

NGUNGURU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1056

Principal: Rosemary Murphy

School Address: Te Maika Road

School Postal Address: Te Maika Road RD 3, Whangarei, 0173

School Phone: 09 434 3805

School Email: bfrear@ngunguru.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

NGUNGURU SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
-------------	------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
21 - 24	Independent Auditor's Report

Other Information

25	Members of the Board
26	Kiwisport / Statement of Compliance with Employment Policy
27 - 35	Statement of Variance/Good Employer
36 - 40	Evaluation of the School's Student Progress and Achievement
41 - 43	Report on how the School has given effect to Te Tiriti o Waitangi

Ngunguru 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.

Chanelle Leah Armstrong

Full Name of Presiding Member

Rosemary Murphy

Full Name of Principal

Chanelle

Signature of Presiding Member

R. Murphy

Signature of Principal

29 May 2025

Date:

29/05/2025

Date:

Ngunguru School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,752,819	2,612,094	2,669,407
Locally Raised Funds	3	98,034	40,345	51,234
Interest		13,292	2,270	4,277
Total Revenue		2,864,145	2,654,709	2,724,918
Expense				
Locally Raised Funds	3	85,856	52,421	57,782
Learning Resources	4	1,680,250	1,789,624	1,703,550
Administration	5	225,655	228,867	211,637
Interest		2,518	1,881	3,147
Property	6	844,504	666,400	726,431
Other Expenses	7	696	-	-
Loss on Disposal of Property, Plant and Equipment		-	-	60,147
Total Expense		2,839,479	2,739,193	2,762,694
Net Surplus / (Deficit) for the year		24,666	(84,484)	(37,776)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		24,666	(84,484)	(37,776)

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

Ngunguru 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		477,715	451,271	495,260
Total comprehensive revenue and expense for the year		24,666	(84,484)	(37,776)
Contributions from the Ministry of Education - Contribution from MoE - SNUP Te Mā		23,176	-	-
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	20,231
Equity at 31 December		525,557	366,787	477,715
Accumulated comprehensive revenue and expense		525,557	366,787	477,715
Equity at 31 December		525,557	366,787	477,715

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.

Ngunguru School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	357,308	143,036	52,575
Accounts Receivable	9	155,710	132,676	183,755
GST Receivable		8,275	11,109	16,713
Prepayments		12,081	3,070	12,461
Inventories	10	1,578	1,637	-
Funds Receivable for Capital Works Projects	16	79,152	-	203,664
		614,104	291,528	469,168
Current Liabilities				
Accounts Payable	12	171,343	210,891	225,956
Revenue Received in Advance	13	23,951	2,951	10,564
Provision for Cyclical Maintenance	14	20,644	12,559	15,635
Finance Lease Liability	15	15,858	13,717	15,962
Funds held for Capital Works Projects	16	174,904	-	39,879
		406,700	240,118	307,996
Working Capital Surplus/(Deficit)		207,404	51,410	161,172
Non-current Assets				
Property, Plant and Equipment	11	362,523	363,391	370,951
		362,523	363,391	370,951
Non-current Liabilities				
Provision for Cyclical Maintenance	14	37,302	22,613	33,029
Finance Lease Liability	15	7,068	25,401	21,379
		44,370	48,014	54,408
Net Assets		525,557	366,787	477,715
Equity		525,557	366,787	477,715

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

Ngunguru School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		660,216	486,865	522,109
Locally Raised Funds		80,992	57,795	52,768
Goods and Services Tax (net)		8,438	-	(5,604)
Payments to Employees		(360,666)	(331,778)	(472,165)
Payments to Suppliers		(228,412)	(184,140)	(125,227)
Interest Paid		(2,518)	(1,881)	(3,147)
Interest Received		13,292	2,270	4,277
Net cash from/(to) Operating Activities		171,342	29,131	(26,989)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,174
Purchase of Property Plant & Equipment (and Intangibles)		(25,246)	-	(39,332)
Net cash from/(to) Investing Activities		(25,246)	-	(37,158)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	20,231
Finance Lease Payments		(12,086)	(16,394)	(11,224)
Funds Administered on Behalf of Other Parties		170,723	-	(22,584)
Net cash from/(to) Financing Activities		158,637	(16,394)	(13,577)
Net increase/(decrease) in cash and cash equivalents		304,733	12,737	(77,724)
Cash and cash equivalents at the beginning of the year	8	52,575	130,299	130,299
Cash and cash equivalents at the end of the year	8	357,308	143,036	52,575

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.

Ngunguru School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Ngunguru 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 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 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:

Board-owned Buildings	40 years
Building Improvements	40 years
Furniture and Equipment	5-18 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Textbooks	8 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

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

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	564,094	489,693	534,035
Teachers' Salaries Grants	1,390,543	1,494,553	1,462,272
Use of Land and Buildings Grants	782,458	618,398	660,051
Other Government Grants	15,724	9,450	13,049
	2,752,819	2,612,094	2,669,407

The school has received funding from the Ministry of Social Development for the OSCAR programme. The total amount received was \$14,756.

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	34,900	13,000	7,818
Fees for Extra Curricular Activities	30,569	-	12,601
Trading	423	3,000	2,050
Fundraising and Community Grants	4,494	-	5,284
Other Revenue	1,656	345	2,419
After School Care	25,992	24,000	21,062
	98,034	40,345	51,234
Expense			
Extra Curricular Activities Costs	46,779	-	12,522
Trading	(1,282)	3,000	3,311
Fundraising and Community Grant Costs	2,825	-	-
After School Care	37,534	49,421	41,949
	85,856	52,421	57,782
<i>Surplus/(Deficit) for the year Locally Raised Funds</i>	12,178	(12,076)	(6,548)

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	44,489	43,500	38,528
Information and Communication Technology	7,340	6,500	6,033
Employee Benefits - Salaries	1,562,220	1,663,407	1,583,615
Staff Development	12,440	11,500	7,137
Depreciation	50,776	61,717	66,281
Other Learning Resources	2,985	3,000	1,956
	1,680,250	1,789,624	1,703,550

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	13,974	6,600	6,206
Board Fees and Expenses	5,887	7,870	17,019
Operating Leases	5,760	5,760	5,760
Legal Fees	-	1,000	-
Other Administration Expenses	22,058	24,963	24,417
Employee Benefits - Salaries	156,833	162,924	141,718
Insurance	3,245	2,420	3,077
Service Providers, Contractors and Consultancy	17,898	17,330	13,440
	<u>225,655</u>	<u>228,867</u>	<u>211,637</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	10,998	7,802	15,666
Heat, Light and Water	19,521	14,900	17,550
Rates	4,659	6,600	7,863
Repairs and Maintenance	15,232	8,200	16,308
Use of Land and Buildings	782,458	618,398	660,051
Other Property Expenses	11,636	10,500	8,993
	<u>844,504</u>	<u>666,400</u>	<u>726,431</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. Other Expenses

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loss on Uncollectable Accounts Receivable	696	-	-
	<u>696</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	357,308	143,036	52,575
Cash and cash equivalents for Statement of Cash Flows	357,308	143,036	52,575

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

Of the \$357,308 Cash and Cash Equivalents, \$174,904 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 \$357,308 Cash and Cash Equivalents, \$23,951 of Revenue Received in Advance is held by the school, as disclosed in note 13.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	21,633	12	1,429
Receivables from the Ministry of Education	2,550	-	424
Banking Staffing Underuse	-	-	80,235
Teacher Salaries Grant Receivable	131,527	132,664	101,667
	155,710	132,676	183,755
Receivables from Exchange Transactions	21,633	12	1,429
Receivables from Non-Exchange Transactions	134,077	132,664	182,326
	155,710	132,676	183,755

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	1,578	1,637	-
	1,578	1,637	-

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Board-owned Buildings	136,085	-	-	-	(5,515)	130,570
Building Improvements	65,754	-	-	-	(3,705)	62,049
Furniture and Equipment	103,290	21,400	(7,056)	-	(13,223)	104,411
Information and Communication Technology	34,176	25,882	-	-	(15,794)	44,264
Leased Assets	26,033	1,547	-	-	(10,839)	16,741
Library Resources	5,613	575	-	-	(1,700)	4,488
	370,951	49,404	(7,056)	-	(50,776)	362,523

The net carrying value of equipment held under a finance lease is \$16,741 (2023: \$26,033)

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
	\$	\$	\$	\$	\$	\$
Board-owned Buildings	220,596	(90,026)	130,570	220,596	(84,511)	136,085
Building Improvements	187,572	(125,523)	62,049	187,572	(121,818)	65,754
Furniture and Equipment	254,188	(149,777)	104,411	239,844	(136,554)	103,290
Information and Communication Technology	145,490	(101,226)	44,264	119,608	(85,432)	34,176
Motor Vehicles	15,500	(15,500)	-	15,500	(15,500)	-
Leased Assets	44,004	(27,263)	16,741	42,457	(16,424)	26,033
Library Resources	57,449	(52,961)	4,488	56,873	(51,260)	5,613
	924,799	(562,276)	362,523	882,450	(511,499)	370,951

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	28,158	19,659	111,211
Accruals	7,974	6,026	9,219
Banking Staffing Overuse	218	4,560	-
Employee Entitlements - Salaries	131,527	132,664	101,667
Employee Entitlements - Leave Accrual	3,466	47,982	3,859
	171,343	210,891	225,956
Payables for Exchange Transactions	171,343	210,891	225,956
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	171,343	210,891	225,956

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Govt Revenue Received in Advance	16,000	-	4,662
Other Received In Advance	7,951	2,951	5,902
	<u>23,951</u>	<u>2,951</u>	<u>10,564</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	48,664	27,370	32,998
Increase to the Provision During the Year	9,552	7,802	7,741
Use of the Provision During the Year	(1,716)	-	-
Other Adjustments	1,446	-	7,925
Provision at the End of the Year	<u>57,946</u>	<u>35,172</u>	<u>48,664</u>
Cyclical Maintenance - Current	20,644	12,559	15,635
Cyclical Maintenance - Non current	37,302	22,613	33,029
	<u>57,946</u>	<u>35,172</u>	<u>48,664</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	17,157	13,717	18,480
Later than One Year and no Later than Five Years	7,408	25,401	22,724
Future Finance Charges	(1,639)	-	(3,863)
	<u>22,926</u>	<u>39,118</u>	<u>37,341</u>
Represented by			
Finance lease liability - Current	15,858	13,717	15,962
Finance lease liability - Non current	7,068	25,401	21,379
	<u>22,926</u>	<u>39,118</u>	<u>37,341</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 8, and includes retentions on the projects, if applicable.

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Carpentry Project	214680	(2,352)	-	-	-	(2,352)
Field Drainage Project	214679	(7,924)	-	9,592	-	1,668
AMS Combined:1	214683	(117,173)	117,173	-	-	-
Blocks 1,2,3 Heatpumps	228741	(329)	-	-	-	(329)
Sensory Garden Project	228743	(3,637)	-	-	-	(3,637)
Security Alarms,Fencing	228740	(11,356)	-	-	-	(11,356)
Install Concrete Court Surface	228742	15,457	-	-	-	15,457
Multiple Outdoor Projects	234774	9,983	-	-	-	9,983
SIP: Block 3 Refurb of Dental Clinic	234773	14,439	-	-	-	14,439
Drainage Investigation	245300	(16,443)	58,730	(56,138)	-	(13,851)
Internal Sliding Doors	245448	(24,700)	161,207	(154,419)	-	(17,912)
Ventilation and Moisture	245297	(449)	110,899	(84,430)	-	26,020
Site: Electrical	245296	(3,258)	107,608	(104,350)	-	-
1: 2: Roof repairs and replacement	245295	(16,043)	39,738	(23,695)	-	-
Urgent Fire Tank Remediation	247832	-	111,162	(123,069)	-	(11,907)
Block 1 Refurbishment	240712	-	-	(17,808)	-	(17,808)
Playground Softfall	245301	-	47,992	(26,065)	-	21,927
LSPM Fencing	245473	-	67,500	(19,013)	-	48,487
1: Joinery, Internal Refurb, Outdoor	245298	-	36,923	-	-	36,923
Totals		(163,785)	858,932	(599,395)	-	95,752

Represented by:

Funds Held on Behalf of the Ministry of Education	174,904
Funds Receivable from the Ministry of Education	(79,152)

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Carpentry Project	214680	(2,352)	-	-	-	(2,352)
Field Drainage Project	214679	1,668	-	(9,592)	-	(7,924)
AMS Combined:1	214683	(86,905)	28,698	(58,966)	-	(117,173)
Blocks 1,2,3 Heatpumps	228741	(329)	-	-	-	(329)
Sensory Garden Project	228743	(3,637)	-	-	-	(3,637)
Security Alarms,Fencing	228740	(11,356)	-	-	-	(11,356)
Install Concrete Court Surface	228742	15,457	-	-	-	15,457
Multiple Outdoor Projects	234774	16,906	-	(6,923)	-	9,983
SIP: Block 3 Refurb of Dental Clinic	234773	14,439	-	-	-	14,439
Block 2: Lightning Strike	237286	-	13,089	(13,089)	-	-
Drainage Investigation	245300	-	-	(16,443)	-	(16,443)
Internal Sliding Doors	245448	-	-	(24,700)	-	(24,700)
Ventilation and Moisture	245297	-	-	(449)	-	(449)
Site: Electrical	245296	-	-	(3,258)	-	(3,258)
1: 2: Roof repairs and replacement	245295	-	-	(16,043)	-	(16,043)
Totals		(56,109)	41,787	(149,463)	-	(163,785)

Represented by:

Funds Held on Behalf of the Ministry of Education	39,879
Funds Receivable from the Ministry of Education	(203,664)

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	-	1,345
<i>Leadership Team</i>		
Remuneration	369,586	144,967
Full-time equivalent members	3.00	1.00
Total key management personnel remuneration	<u>369,586</u>	<u>146,312</u>

There are 7 members of the Board excluding the Principal. The Board has held 9 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	140 - 150	110 - 120
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Principal 2

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	-	30 - 40
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	4.00	4.00
110 - 120	2.00	1.00
	<u>6.00</u>	<u>5.00</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 \$828,768 (2023: \$288,529) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Field Drainage Project	5,538
Blocks 1,2,3 Heatpumps	871
Install Concrete Court Surface	19,430
Multiple Outdoor Projects	14,294
SIP: Block 3 Refurb of Dental Clinic	12,000
Block 1 Refurbishment	351,420
LSPM Fencing	55,987
1: Joinery, Internal Refurb, Outdoor	369,228
Total	828,768

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

(b) Operating Commitments

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

(a) operating lease of photocopiers;

	2024 Actual \$	2023 Actual \$
No later than One Year	5,760	5,760
Later than One Year and No Later than Five Years	1,440	7,200
Later than Five Years	-	-
	<u>7,200</u>	<u>12,960</u>

The total lease payments incurred during the period were \$5,760 (2023: \$5,760).

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	357,308	143,036	52,575
Receivables	155,710	132,676	183,755
Investments - Term Deposits	-	-	-
	<u>513,018</u>	<u>275,712</u>	<u>236,330</u>

Financial liabilities measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Payables	171,343	210,891	225,956
Finance Leases	22,926	39,118	37,341
	<u>194,269</u>	<u>250,009</u>	<u>263,297</u>

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.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ngunguru School (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants 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 20, that comprise the *statement of financial position* as at 31 December 2024, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 43, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

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

David Fraser

David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Ngunguru School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Melissa Gilbert-Smith	Presiding Member	Elected	Jul 2024
Chanelle Armstrong	Presiding Member	Elected	Sep 2025
Rosemary Murphy	Principal	ex Officio	
Amber Fayerberg	Parent Representative	Elected	Dec 2024
Joel Higgle	Parent Representative	Elected	Sep 2025
Leila Amos	Parent Representative	Elected	Apr 2024
Meiteria Wellin	Parent Representative	Co-opted	Sep 2025
Carly Low	Parent Representative	Co-opted	Sep 2025
Richard Price	Parent Representative	Elected	Sep 2025
Andy Piggot	Parent Representative	Elected	Sep 2025
Teresa Capon	Staff Representative	Elected	Sep 2025

Ngunguru School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3,428 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Ngunguru 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.

Statement of Variance Reporting



School Name:	Ngunguru School	School Number:	1056
Strategic Aim:	Hiranga Excellence Develop a robust curriculum focusing on excellence, which allows students to achieve to their highest potential		
Annual Aim:	80% of students at or above their expected level in across the curriculum. 80% of all students are at the expected level in writing. 80% of students achieving at the expected level in math. 80% of students achieving at the expected level in reading.		
Target:	80% of students at or above their expected level in across the curriculum. 80% of all students are at the expected level in writing. 80% of students achieving at the expected level in math. 80% of students achieving at the expected level in reading.		
Baseline Data:	<p>Year One 90% of students are at or above the expected level in reading 90% of students are at or above the expected level in writing 100% of students are at or above the expected level in maths</p> <p>Year Two 75% of students are at or above the expected level in reading 75% of students are at or above the expected level in writing 86% of students are at or above the expected level in reading</p> <p>Year Three <i>65% of students are at or above the expected level in reading</i> <i>68% of students are at or above the expected level in writing</i></p>		

68% of students are at or above the expected level in maths

Year Four

81% of students are at or above the expected level in reading

79% of students are at or above the expected level in writing

81% of students are at or above the expected level in maths

Year Five

79% of all students are at or above the expected level in reading

67% of all students are at or above the expected level in writing

58% of all students are at or above the expected level in maths

Year Six

76% of all students are at or above the expected level in reading

82% of all students are at or above the expected level in writing

59% of all students are at or above the expected level in maths

Year Seven

93% of all students are at or above the expected level in reading

81% of all students are at or above the expected level in writing

85% of all students are at or above the expected level in maths

Year Eight

71% of students are at or above the expected level in reading

61.91% of students are at or above the expected level in writing

55% of students are at or above the expected level in maths

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>New assessment schedule In 2024 the SLT developed and implemented a new assessment schedule. This included scheduled assessments each term – clearly identifying the time these were to be completed. Re-introduction of PAT tests beginning and end of year for tracking of shift of all students Introduction of national standardised assessments to the school to ensure assessments were valid and reliable (asTTle Reading for our students reading in and greater than level two of the curriculum) Ngunguru School Writing Progressions incorporating both the NZC and Writer's Toolbox expectations were finalised and used for writing moderation Termly assessments of other curriculum areas to check student levels of attainment across the NZC</p> <p>Full implementation of Writer's Toolbox This was led by our Kahui Ako Literacy Across School Leader with a focus on ensuring sentences, expansion and</p>	<p><i>Year Three</i> The data here is considerably lower than other year group cohorts. Māori students have the highest levels of achievement in reading which is pleasing. The boys in this cohort have the lowest percentages in reading with 23% working below the expected curriculum level and 23% working well below. 41% of boys are below the expected level in writing. Those working below the expectation in maths are consistent across all, Māori, male and female students. What can this be attributed to? First full year of Pr1me maths. It is typical to see a dip in mathematical achievement in the first year of Pr1me implementation. This is due to the knowledge and understanding that Pr1me is based upon. It is more in depth and robust around place value, mathematical language and number knowledge. It also requires a level of skill with reading. It is expected that there will be growth in their mathematical progress in 2025. In reading the year three students transitioned from BSLA to the whole language approach. These programmes have very different</p>	<p>2024 was a year of change in regards to new teaching programmes and new assessment methods. Pr1me Maths was fully implemented from year two to eight and BSLA (Better Start Literacy Approach - structured literacy) was introduced from new entrant to end of year two. Changes were also made to assessment tools. PAT tests (Progressive Achievement Tests - New Zealand standardised) were administered at the beginning and end of the year to measure our students' success in regards to national norms. asTTle Reading Tests (again nationally standardised) were used for those students working at or above level two of the New Zealand Curriculum to assess mid-year and end of year reading progress. Running records for data collection were seen texts and New Zealand Curriculum texts only and administered by the teachers. Writing assessments were carried out using our Ngunguru School writing progressions which meet both the Ministry of Education and Writer's Toolbox expectations. Across school moderation was held mid</p>	<p><i>Year Three</i> This is a cohort that must be closely monitored and where extra resourcing is needed. Karen Johnson is out of the classroom for the first six months of the year and is delivering literacy support programmes from year one to year four. The year three students reading and writing below and well below will be included in her support programmes. Pr1me teaching in year three will also be closely monitored by our Maths unit holder to ensure effective programmes are being delivered and teachers have the necessary pedagogical skills and knowledge to do this.</p> <p><i>Year Five</i> Those who are well below the expected level in reading and writing will be part of a specialised literacy programme delivered by one of our teacher aides - Maree Stanley-Hunt (already funded) 50% of Māori students, 36% of male and 35% of female students are working below the expected level in maths. They will need to be priority students in the</p>

<p>precision and paragraphing were introduced to students. In 2025 we need more consistency in the teaching of this.</p> <p>Full implementation of PRIME with teachers having regular support from the Maths Unit Holder</p> <p>Develop curriculum teams</p> <p>Kahui Ako Structured Literacy Professional Development</p> <p>The Year Zero to Two teachers completed this successfully and fully implemented BSLA as their reading programme.</p>	<p>pedagogy. In 2025 all of the teachers from year three to year eight are undergoing professional development in BSLA so there will be consistency in the teaching of reading at Ngunguru School.</p> <p>Writing continues to be the curriculum area where our students do not perform as highly as reading and maths. This is consistent with national trends in writing. We continue to use the Writer's Toolbox programme to address this. The focus of this programme is on consistent teaching of purposeful sentence types and writing skills. In 2025 we again have Karen Johnson as our Literacy lead teacher and ensuring teachers are upskilled in the teaching of Writer's Toolbox is one of her responsibilities.</p> <p>This is a cohort that must be closely monitored and where extra resourcing is needed.</p> <p><i>Year Five</i></p> <p>Looking back over the last three years, the writing data for this cohort has been consistent which suggests this has been an area of need for this cohort throughout their years at school. In 2025 the focus will be on accelerating the progress of these students to move them closer to achieving at the expected level. This will be</p>	<p>and end of year to ensure our marking was consistent. As a result of this work, our data is becoming more consistent, reliable and accurate.</p>	<p>classroom and be closely monitored.</p> <p>This is a cohort for the Board to track progress over the year.</p> <p><i>Year Six</i></p> <p>Maths is an area for this cohort that will need close monitoring. All those below the expected level will need to be priority students. It will be important to offer a support programme for these students if possible. The BOT will need to look at allocating funds for this.</p> <p><i>Māori Students</i></p> <p>In 2025 staffing will cover the release of cultural advisor/ teacher release a day a week to deliver Te Reo Māori to all classes. There is an expectation that teachers fully participate in the lessons along with their students and continue to implement the programme daily. There is also the expectation they continue to upskill themselves in the Māori language as well. This is a compulsory component of their teacher registration.</p> <p>Urgency will be put on gaining an iwi representative for the board. In depth budget review and discussion to identify best use of our finances to address Māori achievement.</p>
--	--	---	--

	<p>communicated to the 2025 year five teachers as well as their team leader. There is an expectation that this will be addressed through quality teaching and any extra programmes that can be implemented.</p> <p>Looking back over the last three years it is clear this cohort's achievement data has dropped since the implementation of Pr1me Maths. As said above this is a result of the robust and vigorous content of the programme. New knowledge and skills from earlier books in the programme would have been needed by the students prior to learning at their expected level.</p> <p>50% of Māori students, 36% of male and 35% of female students are working below the expected level in maths.</p> <p><i>Year Six</i></p> <p>Maths is an area for this cohort that will need close monitoring. All those below the expected level will need to be priority students. It will be important to offer a support programme for these students.</p> <p><i>Māori Students</i></p> <p>Māori student achievement is not as high as the all students, female students and male students' cohorts. The BOT have put this in</p>	
--	---	--

	as an action to address. This will need renewed emphasis and focus as part of our annual plan for 2025.		
Planning for next year: <p>In 2025 staffing will cover the release of cultural advisor/ teacher release a day a week to deliver Te Reo Māori to all classes. There is an expectation that teachers fully participate in the lessons along with their students and continue to implement the programme daily. There is also the expectation they continue to upskill themselves in the Māori language as well. This is a compulsory component of their teacher registration. Urgency will be put on gaining an iwi representative for the board.</p> <p>In depth budget review and discussion to identify best use of our finances to address Māori achievement.</p> <p>Writer's Toolbox programme will continue in 2025. The focus of this programme will be on consistent teaching of purposeful sentence types and writing skills. In 2025 we again have Karen Johnson as our Literacy lead teacher, ensuring teachers are upskilled in the teaching of Writer's Toolbox is one of her responsibilities. Karen is also released from the classroom three days a week until June to teach our BSLA tier two and three year one to four students to accelerate their progress. This will be in small groups outside of the classroom programme, ensuring each day they will receive a double dose of BSLA instruction.</p> <p>In 2025 the focus will be on accelerating the progress of tier two students to move them closer to achieving at the expected level. This will be communicated to all teachers and they will be required to identify priority learners (tier two students) in Reading, Writing and Maths. There is an expectation that acceleration this will be used for this within a quality teaching and learning programme.</p> <p>The BOT will need take a close look at the budget for 2025 identifying possible funds and allocation of these for extra support programmes to cohorts and groups of students where extra support is needed. These cohorts will be monitored by the BOT.</p>			



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024

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?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>School EEO Policy. The policy has been strictly followed</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Yes, absolutely</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<i>We work within Te Tiriti o Waitangi. We recognise Māori as tangata whenua. We support the aims and aspirations of Māori teaching and learning at Ngunguru School. All our policies reflect this.</i>
How have you enhanced the abilities of individual employees?	<i>All staff at Ngunguru School experience professional development. All leaders, teachers and support staff complete a Professional Growth Cycle to enhance their abilities.</i>
How are you recognising the employment requirements of women?	<i>We have a robust EEO policy which is followed.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We have a robust EEO policy which is followed</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?	X	
Has this policy or programme been made available to staff?	X	

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



Ngunguru School
Hooked on Learning
PUPURI TE PIHUKAHUKA MO TE AKORANGA

Analysis and Report on End of Year Data 2024

Rosemary Murphy, Principal Ngunguru School

Introduction:

2024 was a year of change in regards to new teaching programmes and new assessment methods. Pr1me Maths was fully implemented from year two to eight and BSLA (Better Start Literacy Approach - structured literacy) was introduced from new entrant to end of year two. Changes were also made to assessment tools. PAT tests (Progressive Achievement Tests - New Zealand standardised) were administered at the beginning and end of the year to measure our students' success in regards to national norms. asttLe Reading Tests (again nationally standardised) were used for those students working at or above level two of the New Zealand Curriculum to assess mid year and end of year reading progress. Running records for data collection were seen texts and New Zealand Curriculum texts only and administered by the teachers. Writing assessments were carried out using our Ngunguru School writing progressions which meet both the Ministry of Education and Writer's Toolbox expectations. Across school moderation was held mid and end of year to ensure our marking was consistent. As a result of this work, our data is becoming more consistent, reliable and accurate.

Year One

90% of students are at or above the expected level in reading
90% of students are at or above the expected level in writing
100% of students are at or above the expected level in maths

Year Two

75% of students are at or above the expected level in reading
75% of students are at or above the expected level in writing
86% of students are at or above the expected level in reading

Year Three

65% of students are at or above the expected level in reading
68% of students are at or above the expected level in writing
68% of students are at or above the expected level in maths

Year Four

81% of students are at or above the expected level in reading

79% of students are at or above the expected level in writing

81% of students are at or above the expected level in maths

Year Five

79% of all students are at or above the expected level in reading

67% of all students are at or above the expected level in writing

58% of all students are at or above the expected level in maths

Year Six

76% of all students are at or above the expected level in reading

82% of all students are at or above the expected level in writing

59% of all students are at or above the expected level in maths

Year Seven

93% of all students are at or above the expected level in reading

81% of all students are at or above the expected level in writing

85% of all students are at or above the expected level in maths

Year Eight

71% of students are at or above the expected level in reading

61.91% of students are at or above the expected level in writing

55% of students are at or above the expected level in maths

Maori Students

76% of all Māori students are at or above the expected level in reading

78% of all Māori students are at or above the expected level in writing

67% of all Māori students are at or above the expected level in maths

New Zealand European/Pākehā Students

82% of all students are at or above the expected level in reading

77% of all students are at or above the expected level in writing

82% of all students are at or above the expected level in maths

Male Students

80% of all students are at or above in reading

77% of all students are at or above in writing

85% of all students are at or above in maths

Female Students

80% of all students are at or above in reading

78% of all students are at or above in writing

70% of all students are at or above in maths

Discussion

In the writing of the Strategic Plan 2024 to 2026 the Board of Trustees set a target of 80% of students achieving at or above the expected curriculum level for the year. This has mostly been achieved, however there are some cohorts where it has not.

Year Three

The data here is considerably lower than other year group cohorts. Māori students have the highest levels of achievement in reading which is pleasing. The boys in this cohort have the lowest percentages in reading with 23% working below the expected curriculum level and 23% working well below. 41% of boys are below the expected level in writing. Those working below the expectation in maths are consistent across all, Māori, male and female students. What can this be attributed to?

First full year of Pr1me maths. It is typical to see a dip in mathematical achievement in the first year of Pr1me implementation. This is due to the knowledge and understanding that Pr1me is based upon. It is more in depth and robust around place value, mathematical language and number knowledge. It also requires a level of skill with reading. It is expected that there will be growth in their mathematical progress in 2025.

In reading the year three students transitioned from BSLA to the whole language approach.

These programmes have very different pedagogy. In 2025 all of the teachers from year three to year eight are undergoing professional development in BSLA so there will be consistency in the teaching of reading at Ngunguru School.

Writing continues to be the curriculum area where our students do not perform as highly as reading and maths. This is consistent with national trends in writing. We continue to use the Writer's Toolbox programme to address this. The focus of this programme is on consistent use of purposeful sentence types and writing skills. In 2025 we again have Karen Johnson as our

Literacy lead teacher and ensuring teachers are upskilled in the teaching of Writer's Toolbox is one of her responsibilities.

This is a cohort that must be closely monitored and where extra resourcing is needed.

Karen Johnson is out of the classroom for the first six months of the year and is delivering literacy support programmes from year one to year four. The students reading and writing below and well below will be included in her support programmes.

Year Five

Looking back over the last three years, the writing data for this cohort has been consistent which suggests this has been an area of need for this cohort throughout their years at school. In 2025 the focus will be on accelerating the progress of these students to move them closer to achieving at the expected level. This will be communicated to the 2025 year five teachers as well as their team leader. There is an expectation that this will be addressed through quality teaching and any extra programmes that can be implemented.

Looking back over the last three years it is clear this cohort's achievement data has dropped since the implementation of Pr1me Maths. As said above this is a result of the robust and vigorous content of the programme. New knowledge and skills from earlier books in the programme would have been needed by the students prior to learning at their expected level. Those who are well below the expected level in reading and writing will be part of a specialised literacy programme delivered by one of our teacher aides - Maree Stbaley-Hunt.

50% of Māori students, 36% of male and 35% of female students are working below the expected level in maths. They will need to be priority students in the classroom and be closely monitored.

Again this is a cohort for the Board to track progress over the year.

Year Six

Maths is an area for this cohort that will need close monitoring. All those below the expected level will need to be priority students. It will be important to offer a support programme for these students if possible.

Māori Students

Māori student achievement is not as high as the all student, female student and male student cohorts. As a Board, in our strategic plan we have put this in as an action to address. I

recommend we discuss this and set some new actions as part of our annual plan for 2025.

We now have an MOE cultural advisor role in the school - Richard Higgins. This comes with an additional allowance. In 2025 Ricahrd will be released to a day a week to deliver Te Reo Māori to all classes. There is an expectation that teachers fully participate in the lessons along with their students and continue to implement his programme daily. There is also the expectation they continue to upskill themselves in the Māori language as well. This is a complete component of their teacher registration.

Recommendations from me:

We put some urgency around gaining an iwi representative for the board.

We have an in depth look at and discussion around best use of our finances to address Māori achievement.

Possible initiatives:

Relationships First professional development \$18000

Full time Kaiāwhina Kaiako to support our Māori students with their learning approx \$44,800

Male and Female Student Cohorts

Achievement in reading and writing between our male and female student cohorts is comparable. Interestingly our male students are achieving at a higher rate in maths than our female student cohort.

Shift

If we look across the year cohorts the percentages are quite consistent from 2022 to 2024.

Would be good to see some growth here.

Hattie writes about a year's student progress for a year of learning. A goal is to make sure this happens for all our students through effective planning and teaching. The Senior Leadership Team will monitor this through regular discussions at team meetings, Professional Growth Cycles and regular planning reviews. Teachers will also complete SWOT Analysis (Strengths, Weaknesses, Opportunities) mid year and end of year to ensure they are recognising trends in their classroom data and addressing these in their classroom programme.

Ngunguru School

Next review: Term 1 2027

Te Tiriti o Waitangi

This policy refers to **Te Tiriti o Waitangi** rather than **The Treaty of Waitangi** to align with the Education and Training Act 2020.

Ngunguru School acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. We recognise our responsibility to give effect to Te Tiriti o Waitangi and are guided by the articles of Te Tiriti o Waitangi in fulfilling this responsibility.

- **Article 1: Kāwanatanga | Honourable governance**

We are committed to equitable partnerships and genuine collaboration. We undertake governance, leadership, and decision making that is equitable and collective.

- **Article 2: Rangatiratanga | Māori self-determination**

We affirm tino rangatiratanga and mana motuhake. We honour the tikanga and kawa of mana whenua and ensure they are active participants in decisions that impact Māori in their takiwā (area).

- **Article 3: Ōritetanga | Equity**

We seek out and remove barriers and bias from systems, structures, and processes. We give status and mana to all aspects of te ao Māori. We pursue equity for all. We actively revitalise te reo Māori and appropriately observe tikanga Māori.

- **Te Ritenga | Spiritual and religious freedom**

We ensure people have the right to and freedom of their spiritual and religious beliefs. We honour Māori spirituality and integrate mātauranga Māori appropriately into school programmes.

We have particular regard to the National Education and Learning Priorities (NELP), which align with the education and learning objectives set out in the Education and Training Act (s 5.4). These objectives include instilling in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori.

Board responsibility

Under the Education and Training Act (s 127), a primary objective of the board in governing the school is to give effect to Te Tiriti o Waitangi by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students.

The board also operates an employment policy that complies with the principles of being a good employer. This includes our responsibility under the Education and Training Act (s 597) to recognise:

- the aims and aspirations of Māori
- the employment requirements of Māori
- the need for greater involvement of Māori in the education service.

Engaging with mana whenua

Ngunguru School is committed to establishing and strengthening our relationships with mana whenua. We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.

Community partnership

We build relationships and partner with Māori to support rangatiratanga and Māori educational success as Māori (NELP Priority 2).

We engage regularly with our school community and we aim to include our Māori community in decision making by:

- creating opportunities for whānau Māori to meet together with school representatives
- having appropriate and accessible ways that whānau Māori can communicate with the school.

See [School Community Engagement Policy](#).

Strategic planning

Strategic planning at Ngunguru School underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals.

- Our **strategic plan** includes strategies for giving effect to Te Tiriti o Waitangi.
- Our **annual implementation plan** includes how targets and actions will support Te Tiriti o Waitangi obligations.
- Our **annual report** includes how the school has given effect to Te Tiriti o Waitangi.


See [School Planning and Reporting](#).

As part of our strategic planning, we consider the aspirations our Māori community have for empowering their children to be successful as Māori. We seek to support the educational success of Māori students in ways that include, but are not limited to, academic achievement.

See [Māori Educational Achievement](#).

School programmes

Ngunguru School aims to instil in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori. We ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori (Education and Training Act, s 5.4 and s 127). Ngunguru School works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community.

Our school curriculum aligns with Te Tiriti o Waitangi as a guiding principle of The New Zealand Curriculum and Te Marautanga o Aotearoa. We engage with Ka Hikitia Ka Hāpaitia (Māori Education Strategy) as a framework to ensure Māori students achieve success as Māori. See [Ka Hikitia Ka Hāpaitia](#)  (Ministry of Education).

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staff to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6).

See [Curriculum and Student Achievement Policy](#).

Equitable outcomes

As a board, our objectives include ensuring every student is able to attain their highest possible standard in educational achievement, and giving effect to Te Tiriti o Waitangi by achieving equitable outcomes for Māori students (Education and Training Act, s 127).

We have high aspirations for every student and aim to identify and reduce barriers that prevent students from accessing, participating in, or remaining engaged in school. We partner with families and whānau to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures (NELP Priorities 2 and 3).

Our school planning addresses how we can support students whose needs have not yet been well met. Ngunguru School regularly reviews our progress towards achieving equitable outcomes, as set out in our strategic plan. We monitor achievement to provide support (including learning support) or extension programmes as required, and we are accountable and responsive to student and community needs through regular reporting and review.

See [Māori Educational Achievement](#) and [Learning Support](#).

Related topics

- [Board Responsibilities](#)
- [School Community Engagement Policy](#)
- [School Planning and Reporting](#)

- **Māori Educational Achievement**
- **Inclusive School Culture**

Legislation

- Education and Training Act 2020
- Treaty of Waitangi Act 1975 (Schedule 1)

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi**


Hei mihi | Acknowledgement

SchoolsDocs wishes to acknowledge Janelle Riki-Waaka (Tainui Awhiro, Ngāti Hauiti), Kaihautū of Riki Consultancy Ltd, who has supported the SchoolDocs team through the process of reviewing and updating this policy, as well as providing expert advice on the content it contains.
He mihi ka tika ki a Janelle mō tōna mahi āwhina ki a mātou.

Release history: **Term 3 2024**, **Term 4 2022**, **Term 4 2020**

Last review	Term 1 2024
Topic type	Core