

WHANGAPARAOA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1571

Principal: Kevin Cronin

School Address: 39 Ladies Mile, Manly, Whangaparaoa 0930

School Postal Address: 39 Ladies Mile, Manly, Whangaparaoa 0930

Accountant / Service Provider: Shore Chartered Accountants

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jacqui Marks	Presiding Member	Elected	Jun-25
Kevin Cronin	Principal ex Officio		
Aimee MacAskill	Parent Representative	Elected	Jun-25
Ryan Densem	Parent Representative	Elected	Jun-25
Bridget Platt	Parent Representative	Elected	Jun-25
Laura Davis	Parent Representative	Elected	Jun-25
Jenny Lisefski	Parent Representative	Elected	Jun-25
Jonathan Felcey	Staff Representative	Elected	Jun-25



WHANGAPARAOA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Whangaparaoa School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

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



Full Name of Presiding Member



Full Name of Principal



Signature of Presiding Member



Signature of Principal

03 June 2025

Date:

03 June 2025

Date:

Whangaparaoa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	7,574,846	6,633,000	7,182,403
Locally Raised Funds	3	740,301	538,000	629,095
Interest		33,609	15,000	33,736
Total Revenue		8,348,756	7,186,000	7,845,234
Expense				
Locally Raised Funds	3	393,331	299,000	334,863
Learning Resources	4	5,570,724	4,444,500	5,193,335
Administration	5	500,390	446,700	477,460
Interest		2,606	9,000	2,665
Property	6	1,798,129	2,097,000	1,831,810
Total Expense		8,265,180	7,296,200	7,840,133
Net Surplus / (Deficit) for the year		83,576	(110,200)	5,101
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		83,576	(110,200)	5,101

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

Whangaparaoa 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		1,532,752	1,532,752	1,458,133
Total comprehensive revenue and expense for the year		83,576	(110,200)	5,101
Contributions from the Ministry of Education		-	-	39,530
Contribution - Furniture and Equipment Grant		37,414	-	29,988
Equity at 31 December		1,653,742	1,422,552	1,532,752
Accumulated comprehensive revenue and expense		1,653,742	1,422,552	1,532,752
Equity at 31 December		1,653,742	1,422,552	1,532,752

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.

Whangaparaoa School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	299,792	354,045	467,067
Accounts Receivable	8	427,468	225,000	104,377
GST Receivable		26,177	20,000	37,784
Prepayments		42,330	45,000	44,516
Investments	9	330,401	300,000	313,717
Funds Receivable for Capital Works Projects	15	54,510	-	8,989
		1,180,678	944,045	976,450
Current Liabilities				
Accounts Payable	11	511,715	345,000	277,648
Revenue Received in Advance	12	46,581	25,000	70,891
Provision for Cyclical Maintenance	13	-	-	9,831
Finance Lease Liability	14	16,576	15,000	15,654
Funds held for Capital Works Projects	15	3,045	-	85,272
		577,917	385,000	459,296
Working Capital Surplus/(Deficit)		602,761	559,045	517,154
Non-current Assets				
Property, Plant and Equipment	10	1,244,831	1,100,745	1,235,745
		1,244,831	1,100,745	1,235,745
Non-current Liabilities				
Provision for Cyclical Maintenance	13	177,193	237,238	207,238
Finance Lease Liability	14	16,657	-	12,909
		193,850	237,238	220,147
Net Assets		1,653,742	1,422,552	1,532,752
Equity		1,653,742	1,422,552	1,532,752

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

Whangaparaoa School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,607,164	1,377,054	1,535,611
Locally Raised Funds		624,275	463,133	533,726
International Students		108,723	44,883	103,422
Goods and Services Tax (net)		11,607	17,784	(33,819)
Payments to Employees		(1,192,934)	(1,042,673)	(978,681)
Payments to Suppliers		(1,084,005)	(857,932)	(906,870)
Interest Paid		(2,606)	(9,000)	(2,665)
Interest Received		32,194	14,859	30,009
Net cash from/(to) Operating Activities		104,418	8,108	280,733
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(154,323)	(45,000)	(284,200)
Purchase of Investments		(16,684)	13,717	(107,265)
Net cash from/(to) Investing Activities		(171,007)	(31,283)	(391,465)
Cash flows from Financing Activities				
Furniture and Equipment Grant		37,414	-	29,988
Contributions from Ministry of Education		-	-	39,530
Finance Lease Payments		(10,351)	(13,563)	(16,147)
Funds Administered on Behalf of Other Parties		(127,749)	(76,284)	(34,061)
Net cash from/(to) Financing Activities		(100,686)	(89,847)	19,310
Net increase/(decrease) in cash and cash equivalents		(167,275)	(113,022)	(91,422)
Cash and cash equivalents at the beginning of the year	7	467,067	467,067	558,489
Cash and cash equivalents at the end of the year	7	299,792	354,045	467,067

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

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

Whangaparaoa School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Whangaparaoa 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 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.



Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14.

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) Investments

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

h) 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 an 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	10. 50 years
Furniture and Equipment	5. 10 years
Information and Communication Technology	3. 5 years
Library	12.5% Diminishing Value
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease

i) 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.

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

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.

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. 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.

p) 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.

q) 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.

r) Budget Figures

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

s) 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants
Other Government Grants

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
1,647,709	1,333,000	1,484,827
4,468,390	3,500,000	4,267,631
1,438,160	1,750,000	1,385,107
20,587	50,000	44,838
7,574,846	6,633,000	7,182,403

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
International Student Fees

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
252,228	189,000	208,059
38,957	35,000	39,811
326,857	234,000	286,295
-	-	12,495
122,259	80,000	82,435
740,301	538,000	629,095

Expense

Extra Curricular Activities Costs
Trading
International Student - Other Expenses

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
90,753	70,000	98,924
257,467	204,000	213,743
45,111	25,000	22,196
393,331	299,000	334,863

Surplus/ (Deficit) for the year Locally Raised Funds

346,970	239,000	294,232
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4. Learning Resources

Curricular
Information and Communication Technology
Employee Benefits - Salaries
Staff Development
Depreciation
Other Learning Resources

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
121,014	140,000	136,080
12,588	11,500	11,944
5,245,464	4,087,000	4,873,721
30,059	25,000	13,312
160,258	180,000	154,650
1,341	1,000	3,628
5,570,724	4,444,500	5,193,335

5. Administration

Audit Fees
Board Fees and Expenses
Other Administration Expenses
Employee Benefits - Salaries
Insurance
Service Providers, Contractors and Consultancy

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
12,160	9,000	9,000
16,531	10,800	13,091
103,565	90,957	104,344
336,739	302,500	321,923
17,443	17,443	12,459
13,952	16,000	16,643
500,390	446,700	477,460



6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	113,620	109,000	109,944
Cyclical Maintenance	35,294	30,000	85,875
Heat, Light and Water	56,758	45,000	48,044
Repairs and Maintenance	65,066	74,000	107,063
Use of Land and Buildings	1,438,160	1,750,000	1,385,107
Employee Benefits - Salaries	89,231	89,000	95,777
	<u>1,798,129</u>	<u>2,097,000</u>	<u>1,831,810</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	299,792	354,045	467,067
Cash and cash equivalents for Statement of Cash Flows	<u>299,792</u>	<u>354,045</u>	<u>467,067</u>

Of the \$299,792 Cash and Cash Equivalents, \$3,045 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 \$299,792 Cash and Cash Equivalents, \$46,581 of Revenue Received in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	18,900	20,000	25,133
Receivables from the Ministry of Education	-	-	4,828
Interest Receivable	6,274	5,000	4,859
Teacher Salaries Grant Receivable	402,294	200,000	69,557
	<u>427,468</u>	<u>225,000</u>	<u>104,377</u>
Receivables from Exchange Transactions	25,174	25,000	29,992
Receivables from Non-Exchange Transactions	402,294	200,000	74,385
	<u>427,468</u>	<u>225,000</u>	<u>104,377</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	330,401	300,000	313,717
Total Investments	<u>330,401</u>	<u>300,000</u>	<u>313,717</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	942,873	30,354	-	-	(59,563)	913,664
Furniture and Equipment	189,887	92,067	-	-	(57,735)	224,219
Information and Communication Technology	39,290	20,964	-	-	(19,008)	41,246
Textbooks	10,035	-	-	-	(2,273)	7,762
Leased Assets	24,663	22,935	-	-	(17,676)	29,922
Library Resources	28,997	3,024	-	-	(4,003)	28,018
	1,235,745	169,344	-	-	(160,258)	1,244,831

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of assets held under a finance lease is \$29,922 (2023: \$24,663)

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	1,581,402	(667,738)	913,664	1,539,533	(596,660)	942,873
Furniture and Equipment	760,604	(536,385)	224,219	680,111	(490,224)	189,887
Information and Communication Technology	322,161	(280,915)	41,246	301,197	(261,907)	39,290
Library Resources	4,427	(4,427)	-	4,427	(4,427)	-
Textbooks	80,319	(72,557)	7,762	80,319	(70,284)	10,035
Leased Assets	59,679	(29,757)	29,922	51,765	(27,102)	24,663
Library Resources	127,501	(99,483)	28,018	124,478	(95,481)	28,997
	2,936,093	(1,691,262)	1,244,831	2,781,830	(1,546,085)	1,235,745

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	68,981	120,000	118,792
Accruals	11,343	15,000	15,126
Employee Entitlements - Salaries	414,090	200,000	130,416
Employee Entitlements - Leave Accrual	17,301	10,000	13,314
	511,715	345,000	277,648
Payables for Exchange Transactions	511,715	345,000	277,648
	511,715	345,000	277,648

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

Grants in Advance - Ministry of Education
International Student Fees in Advance

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
-	-	10,774
46,581	25,000	60,117
46,581	25,000	70,891

13. Provision for Cyclical Maintenance

Provision at the Start of the Year
Increase to the Provision During the Year
Other Adjustments

Provision at the End of the Year

Cyclical Maintenance - Current
Cyclical Maintenance - Non current

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
217,069	207,238	131,194
30,000	30,000	85,875
(69,876)	-	-
177,193	237,238	217,069
-	-	9,831
177,193	237,238	207,238
177,193	237,238	217,069

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 plan is based on the schools 10 Year Property Plan.

14. Finance Lease Liability

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

No Later than One Year
Later than One Year and no Later than Five Years
Future Finance Charges

Represented by

Finance lease liability - Current
Finance lease liability - Non current

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
18,575	12,000	17,404
18,431	5,000	13,801
(3,773)	(2,000)	(2,642)
33,233	15,000	28,563
16,576	15,000	15,654
16,657	-	12,909
33,233	15,000	28,563

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 9, and includes retentions on the projects, if applicable.

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP Canopy	(8,986)	8,986	-	-	-
5YA Projects	76,272	1,140,973	(1,271,755)	-	(54,510)
Hall Project	1,667	-	-	(1,667)	-
Block 16 Flood Damage	3,045	-	-	-	3,045
SIP Carpark	4,288	(4,288)	-	-	-
Totals	76,286	1,145,671	(1,271,755)	(1,667)	(51,465)

Represented by:

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

3,045
(54,510)



2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Canopy	(2,048)	-	(6,938)	-	(8,986)
5YA Projects	103,392	289,000	(299,947)	-	76,272
Hall Project	1,667	-	-	-	1,667
Block 16 Flood Damage	3,045	-	-	-	3,045
SIP Carpark	4,288	-	-	-	4,288
Totals	110,344	289,000	(306,885)	-	76,286

Represented by:

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

85,272
(8,986)

16. 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.

17. 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	2,452	2,765
<i>Leadership Team</i>		
Remuneration	549,536	541,387
Full-time equivalent members	4	4
Total key management personnel remuneration	551,988	544,152

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance and Property committees that meet monthly and quarterly respectively. 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	180 - 190	180 - 190
Benefits and Other Emoluments	0 - 5	0 - 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	11	11
110 - 120	4	3
120 - 130	2	1
	17	15

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

18. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities 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 Schools' 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.

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023:nil).

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

21. 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	299,792	354,045	467,067
Receivables	427,468	225,000	104,377
Investments - Term Deposits	330,401	300,000	313,717
Total financial assets measured at amortised cost	1,057,661	879,045	885,161

Financial liabilities measured at amortised cost

Payables	511,715	345,000	277,648
Finance Leases	33,233	15,000	28,563
Total financial liabilities measured at amortised cost	544,948	360,000	306,211

22. Events After Balance Date

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

23. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGAPARAOA SCHOOL (AKL) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Whangaparaoa school (AKL) (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 02 to 17, that comprise the *statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows* for the year ended on that date, and *the notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at *31 December 2024*; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 03 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 17 onwards, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Cameron Town'.

**Cameron Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand**

Whangaparaoa School Statement of Variance Year Ending 2024

Reporting commentary on students in Years 1 to 8 that use *The New Zealand Curriculum*



Whangaparaoa
School

Date: February 2025

School name: Whangaparaoa Primary School

School number: 1571

2024 Targets

Reading and Listening

Year 3 - 83% of students working at or above expectation at the end of 2023. Increase this target group's achievement to 85% working at or above by the end of 2024.

Writing and Presenting

Year 3 - 83% of students working at or above expectation by the end of 2023. Goal: Increase this target group's achievement to 85% working at or above by the end of 2024.

Year 5 - 81% of students working at or above expectation by the end of 2023. Goal: Increase this target group's achievement to 85% working at or above by the end of 2024.

Maori students - 79% of students working at or above expectation by the end of 2023. Goal: Increase this target group's achievement to 85% working at or above by the end of 2024.

Maths

Year 4 - 85% of students working at or above expectation by the end of 2023. Goal: Increase this target group's achievement to 90% working at or above by the end of 2024.

Year 5 - 86% of students working at or above expectation by the end of 2023. Goal: Increase this target group's achievement to 90% working at or above by the end of 2024.

Maori students - 83% of students working at or above expectation by the end of 2023. Goal: Increase this target group's achievement to 85% working at or above by the end of 2024.

Areas of strength

What did we achieve?

Areas of strength and evidence:

Reading and Listening - Progressions progress

At the conclusion of 2024, 90% of all students were achieving at or above expectation in Reading.

Three year levels achieved between 90 - 95% at or above expectation in Reading. This breaks down to:

All students - End of 2024:

- 90% of all students are achieving at or above (674 students)
- 10% of all students are working towards (74 students)

Year 1: 85% at or above and 15% working towards

Year 2: 93% at or above and 7% working towards - area of strength identified for 2025

Year 3: 87% at or above and 12% working towards

Year 4: 94% at or above and 6% working towards - area of strength identified for 2025

Year 5: 86% at or above and 14% working towards

Year 6: 95% at or above and 5% working towards - area of strength identified for 2025

Writing and Presenting - Progressions progress

At the conclusion of 2024, 90% of all students were achieving at or above expectation in Writing.

Three year levels achieved 90% or higher of students at or above expectation in Writing and all year levels are working above 80%. This breaks down to;

All students:

- 90% of all students are achieving at or above (674 students)
- 10% of all students are working towards (74 students)

Year 1: 85% at or above and 15% working towards

Year 2: 94% at or above and 6% working towards

Year 3: 88% at or above and 12% working towards

Year 4: 98% at or above and 2% working towards. Target group for 2024 - achieved goal of 85% working at or above by End 2024.

Year 5: 84% at or above and 16% working towards. Additional target group for Term 3 - 4 2024, increase 2% achieving at or above by End 2024.

Year 6: 93% at or above and 7% working towards. Target group for 2024 - achieved the goal of 85% working at or above by End 2024.

Maths - Progressions progress - OTJ

At the conclusion of 2024, 89% of all students were achieving at or above expectation in Math.

Three year levels achieved 90% or higher of students at or above expectation in Math and all year levels are working above 80%. This breaks down to;

All students:

- 89% of all students are achieving at or above (652 students)
- 11% of all students are working towards (80 students)

Year 1: 99% at or above and 1% working towards

Year 2: 86% at or above and 14% working towards

Year 3: 85% at or above and 15% working towards

Year 4: 91% at or above and 9% working towards. Target group for 2024 - achieved the goal of 90% working at or above by End 2024.

Year 5: 80% at or above and 20% working towards. Target group for 2024 – did not achieve goal of 90% working at or above by End 2024.

Year 6: 94% at or above and 6% working towards.

Gender

In 2024 Gender achievement comparison between male and female was varied in each curriculum area, with progress made for both males and females, and our Maori learners.

Reading

94% of females achieved at or above expectation, an increase of 4% from the end of 2023.

88% of males achieved at or above expectation, an increase of 2% from the end of 2023.

Writing

93% of females achieved at or above expectation, this percentage has remained the same from the end of 2023.

84% of males achieved at or above expectation, this percentage has increased by 2% from the end of 2023.

Math

89% of females achieved at or above expectation, this percentage has increased by 3% from the end of 2023.

92% of males achieved at or above expectation, this percentage has increased by 2% from the end of 2023.

Ethnicity

Maori student achievement

Reading: 90% achieved at or above expectation, this percentage has increased by 10% from the end of 2023.

Writing: 88% achieved at or above expectation, this percentage has increased by 9% from the end of 2023.

Math: 87% achieved at or above expectation, this percentage has increased by 4% from the end of 2023.

Areas for improvement

Data-informed targets for 2025

Evidence:

Reading and Listening - Progressions progress

At the conclusion of 2024, 90% of all students were achieving at or above expectation in Reading.

Two year levels identified as target groups for Reading in 2025. This breaks down to:

All students - End of 2024:

- 90% of all students are achieving at or above (674 students)
- 10% of all students are working towards (74 students)

Year 1: 85% at or above and 15% working towards - identified as a target group (Year 2's 2025)

Year 2: 93% at or above and 7% working towards

Year 3: 87% at or above and 12% working towards

Year 4: 94% at or above and 6% working towards

Year 5: 86% at or above and 14% working towards - identified as a target group (Year 6's 2025)

Year 6: 95% at or above and 5% working towards

Writing and Presenting - Progressions progress

At the conclusion of 2024, 90% of all students were achieving at or above expectation in Writing.

This breaks down to;

All students:

- 90% of all students are achieving at or above (674 students)
- 10% of all students are working towards (74 students)

Year 1: 85% at or above and 15% working towards - identified as a target group (Year 2's 2025)

Year 2: 94% at or above and 6% working towards

Year 3: 88% at or above and 12% working towards

Year 4: 98% at or above and 2% working towards.

Year 5: 84% at or above and 16% working towards - identified as a target group (Year 6's 2025)

Year 6: 93% at or above and 7% working towards

Mathematics - progressions progress

Maths targets from data

Year 3: 85% at or above and 15% working towards - identified as a target group (Year 4's 2025)

Year 5: 80% at or above and 20% working towards - identified as a target group (Year 6's 2025)

Mathematics - Number and Algebra progressions progress

Ethnicity

Area of improvement identified for our Pasifika learners in Literacy.

Reading - 70% of Pasifika students are working at or above expectation by the end of 2023.

Writing - 74% of Pasifika students are working at or above expectation by the end of 2023.

Identified as a target group for reading and writing for 2025 (9 students Reading and 8 students for Writing).

Mathematics - area for improvement for Māori data

87% achieved at or above expectation, goal to continue to increase this

Basis for identifying areas for improvement

Discussion

Reading and Writing targets

- Year 2, 2025 target to raise this cohort achievement to 90% in Reading and Writing. We recognise that early identification and targeted intervention and support early in Year 1 and 2 is crucial to ensure students catch up and keep up with their peers. This cohort was our lowest achievement percentage in Reading and Writing.
- Year 6, 2025 target to raise this cohort achievement to 90% in Reading and Writing.
- Pasifika students - progress monitor in Reading and Writing to raise achievement and aim for increase of 10% reading and 6% writing progress, aim for 80% overall Pasifika achievement at or above expectation.

Math targets

- Year 4, 2025 target to raise this cohort achievement to 90%. We recognise investigating the barrier to working successfully in math and coming up with a plan to overcome the barrier or improve strategies to accelerate progress.
- Year 6, 2025 target to raise this cohort achievement from 80%. We recognise investigating the barrier to working successfully in math and coming up with a plan to overcome the barrier or improve strategies to accelerate progress.
- Māori students - progress monitor in Math to raise achievement from 87%

Planned actions for lifting achievement

Planned actions for lifting achievement

Literacy focus:

- Strengthen classroom instruction by refining the use of whole-class Tier 1 strategies, targeted Tier 2 small groups, and individualised Tier 3 intervention to support all learners effectively.
- Introduce DIBELS assessment to support identification and ongoing monitoring of students, with clear learning goals, entry and exit points for target students.
- Support high quality tier 1 teaching throughout the school that is connected to flexible small groups and tier 2 support.
- Develop our tier 3 program further to deliver consistent and frequent 1:1 support.

Maths focus:

- Build capability in coaching and analysing data to feed into coaching of teachers in the Professional Goal Cycle focused on learner progress
- Identify/create target profiles including student voice
- Create deliberate plans of action for target students with an understanding of acceleration
- Create teaching plans with resources and materials to support tamariki to attain 'at or above'
- These targets will require detailed tactics/ plans to include teachers' time/year group support / LA / and whanau to achieve.
- Tier 1 - 3 structure to be put in place.
- Ensure that any tamariki that are 'at risk' of falling below are captured into the process for acceleration

Progress Statement

Achievement targets for 2025

Our analysis of student achievement data and knowledge of our target learners has informed our targets for 2025:

- Year 2 Reading and Writing, raise achievement to 90% achieving at or above expectation
- Year 6 Reading and Writing, raise achievement to 90% achieving at or above expectation.
- Pasifika achievement in Reading and Writing, raise achievement to 80% achieving at or above expectation.
- Year 4, 2025 target in Math to raise this cohort achievement from 85% (moving 16 students)
- Year 6, 2025 target in Math to raise this cohort achievement from 80% (moving 25 students)
- Māori students - progress monitor in Math to raise achievement from 87% (moving 16 students)

Our teachers are focused on providing explicit, targeted teaching to students to accelerate learning across all areas, particularly in the areas identified for improvement. We are directing resources, funding and professional learning into intervention programmes to maximise the time we have with our tamariki.

ANNUAL PLAN FOCUS POINTS FOR WHANGAPARĀOA PRIMARY SCHOOL 2024

Overarching Strategic Goal	Specific Goal/s - what the overarching goal means	How to ensure we achieve goals - the "by"	Achievements and review - So what, now what!
<p><u>Giving Effect to Te Tiriti o Waitangi</u></p> <p>How will we Treasure the culture of all people, and;</p> <p>Ensure special focus on Tikanga, te Reo and;</p> <p>Te Ao Maori to hold a special focus as part of our country's dual heritage, and as part of our students' learning</p> <p>NELP - 1, 2, 3, 5, 6</p>	<p>Note: Actions relate directly to our Kāhui Ako CRP Achievement Challenge</p> <p>Treasure the culture of all</p> <p><u>Embed</u> the principles of our Whangaparāoa School Effective Teaching Profile (ETP) into all planning, including Literacy and Maths</p> <ul style="list-style-type: none"> Our evidence-based Whangaparāoa School ETP has been collaboratively constructed with all staff and, therefore has relevance and meaning in our own unique setting. It nestles within our school vision: Hono, Whakamana, Whakatara 	<p>A <u>continued focus</u> on a cycle of CRP PLD throughout the year will support staff to embrace the principles of ETP and include these in all aspects of teaching and learning</p> <p><u>Develop and implement</u> a robust model to assess the impact of ETP on an ongoing basis. Analysis of milestone information will guide next steps</p>	<p><u>Mid-Year Update:</u></p> <p>Discussions at PLD meetings about what the ETPs are and what they look like within our kura - tuakana/teina for those new staff that are unsure of what the ETPs look like within a classroom setting</p> <p>The RBL/CRP team are now trained in Shadow Coaching and are ready to start doing observations and co-constructing goals with the teaching staff</p> <p>A focus on the 'why' when we are looking at ETPs eg: history of Te Tiriti o Waitangi and the Treaty of Waitangi, history of te reo Māori</p>
	<p>Ensure special focus on te reo Māori & tikanga Māori</p> <p><u>Intentionally plan</u>, regularly and</p>	<p>By using 'Wgp School Māori curriculum incorporating Te Kōrero</p>	<p><u>Mid-Year Update:</u></p> <p>Regular PLD at staff meetings to increase confidence of the teaching staff when speaking and teaching te reo Māori -</p>

	<p>consistently, for teaching and learning of te reo Māori using Te Kōrero Huna - our scope and sequence for teaching te Reo Maori at Whangaparāoa School</p> <p><u>Develop</u> the curriculum as necessary</p>	<p><i>Huna (The Code): Te Reo Māori teaching and learning'</i> sets out the scope and sequence for te reo Māori and tikanga Māori to be taught in our kura, at all year levels:</p> <ul style="list-style-type: none"> • Elaborated progressions and expectations serve to guide the teaching and learning process • Incorporate the key, high-quality resources linked in the curriculum to support the learning for both staff and tamariki • Use resources intentionally and actively 	<p>intentional teaching of words and phrases that can be used in class</p> <p>PLD for our support staff to ensure they have basic knowledge of te reo Māori that they are able to use when working with the tamariki</p> <p>Sharing of games that can be used in class to enhance teaching and learning of te reo Māori during PLD sessions</p> <p>Intentional use of waiata at the beginning and end of PLD sessions as well as karakia - these waiata are able to be used in class</p> <p>Use of Te Reo Club and Online Kapa Haka within classes, sharing of resources during PLD and team meetings</p>
	<p>Special focus on Te Ao Māori (mātauranga Māori)</p> <p>Mana ōrite mō te mātauranga Māori = equal status for mātauranga Māori</p> <p>Mātauranga Māori = Māori knowledge and ways of knowing</p> <p><u>Develop an understanding</u> of the validity, richness, uniqueness, added value, and mana ōrite that mātauranga Māori brings to teaching and learning</p>	<p>PLD will support staff alongside their own professional upskilling.</p> <p><u>Make visible</u> aspects of Mātauranga Māori in all planning.</p> <p><u>Reflect and make visible</u> Mātauranga Māori in our own Whangaparāoa School tikanga eg. mihi whakatau, karakia during hui, school waiata, school haka, etc.</p>	<p><u>Mid-Year Update:</u></p> <p>Use of waiata and karakia at the beginning and end of meetings</p> <p>Mihi whakatau each term to welcome new staff, students and their whānau to our kura</p> <p>Tuakana/teina with Whangaparāoa College students to create actions for our school haka, kupu are beginning to be taught to the tamariki during kapa haka</p> <p>Te Korero Huna, te rerenga kupu o te wiki in the daily pānui, RBL/CRP team are helping to inform team planning</p> <p>Across school LST team PLD at Te Herenga Waka o Orewa - facilitated by Lenora Skinner and Leadership Lab. Focuses included Te Tiriti o Waitangi, The Treaty of Waitangi, Mātauranga Māori and Agency with the classroom</p>
<p><u>Our Learning/Ako</u></p> <p>Literacy</p>	<p>Consolidate and enhance our</p>	<p>By consolidating and refining the</p>	<p><u>Mid-Year Update:</u></p> <p>New Year 1 and Year 2 teachers trained in Little Learners Love</p>

<p>Maintain and improve our high achievement expectations for teachers and learners with Literacy</p> <p>NELP - 1, 2, 3, 4, 5, 6</p>	<p>Structured Literacy approach</p> <p>***</p> <p>Support diverse learning needs effectively</p> <p>***</p> <p>Implement the five components of effective reading practice in their classroom programmes.</p>	<p>Little Learners Love Literacy programme and The Code within our structured literacy approach</p> <p>***</p> <p>Further refine our response to intervention across classroom instruction by implementing whole-class Tier 1, targeted small groups (Tier 2), and 1:1 intervention strategies (Tier 3)</p> <p>***</p> <p>Ensure instructional programmes teach the essential components of effective reading instruction by including phonemic awareness, phonics, fluency, vocabulary and comprehension</p>	<p>Literacy - 2 day workshop provided by Little Learners Love Literacy.</p> <p>New year 3-6 teachers Code workshop in Term 1. Learning Assistants trained in the Code / Little Learners Code observation opportunities end of Term 2. Teachers attended Sharing Best Practice Literacy workshops in July. Some teacher's PCG goals are literacy focussed.</p> <p>***</p> <p>Tier 2 - Jo Bevans modelled catch up decodables across Years 3 - 6, these are being implemented by teachers and with Learning Assistant support (LA supporting fluency building).</p> <p>Additional copies of Catch up Decodable Readers purchased.</p> <p>Tier 3 - Jo Bevans focussing on Year 3 target students for Tier 3 intervention.</p> <p>***</p> <p>Teachers using catch up decodables in Year 3-6. Using same plan that links to each part of structured literacy - phonemic awareness, phonics, fluency, vocabulary and comprehension</p> <p>Fluency PALS started in some Year % classrooms, continue to expand implementation, with support from Jo Bevans and Gemma.</p> <p>iDeal reading assessments completed Year 3-6. Analysis of components of effective reading instruction. Identifying target areas.</p> <p>Year 3 push on fluency, vocabulary and comprehension with new learning after LLLL.</p> <p>Dual Factor Reading in Year % being trialled in Term 3.</p>
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	<p>***</p> <p>Implement sentence-level writing focus</p>	<p>***</p> <p>Improve students' writing skills and understanding of sentence structure by implementing Writer's Toolbox sentence styles and the Sentence Train resource</p>	<p>***</p> <p>Some follow on with teams on Writer's toolbox. The teaching of sentence styles are now included in writing plans across Yr's 3 - 6.</p> <p>Sentence Trains modelled with teams Year 2 and Year 5 refresher, at the start of Term 3.</p> <p>Writer's Toolbox professional learning session for new teachers, Week 2 of Term 3.</p> <p>Gemma contacted DP at Whenuapai School to arrange a visit for the Year 2 team to see Year 2 classes using Writer's Toolbox, LLLL and The Code.</p> <p>Whole-school writing moderation, sentence structure focus, completed end of Term 2. Comparison and discussion of different year levels of work and teaching.</p>
	<p>***</p> <p>Review and align Hero Literacy progression</p>	<p>***</p> <p>Conduct a review of our literacy progressions, aligning them closely with the curriculum refresh and our structured literacy approach</p>	<p>***</p> <p>Updates completed to Year 1 and Year 2 Literacy on Hero.</p> <ul style="list-style-type: none"> - Phonological Awareness now linked to ToPALL assessment. - Writing skills taught at each stage of LLLL now included as next steps within the Year 1 & 2 Literacy progressions. - Stage 5 and Stage 6 now separate wheel progressions on Hero. - Milestone expectations updated to reflect updated scope and sequence in Year 1. - 3 month and 9 month milestones added to assist with accurate identification of students who either require Tier 2 or 3 support. <p>All other reviews of our Hero progressions are awaiting the release of the Literacy curriculum refresh - expected in Term 3.</p>
<p><u>Our Learning/Ako</u></p> <p>Numeracy</p>	<p>Deliver a Professional development programme for staff that enhances the teaching and learning of maths</p>	<p>Align maths teaching and learning with the Common Practice Model (CPM) and CRP</p>	<p><u>Mid-Year Update:</u></p> <p>Better practice guide "Maths our way" has been updated taking cognizance of CPM/ other contemporary research /and ETP - elements are then drawn down</p>

<p>Maintain and improve our high achievement expectations for teachers and learners with Numeracy</p> <p>NELP - 1, 2, 3, 4, 5, 6, 7</p>		<p>Support teacher content knowledge / tamariki learning styles and offer multiple ways and opportunities to learn</p> <p>Include explicit models for numeracy concepts across year groups</p> <p>Provide support with practices that can be used effectively across the Numeracy and literacy curriculum</p> <p>Include explicit teaching approaches from Gradual release models through to Inquiry style models</p>	<p>to share/ explore and be modelled at PLD</p> <p>A questionnaire was sent out in term 1 asking teachers to feedback areas they would like support on, these areas were also planned into PLD. Teachers are also offered the opportunity, which many take up, to have modelling sessions and observe other teachers. Teachers are offered opportunities to opt into a range of teaching approaches that suit their needs and their tamariki's needs , such as upcoming options for DMIC/ Dramatic inquiry. Our professional development ensures that all teachers have PD related to discursive practices.</p> <p>These have been created and form part of our Better practice and PL sessions in Term 3, they will be subject to feedback and have the offer of modelling sessions attached</p> <p>Pd has elements of: Te Reo Māori each week. Term 1/2 Growth mindset Talk moves Term 3/4 Plenary and reflections Feedback and feedforward Co-construction of Success Criteria</p> <p>Teaching approaches form part of our Better practice guide. Professional development has been developed especially to support: Term 1 and 2 1. Inquiry approaches through a continuum of learning : developing talk moves in classroom discussions/ Including MoveNprove in programmes / including Number talks into programmes - in readiness for teachers and tamariki to engage with Inquiry styles of maths teaching and learning Term 3 and 4 2. Gradual release models of the more traditional "I, we , you " is included as part of PD for terms 3 and 4 with a focus on the strategies/ use of graphical models/</p>
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		<p>Develop scope and sequence for each year level with teaching and learning content and contexts</p> <p>Support for teaching tamariki NUMICON, COSMDBRICS, independent practice activities, explorative tasks, guided authentic tasks.</p>	<p>language /materials and groupings of tamariki</p> <p>As a result of the PD teachers will then be offered further PD on a needs basis and organised accordingly</p> <p>Leslee Allen Number agents has been trialled in NE class and has now been adopted by all NE. It has a scope and sequence and includes our Better practice strategies. A scope and sequence has begun for the refreshed curriculum and is in draft form until further notice.</p> <p>We now have a clear progression for Basic facts(BF) and all teachers are expected to use COSMDBRIC structure for number and BF</p> <p>We have clear progressions for number and strategy with graphical models and language</p> <p>We have clear progression for tamariki use of Talk Moves across the curriculum</p> <p>The area of context has yet to be developed and is an area of focus for discussion - During PD there has been a focus on ensuring Teachers contextualise Maths to their tamariki, however this has not yet been formalised to any contexts which is the next consideration linked to school community / Inquiry etc</p> <p>The full refreshed scope and sequence is yet to be released.</p> <p>In relation to strand we have used a system of flexible coverage monitored in teams linked to inquiry , however a draft scope and sequence will be shared to staff for consideration of implementing a more structured approach to this area of Maths in Term 3</p> <p>Term 1 / 2</p> <p>Year 1- 2 Numicon familiarisation for Learning assistants and teachers. Equipment forms part of exploration T1/2</p> <p>COSMDBRIC structure PD sessions for teachers and learning assistants - practice / observations provided</p> <p>COSMDBRIC programme is used by Learning assistants and teachers which includes the Numicon materials to teach the elements of number and basic facts</p> <p>Year 3-4</p> <p>Numicon programmes : The use of Numicon intervention</p>
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			<p>programme (NIP) has been fully introduced into year 3-6 intervention programmes as a Tier 2 intervention - run by Learning assistants - the programme has been used to support areas of identified need and also to act as a 'double dose' where the Numicon sequence is flexible based on year group programme and used to support access the teaching material in class to be at the same level as their peers.</p> <p>Term 3</p> <p>Numicon programme continues to be used as mentioned above with the inclusion of COSMDBRIC to support retention of previously learnt facts and embedding of new facts</p> <p>In year 5-6 the intervention is layered so that tamariki are supported with the teaching sequence from NIP - to give solid foundation and then raised to Big ideas (a further Numicon intervention) - which provides opportunity for tamariki to be learning at same level as their peers</p> <p>Teachers have all the necessary Numicon equipment and have been able to use them for exploratory sessions or go further if they wish to during Term 1 / 2 .</p> <p>Numicon is a focus for Term 3/ 4 PD and will include teaching materials online and practical application in the classroom</p> <p>Our Learning assistants are supported with regular PD and twice termly meetings, with optional catch up and reviews with particular Learning assistant groups flexibly set up. Maths leads works closely with groups and Team leaders to ensure intentions are meeting needs</p> <p>The learning assistants are provided with PD from both Literacy and Maths PD. Maths lead observes the programmes being run</p>
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			<p>and gives feedforward and support. They are also provided with RBL PD alongside PD on use of reflective questions. Talk moves and growth mindset strategies.</p> <p>PD for all staff has included resources and guidance in relation to independent tasks.</p> <p>Maths team meet weekly and have regular PD together to grow their own knowledge. They are part of a cluster group and share back items which are also then fed into team meetings and PD Maths team are undertaking personal PD outside of school hours to maximise their growth. They also work closely with each other to model and learn from each other. They trial ideas in their classrooms as practitioners to iron out and tweak practicalities before PD is developed</p>
		Develop clear guidelines for robust assessment tools both formative and summative - E asTTle, Jam, Gloss, Mathsmiles, Rich Tasks on thinkboards	<p>There is now a schedule of assessment. Guidelines are accessible. A full PD session was given on Maths assessment. Mathsmiles forms part of the assessment undertaken by Maths lead during Maths on toast which is an optional support provided to tamariki in Year 5- 6 before school and starts term 3 (Tamariki were selected by Year % team leaders in conjunction with staff) E asTTle is embedded in the schedule. Jam Pd was delivered in Term 1 in order to provide teachers with a range of ways to utilise the assessment and integrate it in a more play based manner for those with a play based approach to learning and teaching or for tamariki that may respond better to this varied style of assessment</p> <p>Rich tasks on think boards are yet to be integrated into the schedule and are on hold. The first step will be to provide PD on their use as teaching and learning method/ standardise the use of them and then formative assessment , to finally adding them to</p>

		<p>Develop a system of buddy/ mentoring amongst staff for support/ reflection/ feedback and enhancing practice that co-exist with other curriculum areas</p> <p>In consultation with staff, review and align Hero progressions in line with the Curriculum refresh, and in easy speak for all</p>	<p>our assessment schedule</p> <p>We have a buddy system for teachers relating to tamariki tuakana teina. Twice termly there is a maths focus. This provides connections with teachers outside of their own year group and promulgates conversations naturally.</p> <p>Our staff work in year group teams and are further devolved into smaller mini teams, providing opportunities for closer year group to year group reflection and feedback opportunities.</p> <p>During PD the groups are deliberately crafted to provide a variety of settings to enable support/ reflection enhancing opportunities</p> <ol style="list-style-type: none"> 1. Teachers are provided with a mixture of opt in sessions which enables them to talk with teachers who have similar needs or interests. 2. Teachers are grouped into vertical teams to look at areas through a structured year group lens 3. Teachers are grouped into their year groups for pd sessions to consolidate year group understanding and ensure consistency of understanding and implementation <p>Teachers have been provided with time to observe each other's practice to promulgate already developed best practice. This is facilitated through Maths lead releasing teachers for observation times</p> <p>This is on hold, the progressions have been partly drafted but not yet consulted on due to Curriculum refresh hold</p>
	<p>Provide a child-centred programme that enriches the knowledge and application of maths in an effective manner</p>	<p>Develop tamariki mentoring programme</p>	<p><u>Mid-Year Update:</u></p> <p>The mentoring programme is now underway. Tamariki from year 5/ 6 volunteered due to their passion for maths and suitable tamariki with needs were matched to them. Mentors are provided with materials from maths lead and they meet their buddy once a week in the buddy's class for a half an hour session.</p>

		<p>Provide early bird breakfast club "Maths on toast" - by invitation with teacher-run targeted needs - supported by tamariki mentors once trained</p> <p>Set up a system for Early Identification for intervention and acceleration</p> <p>Review online platforms for tamariki and provide a set range of available tools/ learning opps to maintain equity and efficacy of learning time - to include review of Maths Whizz</p> <p>Engage with a range of extension/ enrichment opportunities that support the varied nature of talented and interested mathematicians at our school.</p>	<p>On hold term 1-2 due to other commitments of Maths lead and other commitments of tamariki in term 2. In Term 3 It is now up and running. This is run by Maths lead rather than mentors, the mentors are used as described above with buddies in class. This was due to many other commitments of our Maths mentors , Maths mentors are working with different tamariki to the group identified for Maths lead</p> <p>Early identification system. In year 1, teachers use the HERO OTJ stage 1 at six months as the sign post for intervention. This is reviewed termly to catch any tamariki at that stage (six months at school) Less formerly , teachers used the HERO dot system to pick up tamariki - this is an area of focus for term 3. Maths lead will review the sign posts developed in Curriculum refresh against or current goals and markers on HERO</p> <p>Focus for term 3 - Spreadsheet of platforms used is to be created / platforms will be reviewed against a criteria being developed using Best practice literature. Subsequently, guidance will be developed to ensure we are gaining maximum benefit from them. A review of Maths whizz usage is underway this term for a cost analysis alongside a questionnaire for teachers and whanau. This will form part of the decision making on continued use of Maths whizz post contract which runs out at the end of this year.</p> <p>Maths lead working through online PD regarding Gifted and talented to develop further ideas Year 3 -4 are offered Mathex externally Year 5 - 6 are offered Mathex externally Year 5 - 6 enter Otago problem solving termly Year 1 -2 yet to be developed - Maths lead to discuss with tamariki and teachers Maths den is open twice weekly for Maths games/ Maths whizz - predominantly this is attended by Year 1- 2</p> <p>Our tamariki who are identified through GATE process also access programmes through attendance at our Quest programme at</p>
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		<p>Develop the response and process for intervention to align with literacy and ensure they are complimentary where a dual need exists:</p> <p>(Tier 1), in-class strategies (Tier 2) small group (Tier 3) one on one</p>	<p>school.</p> <p>Twice termly Maths buddy sessions are held across the school which serve as a growth mindset, tuakana teina opportunity for teachers and tamariki</p> <p>Tier 1 Teachers are being provided with Numicon pd which will include access to intervention materials / materials/ online tools and online teaching booklets Teachers already have access to online PD from PLD 360 NZmaths and Alim resources and this has been shared through PD.</p> <p>Tier 2 small groups are identified each term via team leaders and Learning assistants are provided with materials and programmes. The programmes are flexible and act as both need based fills and double dose enablers to provide tamariki with extra opportunity to learn at the pace of their peers.</p> <p>Tier 3 one to one programmes are delivered in a targeted approach by Jo Bevans using Numicon and Dragon Maths books</p> <p>Maths lead also supports this on a needs basis through kōrero with teachers</p> <p>Teachers ensure that tamariki have a balance of inclass time versus intervention. Through consultation, they balance removal so that they do not miss too much class time. It is recognised that Literacy provides a gateway to learning and so where there are dual / multiple needs, literacy is given priority for the first term. Where these situations occur Maths lead will look to consider alternative ways of supporting teamariki and teachers - this is a focus for Term 3</p>
	Engage with our local community, including families and early childhood centres, to enhance learning with maths at school	Engage local early childhood with NUMICON by liaising with NUMICON staff and supporting an awareness event	<p><u>Mid-Year Update:</u></p> <p>This was put forward , however Numicon staff did not engage with the idea. Maths lead/ Transitions to school leader organised a local event where early year teachers have been shared into NUMICON successes and some have introduced Numicon at their</p>

		<p>Develop a series of parent/whanau events/comms - to learn about CPM/ Refreshed curriculum as and when required</p> <p>Provide a 'How to' support Numeracy at home event</p> <p>Show how we teach and what we teach each term to ease parents' and tamariki anxiety</p> <p>Provide engaging maths events once per term for tamariki and parent involvement</p> <p>Organise equity maths packs for community use - either as starter packs for maths at home or library resources to be booked out</p>	<p>centres. A further event is to be considered term 3-4</p> <p>Full sessions are on hold Maths lead runs a half session at Paraoa iti meetings to share some of our Better practice processes and explain the methodologies we use. Giving support for growth mindset and Maths at home. Packs are disseminated at this event</p> <p>At this stage we have not held these events . Maths team have disseminated termly Maths news letters. In term 3 a whanau newsletter will include a questionnaire to see if they would like an event in some format.</p> <p>This is on hold this year due to commitments of performance and colour run</p> <p>Equity packs will be available to borrow in term 3. Equipment has been purchased and awaiting packaging and will be publicised in school newsletter</p>
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Whangaparāoa School

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Whangaparāoa School Board:

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

Jacqui Marks
Board Chairperson
April 2025



Whangaparāoa School

8 April 2025

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024 our school received total Kiwisport funding of \$13,076.56 (excluding GST)

The funding was spent on:

- Providing leadership in physical education and sport
- Tournament fees and transport

In the last year we have continued in a mentoring leadership initiative, where enthusiastic teachers are supporting and encouraging other teachers with the Movement programme. This encompasses release time for observation, modelling, planning and feedback.

Kevin Cronin
Principal
Whangaparāoa School