

# **PORT AHURIRI SCHOOL**

## **ANNUAL FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **School Directory**

<b>Ministry Number:</b>	2648
<b>Principal:</b>	Glenn France
<b>School Address:</b>	Lever Street, Ahuriri, Napier
<b>School Postal Address:</b>	Lever Street, Ahuriri, Napier
<b>School Phone:</b>	06 835 7988
<b>School Email:</b>	admin@portahuriri.school.nz
<b>Accountant / Service Provider:</b>	Eclipse Solutions 4 Schools Limited

# PORT AHURIRI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Port Ahuriri 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.

Jessica Bennett

Full Name of Presiding Member



Signature of Presiding Member

27/5/2025

Date:

Glenn France

Full Name of Principal



Signature of Principal

27-05-25

Date:

# Port Ahuriri School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	2,886,049	2,048,506	2,463,003
Locally Raised Funds	3	110,866	14,900	60,990
Interest		28,313	8,000	20,994
Other Revenue		-	-	16,719
<b>Total Revenue</b>		<b>3,025,228</b>	<b>2,071,406</b>	<b>2,561,706</b>
<b>Expense</b>				
Locally Raised Funds	3	34,664	10,400	24,424
Learning Resources	4	2,064,707	1,696,140	1,845,690
Administration	5	127,042	111,120	114,521
Interest		2,547	2,000	2,571
Property	6	705,884	267,931	529,936
Loss on Disposal of Property, Plant and Equipment		-	1,800	1,587
<b>Total Expense</b>		<b>2,934,844</b>	<b>2,089,391</b>	<b>2,518,729</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>90,384</b>	<b>(17,985)</b>	<b>42,977</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>90,384</b>	<b>(17,985)</b>	<b>42,977</b>

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

# Port Ahuriri School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,448,196	1,428,000	1,394,072
Total comprehensive revenue and expense for the year		90,384	(17,985)	42,977
Contribution - Furniture and Equipment Grant		300	-	11,147
Equity at 31 December		1,538,880	1,410,015	1,448,196
Accumulated comprehensive revenue and expense		1,538,880	1,410,015	1,448,196
Equity at 31 December		1,538,880	1,410,015	1,448,196

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.

# Port Ahuriri School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	960,853	758,483	711,269
Accounts Receivable	8	163,197	213,000	280,873
GST Receivable		49,815	12,000	9,158
Prepayments		8,435	15,500	14,721
Funds Receivable for Capital Works Projects	15	110,751	-	22,488
		1,293,051	998,983	1,038,509
<b>Current Liabilities</b>				
Accounts Payable	10	322,795	163,968	141,938
Revenue Received in Advance	11	15,885	1,000	13,230
Provision for Cyclical Maintenance	12	10,817	10,000	10,300
Finance Lease Liability	13	23,728	15,500	18,845
Funds held in Trust	14	2,855	-	-
Funds held on behalf of School Cluster	16	2,488	-	-
		378,568	190,468	184,313
<b>Working Capital Surplus/(Deficit)</b>		914,483	808,515	854,196
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	675,474	625,000	621,507
		675,474	625,000	621,507
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	25,219	15,000	17,226
Finance Lease Liability	13	25,858	8,500	10,281
		51,077	23,500	27,507
<b>Net Assets</b>		1,538,880	1,410,015	1,448,196
<b>Equity</b>		1,538,880	1,410,015	1,448,196

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



# Port Ahuriri School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		655,738	534,019	614,532
Locally Raised Funds		229,885	(57,100)	(55,444)
International Students		15,885	12,000	20,604
Goods and Services Tax (net)		(40,657)	3,000	(10,481)
Payments to Employees		(308,283)	(204,150)	(261,614)
Payments to Suppliers		(94,227)	(169,489)	(233,358)
Interest Paid		(2,547)	(2,000)	(2,571)
Interest Received		28,313	8,000	20,994
Net cash from/(to) Operating Activities		484,107	124,280	92,662
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(128,738)	(74,480)	(45,259)
Net cash from/(to) Investing Activities		(128,738)	(74,480)	(45,259)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		300	-	11,147
Finance Lease Payments		(23,165)	(43,000)	(21,658)
Funds Administered on Behalf of Other Parties		(82,920)	-	(26,537)
Net cash from/(to) Financing Activities		(105,785)	(43,000)	(37,048)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>249,584</b>	<b>6,800</b>	<b>10,355</b>
Cash and cash equivalents at the beginning of the year	7	711,269	751,683	700,914
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>960,853</b>	<b>758,483</b>	<b>711,269</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

# Port Ahuriri School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Port Ahuriri 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 12.

###### *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 9.



### ***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 13. Future operating lease commitments are disclosed in note 21.

#### ***Recognition of grants***

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c) Revenue Recognition**

#### ***Government Grants***

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### ***Other Grants where conditions exist***

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

#### ***Donations, Gifts and Bequests***

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

#### ***Interest Revenue***

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

#### **d) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

#### **e) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

#### **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	5-50 years
Furniture and Equipment	10-15 years
Information and Communication Technology	3-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value



#### **h) Impairment of property, plant, and equipment**

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

##### *Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

#### **i) 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.

#### **j) 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.

#### **k) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students and 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.

#### **l) 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.

**m) 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.

**n) 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.

**o) 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.

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.

**p) 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.

**q) Budget Figures**

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

**r) Services received in-kind**

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

## 2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	653,089	466,357	574,898
Teachers' Salaries Grants	1,674,897	1,441,660	1,510,123
Use of Land and Buildings Grants	558,063	140,489	371,210
Other Government Grants	-	-	6,772
	<u>2,886,049</u>	<u>2,048,506</u>	<u>2,463,003</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	26,853	-	2,628
Fees for Extra Curricular Activities	40,322	-	18,023
Fundraising and Community Grants	-	-	4
Other Revenue	31,391	2,900	32,031
International Student Fees	12,300	12,000	8,304
	<u>110,866</u>	<u>14,900</u>	<u>60,990</u>
<b>Expense</b>			
Extra Curricular Activities Costs	31,421	10,000	23,329
Other Locally Raised Funds Expenditure	445	-	713
International Student - Other Expenses	2,798	400	382
	<u>34,664</u>	<u>10,400</u>	<u>24,424</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>76,202</u>	<u>4,500</u>	<u>36,566</u>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	58,357	17,750	30,823
Information and Communication Technology	9,160	8,500	11,696
Employee Benefits - Salaries	1,864,619	1,531,660	1,660,889
Staff Development	12,250	14,000	16,326
Depreciation	118,396	122,680	124,545
Other Learning Resources	1,925	1,550	1,411
	<u>2,064,707</u>	<u>1,696,140</u>	<u>1,845,690</u>



## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,351	5,418	5,014
Board Fees and Expenses	6,964	5,800	7,769
Other Administration Expenses	34,306	26,902	29,128
Employee Benefits - Salaries	60,747	58,000	57,296
Insurance	8,574	7,000	7,414
Service Providers, Contractors and Consultancy	8,100	8,000	7,900
	<u>127,042</u>	<u>111,120</u>	<u>114,521</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	30,263	30,000	29,988
Cyclical Maintenance	8,510	2,192	14,966
Heat, Light and Water	17,062	15,200	17,728
Rates	1,077	1,000	953
Repairs and Maintenance	7,971	1,000	8,097
Use of Land and Buildings	558,063	140,489	371,210
Employee Benefits - Salaries	56,765	56,000	55,212
Other Property Expenses	26,173	22,050	31,782
	<u>705,884</u>	<u>267,931</u>	<u>529,936</u>

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

## 7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	960,853	758,483	711,269
Cash and cash equivalents for Statement of Cash Flows	<u>960,853</u>	<u>758,483</u>	<u>711,269</u>

Of the \$960,853 Cash and Cash Equivalents, \$15,885 of International Student Fees Revenue Received in Advance is held by the School, as disclosed in note 11.

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	6,438	75,000	138,687
Receivables from the Ministry of Education	26,202	-	5,832
Banking Staffing Underuse	-	-	23,019
Teacher Salaries Grant Receivable	130,557	138,000	113,335
	<u>163,197</u>	<u>213,000</u>	<u>280,873</u>
Receivables from Exchange Transactions	6,438	75,000	138,687
Receivables from Non-Exchange Transactions	156,759	138,000	142,186
	<u>163,197</u>	<u>213,000</u>	<u>280,873</u>

## 9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2024</b>						
Work in Progress	-	9,841	-	-	-	9,841
Building Improvements	131,027	10,549	-	-	(6,221)	135,355
Furniture and Equipment	434,929	35,419	-	-	(78,384)	391,964
Information and Communication Technology	7,544	1	-	-	(4,197)	3,348
Motor Vehicles	-	71,200	-	-	(4,747)	66,453
Leased Assets	26,956	43,626	-	-	(22,198)	48,384
Library Resources	21,050	1,728	-	-	(2,649)	20,129
	<u>621,506</u>	<u>172,364</u>	<u>-</u>	<u>-</u>	<u>(118,396)</u>	<u>675,474</u>

The net carrying value of furniture and equipment held under a finance lease is \$48,384 (2023: \$26,956)

### 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 \$
Land	9,841	-	9,841	-	-	-
Building Improvements	240,979	(105,624)	135,355	230,430	(99,403)	131,027
Furniture and Equipment	900,286	(508,322)	391,964	868,438	(433,509)	434,929
Information and Communication Technology	21,723	(18,375)	3,348	21,723	(14,178)	7,545
Intangible Assets	12,720	(12,720)	-	12,720	(12,720)	-
Motor Vehicles	71,200	(4,747)	66,453	-	-	-
Leased Assets	81,846	(33,462)	48,384	79,534	(52,578)	26,956
Library Resources	134,838	(114,709)	20,129	133,110	(112,060)	21,050
	<u>1,473,433</u>	<u>(797,959)</u>	<u>675,474</u>	<u>1,345,955</u>	<u>(724,448)</u>	<u>621,507</u>

## 10. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	180,578	18,700	19,220
Accruals	8,251	5,418	4,925
Employee Entitlements - Salaries	131,709	138,000	114,219
Employee Entitlements - Leave Accrual	2,257	1,850	3,574
	<u>322,795</u>	<u>163,968</u>	<u>141,938</u>
Payables for Exchange Transactions	322,795	163,968	141,938
	<u>322,795</u>	<u>163,968</u>	<u>141,938</u>

The carrying value of payables approximates their fair value.

## 11. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
International Student Fees in Advance	15,885	-	12,300
Other Revenue in Advance	-	1,000	930
	<u>15,885</u>	<u>1,000</u>	<u>13,230</u>

## 12. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	27,526	13,920	12,560
Increase to the Provision During the Year	10,838	2,192	14,966
Other Adjustments	(2,328)	8,888	-
Provision at the End of the Year	<u>36,036</u>	<u>25,000</u>	<u>27,526</u>
Cyclical Maintenance - Current	10,817	10,000	10,300
Cyclical Maintenance - Non current	25,219	15,000	17,226
	<u>36,036</u>	<u>25,000</u>	<u>27,526</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

### 13. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	23,728	15,500	19,008
Later than One Year and no Later than Five Years	30,151	9,500	11,396
Future Finance Charges	(4,293)	(1,000)	(1,278)
	<u>49,586</u>	<u>24,000</u>	<u>29,126</u>
<b>Represented by</b>			
Finance lease liability - Current	23,728	15,500	18,845
Finance lease liability - Non current	25,858	8,500	10,281
	<u>49,586</u>	<u>24,000</u>	<u>29,126</u>

### 14. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,855	-	-
	<u>2,855</u>	<u>-</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Stormwater Surface Flooding Remediation (236857)	(600)	-	600	-	-
Outdoor Learning Space & SW Flooding Remediation (236859)	(3,410)	185,941	(229,232)	-	(46,701)
Waharoa Installation & Entrance Upgrade (236860)	(18,478)	104,024	(149,596)	-	(64,050)
Totals	(22,488)	289,965	(378,228)	-	(110,751)

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(110,751)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Stormwater Surface Flooding Remediation (236857)	(600)	-	-	-	(600)
Outdoor Learning Space & SW Flooding Remediation (236859)	(2,500)	-	(910)	-	(3,410)
Waharoa Installation & Entrance Upgrade (236860)	(2,300)	14,764	(30,942)	-	(18,478)
Totals	(5,400)	14,764	(31,852)	-	(22,488)

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(22,488)

## 16. Funds Held on Behalf of Cluster

Port Ahuriri School is the lead school funded by the Ministry of Education to provide Kahui Ako services to its cluster of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	-	-	9,449
Funds Received from MOE	5,770	-	-
Total funds received	5,770	-	9,449
Funds Spent on Behalf of the Cluster	3,282	-	-
Funds remaining	2,488	-	9,449
Distribution of Funds Port Ahuriri School	-	-	9,449
Funds Held at Year End	2,488	-	-



## 17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

## 18. Remuneration

### *Key management personnel compensation*

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,240	2,800
<i>Leadership Team</i>		
Remuneration	272,349	300,282
Full-time equivalent members	2	2
Total key management personnel remuneration	275,589	303,082

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

#### Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	170 - 180
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	3	5
110 - 120	2	2
120 - 130	2	-
	<u>7</u>	<u>7</u>

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

### 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual \$0	2023 Actual \$0
Total Number of People	-	-

### 20. Contingencies

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

#### Holidays Act Compliance – Schools Payroll

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

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

#### Pay Equity and Collective Agreement Funding Wash-up

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

## 21. Commitments

### (a) Capital Commitments

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

### (b) Operating Commitments

As at 31 December 2024, the Board did not have any operating commitments.

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	960,853	758,483	711,269
Receivables	163,197	213,000	280,873
Total financial assets measured at amortised cost	<u>1,124,050</u>	<u>971,483</u>	<u>992,142</u>

### Financial liabilities measured at amortised cost

Payables	322,795	163,968	141,938
Finance Leases	49,586	24,000	29,126
Total financial liabilities measured at amortised cost	<u>372,381</u>	<u>187,968</u>	<u>171,064</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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

## 2024 Statement of Variance Whole School Cohort

Reading	Below		At		Above		Total		Total % at/above				NZE at/above		NZM at/above	
	B	G	B	G	B	G	B	G	B		G					
Year 1	3	2	15	24	2	1	20	27	17	85	25	93	22/25	88	11/12	92
Year 2	4	3	11	15	1	1	16	19	12	75	16	84	18/21	86	4/7	57
Year 3	⑨	2	13	12	3	4	25	18	16	64	16	88	20/27	74	10/12	83
Year 4	3	2	19	16	1	6	23	24	20	87	22	92	27/30	90	9/10	90
Year 5	3	1	18	10	-	-	21	11	18	86	10	91	18/19	95	9/12	75
Year 6	2	1	23	30	-	-	26	31	23	88	30	97	39/40	98	10/11	91

Writing	Below		At		Above		Total		Total % at/above				NZE at/above		NZM at/above	
	B	G	B	G	B	G	B	G	B		G					
Year 1	4	2	16	25	-	-	20	27	16	80	25	93	22/25	88	10/11	91
Year 2	1	2	15	17	-	-	16	19	15	94	17	89	21/21	100	5/7	71
Year 3	⑨	2	16	15	-	1	25	18	16	64	16	89	21/27	78	9/12	75
Year 4	4	1	19	20	-	3	23	24	19	83	23	96	26/30	87	9/10	90
Year 5	⑥	1	15	10	-	-	21	11	15	71	10	91	17/19	89	7/12	58
Year 6	7	8	18	23	-	-	25	31	18	72	23	74	30/40	75	8/11	73

Maths	Below		At		Above		Total		Total % at/above				NZE at/above		NZM at/above	
	B	G	B	G	B	G	B	G	B		G					
Year 1	2	1	15	24	3	3	20	27	18	90	26	96	24/25	96	11/12	92
Year 2	-	2	13	16	3	1	16	17	16	100	17	100	21/21	100	6/7	86
Year 3	1	1	22	17	2	-	25	18	24	96	17	94	26/27	96	11/12	92
Year 4	2	2	21	21	-	1	23	24	21	91	22	92	27/30	90	10/10	100
Year 5	2	1	19	10	-	-	21	11	19	90	10	91	17/19	89	11/12	92
Year 6	6	9	17	22	2	-	25	31	19	76	22	70	30/40	75	8/11	73

### Overall Student Achievement.

Our success measure is a target of 85% at and above the individual child's expected level at year end. This has remained a constant measurement point for us for 13 years. While we can look solely at pure statistics on a page, these numbers are children and so we consider the teaching and learning programmes that have surrounded them this year that has impacted on their achievement levels, looking at trends and patterns to see if there are areas of concern, or where something different might need to be considered.

There is a tail of underachievement. However, the student numbers schoolwide, **achieving below** what we would consider to be their expected curriculum level indicate a decrease in underachievement in all categories between 2023-2024.

The percentage changes from 2023 to 2024 are as follows.

	Reading 26 % decrease	Writing 44% decrease	Maths 35% decrease
2022	38	46	38
2023	34	49	20
2024	25	27	13



We acknowledge there are still considerable children at risk of underachievement. However, the decrease in numbers of children in this category is pleasing and indicates that the targeted programmes for children have been effective for a wider number of children this year.

### Reading

There were two pockets of concern raised at the end of 2023, being girls at years three and five. The 2024 year 4 girls, who needed support in their learning programmes have made significant progress and 92% are now achieving at or above expected levels. The 'structured literacy' approach to reading, where a more formal, phonics-based structure is used in instruction, is now in full implementation. The year 6 girls received for the first full year a structured literacy approach. The data shows some significant gains with an overall increase from 79% at/above through to 97% at/above.

Our area of concern going into 2025 must be our current year 3 boys, both Māori and NZ European students., who will all be in the same hub, making for an easily tracked target group.

### Writing

The general data pattern established over a number of years of girls achieving at a higher rate than boys continue, with 77% boys overall achieving at/above and 89% girls, though to be fair there were small increases in achievement compared to 2023. The pockets of concern for 2023 were boys' year 3 and year 5 as well as girls' year 5. These groups proved to be problematic again in 2024, despite a range of interventions and the writing programmes emphasizing the structured literacy approach, with little perceptible acceleration in achievement levels for these groups across the board. Given the softening of achievement levels as we move across the school and the continuing difference between boys' and girls' achievement, the jury remains out on whether we have the right approach to teaching writing, particularly in the senior school. Reflection by staff suggests that greater scaffolding and more in-depth focus on specific genres may be needed as part of the senior school writing programme. Critical components, such as writing for meaning and purpose and different non-fiction genres, all of which are critical to the success of boys writing may need to become a significant focus in teaching and learning, giving emphasis to the why of writing and the development of a sense of purpose. Writing assessment has always been particularly difficult as it is a very subjective area between teachers. This can make it nigh on impossible at times to get a level of consistency in assessment practice school-wide and is something that we have worked on for many years. Given the advent of norm referenced testing, twice per year in 2025, it should be easier to get alignment between staff on student's achievement levels. Our target focus for 2025 must be boys in years 4 and 6.

### Mathematics

Over the previous five years we have concentrated significantly on the Developing Mathematical Inquiry Communities (DMIC) programme, which research has suggested should be of significant benefit to Pasifika and Maori students. In 2024, Mrs Priestly's structured approach was introduced to bring a greater consistency across the school. Our school developed Maths Boat programme, was updated to reflect the new maths progressions and achievement standards, and AliM was introduced into the senior hub. Maths behaviours reflecting the school cultural competency and relational practices journey have been developed. In 2023, year 5 data indicated no areas of concern and there was a significant increase across the board in achievement and an 17% increase in Maori student achievement. However, 2024 data indicates a significant decrease in student achievement in year 6 with only 19/25 boys and 22/31 girls achieving at/above the required standard. This is significantly less than their 2023 data sets. This is a reflection of the change in expectations whilst working within the stages. In year five, the expectation to achieve at the appropriate level sits within stage five. For a year six student, the expectation is that they need to be achieving at the end of stage six to meet the appropriate standard. This is a very significant and sizable stage. The recent refresh has further raised the assessment standard and progression required to a significantly higher level. There is little difference statistically between Māori and NZ European students and boys continue to achieve at a higher rate than girls though it is statistically small.

Our work in 2025 will be fully geared to integrating and ensuring our milestones and internal assessments align, our new resource 'Math's No Problem' is being delivered effectively and consistently across the school and during two Ministry curriculum days, we will be taking apart the refreshed math's curriculum and ensuring we have common understanding of the concepts and process.



Māori Student Achievement

63 children (24%) of our assessed student population are acknowledged by their parents as identifying as Māori. Allowing for cohort change, Māori student achievement has shown a small decrease in attainment levels as compared to 2023. Mathematics continues to be an area of outstanding achievement for Māori students. Schoolwide analysis suggests that it will be in year 5 (2025) literacy where underachievement is an area of concern. This target group aside, overall, the achievement pattern for Māori is a trend of children achieving well with small numbers of children who will form parts of target groups in 2025, which reflects the overall cohort of the school.

% At/Above	Reading		Writing		Math's	
	M	NZE	M	NZE	M	NZE
2022	85	82	71	82	78	84
2023	85	87	82	79	91	89
2024	83	89	76	85	89	89

Looking to 2025

Literacy and Communication, and Mathematics and Statistics continue under the curriculum refresh umbrella this year. Our focus will be on the mathematics refresh. The overall picture of student achievement school wide is generally pleasing. There are specific pockets that require ongoing monitoring. Individual children will continue to be targets in the hubs and reported on by hub leaders. Assessment will need to be a focus, particularly in moderation with the other learning hubs so that we have consistency of practice particularly as to what a particular curriculum milestone consists of.

We plan to:

- Provide significant professional development for staff in structured literacy and develop schoolwide cohesion and consistency in the delivery and assessments in this area, as per the structured literacy years 0-8 professional development and the two mathematics curriculum days.
- Continue with the identification and reporting of hub target children as a component of our teaching and learning management process.
- Collect and robustly analyze data from each hub. This allows the progress of each individual child to be tracked and tiered interventions put in place in a timely manner.
- Continue to seek community input into the redevelopment of our school curriculum so that it reflects what all of our community believe to be the best outcomes for the children at Port Ahuriri School.
- Work as a staff utilizing the skills and resources of our in-house within-school Kahui Ako teachers, in the implementation and change to the literacy and mathematics curricula.

2024 Target Groups.

2024 saw each hub looking at the children across their hubs and determining the individuals' targeted needs. This has enabled a greater focus on each child on a constant and consistent basis across the year with all teachers within the hub being responsible for these children and their progress.

Poipoi 2024	B	G	Curriculum Area	Why We Chose These Children.
Six year two students	2	4	Literacy	There are two students that need to learn all single sounds There is one student who may need a vision assessment as this child appears to be unable to copy off the board. Two things will happen. The child will be sat closer, and the teacher will talk to the parent about this and share back
<b>Our plan to accelerate learning for these children is:</b> <ul style="list-style-type: none"><li>• Five literacy lessons with the teacher throughout the week. This will follow our structured literacy procedure</li><li>• Four extra sessions with the teacher aide to firstly work with three students to look at flash cards with the single sound letters, play games that support this learning outcome.</li><li>• Four extra sessions with the teacher aide with all students to work on CVC words by being able firstly read words with automaticity in isolation, read sentence cards with accuracy</li><li>• We have applied for a Resource Teacher of Literacy to support the teacher, however, there has been a new staff member employed during this term and the likeness of this group getting picked up may not be until next term if not till term 3</li></ul>				

<b>How we will track these children:</b> <ul style="list-style-type: none"> <li>Data based on Literacy progressions and LLLL assessments</li> </ul>				
<b>We predict that:</b> <ul style="list-style-type: none"> <li>These students will know how to read and write all single letter sounds</li> <li>These students will know how to read and write cvc words (consonant vowel consonant words) with accuracy and then be able to read these words with automaticity</li> <li>At the end of the year be able to reach their expected level of reading and writing</li> </ul>				
<b>End of Year Summary</b> <ul style="list-style-type: none"> <li>All students have made progress from term one to term four</li> <li>We have three students who are now working at their expected level for year two. We have three students who are still working below their expected level. Two students are now working within the year two reading level and one student is working at the end of year one level.</li> <li>The interventions from the specialist teacher have assisted the tamariki by reinforcing the learning from their class teacher.</li> <li>These students will move on to the next hub. The appropriate information will be passed on to the following teachers to be able to teach them from where they are at the end of this year. There is a possibility that intervention groups will take place for these students in term one.</li> </ul>				
Piki 2024	B	G	Curriculum Area	Why We Chose These Children.
12 students in our target group <ul style="list-style-type: none"> <li>Two year three girls</li> <li>Two year four girls</li> <li>Six year three boys</li> <li>Two year four boys</li> </ul> Three students we are tracking because they are on the cusp, and we are concerned they do not have enough independence to maintain their current level of achievement as year three/four students.	8	4	Writing	Their letter sound combinations are not secure or at the expected level for their age. They lack confidence in their ability. They are not transferring their phonics knowledge automatically into their independent writing. They are still relying on adult confirmation/assurance. All students have been taught with the structured literacy approach last year and will continue to this year.
<b>Our plan to accelerate learning for these children is:</b> <ul style="list-style-type: none"> <li>Through the structured literacy approach where students are taught daily in small groups following the scope and sequence of phonetic sounds.</li> <li>Receive extra support with specialist teacher for literacy.</li> <li>Extra teacher aide support for literacy.</li> <li>Using online apps focusing on phonetic knowledge, i.e. Lexia.</li> <li>Daily explicit writing lessons/practice.</li> <li>We also have Lego therapy groups for selected children. These are changed as they complete their course. We will provide as many of our target children this opportunity as possible as it helps them focus, practise active listening and communicate effectively.</li> </ul>				
<b>How we will track these children:</b> <ul style="list-style-type: none"> <li>CODE year one/two assessments</li> <li>CODE dictated sentences (blended review end of year two)</li> <li>Heart word test each term.</li> <li>Structured literacy set.</li> <li>Highlighted writing LLP.</li> </ul>				
<b>We predict that:</b> <ul style="list-style-type: none"> <li>These children will learn and retain the sounds learnt through the scope (following the order of sets) and sequence (learning the sounds in each set in order).</li> <li>The children are all currently working on Set 3-4 in structured literacy. By the end of term two we are confident that the children's progress will be accelerated by at least 1 set (reading and writing).</li> <li>By the end of the term, we expect these children to be able to spell many of the first heart words list and be working on the next set.</li> </ul>				

- Currently these children are working on CODE 1 sounds. We expect them to be (at least) the end of CODE 2 by the end of the year.

### End of Year Summary

Early in the year we identified 12 students whose letter sound combinations were not secure or at the expected level for their age. They lacked confidence in their ability. They were not transferring their phonics knowledge automatically into their independent writing. They were relying on adult confirmation/assurance. During the year we have closely monitored their progress. They have had extra interventions (above and beyond normal class lessons), such as working with the specialist teacher and the hub teacher aide, extra reads with the hub volunteer and learning buddies, Target CODE group (front loaded for next class lesson on CODE), and daily small group structured literacy lessons with their teacher. Lexia has also front loaded, practised and consolidated their learning.

Four of our target students have increased their level in reading, eight of our students have increased their level in writing. However, these students have made positive shifts in attitude, confidence and capability. They will continue to need close monitoring and support to continue their learning journey.

Montessori 2024	B	G	Curriculum Area	Why We Chose These Children.
Year 1 One girl Year 2 Two girls One Boy Year 3 One Boy	2	3	Writing	These students are working below in writing, They have all been at school for 6 months. The area of concern is spelling, unpacking their ideas, extending their word bank, writing for an audience and writing more than one sentence.

### Our plan to accelerate learning for these children is:

- Meet with these students weekly, small group writing tasks exploring different genres, weekly spelling words and activities.
- Introduce The Code year 1
- These students will work with the teacher and specialist teacher daily

### How we will track these children:

- Snapshot of their writing beginning and end of the term
- Heart words
- Code test

### We predict that:

- With some direct small group teaching from specialist teacher and class teacher their spelling will increase giving them a variety of new language so they can spell more letting them write more than one sentence. This will make their writing sound more exciting to read. I'm hoping their confidence increases and this shows in their stories they write. The better their reading gets I predict their writing to also progress

### End of Year Summary

- All students progressed. Four students are now at their expected level and one just below.
- Extra sessions with the specialist teacher were valuable to support the structured literacy approach.
- RTLB assistance on work habits continued with this group allowing the transition between learning approaches to be embedded.

Aoraki 2024	B	G	Curriculum Area	Why We Chose These Children.
12 Year 6 Students <ul style="list-style-type: none"> <li>Two are ESOL</li> <li>One is under Resource Teacher of the Deaf</li> <li>Ten students currently part of specialist teachers' literacy programme</li> </ul>	5	7	Writing	Tamariki have been identified as being at risk of not meeting the appropriate NZ Curriculum writing progression.

### Our plan to accelerate learning for these children is:

- Front Loading - This group will have specific frontloading prior to writing lessons - Jess and Louise - ALIM guided groups.
- Specific weekly timetabled and teacher guided small group instruction that is beyond the normal literacy teaching:
- Writing Groups - 15 minutes every day after lunch

- Every week there will be a different focus (these are areas of need):
  - Compound sentences
  - Effectives adjectives
  - Verbs to describe
  - Quick Writes to promote fluency
  - Sentences Starters
  - Dictation for fluency
- Use exemplars as models - taking the structure of the sentence and making it their own. Teachers will model lessons and talk specifically about the desired outcome.
- Conferencing with akonga around specific writing goals

#### **How we will track these children:**

- Writing Samples continuous - moderated against their peers.
- Writing Progressions - Focus target areas.
- Writing Conferencing during targeted lessons
- Writing Survey - how I feel about writing - what I find easy when writing - what I find difficult when writing > I really do / don't enjoy writing because... What do you like to do during writing time? Do you think you are a good writer yes / no? Why do you think this? What do you find hard in writing? What types of writing do you like doing? What would you like to get better at in writing? What helps you learn in writing?

#### **We predict that:**

- Having a clearer purpose and scaffold for writing will enable more engagement, confidence and therefore progress.
- Using the Writing Progression thread of focus will show progress.
- Regular short and snappy lessons will create an intense and fun writing session - insisting on adhering to goals.

#### **End of Year Summary**

- We continued engaging writing through science experiments, and then we redirected our focus to specific requirements of our Writing Matrix.
- We progressed to specific writing lessons using the guidance of the "The Writing Revolution"- constructed through PowerPoint presentations and built on throughout the course of the term. The initial lessons were taught and then specific groups of need requiring further expansion on the lesson. These sessions were taught sequentially to allow each skill to be built on.
- Whole class Code lessons continued while those tamariki who have achieved the requirements were working on extension code lessons. These were planned in advance with each child's specific learning needs in mind.
- Whole Class Reading - this grew in strength using the specific whole class reading model, modelling what good writing looks like. Teachers unpacked the interesting and new vocabulary in the text, they then read and modelled the text. Comprehension based questions around the texts were explored.
- Children's progress
  - of the 12 children, seven are working at the desired progression and five remain below.
  - of the seven children at the standard, three are boys and four are girls.
  - of the children still below the standard, two are boys and three are girls.
- In 2025, we will continue to develop our progressive writing lessons, using the guides and support of the slides (we have pre-made). This will allow us greater coverage of the writing needs across the class. Having the support of the slide gives students an opportunity to get started for those that are ready to apply their learning.

**2022 – 2025 Strategic Plan**  
**2024 Success Metrics**  
**End of Year Review**

**Staff**

All Aoraki/Piki children understand their learning pathways **2 (4)**

Measure: Student voice indicates children understand their ongoing learning pathway. Evidence within observations.

- Student voice obtained in Aoraki across 2023 – goal setting T4
- Piki student voice survey obtained – goal setting to be strengthened.
- Continues to be a work progressing.
- Next Step: Practising discussions about their goals and next steps.
- Achieved: Montessori and Piki

**Students**

Investigate features of parent communication in Hero **2 (4)**

Measure: Staff meeting PLD. Evidence of progress.

- Parent report survey indicated no appetite for change from written reports and discussions provided.
- Teacher growth has seen the implementation of daily notices / assessments / goal setting with children as part of Hero entries.
- Teacher/student goal setting / Notices and permission forms as part of Hero entries to be strengthened via staff meeting PLD in 2024.

CRRP practices reflected in Growth and Performance plans **2 (1), 3 (5)**

Measure: Agreed documentation. Evidence of use in class observations.

- Achieved

**Curriculum**

Aotearoa/NZ Histories: Staff collate local history: Mataruahou, Ahuriri, Otatara/Tutaekuri River.

Develop resource on Mataruahou **3 (4-5), 4 (7)**

Measure: Agreed statements in school curriculum documentation. Parent display on Mataruahou

- Achieved

Testing curriculum refresh: Maths, Science, Literacy **3 (6), 4 (7)**

Measure: Evidence in staff meetings / Curriculum documentation. Evidence in staff surveys.

- Mathematics and Literacy placed on hold until 2024 due to uncertainty over curriculum change with new government
- Common Practice Model: light touch on Ministry Teacher Only Day
- Science dropped as no longer part of this refresh cycle

**Community**

Consultation: Whanau hui on CRRP/ANZ Histories, dispositions and journey

Measure: 35% participation rate in community activities.

- Achieved:
  - Maori Community Hui – 18% participation
  - ANZ whole school hui: 25% participation
  - Community events: Matariki, Grandparents Day, Kapa Haka performance had significant turn out – Matariki/Kapa Haka: 80%+ participation

Health and PE Community Consultation **1 (2)**

- Achieved: 80% + participation.



## **Port Ahuriri School**

### **Statement on Giving Effect to Te Tiriti o Waitangi.**

At Port Ahuriri School we recognise and acknowledge Te Tiriti o Waitangi as a vital and enduring covenant that underpins the cultural foundation of Aotearoa New Zealand. We are committed to giving effect to Te Tiriti o Waitangi in all aspects of our school community, fostering a partnership that upholds the principles of partnership, participation and protection.

#### **Whanaungatanga**

We actively seek to build meaningful partnerships. This involves consulting with stakeholders, valuing their perspectives and incorporating Māori knowledge, language and culture into our curriculum and daily practices.

#### **Participation**

We are committed to ensuring that Māori students, whānau and staff have equal opportunities to participate and succeed in all aspects of school life. This includes providing a culturally responsive and inclusive learning environment that recognises and celebrates the unique identity of each individual.

#### **Protection**

We acknowledge our responsibility as kaitiaki of the environment, ensuring that our actions promote the cultural heritage of Aotearoa. This involves integrating practices that reflect Māori perspectives on guardianship and sustainability.

To give effect to Te Tiriti o Waitangi, Port Ahuriri School have:

- Engaged in professional development for staff to enhance cultural competence and understanding of Te Tiriti o Waitangi.
- Incorporated Māori perspectives, histories and language across the curriculum.
- Encouraged and supported the use of Te Reo Māori within the school community.
- Had dedicated Te Reo language lessons weekly.
- Actively involved Māori students and whānau in decision making processes.
- Fostered relationships with local hapu, seeking guidance on matters affecting the school.

Through these commitments, Port Ahuriri School strives to create an inclusive, culturally rich and respectful learning environment that reflects the principles of Te Tiriti o Waitangi.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Port Ahuriri School Board:

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

**Port Ahuriri School**  
**Report on Kiwisport Funding**

For the year ended 31 December 2024 the Board was the recipient of additional Government funding for specific purposes:

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

In 2024 the school received total Kiwisport funding of \$4156.60 (excluding GST).

- sports equipment
- fees to enable inclusion
- transport to enable participation

The number of students participating in organised sport continues to be at very high levels.