)</u>	<u>1,228,590</u>

NOTE 16 Funds Held for Capital Work 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 of Education for Capital Works projects is included under cash and cash equivalents in Note 7.

	Opening Balance	MOE Funds Received	Payments	Board Contribution	Closing Balance
2024	\$	\$	\$	\$	\$
LSPM Blk G - 241216	133,838	-	(142,940)	-	(9,102)
AMS/ILE G Block-232917	(87,847)	93,683	(21,892)	16,056	-
	<u>45,991</u>	<u>93,683</u>	<u>(164,832)</u>	<u>16,056</u>	<u>(9,102)</u>

Represented by:

Funds held on behalf of Ministry of Education	-
Funds due from Ministry of Education	(9,102)
	<u>(9,102)</u>

AMS/ILE G Block costs exceeded Ministry funding, and therefore, the Board provided \$16,056 of funding to complete and close out the project from retained surpluses. The \$16,056 was treated as a donation to the Ministry of Education via a distribution through equity.

2023					
LSPM Blk G - 241216	-	164,540	(30,702)	-	133,838
ILE Blk F-215386	(7,066)	-	-	7,066	-
AMS/ILE G Block-232917	11,825	-	(99,672)	-	(87,847)
Alarm System-208151	(1,897)	8,377	(4,931)	(1,549)	-
	<u>2,862</u>	<u>172,917</u>	<u>(135,305)</u>	<u>5,517</u>	<u>45,991</u>

Represented by:

Funds held on behalf of Ministry of Education	133,838
Funds due from Ministry of Education	(87,847)
	<u>45,991</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

NOTE 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 normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

No related party debts or transactions have been written off or forgiven during the year.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

NOTE 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
Board Members	\$	\$
Remuneration	2,447	2,790
Leadership Team		
Remuneration	840,161	703,299
Full-time Equivalent Members	7	6
Total key management personnel remuneration	842,608	733,089

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

Principals

The total value of remuneration paid or payable to the Principals is in the following bands:

	2024 Actual	2023 Actual
Principal	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and other payments	160-170	150-160
Benefits and other emoluments	5 - 6	4 - 5
Termination benefits	-	-

Other Employees

Number of other employee who received remuneration of over \$100,000 was in the following bands:

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	6	3
110 - 120	3	2
120 - 130	-	1
130 - 140	1	-
	10	6

The disclosure for "other employees" does not include remuneration of the Principals.

NGONGOTAHA SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

NOTE 19 Compensations and Other Benefits upon leaving Remuneration

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, 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 as follows:

	2024	2023
Number of persons	-	-
Total Value	\$0.00	\$0.00

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

NOTE 21 Commitments

(a) Capital Commitments

As at 31 December 2024 the Board had Capital Commitments of \$95,725. (2023:\$285,948).

Contract Name	Remaining Caoitla Commitment
Alterations	\$95,725

(b) Operating Commitments

As at balance date, the Board had no operating commitments. (2023 \$Nil).

NGONGOTAHA SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2024 (continued)

NOTE 22 Financial Instruments

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Financial Assets Measured at Amortised Costs			
Cash and Cash Equivalents	523,831	664,203	680,831
Investments - Term Deposits	75,000	75,000	75,000
Receivables	215,726	195,787	195,787
Total Financial Assets Measured at Amortised Costs	814,557	934,990	951,618
Financial Liabilities Measured at Amortised Cost			
Payables	286,108	263,662	263,662
Finance Leases	55,226	56,933	74,433
Total Financial Liabilities Measured at Amortised Cost	341,334	320,595	338,095

NOTE 23 Events after Balance Date

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

NOTE 24 Comparatives

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

Statement of Variance

Target group Improvement Plan
WRITING 2024

Strategic Goal:

Enhancing Academic success and Life skills

Our school will provide a well-rounded education that includes life skills and prepares students for future challenges while fostering open, transparent, and effective communication between the school, whānau, and the wider community.

Annual Target: WRITING

Target cohort- Year 3 and Year 6

All target children will have moved at least 2 Asttle sublevels, by the end of the school year

Baseline Data:

End of 2023 data: Year 2 children 50% (33 of the 66 students) are writing well below or below their expected level (this includes Rumaki and ORSs funded children)

Year 5 children 63% (41 of the 68 students) are writing well below or below their expected level (this includes Rumaki and ORSs funded children)

Key Improvement Strategies:

- To identify target children and accelerate their progress by providing them with programmes which address their specific needs
- To improve teacher pedagogy in order to improve student outcomes
- To involve outside agencies wherever needed to improve access and opportunities for students

When	What (Consider goal clarity and communication: strategic resourcing, PLD, routines that need changing, assessment practices)	Who	Indicators of Progress (What will we see?)
By December 1st 2024	<ul style="list-style-type: none">• Target students to have their individual needs identified and specific programmes put in place to address them. These are to be recorded in the tracking of target students' forms.• Children working well below their chronological age are to have an individual IEP to help identify strengths and areas for development. Next learning steps to be sequential and specific and timely.• They are to have instructional writing daily. (Mon-Thurs)• Monitoring meetings to discuss the progress of target students.• Moderation between classes and schoolwide to ensure assessment consistency schoolwide• Provide regular opportunities for the target children to write on a	Classroom Teacher	<ul style="list-style-type: none">• Specific learning goals established• Accelerated progress due to specific monitoring/ action plan
		Literacy Team	<ul style="list-style-type: none">• Acc progress
		Classroom	<ul style="list-style-type: none">• Acc progress• Increase in correct spelling

	<ul style="list-style-type: none"> range of contexts that are meaningful and relevant to their world Spelling lists for children (see change to assessment timetable) Liaise with families to encourage and promote the sharing of writing in the home. CAKE evening Access outside agencies: RTLi/ RTLb/ ICS where deemed necessary and helpful Ngati Whakaue targeted at Year 3, 4 and 5 children Literacy team to run staff meetings to upskill teachers on specific target children and groups 	Teacher Classroom Teacher Classroom Teacher Classroom Teacher Senco and LSC Senco and LSC Literacy Team	<ul style="list-style-type: none"> Increase in confidence and engagement Shared goals with whanau Targeted support Targeted support Teachers specifically monitoring target children and accelerating
Monitoring: <i>(How are we going – check student outcomes every term. Where are the gaps? What needs to change if this is not working?)</i> <ul style="list-style-type: none"> Monitoring from Literacy Team Monitoring by Te Whanau Mai and Manu and children have IEPs monitored by the class teachers 			
Resourcing: <i>(How much money and time is needed? Who will help us?)</i> <ul style="list-style-type: none"> Ngati Whakaue funding SEG funding 			

Target group Improvement Plan
READING 2024

Strategic Goal:

Enhancing Academic success and Life skills

Our school will provide a well-rounded education that includes life skills and prepares students for future challenges while fostering open, transparent, and effective communication between the school, whanau, and the wider community.

Annual Target: READING

Year 3 children will have an instructional reading age of Gold, or above, by the end of the school year.

Baseline Data:

End of 2023 data: Year 2 children - 39% (27 of 68 children) are reading below or well below their expected level

Key Improvement Strategies:

- To identify target children and accelerate their progress by providing them with programmes which address their specific needs
- To improve teacher pedagogy in order to improve student outcomes
- To involve outside agencies wherever needed to improve access and opportunities for students

When	What (Consider goal clarity and communication: strategic resourcing, PLD, routines that need changing, assessment practices)	Who	Indicators of Progress (What will we see?)
By December 1st 2024. Progress is to be monitored each term and a mid-year progress report submitted to the BOT	<ul style="list-style-type: none"> • Review assessment data (Running Records, formal and informal classroom observations) to determine the particular learning needs of the target students. • Target students to have their individual needs identified and specific programmes (class or withdrawal) put in place to address them. To be recorded in the tracking of target students' forms. • Children working well below their chronological age to have an Individual IEP to help identify strengths and areas for development and to accelerate achievement. Next learning steps to be sequential and specific. This is to be shared with team leaders. • Planning to reflect the needs of these children. Target children are to have instructional reading daily. • Monitoring meetings to discuss the progress of target students • Provide regular opportunities for the target children to read to, and read with an adult to ensure reading mileage • Provide a range of reading material that will engage the reader in meaningful 	<p>Literary Team</p> <p>Literary Team</p> <p>Classroom Teacher</p> <p>Classroom Teacher</p> <p>Classroom Teacher</p> <p>Literary Team</p>	<ul style="list-style-type: none"> • Specific learning goals established • Accelerated progress due to specific monitoring/ action plan • IEPs created/reviewed each term, • IEPs used to focus learning/ teaching • Moving on tracking sheet • Moving on tracking sheet • Practise of reading strategies • Practise of reading

	<ul style="list-style-type: none"> contexts and will expose them to reading across the curriculum Develop a range of comprehension strategies to ensure these students are reading for meaning Liaise with families to encourage and promote reading in the home, give out holiday reading packs, advice and resources to support learning at home Ngati Whakae Programme for Year 2 target children- Quick 60 Reading Recovery for Y2 and Y3 target children Access outside agencies: RTLit/ RTLB/ ICS where deemed necessary and helpful Literacy team to run staff meetings to upskill teachers on specific target children and groups Running records completed on all target children at least once a term 	Classroom Teacher Classroom Teacher Classroom Teacher Senco and LSC Senco and LSC Senco and LSC Literacy Team	strategies <ul style="list-style-type: none"> Practise of reading strategies More mileage and buy in from parents Targeted help Targeted help Targeted help Better class programmes Teachers specifically monitoring target children and accelerating them
Monitoring: <i>(How are we going – check student outcomes every term. Where are the gaps? What needs to change if this is not working?)</i> <ul style="list-style-type: none"> Phonics programme in all junior classes can also be attributed to the progress Continued monitoring and targeted teaching needs to continue 			
Resourcing: <i>(How much money and time is needed? Who will help us?)</i> <ul style="list-style-type: none"> Ngati Whakae funding and SEG tuning to provide withdrawal programmes and TA's in Junior school classes to support RTLit targeted at Year 2 			

Target group Improvement Plan MATHS 2024

Strategic Goal:

Enhancing Academic success and Life skills

Our school will provide a well-rounded education that includes life skills and prepares students for future challenges while fostering open, transparent, and effective communication between the school, whanau, and the wider community.

Annual Target: **MATHS**

Year 3 children will be working at early Level 2, or above, of the NZ curriculum in Number and Algebra, by the end of November
Year 5 children will be working at Level 3 of the NZ curriculum in Number and Algebra, by the end November

Baseline Data:

At the end of 2023: Year 2 children 36% (25 of 68 students) were below or well below the expected curriculum level for maths
Year 4 children 35% (21 of 60 students) were below or well below the expected curriculum level for maths

Key Improvement Strategies:

- To identify target children and accelerate their progress by providing them with programmes which address their specific needs
- To improve teacher pedagogy in order to improve student outcomes
- To involve outside agencies wherever needed to improve access and opportunities for students

When	What (Consider goal clarity and communication: strategic resourcing, PLD, routines that need changing, assessment practices)	Who	Indicators of Progress (What will we see?)
By December 1st 2024 Progress is to be monitored each term and a mid-year progress report submitted to the BOT	<ul style="list-style-type: none"> • Class timetables to reflect adequate time devoted to the teaching of mathematics (minimum of 3 hours per week). The teaching of maths should ideally take place during prime learning times, i.e. before lunchtime, preferably in the morning block.. • Students should be aware of their learning goals and next steps in learning. • Funding for Maths Whizz for all Year 5 and 6 children • Teachers attend beneficial maths PLD courses offered by facilitators, if and when these are available, and deemed appropriate by the maths curriculum team or management. • Goal sheets to be used for monitoring progress. • GloSS and knowledge testing to be carried out mid-year 	Classroom Teacher Maths Curriculum team Outside agencies (e.g. RTLB) as deemed necessary and appropriate.	<ul style="list-style-type: none"> • Progress shown each term on individual trajectory sheets • Individual goal sheets regularly updated. • Students will have the basic facts knowledge and place value understanding to solve number and algebra problems at the expected curriculum levels.

	<ul style="list-style-type: none"> and in November to assess progress and achievement. Use of maths trajectory sheets, updated by week 8 of each term. 		
Monitoring: <i>(How are we going – check student outcomes every term. Where are the gaps? What needs to change if this is not working?)</i> <ul style="list-style-type: none"> Student progress will be closely monitored by the classroom teachers, and the maths curriculum team. Trajectory sheets will be used to record student progress. RTLB 			
Resourcing: <i>(How much money and time is needed? Who will help us?)</i> <ul style="list-style-type: none"> Our school is very well resourced in this area. An appropriate maths budget will be set by the BOT for the purchase of any maths resources deemed necessary by the maths curriculum team, as well as for professional development opportunities for teachers. 			

Te Tiriti o Waitangi

The School Board has actively implemented Te Tiriti o Waitangi to foster cultural understanding and equity within the educational framework. By incorporating the treaty's principles, such as partnership, participation, and protection, the board ensures that Māori perspectives are integrated into the curriculum. This includes acknowledging the cultural significance of local iwi, incorporating Te Reo Māori into teaching, and promoting tikanga Māori. Additionally, the board actively engages with the Māori community, seeking their input in decision-making processes. These efforts reflect a commitment to honour the treaty and create an inclusive educational environment for all students.

Report on Special and Contestable Funding Kiwisport

See attached

Principal’s Wellbeing and Professional Leadership

Nothing has been used at present

School roll and days open

The school roll at:	1 March 2024	30 November 2024	The school will be open for:	2024
	386	388		384 half days

Members of the School Board

Name	Position	How position on Board gained	Term expired/expires
Shaun Nunn	Parent rep, Presiding Member	Elected September 2018 Elected Presiding Member 2025	September 2025
Phil Wilson	Parent rep	Elected September 2018	September 2025
Jo-Anne Edmonds	Parent rep	Elected September 2018	September 2025
Charelle Marshall-Lette	Parent rep	Elected May 2025	September 2025
Shayla McLean	Parent rep	Elected May 2025	September 2025
Jane Nunn	Staff Rep	Elected September 2016	September 2025

Good Employer Statement

Our School met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review in accordance with our Personnel Policy, Staff Well-Being and Appreciation Policy and Appointments Policy. We practise impartial selection of suitably qualified persons for appointment through our independent selection committee that is delegated by the Board.

Kiwisport Expenditure 2024

As with previous years, the Kiwisport funding we receive from the Ministry has allowed our children to learn and compete in a variety of different sporting codes this year.

In 2024, the Kiwisport funding enabled hundreds of children from Ngongotaha School to take part in Physical Education and various forms of Physical activity. As a part of our strategic planning, we want our children to be as active as possible.

The funding has been used in many ways to eliminate the barriers stopping children getting involved in sports. For a long time transport was an issue. With the distance we must travel to get into the city to compete, finding funding to cover the costs of buses has always been difficult. Due to the Kiwisport funding, all senior children were able to be transported to interschool sport; netball, hockey, rugby, soccer, miniball as well as a variety of other sporting activities; rugby tournaments, hockey training, kapa haka, gymnastics, and a dance competition to name a few. Transport to games or events is a big expense now and not having to collect from parents for this made this much more manageable and ensured all children could take part.

We have been able to use the Kiwisport funding to subsidise registrations and entry fees. We find taking this cost away from families has enabled children to compete at local and representative levels. We have included into school policy that all sports will cost a maximum of \$40 per child. The rest of the registration or entry fee is covered by Kiwisport funding.

We have also been able to use a small amount of the fund for specific equipment for codes that were new to the school. The children were able to compete with pride and have the necessary tools to take part. This also included ensuring uniforms were of a high standard.

Our team participation rates continue to increase across the school. In 2024 we had 6 netball teams; a tackle rugby team, a rugby league team, 6 touch teams, 6 hockey teams, 6 miniball teams, a mountain biking team, a gymnastics team and one huge dance crew. Many children were also involved with the local soccer club and rugby club as well. We also ran a school athletics day, a school triathlon day and a school walk a thon event. Our netball, miniball, hockey teams also played during the weekend as well as for interschool competitions.

Finally, we have been able to purchase quality equipment for our staff to use in Physical Education lessons and for the children to enjoy in their own time. The Kiwisport funding has been invaluable to the staff and tamariki of Ngongotaha School. We thank the Ministry for their continual support.

Craig McFadyen
Principal, Ngongotaha School.