

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:

1992

Principal:

Rochelle Jensen

School Address:

900 Cameron Road, Tauranga 3112

School Phone:

(07) 578 5325

School Email:

office@gatepa.school.nz

Accountant / Service Provider:

School Office

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Tania Cook Rochelle Jensen	Presiding Member Principal ex Officio	Elected	May-25
Kelvin Kuka Amanda Marshall Niomi Laugesen Natalie Davies Sherry Streiff Jodi Hill - Resigned	Parent Representative Parent Representative Parent Representative Parent Representative Staff Representative Staff Representative	Elected Elected Elected Elected Elected Elected	May-25 May-25 May-25 May-25 May-25 Noy-24

Auditor:

William Buck

GATE PA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Gate Pa 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.

Tania Marie Cook Full Name of Presiding Member	ROCHER Jane Jersen Full Name of Principal
Signature of Presiding Member	Signature of Principal
27 05 2025 Date:	27-05-2025 Date:

Gate Pa 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	4,661,169	1,331,921	4,466,278
Locally Raised Funds	3	135,999	25,970	115,531
Interest		16,551	17,000	20,006
Gain on Sale of Property, Plant and Equipment		1,191		756
Other Revenue		23,009	18,000	23,915
Total Revenue	-	4,837,919	1,392,891	4,626,486
Expense				
Locally Raised Funds	3	31,406	-	33.834
Learning Resources	4	2,994,944	892.601	2,906,131
Administration	5	686,901	223,840	647,411
Interest		1,626	=======================================	1.237
Property	6	972,779	312,449	899,739
Other Expense	7	5.752	6,000	6,008
Loss on Disposal of Property, Plant and Equipment		269	9,000	294
Total Expense	-	4,693,677	1,434,890	4,494,654
Net Surplus / (Deficit) for the year		144,242	(41,999)	131,832
Other Comprehensive Revenue and Expense		. <u>.</u>	-	
Total Comprehensive Revenue and Expense for the Year	E	144,242	(41,999)	131,832

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

Gate Pa School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

		2024 Notes Actual \$	2024	2023
	Notes		Budget (Unaudited) \$	Actual \$
Equity at 1 January	%_ %_	934,893	934,893	803,061
Total comprehensive revenue and expense for the year Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		144,242 15,793 11,462	(41,999)	131,832
Equity at 31 December	:= :=	1,106,390	892,894	934,893
Accumulated comprehensive revenue and expense Reserves		1,106,390	892,894	934,893 -
Equity at 31 December	-	1,106,390	892,894	934,893

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.

Gate Pa School Statement of Financial Position

As at 31 December 2024

		2024	2024 Budget	2023 Actual \$
	Notes	Actual		
		\$	(Unaudited) \$	
Current Assets			•	
Cash and Cash Equivalents	8	478,708	227,764	331,213
Accounts Receivable	9	230,915	180,000	224,939
GST Receivable		14,623	*	69,703
Prepayments		5,417	16,000	16,265
Inventories	10	6,602	5,000	12,123
Funds Receivable for Capital Works Projects	16	10,242	+	17,676
	-	746,507	428,764	671,919
Current Liabilities				,
Accounts Payable	12	277,353	222,375	358,650
Revenue Received in Advance	13	22,000	-	22,637
Provision for Cyclical Maintenance	14	2,318	ž.	-
Finance Lease Liability	15	9,248	9,000	9,361
Funds held for Capital Works Projects	16	18,043		18,350
Funds held on behalf of School Cluster	17	3,460	14 14 15	6,751
	}	332,422	231,375	415,749
Working Capital Surplus/(Deficit)		414,085	197,389	256,170
Non-current Assets				
Property, Plant and Equipment	11	782,222	730,505	687,405
	_	782,222	730,505	687,405
Non-current Liabilities				
Provision for Cyclical Maintenance	14	81,718	25,000	2
Finance Lease Liability	15	8,199	10,000	8,682
	_	89,917	35,000	8,682
Net Assets	_	1,106,390	892,894	934,893
Equity	99	1,106,390	892,894	934,893

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

Gate Pa School Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024 Budget (Unaudited) \$	2023 Actual
No.	ote	Actual \$		
Cash flows from Operating Activities				
Government Grants		1,611,975	1,403,869	1,449,947
Locally Raised Funds		141,641	43,970	136,332
Goods and Services Tax (net)		55,079	-	(57,593)
Payments to Employees		(854,730)	(813,095)	(804,948)
Payments to Suppliers		(652,345)	(638,607)	(601,641)
Interest Paid		(1,626)	#	(1,237)
Interest Received		16,597	17,000	19,969
Net cash from/(to) Operating Activities	_	316,591	13,137	140,829
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		922	ş	462
Purchase of Property Plant & Equipment (and Intangibles)		(191,708)	(174,907)	(226,678)
Net cash from/(to) Investing Activities	-	(190,786)	(174,907)	(226,216)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,462	2	-
Contributions from Ministry of Education		15,793	02	•
Finance Lease Payments		(9,402)	(2,363)	(8,937)
Funds Administered on Behalf of Other Parties		3,837	% =	(79,518)
Net cash from/(to) Financing Activities	-	21,690	(2,363)	(88,455)
Net increase/(decrease) in cash and cash equivalents	-	147,495	(164,133)	(173,842)
Cash and cash equivalents at the beginning of the year 8		331,213	391,897	505,055
Cash and cash equivalents at the end of the year 8) -	478,708	227,764	331,213

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.

Gate Pa School Notes to the Financial Statements For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Gate Pa 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 22.

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings
Furniture and Equipment
Information and Communication Technology
Motor Vehicles
Textbooks
Leased Assets held under a Finance Lease
Library Resources

10–50 years
5–10 years
5 years
5 years
3 years
Term of Lease
12.5% Diminishing value

j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

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

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

k) Accounts Payable

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

I) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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

n) Funds Held 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.

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 Comprehensive Revenue and Expense.

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

p) 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.

q) 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.

r) 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.

s) 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.

t) 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.

u) Budget Figures

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

v) 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	2024	2023 Actual
	Actual	Actual Budget (Unaudited)	
	\$	\$	\$
Government Grants - Ministry of Education	1,541,129	1,309,921	1,444,144
Teachers' Salaries Grants	2,135,271	9	2,091,471
Use of Land and Buildings Grants	568,437	<u>=</u>	538,465
Ka Ora, Ka Ako - Healthy School Lunches Programme	415,532	22,000	386,583
Other Government Grants	800	*	5,615
	4,661,169	1,331,921	4,466,278

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Revenue	\$	\$	\$
Donations and Bequests	11,244	14,220	11,855
Fees for Extra Curricular Activities	7,278	-	9,014
Trading	19,534		14,024
Fundraising and Community Grants	77,893	3,500	32,604
Other Revenue	20,050	8,250	48,034
	135,999	25,970	115,531
Expense			
Extra Curricular Activities Costs	10,011	m	15,009
Trading	21,127		14,474
Fundraising and Community Grant Costs	268	=	4,351
	31,406		33,834
Surplus/ (Deficit) for the year Locally Raised Funds	104,593	25,970	81,697

Donations include \$10,000 from NZCT for Senior Camp and \$48,753 from TECT for Senior Playground construction-

4. Learning Resources

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	114,247	150,250	128,255
Information and Communication Technology	8,884	5,100	4,446
Employee Benefits - Salaries	2,717,588	595,095	2,650,177
Staff Development	41,491	56,856	35,529
Depreciation	105,706	80,000	80,871
Other Learning Resources	7,028	5,300	6,853
	2,994,944	892,601	2,906,131

5. Administration

3. Administration	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	9,435	6,750	6,651
Board Fees and Expenses	27,970	21,700	12,319
Operating Leases	960	1,490	814
Legal Fees	383	848	157
Other Administration Expenses	67,118	28,200	61,231
Employee Benefits - Salaries	171,067	150,000	165,822
Insurance	8,472	7,200	5,583
Service Providers, Contractors and Consultancy	10,973	8,500	8,250
Ka Ora, Ka Ako - Healthy School Lunches Programme	390,523	5 0	386,584
	686,901	223,840	647,411
6. Property			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	69,658	68,000	64,564
Cyclical Maintenance	84,036	25,000	60,500
Heat, Light and Water	40,222	35,053	36,580
Rates	16,945	14,000	15,166
Repairs and Maintenance	39,623	39,901	65,447
Use of Land and Buildings	568,437		538,465
Employee Benefits - Salaries	72,737	68,000	69,720
Other Property Expenses	81,121	62,495	49,297
	972,779	312,449	899,739

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 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	5,752	6,000	6,008
	5,752	6,000	6,008

8. Cash and Cash Equivalents

	2024	2024	2023	
	Actual	Budget (Unaudited)	Actual	
Bank Accounts	\$ 478,708	\$ 227,764	\$ 331,213	
Cash and cash equivalents for Statement of Cash Flows	478,708	227,764	331,213	

Of the \$478,708 Cash and Cash Equivalents, \$18,043 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 \$478,708 Cash and Cash Equivalents, \$3,460 is held by the School on behalf of the Cluster/Transport Network. See note 17 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

9. Accounts Receivable			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	21,389	-	26,659
Receivables from the Ministry of Education	2,618	=	25,655
Interest Receivable	95	-	46
Teacher Salaries Grant Receivable	206,908	180,000	172,576
	230,915	180,000	224,936
Receivables from Exchange Transactions	21,389	-	26,705
Receivables from Non-Exchange Transactions	209,526	180,000	198,231
	230,915	180,000	224,936
10. Inventories			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Uniforms	6,602	5,000	12,123
	6,602	5,000	12,123

11. Property, Plant and Equipment

2024	Opening Balance (NBV) \$	Additions	Disposals \$	Impairment \$	Depreciation	Total (NBV) \$
Building Improvements	194,635	57.X	(B)	£ 55	(5,221)	189,414
Furniture and Equipment	412,224	155,572	(<u>=</u>)	S.	(67,969)	499,827
Information and Communication Technology	40,791	34,924	129	Ng:	(18,976)	56,739
Leased Assets	16,169	9,311	: - :	1041	(10,501)	14,979
Library Resources	23,594	977	(269)	<u>;</u> ₩	(3,039)	21,263
	687,413	200,784	(269)	, sec	(105,706)	782,222

The net carrying value of furniture and equipment held under a finance lease is \$14,979 (2023: \$16,169)

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 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	258,772	(69,358)	189,414	258,773	(64,138)	194,635
Furniture and Equipment	929,086	(429,259)	499,827	772,055	(367,922)	404,133
Information and Communication Technology	371,111	(314,372)	56,739	344,949	(296,075)	48,874
Motor Vehicles	45,158	(45,158)	≅ 0	45,158	(45,158)	4
Leased Assets	36,336	(21,357)	14,979	36,182	(20,013)	16,169
Library Resources	80,160	(58,897)	21,263	80,098	(56,504)	23,594
	1,720,623	(938,401)	782,222	1,537,215	(849,810)	687,405
12. Accounts Payable						
				2024	2024	2023
				Actual	Budget (Unaudited)	Actual

12. Accounts Payable			
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	40,058	32,875	172,968
Accruals	9,435	4,500	5,651
Employee Entitlements - Salaries	222,395	180,000	172,579
Employee Entitlements - Leave Accrual	5,465	5,000	7,452
	277,353	222,375	358,650
Payables for Exchange Transactions	277,353	222,375	358,650
	277,353	222,375	358,650
The carrying value of payables approximates their fair value.	St		

13. Revenue Received in Advance

Other revenue in Advance	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$ 22,637
	22,000	()	22,637
14. Provision for Cyclical Maintenance	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Provision at the Start of the Year Increase to the Provision During the Year Use of the Provision During the Year Other Adjustments	\$ 84,036	\$ - 25,000 - -	\$ 116,459 19,161 (170,419) 34,799
Provision at the End of the Year	84,036	25,000	-
Cyclical Maintenance - Current Cyclical Maintenance - Non current	2,318 81,718	- 25,000	
	84,036	25,000	1/2

The School's 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. This provision is based on the plan prepared by a property consultant.

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	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	10,402	11,000	10,606
Later than One Year and no Later than Five Years	8,710	9,000	9,391
Future Finance Charges	(1,665)	(1,000)	(1,954)
Parameter 4 and 4	17,447	19,000	18,043
Represented by			
Finance lease liability - Current	9,248	9,000	9,361
Finance lease liability - Non current	8,199	10,000	8,682
	17,447	19,000	18,043

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.

					Board	
	2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Contribution/ Transfer \$	Closing Balances \$
SIP P2 Works (233314)		15,463	9 - 1		823	15,463
AMS Project (233315)		(16,831)	((=)	(3,133)	19,964	*
C & J Weathertightness		307	9 5 9	₹.	(307)	*
Fresh Air System Block A		(845)	32,983	(31,958)	(180)	π,
Life Cycle Flooring		2,580	-	2	1001	2,580
Outdoor Learning Stage 2 (233315)		**	134	(10,242)	-	(10,242)
ACDFIJ Roofing Drainage Electrical		9#8	80,717	(80,717)	-	E
Totals		674	113,700	(126,050)	19,477	7,801

Represented by:

Funds Held on Behalf of the Ministry of Education Funds Receivable from the Ministry of Education

18,043 (10,242)

Balances to close projects C & J Weathertightness and Fresh Air System Block A have been written off through the P&L due to the immaterial nature of the remaining balances.

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP P2 Works (233314)		23,333	7=1	(7,870)	-	15,463
AMS Project (233315)		49,600	-	(66,431)	-	(16,831)
C & J Weathertightness		6,109	21,702	(27,504)	-	307
Fresh Air System Block A		(845)	=		-	(845)
Life Cycle Flooring		-	51,375	(48,795)	-	2,580
LSM Fencing		<u>=</u>	15,182	(15,182)	=	-
SIP Playground		=	6,000	(6,000)	=	4
Totals		78,197	94,259	(171,782)		674

Represented by:

Funds Held on Behalf of the Ministry of Education Funds Receivable from the Ministry of Education

18,350 (17,676)

17. Funds Held on Behalf of RTLit Services

Gate Pa School is the lead school funded by the Ministry of Education to provide Resource Teachers of Literacy services to its cluster of schools.

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held at Beginning of the Year Funds Received from Cluster Members	6,751	3	8,744
Funds Received from MOE	11,489	:#X	13,739
Total funds received	18,240	A . 0 9	22,483
Funds Spent on Behalf of the Cluster	14,780	144	15,732
Funds Held at Year End	3,460	960	6,751

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

Board Members	2024 Actual \$	2023 Actual \$
Remuneration	2,261	2,855
Leadership Team Remuneration Full-time equivalent members	291,514 2	282,497 2
Total key management personnel remuneration	293,775	285,352

There are 7 board members excluding the principal The Board had 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:

	LULT	2020
	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	160 - 170	150-160
Benefits and Other Emoluments	0 - 5	0-5

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2	4
110 - 120	3	3
120 - 130	2	1
	7.00	8.00

2024

2023

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

20. 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	2023
	Actual	Actual
Total	\$0	\$0
Number of People	nil	nil

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance - Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

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

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$nil (2023:\$244,533).

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 a RT Lt vehicle; costing \$401 per month until September 2025

	2024 Actual \$	2023 Actual \$
No later than One Year	3,609	4,813
Later than One Year and No Later than Five Years	-	4,011
	3,609	8,824

The total lease payments incurred during the period were \$4,813 (2023: \$4,813).

23. 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

i mancial assets measured at amortised cost	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	478,708	227,764	331,213
Receivables	230,915	180,000	224,936
Total financial assets measured at amortised cost	709,623	407.764	556,149
Financial liabilities measured at amortised cost			
Payables	277,353	222,375	358,650
Finance Leases	17,447	19,000	18,043
Total financial liabilities measured at amortised cost	294,800	241,375	376,693

24. Events After Balance Date

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

25. Comparatives

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



7 February 2025

Kiwi Sport Funding

Kiwi Sport funding is used for the following:

The purchase of physical education equipment and outside play resources.

Subsidies for students who need financial assistance for Sports clubs subs.

Assistance with transport to specialised sporting events.

Total received in 2024 was \$5521.80



Gate Pa School Statement of Compliance with Employment Policy

For the year ended 31 December 2024

For the year ended 31 December 2024, the Gate Pa School Board: Has implemented personnel policies, within policy and procedural frameworks to ensure fair and proper treatment of employees in all aspects of their employment. Has reviewed its compliance against both its personnel policy and procedure and can report that it meets all requirements and has identified best practice. Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board. Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination. Meets all Equal Employment Opportunities requirements.



Our Statement of Variance together with the students' progress and achievement data clearly shows how Gate Pā School gives effect to Te Tiriti o Waitangi.

These documents show how:

- we are working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- we are taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- we are striving for achieving equitable outcomes for Māori students.
- we have made towards making instruction available in tikanga and te reo Māori.

Rochelle Jensen - Principal



Pukehinahina

STATEMENT OF VARIANCE REPORTING - 2024

(analysis of the year's performance (analysis of variance) against the directions, priorities and targets that were set for that year in the charter)

School Name: Gate Pā School School School Number: 1992

STRATEGIC GOAL 1

Te Mara -a -Rohe - Local Curriculum

 $Develop\ and\ implement\ a\ local\ curriculum\ that\ incorporates\ the\ curriculum\ refresh,\ Te\ Tai\ Whanake\ and\ embeds\ our\ vision\ and\ values.$

ANNUAL TARGET/GOAL

- Tauira know the history of the whenua and they take action to support a healthy future.
- Kaimahi are supported by a local curriculum that identifies priorities and is coherent from planning to reporting.
- Tauira have an enhanced sense of identity and belonging and they can identify their strengths as Rangatira. Te reo and tikanga are increasingly normalised.

Actions	What did we achieve?	Reason for the variance (between what wanted to achieve and what was actually achieved)	Planning for next year.
What did we do?	What were the outcomes		Where to next?
Termly concepts reflect the increased quality integration of: - The ngahere/gully - Te Tai Whanake - Health and PE - The Arts, Science and Technology - Te Whare Tapa Wha - Acts of Service	-Ngāhere teacher duty introduced 3x a week with 15-30 kids coming each time -Ngāhere activation hui with staff & resources folder created -Ngāhere opened up to local ECE & connected with other kura about Ngahere activation ideas.	-Ngāhere has been closed on and off throughout the year due to dangerous trees.	- Introduce loose parts box on school side Ngāhere -Explicit selection of some concepts that lend themselves to utilising the NgāhereContact some potential initiatives for 2025 (e.g. predator free nz)

	-First two term concepts based around Te Taiao lending themselves to explicit use of Ngāhere in teaching and learning. -A three year overview has now been created for the school for 2025-2027. This has been created to ensure coverage of curriculum areas such as Health/PE, The Arts, Science and Technology. -Te Tai Whaneke and Te Whare Tapa Wha are included as part of concept planning each term integrated with the concept. Concept plans are created prior to the beginning of each term with a section for each. -Some concepts lend themselves more directly to including Acts of Service and some do not. Where possible these have been included.	-Acts of Service were included in terms that lent themselves to these. For example - being kaitiaki of our wai in term 1.	-Continuing with creating masters of concept plans based on three year overview by Weeks 6-8 of each term prior - continue to integrate Te Whare Tapa Wha and Te Tai Whaneke. -Continue to include the specialist teachers in communication regarding curriculum planning. Team Leaders must ensure that all curriculum plans and team minutes are shared with the specialist teachers -Acts of Service to be integrated into Term 2-3 Concept of To Market, To Market.
Feedback loops are embedded in ongoing curriculum review. These capture whānau and student voice - whānau voice informs curriculum aspirations - student voice informs context and content	Feedback loops have informed the development of this 3 year curriculum. Staff, student and whānau voice were gathered. This was in the form of surveys, focus groups and discussion hui. Visiting a local school to look at their planning was another step informing our design.	All Actions achieved	2025 Planning - Continue feedback loops with whānau in week 6/7 of each term. In week 5 of term 4

Māori Medium pathways are strengthened through:

- a) the addition of a senior bilingual class
- b) all staff committing to teach a minimum of 3 hours per week
- c) assessment and reporting that increasingly reflects TMoA and Te Ao Māori Te Ahu O te reo
- the development of te reo Māori progressions for tauira and kaiako.
- a. More students were able to access learning in Māori medium. Options from years 0-6
- All kaiako engaged with at least one term of Te Ahu o te reo Māori.
 Accessed support from Drew from Māori Achievement Collaborative.
 Confidence to teach te reo Māori.
- c. Kopurererua now report on progress within tikanga Māori. Parents have given feedback that they love to see this as it is what they value.
- d. Kōrero with Kahui ako leads to get the ball rolling in this area. ASL has sent out an email. Nothing has been organised further.

Changes to bilingual to assist kaiako with 0-3 spread.

Further the development of reporting on tikanga. Is there a continuum that can be added instead of 1 comment?

Create a school progression for our rumaki in the interim.

d. Relying on other kura to be at the same stage as us in terms of needing to create a progression.

Waiting on Kahui ako to make it a priority.

SOURCES OF EVIDENCE:

Ngahere:

- Survey data
- Student voice

Curriculum Team

- Curriculum unit plans
- Google forms
- Padlets
- 3 Year curriculum overview 2025 2027
- Termly curriculum plans
- Te Whare Tapa Wha survey

STRATEGIC GOAL 2

Whakaako- Implement a common understanding of effective pedagogy across the school.

ANNUAL TARGET/GOAL

- Agreed pedagogy is implemented school-wide and supports improved progress.
- Strong internal coaching and mentoring is embedded.

Actions What did we do?	What did we achieve? What were the outcomes	Reason for the variance (between what wanted to achieve and what was actually achieved)	Planning for next year. Where to next?
Coaching model is introduced to strengthen fidelity of Common Code in Maths - English medium - Māori medium - Poutama Tau	Professional Learning Development (PLD): -Revisited the Common Code with all teachers through the shadow coaching processDelivered PLD on Assessment for Learning as a key element of the Common CodeWriting and Maths PLD linked to the elements of the Common Code. Shadow Coaching: -Senior leaders, supported by a facilitator, developed shadow coaching tools and processes aligned with the Common CodeSix senior leaders completed multiple shadow coaching sessions, enhancing their capability as instructional leadersAll teachers (kaiako) were shadow coached twice, focusing on data analysis to identify Common Code elements used and next steps for improvement.	No variance	The 2025 strategic plan prioritizes resourcing to enable senior leaders to regularly coach and mentor, ensuring school-wide fidelity to agreed practice.

Support systems are implemented to support fidelity of Common Code. GLIPSEO	Our Common Code is now embedded in: The induction process Classroom displays in every room Professional learning sessions Observations within the Professional Growth Cycle Impact: Increased awareness of our Common Code (agreed pedagogy), particularly the two key elements: relationships and instructional acts. Teachers are supported in implementing Gate Pa's Common Code through PLD, including workshops and one-on-one coaching.	Focus has shifted to structured literacy programs, which incorporate many aspects of our Common Code.	*Curriculum leaders will analyse BSLA and Structured Maths against our Common Code to identify elements that need to be incorporated into lessons.
Structured Literacy continues school wide	Two staff attended Mahi by Mahi training. Resources developed and implemented to support Mahi by Mahi. One further BSLA facilitator trained Five further teachers trained in BSLA. Processes to support BSLA fidelity are implemented throughout the juniors in term 4:: - BSLA to be prioritised and to be taught at 11:20, 5 times per week. - Each session will be 60mins minimal and include the 4 building blocks - Assessment to be completed as per BSLA schedule. LA and Tch employed to ensure all assessments are completed. - LAs and Tchs registered for PLD in term 1	No variance	BSLA will continue to be executed with fidelity in Years 0-3. As the senior BSLA programme is rolled out by the University of Canterbury, we will implement it. Māori Immersion structured literacy PLD will be delivered. Literacy lead role established to support and monitor fidelity of BSLA and to facilitate Tier 2 programme.

Ready for Learning (New Entrant programme) Gateway is embedded	Two staff presented the Gateway philosophy at the Imagine it conference and have hosted subsequent school visits. Staff have attended PD on the programme prior to the start of the year. Principal promotes Gateway to new whanau. DP promotes to ECEs	No variance	Gateway to continue in 2025 Cohort entry will be introduced from Term 2. Units allocated to support Gateway programme, ECE liaison and the development of cohort entry.
ESOL - Agreed pedagogy for ESOL and development of rich resources to support the programme. -Increased collaboration between class teachers and ESOL tutors to plan and monitor the progress of students. -School processes are in place to support ESOL students and their whānau. Deliberate actions take place to strengthen ESOL networks.	 What did we Achieve? Data and Numbers Number of ESOL funded students increased from 70 at the start of year to 120 students currently eligible for funding. Number of ESOL staff increased due to increased numbers of funded students. Shadow coaching and ongoing mentoring with ESOL unit holding kaiako. External PD provided during Staff Only days for ESOL Tutors. Network meetings and PD attended termly by ESOL staff. Rich resources developed by ESOL unit holder developed to match the ELLP form pathway. School processes in place between ESOL Tutor and Enrollments in order to ensure new whānau and students are given timely and appropriate support to settle into a new country/school. 	No variance	Where to Next? - Staff PD around assisting ESOL students effectively - Follow up the baseline data with a new round of assessments at start and end of 2025 in order to measure efficacy of programme and to measure progress - ELLP process mapped out in advance.

SOURCES OF EVIDENCE:

School Systems and supporting documentation in School Handbook and intranet
Increased teacher awareness and use of elements of Common Code as evidenced through walk-throughs and shadow coaching.

STRATEGIC GOAL 3

Mahi Tahi - Collaboration: Learning partnerships are strengthened

ANNUAL TARGET/GOAL

- Iwi and hapu are participants in decision making.
- Whānau and community are actively involved in supporting tauira.
- Quality learning time is maximised as our learning support system meets the diverse needs of our students.

Actions What did we do?	What did we achieve? What were the outcomes	Reason for the variance (between what wanted to achieve and what was actually achieved)	Planning for next year. Where to next?
Regular workshops (3 per year) are held to support whānau to be learning partners	The following workshops were facilitated: • Maths Whānau Evening • Attended by: #100 people • Cybersafety Evening • Attended by: #100 people • Reading Together - two sessions run successfully • Attended by: #14 graduates • Multicultural Festival • Attended by: #120 people	Summer Slide workshop pushed out to Term 1 2025 to allow for a BSLA focus for whanau.	BSLA focus Term 1 event - date to be confirmed. Cybersafety Event - 11th March 7pm Whanau BBQ - Week 4 Term 1
Seesaw is used in every akomanga to share learning	Term 1 - 85% Term 2 - 86% Term 3 - 88% 11 classes made the 90% target, 5 did not.	Low uptake 50% in Whare Reo Tuakana due to them using their own Facebook page. Low in Rm 10 (73%) and Rm 14 (79%). Low in Rm 8 (73%)and Rm 7 (86%) due to explaining to new families how to use the system.	Moving to the SMS Hero so Seesaw will not be a key communication tool.
ECE partnerships continue to strengthen.	Attendance at all 5@5 hui	ECE centres not trusting their	School to manage this work

	Hapouri is created and new ECE centres join - events run, information session, Teddy Bears Picnic Regular visits to the Hapouri ECE centres Regular invitations to ECE for school events Regular contact with Ece Centres in Kahui Ako Numbers of new enrolments shared more easily with school.	Hapouri ECE liaison. Hapouri liaison role not fulfilled as intended.	independent of hapouri liaison. School will continue to liaise with ECEs to develop cohort entry.
Develop the capability of Middle leaders and Learning Assistants in Learning Support	Regular hui (2 per term) with Middle Leaders on their LSR updates. PD organised for our Learning Assistants during staff only days and student led conference days. Invitation to all agencies to meet with new Leader of Learning prior to the end of the year - all sending a representative or more.	Time and incoherent national system	Each team will have a leader to overview learning support. This person will work with the Leader of Learning support. PLD to continue for LA's - BSLA and Maths No problem will be a focus.
 Release senior management to contact whanau who have yet to notify the school of why their child is away. To provide incentives for tamariki and classes who have the highest attendance each week. To provide a subsidy for whanau who need this child to come in the school van. Weekly attendance hiu's 	 Senior management are having to contact less whanau to check why students are away. A decrease in the number of students on the watch list. The number of students with regular attendance (90+%) to 51% has increased while the number of with chronic attendance (-70%) has decreased to 8%. 	No variance. Exceeded expectations	Attendance team, with representatives from each syndicate, to continue holding weekly attendance hui to discuss strategies to: - Increase students attending 80% of the time to 90% + - supporting our lowest attendees

SOURCES OF EVIDENCE:

Seesaw data re families signed up and engaged - collected termly Numbers of attendees at events gathered at each event 5@5 meeting minutes

Increased new entrant enrollments from Hapouri centres

REPORTING ON TARGETS

WHAKAAKO

Progress and Achievement as at the end of Term 4 2024

Panui/Reading OTJ Breakdown of Students at or above Expected Level 2024							
	Y1	Y2	Y3	Y4	Y5	Y6	Whare Red
	At/Above						
Term 1	59%	19%	9%	50%	36%	34%	27%
Term 2	76%	43%	12%	51%	41%	36%	50%
Term 3	81%	52%	11%	60%	50%	48%	45%
Term 4	93%	63%	32%	60%	46%	51%	57%

	TuhituhiWriting OTJ Breakdown of Students at or above expected level 2024						
	Y1	Y2	Y3	Y4	Y5	Y6	Whare Rec
	At/Above	At/Above	At/Above	At/Above	At/Above	At/Above	At/Above
Term 1	20%	15%	0%	27%	17%	13%	23%
Term 2	47%	43%	5%	35%	22%	22%	48%
Term 3	58%	52%	7%	40%	29%	35%	41%
Term 4	94%%	57%	35%	40%	26%	46%	53%

Pāngarau/Maths OTJ Breakdown of Students at or above Expected Level 2024						ı	
	Y1	Y2	Y3	Y4	Y5	Y6	Whare Reo
Maths	At/Above						
Term 1	66%	65%	2%	25%	6%	22%	23%
Term 2	86%	85%	7%	40%	8%	30%	52%
Term 3	88%	89%	11%	48%	37%	35%	53%
Term 4	98%	94%	31%	50%	43%	44%	59%

APPENDIX 2

APPENDIX 3

Review and strengthen our learning support network

	Theory	Term 1	Term 2	Term 3	Term 4
Red Zone - 6 or more OBRs Intense, individual intervention	5%	5%	3%	3%	3%
Yellow Zone - 2-5 OBRs Targeted Group Interventions	10%	8%	7%	8%	20%
Green Zone - 1 or more OBRs Universal Interventions All students, proactive	85%	87%	90%	89%	77%

Behaviour data as at the end Term 4, 2024

SMS data re behaviours; Term 1.

2022 - Majors -40, Minors 323

2023 - Majors -82, Minors 348

2024 - Majors - 56, Minors -232

SMS data re behaviours; Term 2.

2022 - Majors -36, Minors 208

2023 - Majors - 79, Minors 273

2024 - Majors - 56, Minors 151

SMS data re behaviours; Term 3.

2022 - Majors - 66, Minors 288

2023 - Majors - 45, Minors 416

2024 - Majors - 26, Minors 225

SMS data re behaviours; Term 4.

2022 - Majors - 75, Minors 274

2023 - Majors - 80, Minors 350

REPORTING ON TARGETS					
WHAKAAKO					
Panui- Progress fron	T 1 - End of T4	Tuhituhi- Progress fr	om T 1 - End of T4	Pangarau - Progress	from T1 - End T4
Year 1	25/52 = 66%	Year 1	49/51 = 96%	Year 1	42/52 = 88%
Year 2	23/36 = 67%	Year 2	22/39 = 56%	Year 2	31/39 = 80%
Year 3	28/38 = 74%	Year 3	32/43 = 74%	Year 3	29/38 = 77%
Year 4	47/56 = 84%	Year 4	47/54 = 87%	Year 4	47/56 = 84%
Year 5	32/40 = 82%	Year 5	32/36 = 89%	Year 5	35/37 = 95%
Year 6	3/45 = 82%	Year 6	39/43 = 90%	Year 6	40/43 = 93%
Whare Reo	43/50 = 86%	Whare Reo	42/47 = 89%	Whare Reo	41/47 = 87%

Evaluation of Student Progress and Achievement

2024 OTJ Data Analysis TERM FOUR

Panui/Reading Analysis

Reading Whole School Term 2, 2024

	Pre L1	Early L1	Mid L1	Late L1	Early L2	Mid L2	Late L2	Early L3	Mid L3	Late L3	Early L4	Mid L4	Total
Year 0	77%	15%	4%	4%									100%
Year 1	7 %	57%	33%	1%		2%							100%
Year 2	2%	34%	28%	28%		4%	4%						100%
Year 3		10%	26%	32%	22%	6%	4%						100%
Year 4		8%	6%	11%	15%	15%	13%	16%	10%	6%			100%
Year 5			5%	10%	7%	7%	24%	10%	12%	20%	5%		100%
Year 6		2%	2%	2%	4%	10%	10%	17%	8%	17%	15%	13%	100%

Working towards Expected Curriculum Level working at expected level

Working above Expected Curriculum Level Not tracking to meet expected level

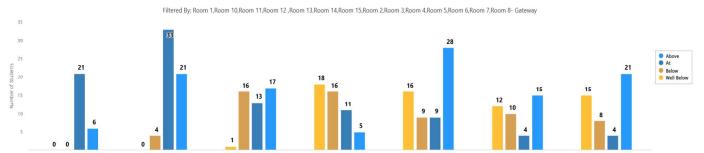
Pai	nui/Reading O	TJ Breakdown	of Students at	t or above Exp	ected Level 20	24	
	Y1	Y2	Y3	Y4	Y5	Y6	Whare Reo
	At/Above	At/Above	At/Above	At/Above	At/Above	At/Above	At/Above
Term 1	59%	19%	9%	50%	36%	34%	27%
Term 2	76%	43%	12%	51%	41%	36%	50%
Term 3	81%	52%	11%	60%	50%	48%	45%
Term 4	93%	63%	32%	60%	46%	51%	57%

Panui/Reading OTJ Breakdown of Students at or above the expected level, Term 4 2024

	Yea	r 1	Ye	ar 2	Year	3	Ye	ear 4	Yea	ar 5	Ye	ar 6	Whole Sch	ool
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Overall	54/58	93%	30/47	62%	15/49	31%	37/62	60%	19/42	46%	23/46	50%	178/306	58%
Female	25/26	96%	15/20	75%	13/29	35%	14/27	52%	7/13	54%	12/24	50%	86/139	62%
Male	29/32	91%	15/27	52%	2/20	10%	23/35	65%	12/29	41%	11/22	50%	92/167	55%
Māori	25/26	96%	7/13	54%	2/17	12%	14/24	58%	6/16	37%	7/21	33%	61/117	52%
Asian	20/23	87%	10/12	77%	9/16	56%	7/15	47%	6/12	50%	6/9	33%	58/88	66%
NZ Eur	6/6	100%	11/15	69%	3/9	33%	14/17	82%	5/8	62%	6/9	33%	45/65	69%
Pasifika	3/3	100%	2/7	29%	1/6	17%	2/6	33%	1/5	20%	4/7	57%	13/34	38%
Other					0/1	0%			1/1	100%			1/2	50%

Reading Term 4 - 2024 - Column Chart

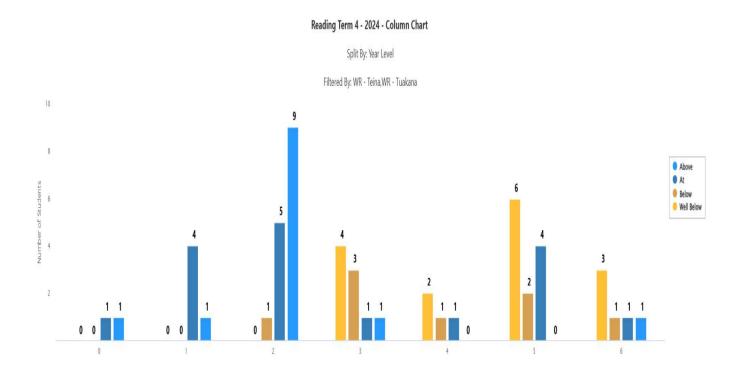
Split By: Year Level



Panui OT	J Term	1 4 20	24 W	hare F	Reo															
	Pre	L1	Earl	y L1	Mic	1 L1	Late	e L1	Earl	y L2	Mic	l L2	Late	e L2	Earl	y L3	Mic	1 L3	Late	e L3
	М	F	М	F	М	F	М	F	М	F	М	F	М	F	M	F	М	F	М	F
Year 0	1		1																	
Year 1			2	2		1														
Year 2			1		2	3	2	4	1	1										
Year 3					2		1	1				1								
Year 4							1	1		1		1								
Year 5					2		1			1	1	1	2		1	3				
Year 6													1	2	1	1	1			

Working towards Expected Curriculum Level working at expected level

Working above Expected Curriculum Level Not tracking to meet expected level



Panui/Readi	ng movement of the number	of students by sub-levels	T1 2024 to T4, 2024
Year	0 (Insufficient)	1 (Expected)	2+ (Accelerated)
1	17 (32%)	27 (51%)	8 (15%)
2	13 (33%)	13 (41%)	10 (26%)
3	10 (26%)	24 (63%)	4 (11%)
4	9 (16%)	31 (55%)	16 (29%)
5	7 (18%)	17 (44%)	15 (38%)
6	8 (18%)	16 (36%)	21 (46%)
Rumaki	7 (14%)	29 (58%)	14 (28%)

NOTICINGS

- What's going on here?
- For which learners? Consider Year Level, Gender and Ethnicity
- Is this what we expected? Do we need to take a closer look?

THE DATA:

AURAKI

Ethnicity

Overall the ethnic group performing at the highest level are NZ European (69%) at/above the expected level). This is followed by: Asian (66%), and Māori (52%). Pasifika (37%). Others has (50%) but this is one out of two students.

Gender

Overall, females are outperforming females in reading (62% males at/above expected level, 55% females at/above expected level)

Year Level

- See Year Levels in Rank Order
 - Year 1 (93% at/above)
 - Year 2 (63% at/above)
 - Year 4 (60% at/above)
 - Year 6 (51% at/above)
 - Year 5 (46% at/above)
 - Year 3 (32% at/above)
- Acceleration Required (students not tracking to meet expected level by the end of the year)
 - See Year Levels in Rank Order (excluding Y0)
 - Year 3 (36% require acceleration to meet expected level by end of year)
 - Year 6 (30% require acceleration to meet expected level by end of year)
 - Year 4 (25% require acceleration to meet expected level by end of year)
 - Year 5 (24% require acceleration to meet expected level by end of year)
 - Year 2 (2% require acceleration to meet expected level by end of year)
 Year 1 (0% require acceleration to meet expected level by end of year)

Movement by Sub-Levels

- See Year levels in Rank order of movement of students by one or more sub-levels (excluding Year 0)
 - Year 4 (84% one or more sub-levels)
 - Year 6 (82% one or more sub-levels)
 - Year 5 (82% one or more sub-levels)
 - Year 3 (74% one or more sub-levels)
 - Year 2 (67% one or more sub-levels)
 - Year 1 (66% one or more sub-levels)

<u>AURAKI</u>

CELEBRATIONS AND WONDERINGS:

• Very good movement of student progress from term 3 to term 4.

WHARE REO - PANUI

SUMMARY

- 48 Students
 - o 25% (12)of students require acceleration to meet the EOY expectation.
 - 75% (36) of students are tracking to meet or exceed EOY expectations.

YEAR LEVELS:

- 29 chn (1 Yr 0, 5 Yr 1, 13 Yr 2, 3 Yr 3, 2 Yr 4, 4 Y5 & 1 Yr 6) are already at or exceeding EOY expectations.
- # Tracking to Meet EOY Expectations
 - Year 0 2/2 (100%) Tracking to meet EOY expectation)
 - Year 1- 5/5 (100(%) Tracking to meet EOY expectation
 - Year 2 14/14 (100%) Tracking to meet EOY expectation
 - Year 3 3/5 (60%) Tracking to meet EOY expectation
 - Year 4 2/4 (50%) Tracking to meet EOY expectation
 - Year 5 6/12 (50%)- Tracking to meet EOY expectation
 - Year 6 3/6 (50%) Tracking to meet EOY expectation

MOVEMENT BY SUB-LEVELS

86% of tamariki have moved by one or more sub-levels

GENDER

Males = 23 Females = 25

Of the 25 females

- 19 are tracking to meet at or above the expected level (76%)
- 6 are not- tracking to meet the expected level (24%)

Of the 23 males

- 16 are tracking to meet at or above the expected level (70%)
- 7 are not- tracking to meet the expected level (30%)

Tuhituhi/Writing Analysis

Tuhituhi/Writing Whole School Term 4, 2024

Writing	Whole So	chool 202	24										
	Pre L1	Early L1	Mid L1	Late L1	Early L2	Mid L2	Late L2	Early L3	Mid L3	Late L3	Early L4	Mid L4	Total
Year 0	66%	40%	4%										100%
Year 1	5%	45%	48%	2%									100%
Year 2		42%	30%	22%	4%		2%						100%
Year 3		14%	28%	24%	32%	2%							100%
Year 4	2%	6%	10%	25%	17%	14%	14%	10%	2%				100%
Year 5		2%	10%	6%	22%	12%	20%	7%	13%	7%			100%
Year 6		4%	2%	4%	4%	19%	15%	8%	17%	13%	4%	10%	100%

Working towards Expected Curriculum Level working at expected level

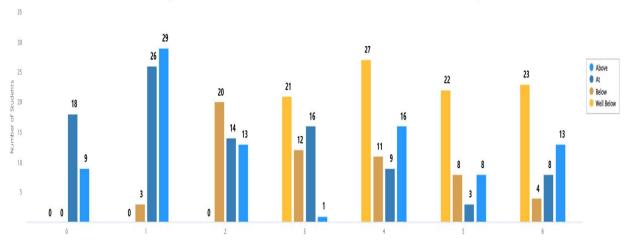
Working above Expected Curriculum Level I Not tracking to meet expected level

	TuhituhiWriting	g OTJ Breakdow	n of Students a	t or above expe	cted level 2024		
	Y1	Y2	Y3	Y4	Y5	Y6	Whare Reo
	At/Above	At/Above	At/Above	At/Above	At/Above	At/Above	At/Above
Term 1	20%	15%	0%	27%	17%	13%	23%
Term 2	47%	43%	5%	35%	22%	22%	48%
Term 3	58%	52%	7%	40%	29%	35%	41%
Term 4	94%%	57%	35%	40%	26%	46%	53%

Writing Term 4 - 2024 - Column Chart

Split By: Year Level





	Tu	ıhituhi/	Writing	OTJ Bre	eakdow	n of Stu	dents a	t or abo	ve the	expecte	d level,	Term 4	4 2024	
	Yea	ar 1	Yea	ar 2	Year 3		Year 4		Yea	ır 5	Yea	r 6	Whole Scho	ol
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Overall	55/58	94%	27/47	57%	17/49	35%	25/62	40%	11/42	26%	21/46	46%	156/306	51%
Female	26/26	100%	14/20	70%	14/29	48%	10/27	37%	7/13	54%	11/24	46%	82/139	59%
Male	29/32	90%	13/27	48%	3/20	15%	15/35	43%	4/29	14%	10/22	45%	74/167	44%
Māori	24/26	92%	6/13	46%	2/17	12%	8/24	33%	2/16	12%	5/21	24%	47/117	40%
Asian	22/23	95%	10/12	83%	9/16	56%	6/15	40%	6/12	50%	6/9	66%	59/88	67%
NZ Eur	6/6	100%	9/15	60%	4/9	44%	9/17	53%	1/8	12%	7/9	78%	36/65	55%
Pasifika	3/3	100%	2/7	29%	2/6	33%	2/6	33%	1/5	20%	3/7	43%	13/34	38%
Other					0/1	0%			1/1	100%			1/2	50%

	Pre	2 L1	Earl	y L1	Mid	d L1	Late	e L1	Earl	y L2	Mic	1 L2	Late	e L2	Earl	y L3	Mic	l L3
	М	F	М	F	М	F	М	F	М	F	М	F	М	F	М	F	М	F
Year 0	1		1															
Year 1	1		2	1		1												
Year 2			1		3	3	1	4	1	1								
Year 3					1			4										
Year 4					1			1		1				1				
Year 5					2		1		1	1			3	1		3		
Year 6												1	1	1	1		1	1

Working towards Expected Curriculum Level working at expected level

Working above Expected Curriculum Level Not tracking to meet expected level



Tuhithi/W	Tuhithi/Writing movement of the number of students by sub-levels T1, 2024 to T4, 2024											
Year	0 (Insufficient)	1 (Expected)	2+ (Accelerated)									
1	2 (4%)	32 (63%)	17 (33%)									
2	17 (44%)	16 (41%)	6 (15%)									
3	11 (26%)	17 (39%)	15 (35%)									
4	7 (13%)	36 (67%)	11 (20%)									
5	4 (11%)	22 (61%)	10 (28%)									
6	4 (9%)	10 (23%)	29 (67%)									
Rumaki	5 (11%)	36 (77%)	6 (12%)									

NOTICINGS

- What's going on here?
- For which learners? Consider Year Level, Gender and Ethnicity
- Is this what we expected? Do we need to take a closer look?

THE DATA:

AURAKI

• Ethnicity

Overall the ethnic group performing at the highest level are Asian (67%) at/above the expected level.
 This is followed by: NZ European (55%), and Māori (40%). Pasifika (38%). Other has (50%) but this is one out of two students.

Gender

Overall, females are outperforming males in reading (59% females at/above expected level, 44% females at/above expected level)

Year Level

- The Year Levels achieving the highest level are Year 1, Year 2, and Year 4. Those requiring the most development are Year 3, Year 5, and Year 6.
- See Year Levels in Rank Order
 - Year 1 (94% at/above)
 - Year 2 (57% at/above)
 - Year 6 (46% at/above)
 - Year 4 (40% at/above)
 - Year 3 (35% at/above)
 - Year 5 (26% at/above)
- Acceleration Required (students not tracking to meet expected level by the end of the year)
 - See Year Levels in Rank Order (excluding Y0)
 - Year 6 -48% require acceleration to meet expected level by end of year)
 - Year 5 -52% require acceleration to meet expected level by end of year)
 - Year 4 -43% require acceleration to meet expected level by end of year)
 - Year 3 -42% require acceleration to meet expected level by end of year)
 - Year 2 -0% require acceleration to meet expected level by end of year)
 - Year 1 -0% require acceleration to meet expected level by end of year)

Movement by Sub-Levels

- See Year levels in Rank order of movement of students by one or more sub-levels (excluding Year 0)
 - Year 1 (96% one or more sub-levels)
 - Year 5 (89% one or more sub-levels)
 - Year 6 (90% one or more sub-levels)
 - Year 4 (87% one or more sub-levels)
 - Year 3 (74% one or more sub-levels)
 - Year 2 (56% one or more sub-levels)

<u>AURAKI</u>

CELEBRATIONS AND WONDERINGS:

• High movement of sublevels made by all year levels.

WHARE REO - TUHITUHI

SUMMARY

- 48 Students
 - o 23% (11)of students require acceleration to meet the EOY expectation.
 - o 77% (37) of students are tracking to meet or exceed EOY expectations.

YEAR LEVELS:

- 24 chn (1 Yr 0, 4 Yr 1, 13 Yr 2, 0 Yr 3, 1 Yr 4, 3 Yr 5, & 2 Yr 6) are already at or exceeding EOY expectations..
- # Tracking to Meet EOY Expectations
 - Year 0 2/2 (100%) Tracking to meet EOY expectation)

- Year 1- 5/5 (100(%) Tracking to meet EOY expectation
- Year 2 14/14 (100%) Tracking to meet EOY expectation
- Year 3 4/5 (80%) Tracking to meet EOY expectation
- Year 4 2/4 (50%) Tracking to meet EOY expectation
- Year 5 7/12 (58%)- Tracking to meet EOY expectation
- Year 6 2/6 (33%) Tracking to meet EOY expectation

MOVEMENT BY SUB-LEVELS

• 89% of tamariki have moved by one or more sub-levels

GENDER

Males = 23 Females = 25

Of the 26 females

- 21 are tracking to meet at or above the expected level (84%)
- 7 are not- tracking to meet the expected level (16%)

Of the 25 males

- 16 are tracking to meet at or above the expected level (70%)
- 7 are not-tracking to meet the expected level (30%)

Pāngarau/Maths Analysis

Pāngarau/Maths Whole School Term 4, 2024

	Pre	Early	Mid	Late	Early	Mid	Late	Early	Mid	Late	Early	Mid	
	L1	L1	L1	L1	L2	L2	L2	L3	L3	L3	L4	L4	Total
Year 0	41%	56%	4%										100%
Year 1	2%	28%	43%	26%	2%								100%
Year 2		6%	30%	47%	15%	2%							100%
Year 3		6%	10%	52%	30%	2%							100%
Year 4	2%	2%	5%	25%	17%	16%	24%	5%	2%	2%			100%
Year 5			7%	12%	15%	10%	15%	27%	10%	2%	2%		100%
Year 6		2%		2%	10%	6%	21%	15%	4%	19%	15%	6%	100%

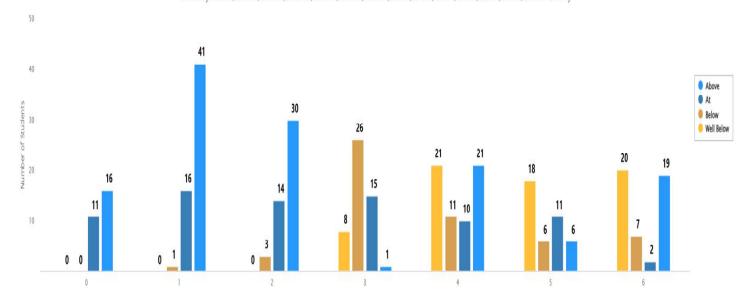
Working towards Expected Curriculum Level working at expected level Working above Expected Curriculum Level
Not tracking to meet expected level

Pāngarau/Maths OTJ Breakdown of Students at or above Expected Level 2024												
	Y1 Y2 Y3 Y4 Y5 Y6											
Maths	At/Above	At/Above	At/Above	At/Above	At/Above	At/Above	At/Above					
Term 1	66%	65%	2%	25%	6%	22%	23%					
Term 2	86%	85%	7%	40%	8%	30%	52%					
Term 3	88%	89%	11%	48%	37%	35%	53%					
Term 4	98%	94%	31%	50%	43%	44%	59%					

Math Term 4 - 2024 - Column Chart

Split By: Year Level

Filtered By: Room 1,Room 10,Room 11,Room 12,Room 13,Room 14,Room 15,Room 2,Room 3,Room 4,Room 5,Room 6,Room 7,Room 8-Gateway



	Pangarau/Math's OTJ Breakdown of Students at or above the expected level, Term 4, 2024													
	Yea	ar 1	Year 2		Year 3		Year 4		Yea	ı r 5	Year	6	whole school	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Overall	57/58	98%	44/47	94%	15/49	31%	31/62	50%	17/42	40%	20/46	43%	184/306	60%
Female	25/26	96%	18/20	90%	10/29	35%	10/27	37%	5/13	38%	0/24	38%	77/139	55%
Male	32/32	100%	26/27	96%	5/20	10%	21/35	60%	12/29	41%	11/22	50%	107/167	64%
Māori	25/26	96%	12/13	92%	3/17	12%	11/24	46%	3/16	19%	5/21	24%	59/117	50%
Asian	23/23	100%	12/12	100%	8/16	56%	7/15	47%	7/12	58%	5/9	56%	62/88	70%
NZ Eur	6/6	100%	15/15	100%	3/9	33%	12/17	71%	5/8	63%	5/9	56%	46/65	71%
Pasifika	3/3	100%	5/7	71%	1/6	17%	1/6	17%	1/5	20%	5/7	71%	16/34	47%
Other					0/1				1/1	100%			1/2	50%

Pāngarau/Maths OTJ Term 4, 2024 Whare Reo

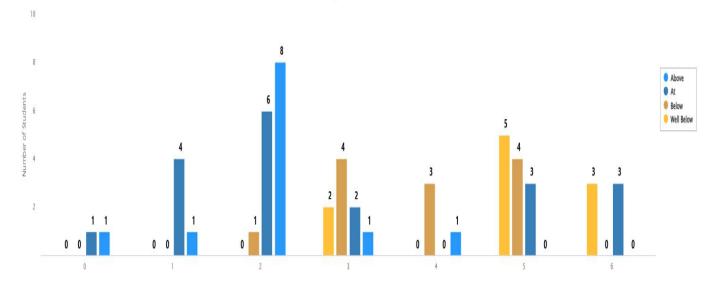
	Pre	L1	Earl	y L1	Mic	1 L1	Late	e L1	Earl	y L2	Mic	l L2	Late	e L2	Earl	y L3	Mic	l L3
	М	F	М	F	М	F	М	F	М	F	М	F	М	F	М	F	М	F
Year 0	1		1															
Year 1			3	1		1												
Year 2			1		2	3	1	4	2	1								
Year 3					2		1	2										
Year 4									1	2		1						
Year 5							2		1		1	1	1	3	2	1		
Year 6										1	1			1			2	1

Working towards Expected Curriculum Level working at expected level

Working above Expected Curriculum Level Not tracking to meet expected level

Split By: Year Level

Filtered By: WR - Teina, WR - Tuakana



Pāngarau/Maths movement of the number of students by sub-levels T1, 2024 to T4, 2024											
Year	0 (Insufficient)	1 (Expected)	2+ (Accelerated)	PROGRESS							
1	6 (12%)	27 (52%)	19 (36%)	88%							
2	8 (20%)	24 (62%)	7 (18%)	<mark>80%</mark>							
3	9 (23%)	23 (61%)	6 (16%)	<mark>77%</mark>							
4	9 (16%)	29 (52%)	18 (32%)	84%							
5	2 (5%)	14 (38%)	21 (57%)	95%							
6	3 (7%)	12 (28%)	28 (65%)	93%							
Rumaki	6 (14%)	30 (63%)	11 (23%)	86%							

NOTICINGS

- What's going on here?
- For which learners? Consider Year Level, Gender and Ethnicity
- Is this what we expected? Do we need to take a closer look?

THE DATA:

AURAKI

• Ethnicity

Overall the ethnic group performing at the highest level are NZ European (71%) at/above the expected level). This is followed by: Asian (70%), Pasifika (47%) and Maori (50%). Others have (50%) but this is one out of two students.

Gender

 Overall, males are outperforming females in reading (64% males at/above expected level, 5% females at/above expected level).

Year Level

- The Year Levels achieving the highest level are Year 1, Year 2, and Year 4. Those requiring the most development are Year 3 and Year 5.
- See Year Levels in Rank Order
 - Year 1 (98% at/above)

- Year 2 (94% at/above)
- Year 4 (50% at/above)
- Year 6 (44% at/above)
- Year 5 (43% at/above)
- Year 3 (31% at/above)
- Acceleration Required (students not tracking to meet expected level by the end of the year)
 - See Year Levels in Rank Order (excluding Y0)
 - Year 5 (44% require acceleration to meet expected level by end of year)
 - Year 6 (41% require acceleration to meet expected level by end of year)
 - Year 4 (34% require acceleration to meet expected level by end of year)
 - Year 3 (16% require acceleration to meet expected level by end of year)
 - Year 2 (0% require acceleration to meet expected level by end of year)
 - Year 1 (0% require acceleration to meet expected level by end of year)
- Movement by Sub-Levels
 - See Year levels in Rank order of movement of students by one or more sub-levels (excluding Year 0)
 - Year 5 (95% one or more sub-levels)
 - Year 6 (93% one or more sub-levels)
 - Year 1 (88% one or more sub-levels)
 - Year 4 (84% one or more sub-levels)
 - Year 2 (80% one or more sub-levels)
 - Year 3 (77% one or more sub-levels)

<u>AURAKI</u>

CELEBRATIONS AND WONDERINGS:

Movement from term 3 to term 4 has been high in all year levels.

•

WHARE REO - PĀNGARAU

SUMMARY

- 48 Students
 - 21% (10) of students require acceleration to meet the EOY expectation.
 - 79% (38) of students are tracking to meet or exceed EOY expectations.

YEAR LEVELS:

- 26 chn (1 Yr 0, 5 Yr 1, 13 Yr 2, 0 Yr 3, 1 Yr 4, 3 Yr 5, & 3 Yr 6) are already at or exceeding EOY expectations..
- # Tracking to Meet EOY Expectations
 - Year 0 2/2 (100%) Tracking to meet EOY expectation)
 - Year 1- 5/5 (100(%) Tracking to meet EOY expectation
 - Year 2 14/14 (100%) Tracking to meet EOY expectation
 - Year 3 3/5 (60%) Tracking to meet EOY expectation
 - Year 4 4/4 (100%) Tracking to meet EOY expectation
 - Year 5 7/12 (58%)- Tracking to meet EOY expectation
 - Year 6 3/6 (50%) Tracking to meet EOY expectation

MOVEMENT BY SUB-LEVELS

• 86% of tamariki have moved by one or more sub-levels

GENDER

Males = 23 Females = 25

Of the 25 females

- 22 are tracking to meet at or above the expected level (88%)
- 3 are not- tracking to meet the expected level (12%)

Of the 23 males

- 16 are tracking to meet at or above the expected level (70%)
- 7 are not- tracking to meet the expected level (30%)

TARGETED LEARNERS (TL) 2024

Panui.Reading

READING		ogress b lum sub 2023 to 7 2024	levels	s	Progress by curriculum sub levels Term 1, 2024 to Term 2, 2024			curriculı Term 2,		levels	Progress by curriculum sub levels Term 3, 2024 to Term 4, 2024		
Year level (no. of Priority Learners)	No progress	plus one sub level	plus two or more sub levels	No progress	plus one sub level	plus two or more sub levels		No progress	plus one sub level	plus two or more sub levels	No progress	plus one sub level	plus two or more sub levels
Year 1 (12)	9	3		11	1			9	3		7	5	
Year 2 (9)	8	1		9				8	1		8		
Year 3 (12)	11	1		6	6			8	4		10	1	
Year 4 (5)	5			2	3			2	3		5		
Year 5 (12)	12			6	6			8	4		8	3	
Year 6 (11)	8	3		5	6			5	6		9	2	
Whare Reo (10)	6	4		4	6			8	2		8	1	1
Total (71)	59	12		43	28			48	23		55	12	1

Time Frame 1: Priority Learner Progress Term 4, 2023 to Term 1, 2024

- 12/71 (17%) of Priority Learners made progress in one curriculum sub-level.
- 0/71 (0%) of Priority Learners made progress of two or more curriculum sub-levels.

Time Frame 2: Priority Learner Progress Term 1, 2024 to Term 2, 2024

- 28/71 (39%) of Priority Learners made progress in one curriculum sub-level.
- 0/71(0%) of Priority Learners made progress of two or more curriculum sub-levels.

Time Frame 3: Priority Learner Progress Term 2, 2024 to Term 3, 2024

- 23/71 (32%) of Priority Learners made progress in one curriculum sub-level.
- 0/71 (0%) of Priority Learners made progress of two or more curriculum sub-levels.

Time Frame 4: Priority Learner Progress Term 3, 2024 to Term 4, 2024

- 12/68 (18%) of Priority Learners made progress in one curriculum sub-level.
- 1/68 (0%) of Priority Learners made progress of two or more curriculum sub-levels.

Tuhituhi/Writing

WRITING	Progress by			Progress by			Progress by			Progress by		
	curriculum sub-levels			curriculum sub-levels			curriculum sub-levels			curriculum sub-levels		
	Term 4, 2023 to Term			Term 1, 2024 to Term			Term 2, 2024 to Term			Term 3, 2024 to Term		
	1, 2024			2, 2024			3, 2024			4, 2024		
Year level (no. of Priority Learners)	No progress	plus one sub-level	l more l	No progress	plus one sub levels	plus two or more sub levels	No progress	plus one sub levels	plus two or more sub levels	No progress	plus one sub- levels	plus two or more sub levels

Year 1 (12)	12		11	1		9	3		5	7	
Year 2 (9)	8	1	7	2		8	1		6	2	
Year 3 (12)	11	1	7	4	1	10	2		5	6	
Year 4 (5)	4	1	2	3		2	3		5		
Year 5 (12)	12		8	4		9	3		8	3	
Year 6 (11)	9	2	7	4		3	6	2	9	2	
Whare Reo (10)	5	5	5	5		9	1		6	4	
Total (71)	61	10	48	23		50	19	2	44	24	

Time Frame 1: Priority Learner Progress Term 4, 2023 to Term 1, 2024

- 10/71 (14%) of Priority Learners made progress in one curriculum sub-level.
- 0/71 (0%) of Priority Learners made progress of two or more curriculum sub-levels.

Time Frame 2: Priority Learner Progress Term 1, 2024 to Term 2, 2024

- 23/71 (32%) of Priority Learners made progress in one curriculum sub-level.
- 1/71(1%) of Priority Learners made progress of two or more curriculum sub-levels.

Time Frame 3: Priority Learner Progress Term 2, 2024 to Term 3, 2024

- 19/71 (2%) of Priority Learners made progress in one curriculum sub-level.
- 2/71 (3%) of Priority Learners made progress of two or more curriculum sub-levels.

Time Frame 4: Priority Learner Progress Term 3, 2024 to Term 4, 2024

- 24/68 (35%) of Priority Learners made progress in one curriculum sub-level.
- 0/68 (0%) of Priority Learners made progress of two or more curriculum sub-levels.

•

Pāngarau/Maths

MATHS	curricu Term 4	ogress k lum sub , 2023 to 1, 2024	-levels	Progress by curriculum sub-levels Term 1, 2024 to Term 2, 2024			curricu Term 2	ogress b lum sub , 2024 to 3, 2024	-levels	Progress by curriculum sub-levels Term 3, 2024 to Term 4, 2024		
Year level (no. of Priority Learners)	No progress	plus one sub level	l more l	No progress	plus one sub-level	plus two or more sub levels	No progress	plus one sub level	plus two or more sub levels	No progress	plus one sub level	plus two or more sub levels
Year 1 (12)	11	1		7	3	2	8	4		9	3	
Year 2 (9)	9			7	2		7	1	1	3	4	1
Year 3 (12)	12			8	4		10	2		6	5	
Year 4 (5)	5			2	3		3	2		5		
Year 5 (12)	10	2		4	8		5	7		8	3	
Year 6 (11)	8	3		1	9	1	8	2	1	7	4	
Whare Reo (10)	10			2	8		7	3		8	2	
Total (71)	65	6		31	37	3	48	21	2	46	21	1

Time Frame 1: Priority Learner Progress Term 4, 2023 to Term 1, 2024

- 6/71 (8%) of Priority Learners made progress in one curriculum sub-level.
- 0/71 (0%) of Priority Learners made progress of two or more curriculum sub-levels.

Time Frame 2: Priority Learner Progress Term 1, 2024 to Term 2, 2024

- 37/71 (52%) of Priority Learners made progress in one curriculum sub-level.
- 3/71 (4%) of Priority Learners made progress of two or more curriculum sub-levels.

Time Frame 3: Priority Learner Progress Term 2, 2024 to Term 3, 2024

- 21/71 (30%) of Priority Learners made progress in one curriculum sub-level.
- 2/71 (30%) of Priority Learners made progress of two or more curriculum sub-levels.

Time Frame 4: Priority Learner Progress Term 3, 2024 to Term 4, 2024

- 21/68 (31%) of Priority Learners made progress in one curriculum sub-level.
- 1/69 (1%) of Priority Learners made progress of two or more curriculum sub-levels.



Independent Auditor's Report

To the Readers of Gate Pa School's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Gate Pa School (the School). The Auditor-General has appointed me, Craig Rossouw, using the staff and resources of William Buck Audit (NZ) 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 27 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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Te Tiriti o Waitangi, Statement of Variance Reporting and Evaluation of Student Progress and Achievement, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Craig Rossouw

William Buck Audit (NZ) Limited On behalf of the Auditor-General Tauranga, New Zealand



William Buck



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Focus areas

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Audit summary

Gate Pa School

We are pleased to present our report for the audit of Gate Pa School for the year ended 31 December 2024.

We'd like to express our appreciation for the cooperation and assistance which we received during the course of our audit from all the staff at the school and from the team at your accounting service provider.

This report summarises our audit approach and findings as well as providing any recommendations for areas of improvement identified during the audit process. Our examination may not have identified, and should not be relied upon to identify, all control weaknesses that may exist.

Independence

Our independence has been confirmed by all engagement team members.

Audit Opinion

We issued an unmodified audit opinion over the financial report for the year ended 31 December 2024.

Responsibility for the Financial Report

The Board is responsible for preparing financial statements in accordance with the Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime (PBE IPSAS RDR).

The responsibility for producing the financial report and ensuring adequate internal controls and sound business practices is the responsibility of management and is a part of management's overall responsibility for the ongoing activities of the School.

Audit Focus Areas Identified

- Management override of controls
- Cyclical Maintenance provision
- Fraud risk in revenue
- Probity of expenses

Areas of improvement

 A number of specific observations and recommendations for improvement have been included in the report below, along with more general observations. We encourage the Board to ensure that these matters are reviewed and addressed.

Our audit work does not examine all transactions of the School. We test significant transactions and select a sample of other transactions. We apply a principle of materiality throughout our testing.

We trust that you find this report informative, and we appreciate the opportunity to be of service to you.

If you have any queries or wish to discuss any issues further, please do not hesitate to contact me.

Nāku noa, nā



Craig Rossouw Partner 27/05/2025.



Richard Dey Partner +64 7 927 1190 richard.dey@williambuck.co.nz



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Partner
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Audit focus areas

We identified the following risk areas within the financial report. We have summarised areas with significant risk or material adjustments below:

Focus area	Risk	Management judgement	Material adjustment	Area of improvement
Management override of controls	Significant	-	-	\odot
Cyclical Maintenance provision	Higher	⊘	-	-
Fraud risk in revenue	Higher	-	-	-
Probity of expenses	Higher	-	-	-

Legend

Significant	Higher
Matters identified which had a high impact on the financial statements and/or audit.	Matters identified which had a moderate impact on the financial statements and/or audit.



MANAGEMENT OVERRIDE OF CONTROLS

Description of risk

Risk of management override of controls includes how those charged with governance exercise oversight of management's processes for identifying and responding to risk of fraud and the internal control that management has established to mitigate these risks. Journals, by nature, are higher risk because they can be posted to the general ledger to manipulate the accounting records, potentially to conceal errors, fraudulent behaviour or budget overspends. Many Schools contract out the accounting function to third party service providers, but ultimately it is the Board Members that are responsible for the School's accounting function.

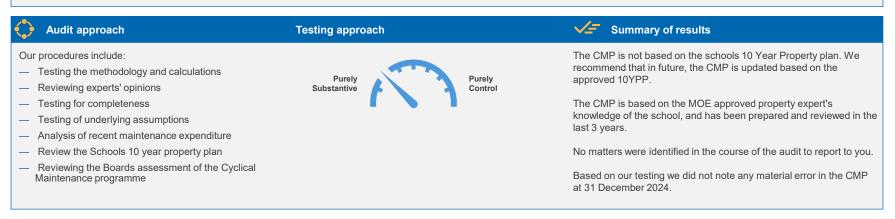
Summary of results Audit approach **Testing approach** Our procedures include: We consider that the School has some weaknesses in internal controls surrounding the Journal Entry process. Refer to Areas of Obtain a list of all Journal Entries for the year, from both Improvement below. Purely the School and external providers. Substantive Control Test the list for completeness. Review the School's internal controls over the Journal Entry process. A purely substantive approach, uses William Buck sample Focus on year-end journal entries. methodology to select samples for testing to supporting Test large, unusual, or non-recurring journal entries. documents combined with analytical procedures which identify unexpected variances and changes year on year. Examine supporting documentation for Journal Entries. A more controls-based approach, uses William Buck sample methodology to test key controls over significant risk items.



CYCLICAL MAINTENANCE PROVISION

Description of risk

One of the key areas of audit focus from the Office of the Audit General (OAG) is Cyclical Maintenance Provision (CMP). This is a key subjective item in the financial statements which requires annual assessment by both School Management and the Board.





FRAUD RISK IN REVENUE

Description of risk

It is the obligation of the Board Members to ensure that management have established appropriate systems of internal controls to ensure the completeness of all income - regardless of source. This means that all funds due to, and paid to, the School are correctly and appropriately banked in the School's bank accounts and appropriately recorded. We consider that the risk for Schools relates to non-MOE items such as School donations, activity fees (if School did not opt into the Donation Scheme) and fundraising activities.

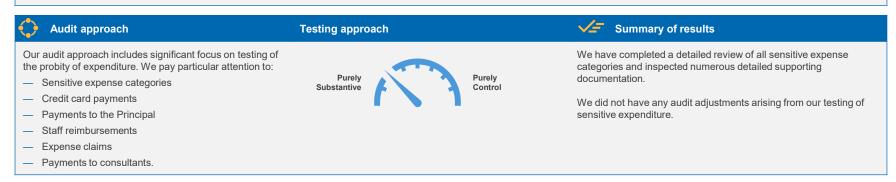
Summary of results Audit approach **Testing approach** We perform the following procedures: No audit adjustments were identified as a result of our testing of Locally Raised Funds. Examine the Schools system of internal controls to Purely ensure that all revenue due to the School is appropriately Substantive Control No matters were identified in the course of the audit to report to you. recorded Audit the systems, processes and policies Complete Substantive Analytical Review procedures where applicable. Testing of reconciliations and other supporting information/documentation maintained by the School. Validation of revenue through expense testing.



PROBITY OF EXPENSES

Description of risk

Whilst carrying out our audit, on behalf of the Office of the Controller and Auditor General ("OAG"), we have been asked to consider whether any approved payments could be considered extravagant or wasteful or show a lack of probity or financial prudence. One of the internal control objectives, and key audit risks, relates to Sensitive Expenditure.





Summary of adjusted audit differences

Name	Debit	Credit
Bank Accounts	35,396	
Short-term Bank Deposits with a Maturity of Three		(35,396)
Savings account balance was incorrectly shown as short-term deposit	t	
Cyclical Maintenance	2,318	
Current Liability		(2,318)
Block K (pool changing shed) not included in CM provision		
Government Grants - Ministry of Education	22,000	
Other revenue in Advance		(22,000)
MOE washup of CA and PE funding		





Summary of unadjusted audit differences

Description	Assets	Liabilities	Equity	Income	Expenses
Reclassify bus income of \$23,009 under correct category	-	-	-	-	-
	-	-	-	-	-
Understated/(Overstated)		-	-	-	







William Buck

Areas of improvement

Observations	✓ Recommendations
Matter 1 - Capital works projects We noted school had carried forward balances on two capital works projects that were cancelled in previous year. Funds for capital works have been given for a precise project and once these are cancelled, the school should endeavor to take the appropriate action to close out/ remove the cancelled projects from the school's accounts.	We recommend that you take action to close out the project in the school's accounts by doing one of the following: • refunding any remaining funds to the Ministry of Education • invoicing the Ministry of Education for any funds owed to the school, and follow up with the MOE regarding any outstanding invoices • reconcile each project annually to ensure that payments made are within the Ministry approved budget and any additional cost to be approved by Ministry before the payment.
Matter 2 - Journal Entries No evidence of manual journals having been reviewed	We recommend that, in conjunction with reviewing the monthly financial statements, the Board (or a member with appropriate financial accounting expertise) obtains and reviews a listing of manual journals posted for the period. Evidence of this review could then be to simply noted in the minutes the review and approval of the financial statements including the review and approval of the journals processed.
Matter 3 – Crown Funding Checklist not Completed During the audit, we noted that the school undertook overseas travel for study tour during the year. The overseas travel was approved by the Board during their board meeting however, the required crown funding checklist was not completed.	It is recommended that the school implements a formal policy requiring the completion and approval of the Crown funding checklist for all overseas travel.



Areas of improvement



Observations



Recommendations

Matter 4 - Banking Schedule

During the review of cash banking process of school, we noted that banking schedule were reviewed by an authorised personnel, however, evidence of this review was not documented as the schedules were not signed and dated.

We also noted that the banking schedules prepared for each deposit run did not include a summary of individual receipts that were banked, hence, making it difficult to trace specific receipts banked during each bank run.

School should ensure that all banking schedules are signed and dated by an authorised personnel as part of an evidence of review.

It should also update its banking process to include a summary of all receipts included in each banking run. This summary should include receipt numbers, dates, amounts, and payer details.



Communication of other matters



Required communications with management and governance

Disagreements with management or significant difficulties

There have been no disagreements with management in completing the audit.

Other communications with management

There have been no other significant discussions with management that have not been reported to you or included in this report.

Fraud

During the audit we have not identified or been notified by your office of any circumstances of fraud

Use of other auditors and specialists

William Buck did not require the assistance of another audit firm or specialist in performing the audit of the School.

Independence

The engagement team and others in the firm as appropriate, the firm and network firms are independent in accordance with relevant ethical requirements and any regulatory requirements that apply to the audit engagement.

Non-audit fees

We have not charged any non-audit related fees to the School in the period under review. Any other services, which we may provide from time to time, at your request, are distinct from our function as auditors. These additional services can only be provided where they do not impair our independence.

We have implemented policies and procedures designed to deliver high quality services in line with our professional obligations. Our <u>Transparency Report</u> describes our Systems of Quality Management.

Going concern

During the audit there have been no material uncertainties that may cast significant doubt on the School's ability to continue as a going concern and require further consideration or disclosure within the financial report.

Laws and regulations

During the audit there has been no evidence that the School has not complied with laws and regulations pertaining to the School.



Communication of other matters



Required communications with management and governance

Annual Report

The Education and Training Act 2020 requires you to publish your Annual Report online. Your Annual Report contains your audited annual financial statements including our audit opinion, analysis of variance, list of Board Members, Kiwisport statement and Good Employer compliance. Making your Annual Report accessible to the School community is important for transparency and accountability. The expectation is that your Annual Report is published as soon as possible after your audit is completed, as the value of good accountability lessens over time.

Please ensure that once your 2024 Annual Report is submitted to the Ministry it is also published on your website. If you do not have a website, contact the Ministry of Education for guidance.

Related Parties - Conflict of Interest

The risk of conflicts of interest in small communities, which many schools operate in, is inherently high, because the Board, Principal, and other employees are often living in the same communities their school services. There is a particular risk of conflict in the decision-making processes used to appoint new employees and contractors, as well as the purchase of goods and services. However, having a conflict of interest does not necessarily mean you have done anything wrong, what is important is how the conflict is managed.

The Office of the Auditor-General have a good practice guide on managing conflicts of interest as well as other resources, available on its website. We encourage you to make use of these resources.

Good Employer

Section 597 of the Education and Training Act requires the Board to have an employment policy that complies with the principle of being a good employer. The Board must make the policy available to employees, ensure its compliance with the policy, and report on the extent of that compliance in its annual report.



Helpful resources



Resources for management and governance

Cyclical Maintenance

Segregation of duties

The Ministry have published the updated cyclical maintenance guidance/tools <u>on its</u> <u>website</u> and the information in the Financial Information for Schools Handbook has also been updated. The updated guidance includes resources to help schools complete their cyclical maintenance provision calculations and provides guidance on what supporting documentation to retain as evidence for a school's annual audit.

The Ministry have also recently published an internal control checklist and a segregation of duties matrix which schools may find useful when assessing the adequacy of their internal controls - Managing school finances - internal control resources. Further guidance on internal controls can be found in section 7.7.1 of the Financial Information for Schools Handbook.

Your payroll system is allowing you to view the history activity report. This report should now be used and reviewed in a timely basis for further guidance can be found on the Ministry of Education Website.

Fraud Risk

Discouraging fraud - Office of the Auditor-General New Zealand (oag.parliament.nz)

More information can be found in the Office of the Auditor-General's good practice guide on <u>Controlling sensitive expenditure: Guide for public organisations</u> which includes practical guidance on specific types of sensitive expenditure.

Principles-based approach:

Sensitive Expenditure

The basics - Office of the Auditor-General New Zealand (oag.parliament.nz) We recommend the Board consider these principles when making decisions about sensitive expenditure. We highlight to the Board Members the importance of ensuring appropriate controls over Sensitive Expenditure, and to remain up to date with Ministry of Education ("MOE") guidelines.





This report is prepared on the basis of the limitations set out below.

This report is prepared solely for the information of those charged with governance and is not intended for any other prurposes. We accept no responsibility to a third party who uses this report. The matters raised in this report are only that came to our attention during the course of the audit and are not necessarily a comprehensive statement of all the weakenesses that exist or improvements that might be made.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on our report to indentify all weaknesses that may exist in the systems and procedures reviewed, or potential instances of fraud that may exist. Our comments should be read in the context of the scope of our work. Findings within this report may have been prepared onthe basis of management representations. Suggestions for improvement should be assessed by the entity for their full commercial impact before they are implemented.

This report has been prepared solely for your use as management of the entityand should not be quoted in whole or in part without prior written consent. No repsonsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose.





26th May 2025

Craig Rossouw
William Buck Audit (NZ) Limited
The Kollective
145 Seventeenth Avenue
TAURANGA 3112

REPRESENTATION LETTER FOR THE YEAR ENDED 31 December 2024

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

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

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

General representations

To the best of our knowledge and belief:

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

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

Representations for the financial statements

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

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

Representations about the provision of information

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

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

- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.
- Any other matters that the Appointed Auditor may consider appropriate.

Going concern basis of accounting

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

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

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

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

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

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

Yours faithfully Signed & Dated

Tania Cook 27.05-2035
Presiding Member

Rochelle Jensen 27.05.2025

Principal

Uncorrected misstatements

SNZD	Assets	Liabilities	Equity	Income / (Expenses)
Reclassify bus income of \$23,009 from other income to locally raised income				
Total impact				