

NGATIMOTI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



Ministry Number:	3212
Principal:	Alison Turner
School Address:	4 Greenhill Road, Motueka 7196
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Accountant / Service Provider:	Accounting for Schools Limited

NGATIMOTI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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NGATIMOTI 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.

Andrew McFarland
Full Name of Presiding Member


Signature of Presiding Member

16 May 2025

Date:

Alison Turner
Full Name of Principal


Signature of Principal

16 May 2025

Date:

NGATIMOTI SCHOOL

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,109,999	1,065,210	1,117,741
Locally Raised Funds	3	192,568	49,900	59,626
Interest		24,692	10,000	21,845
		1,327,259	1,125,110	1,199,212
Expenses				
Locally Raised Funds	3	16,249	16,000	16,890
Learning Resources	4	746,746	728,120	767,983
Administration	5	90,407	86,792	90,167
Interest		796	700	721
Property	6	350,869	356,500	367,355
Loss on Disposal of Property, Plant and Equipment		-	-	15
		1,205,067	1,188,112	1,243,131
Net Surplus / (Deficit) for the year		122,192	(63,002)	(43,919)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		122,192	(63,002)	(43,919)

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



NGATIMOTI SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Balance at 1 January		732,715	732,715	768,067
Total comprehensive revenue and expense for the year		122,192	(63,002)	(43,919)
Contribution - Furniture and Equipment Grant		-	-	8,567
Equity at 31 December		854,907	669,713	732,715
Accumulated comprehensive revenue and expense		854,907	669,713	732,715
Equity at 31 December		854,907	669,713	732,715

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

NGATIMOTI SCHOOL

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	52,218	17,580	65,119
Accounts Receivable	8	63,387	50,500	50,178
Prepayments		6,315	5,000	4,976
Investments	9	371,867	500,000	506,589
		<u>493,787</u>	<u>573,080</u>	<u>626,862</u>
Current Liabilities				
GST Payable		6,577	5,000	4,241
Accounts Payable	11	133,844	70,000	70,801
Revenue Received in Advance	12	-	100,000	100,399
Provision for Cyclical Maintenance	13	2,799	15,000	30,677
Finance Lease Liability - Current Portion	14	4,097	4,000	4,404
Funds held for Capital Works Projects	15	18,818	-	19,279
		<u>166,135</u>	<u>194,000</u>	<u>229,801</u>
Working Capital Surplus/(Deficit)		<u>327,652</u>	<u>379,080</u>	<u>397,061</u>
Non-current Assets				
Property, Plant and Equipment	10	541,538	323,633	330,089
WIP - BOT Funded		-	-	25,140
		<u>541,538</u>	<u>323,633</u>	<u>355,229</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	13,263	30,000	14,456
Finance Lease Liability	14	1,020	3,000	5,119
		<u>14,283</u>	<u>33,000</u>	<u>19,575</u>
Net Assets		<u>854,907</u>	<u>669,713</u>	<u>732,715</u>
Equity		<u>854,907</u>	<u>669,713</u>	<u>732,715</u>

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



NGATIMOTI SCHOOL

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		279,246	308,212	326,317
Locally Raised Funds		83,374	49,900	157,025
Goods and Services Tax (net)		2,334	-	(10,024)
Payments to Employees		(218,894)	(181,106)	(253,063)
Payments to Suppliers		(99,164)	(159,850)	(131,929)
Interest Paid		(796)	(700)	(721)
Interest Received		25,694	10,000	19,769
Net cash from Operating Activities		71,794	26,456	107,374
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(15)
Purchase of PPE (and Intangibles)		(239,690)	(26,456)	(13,252)
Purchase of Investments		134,722	-	(256,589)
WIP - Hall Upgrade BOT Funded		25,140	-	(3,522)
Net cash from Investing Activities		(79,828)	(26,456)	(273,378)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,567
Finance Lease Payments		(4,406)	-	(1,235)
Funds Administered on Behalf of Third Parties		(461)	-	(4,415)
Net cash from Financing Activities		(4,867)	-	2,917
Net increase/(decrease) in cash and cash equivalents		(12,901)	-	(163,087)
Cash and cash equivalents at the beginning of the year	7	65,119	17,580	228,206
Cash and cash equivalents at the end of the year	7	52,218	17,580	65,119

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

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



NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Ngatimoti 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 reports have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 million per year. All relevant 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.

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.



NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

Cyclical Maintenance

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.



NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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 not trivial.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

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 the surplus or deficit.

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to 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.



NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

m) Revenue Received in Advance

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

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

n) Funds held for Capital Works

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

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

o) 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.

p) 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.

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 statements 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 at the start of the year.

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.



NGATIMOTI SCHOOL

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	270,258	243,710	322,367
Teachers' Salaries Grants	567,580	560,000	538,417
Use of Land and Buildings Grants	268,698	260,000	253,007
Other Government Grants	3,463	1,500	3,950
	1,109,999	1,065,210	1,117,741

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations & Bequests	55,984	500	10,482
Fees for Extra Curricular Activities	7,184	3,800	4,029
Trading	2,538	1,700	2,000
Fundraising & Community Grants	118,687	40,900	43,050
Other Revenue	8,175	3,000	65
	192,568	49,900	59,626
Expenses			
Extra Curricular Activities Costs	15,874	15,000	16,365
Trading	375	1,000	525
	16,249	16,000	16,890
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	176,319	33,900	42,736

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	28,161	38,500	26,768
Depreciation	28,242	26,456	29,641
Other Learning Resources	168	3,000	1,515
Employee Benefits - Salaries	679,687	648,164	701,535
Staff Development	10,488	12,000	8,524
	746,746	728,120	767,983



NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fee	7,597	6,000	5,513
Board Fees and Expenses	5,963	6,800	5,502
Other Administration Expenses	24,872	29,050	31,701
Employee Benefits - Salaries	51,975	44,942	47,451
	90,407	86,792	90,167

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance Provision	(25,742)	9,000	26,611
Heat, Light and Water	5,759	7,000	4,862
Repairs and Maintenance	39,800	29,500	33,132
Use of Land and Buildings	268,698	260,000	253,007
Other Property Expenses	3,018	3,000	2,569
Employee Benefits - Salaries	59,336	48,000	47,174
	350,869	356,500	367,355

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 Current Account	47,132	10,000	29,194
Bank Call Account	5,086	7,580	35,925
Cash and cash equivalents for Cash Flow Statement	52,218	17,580	65,119

Of the \$52,218 Cash and Cash Equivalents, \$18,818 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2025 on Crown owned school buildings under the School's Five Year Property Plan.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables from the Ministry of Education	8,795	-	-
Interest Receivable	1,173	-	2,175
Teacher Salaries Grant Receivable	53,418	50,500	48,003
	63,386	50,500	50,178
Receivables from Exchange Transactions	1,173	-	2,175
Receivables from Non-Exchange Transactions	62,213	50,500	48,003
	63,386	50,500	50,178



NGATIMOTI SCHOOL

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

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Short-term Bank Deposits	371,867	500,000	506,589
Total Investments	371,867	500,000	506,589

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	268,735	232,034	-	-	(11,596)	489,172
Furniture and Equipment	38,347	5,027	-	-	(9,652)	33,722
Information Technology	7,085	1,566	-	-	(3,212)	5,439
Leased Assets	6,250	-	-	-	(3,001)	3,249
Library Resources	9,671	1,065	-	-	(781)	9,955
	-	-	-	-	-	-
Balance at 31 December 2024	330,089	239,692	-	-	(28,242)	541,538

The net carrying value of equipment held under a finance lease is \$3,249 (2023: \$6,250)

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 \$
2023						
Building Improvements	581,917	(92,745)	489,172	349,884	(81,149)	268,735
Furniture and Equipment	227,444	(193,722)	33,722	222,418	(184,071)	38,347
Information Technology	54,037	(48,598)	5,439	52,471	(45,386)	7,085
Leased Assets	48,947	(45,698)	3,249	48,947	(42,697)	6,250
Library Resources	13,751	(3,796)	9,955	12,686	(3,015)	9,671
Balance at 31 December 2023	926,096	(384,559)	541,538	686,406	(356,318)	330,089

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	62,783	19,000	15,959
Accruals	7,597	-	3,913
Banking Staffing Overuse	5,525	-	-
Employee Entitlements - Salaries	53,418	51,000	48,003
Employee Entitlements - Leave Accrual	4,521	-	2,926
	133,844	70,000	70,801
Payables for Exchange Transactions	133,844	70,000	70,801
	133,844	70,000	70,801

The carrying value of payables approximates their fair value.



NGATIMOTI SCHOOL

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

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2024 Actual \$
Other Revenue in Advance	-	100,000	100,399
	-	100,000	100,399

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	45,133	45,133	19,521
Increase/ (decrease) to the Provision During the Year	9,333	9,000	8,330
Adjustment to the Provision	(7,770)	(9,133)	17,282
Use of the Provision During the Year	(30,634)	-	-
Provision at the End of the Year	16,062	45,000	45,133
Cyclical Maintenance - Current	2,799	15,000	30,677
Cyclical Maintenance - Non Current	13,263	30,000	14,456
	16,062	45,000	45,133

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent 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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	4,316	4,000	4,879
Later than One Year and no Later than Five Years	1,053	3,000	5,371
Future Finance Charges	(252)	-	(727)
	5,117	7,000	9,523
Represented by			
Finance lease liability - Current	4,097	4,000	4,404
Finance lease liability - Non Current	1,020	3,000	5,119
	5,117	7,000	9,523



NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

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.

		Opening Balances	Receipts from MoE	Payments	BOT Contributions /Adjustments	Closing Balances
	2024	\$	\$	\$	\$	\$
Roof Project	236113	16,186	(15,705)	-	(481)	-
ILE Upgrade Room 3&4	244233	3,093	97,118	(81,393)	-	18,818
Totals		19,279	81,413	(81,393)	(481)	18,818

Represented by:

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

18,818
-

18,818

		Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
	2023	\$	\$	\$	\$	\$
Roof Project	236113	23,694	27,839	(35,347)	-	16,186
ILE Upgrade Room 3&4	244233	-	11,235	(8,142)	-	3,093
Totals		23,694	39,074	(43,489)	-	19,279

Represented by:

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

19,279
-

19,279

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.



NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	5,963	2,800
<i>Leadership Team</i>		
Remuneration	237,622	232,658
Full-time equivalent members	2	2
Total key management personnel remuneration	243,585	235,458
Total full-time equivalent personnel	2	2

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (4 members) 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.

Principal

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	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
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	2	2
	2	2

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 trustees, committee member, 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	2021 Actual
Total	-	-
Number of People	-	-



NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) 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 Settlement Wash Up

In 2024 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2024. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2024. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2025.

20. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board had capital commitments of \$22,818 (2023: \$127,605) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
ILE Upgrade Room 3&4 Project	112,353	89,535	22,818
Total	112,353	89,535	22,818

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

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any contractual agreement for operating commitments.
(Operating commitments at 31 December 2023: Nil)



NGATIMOTI SCHOOL

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

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) \$	2021 Actual \$
Cash and Cash Equivalents	52,218	17,580	65,119
Receivables	63,386	50,500	50,178
Investments - Term Deposits	371,867	500,000	506,589
Total Financial assets measured at amortised cost	487,471	568,080	621,886

Financial liabilities measured at amortised cost

Payables	133,844	70,000	70,801
Finance Leases	5,117	7,000	9,523
Total Financial Liabilities Measured at Amortised Cost	138,961	77,000	80,324

22. Events After Balance Date

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



NGATIMOTI SCHOOL

Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board	Term
Andy McFarland	Presiding Member	Elected June 2019	Sept 2025
Alison Turner	Principal	Appointed	
Rebecca Douglas	Parent Rep	Elected May 2024	Sept 2025
Chops Prouting	Parent Rep	Elected May 2024	Sept 2025
Rochelle Roberts	Staff Rep	Elected Aug 2022	Sept 2025
Andy Gaul	Parent Rep	Elected May 2024	Sept 2025

INDEPENDENT AUDITOR'S REPORT

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

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

Opinion

We have audited the financial statements of the School on pages 2 to 18, 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 16 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 23 to 42, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

David Fraser

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

NGATIMOTI SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2024

Kiwisport is a Government funding initiative to support participation in organised sport.

In 2024 the School received total Kiwisport funding of \$1,365 (2023: \$1,216).

The funding was spent on swimming lessons and transport to swimming lessons for all students. The number of students that participated in organised sport was 88.

For the year ended 31 December 2024 Ngatimoti School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect 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 an complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Annual Report and Statement of Variance for 2024

Principal's end of year report:

Staff Name and Role	.fste (1 = full time)	Funding source
Ali Turner: Principal	1.00	Teacher Salaries
Lauren Milnes: Deputy Principal 1 management unit	1.00	Teacher Salaries
Heather Reid: Teacher Rooms 1 and 3, SENCO 1 management unit	1.00	Teacher Salaries
Rochelle Roberts: Teacher Room 3, Reading Recovery teacher, school-wide PB4L lead teacher. 1 management unit	0.8	Teacher Salaries
Malcolm Hepburn: Teacher Room 5	0.8	Teacher Salaries
Beth Spencer: Part-time fixed term Teacher Room 1	0.7	Bulk Grant
Amanda Cole: Secretary	26 hours/week	Bulk Grant
Anna Gimson: Teacher Aide (permanent))Room 3	16 hours/week	Bulk Grant
Jade Hogan: Teacher Aide (fixed term) Room 5	14 hours/week	Bulk Grant
Glenn Bathgate: Teacher Aide	1 hour/week	Bulk Grant
Davina Clarke: Librarian	1 hour/week	Bulk Grant
Ian Stephens: Caretaker	18 hours/week	Bulk Grant
Andrea Blackburn: Cleaner	15 hours/week	Bulk Grant

Board

Name and role	Date the board member's term is due to finish	Name and role	Date the board member's term is due to finish
Andy McFarland (Presiding member)		Ali Turner (Principal)	
Andrew (Chops) Prouting		Rochelle Roberts (Staff Rep)	
Andy Gaul		Amanda Cole (Secretary)	
Rebecca (Bex) Douglas			

Achievements and Successes 2024

- A positive ERO visit - Julie Greenwood as ERO partner
- Reading Recovery training for Rochelle Roberts and BSLA training for Beth Spencer
- Reading Together and BSLA parent meetings - a good turnout of Room 1 and 3 parents
- Weaving Wellbeing Years 5-8, Life Ed for all classes, Ride On and learning about assertiveness (vaping) with Sport Tasman all worthwhile parts of the Health curriculum for Year 5 - 8 students.
- Te reo with local Principal group, led by Lara Hania from Whenua Iti in Term 2
- A series of cultural competency sessions for all teachers with Lara Hania, and teachers from Dovedale School
- Lauren Milnes ran A.L.L. introducing the iDEAL structured literacy platform.
- Heather Reid ran ALiM with mentorship from Sarah Thomas of Cognition.
- ATYA (Abel Tasman Youth Ambassador) programme has continued successfully this year, with great leadership opportunities and connections with the other schools. Totaranui, Anchorage, Canaan Downs, kaka release and in-school leadership opportunities.

- Richard de Hamel (Māori fishing techniques), Rose Northey (author), El Gregoe (performer), Bob Bickerton (musician) and Dylan Schmidt (Olympian) were all invited visitors, and all were well appreciated.
- Cricket with Dustin (Nelson Cricket) basketball with Sam (Nelson Basketball), chess, rugby and netball
- Camps - all classes had a successful camp. (Juniors at Quinneys bush, Middles at Marahau and Seniors at Totaranui)
- The Festival was successful despite the terrible rain the days beforehand. A shower at 2 pm sent many home early, but it was still a great day. A parent videoed aspects to create a short clip about Festival.
- Room 5 waka hourua at Kaiteretere was an excellent cultural, scientific and social experience.
- Science with Mr T has been well received by Rooms 3 and 4
- A new contract for painting the school - Carus - Indigo, Rooms 3 and 4.
- Student Council organised successful school cross country, triathlon, and Pet Day
- All classes had a trip to Bark Bay to do the marine litter survey, amongst other enviro activities
- A week of Dancing with Dean lessons for all students, culminating in a very well-supported parent/whānau display
- Fire safety for Rooms 1 and 3, including a visit from Nick fry and a visit to the Ngatimoti Fire Station
- Māori games, learning about Māui during the year and Māui performance for parents/whānau in Term 3
- Swimming Pool changing shed and toilets were built. An opening celebration, including the annual mid-winter swim, was held in June.
- Staffing - with Heather Reid's retirement at the end of 2024, Rochelle Roberts won the full time permanent position, and Beth Spencer won the 0.8 permanent position. Jade Hogan was offered a permanent teacher aide position as of 2025.
- Malcolm Hepburn had a successful knee surgery in October with 6 weeks healing time.
- I walked the camino, Le Puy to St Jean Pied de Port, during June.
- Amanda took 3 weeks leave in July to visit family in England.
- Tui Prouting won a Motueka High School Emerging Talent scholarship.
- The Ngatimoti section (Peninsula Bridge to Pokororo swingbridge) of the Great Taste Cycle Trail was opened in July, and included a celebratory cuppa here at school.

Challenges going forward

Andrea (cleaner) has been on ACC since 24 July 2024. This is ongoing and at this stage we are unsure when she will return to full time duties. To finish 2024, Kate Gimson stepped into this role.

PB4L Tier 2 training to begin 2025 - Rochelle as lead teacher

SENCO role disestablished at end of 2024, citing too many 'double ups'. Fraser Campbell (LSC) will communicate firstly with the Principal, and then directly with teachers.

Opportunities in 2025

Refresh TDC signs to mark Ngatimoti as a township (local artist Joolz could coordinate)

Put down a hangi in Term 1

Ngatimoti School Statement of variance: Progress against targets

Strategic Goal 1	Learners are prepared for a diverse and changing world. <u>Initiatives</u> 1. Grow learners' confidence 2. Develop lifelong learning capabilities, including attendance			
ANNUAL AIM	What did we achieve	Evidence	Reasons for any differences between the target and the outcomes	Planning for 2025
Learners can articulate their successes	All students had multiple opportunities, including Learning Tours with parents in Term 3.	12 students monitored through the Fun, Feelings Friendship survey. All 12 were able to do this.	Well scaffolded expectations, and a goal in teachers' PGC. Used the Kahui Ako 3 questions-	Increase focus on audiences for writing Plan Learning Tour opportunity for each class, each term.

	Professional reading of 'Learnership' by James Anderson		What are you learning about? How do you know you are learning well? What are your next steps?	Continue to work through James Anderson's suggestions.
Learners are engaged in creative learning tasks	Planned learning opportunities in classes Māui performances Visual art displays Dance with Dean lessons	Self assessment survey of participation in creative learning - 100% enjoyment Students particularly enjoy science activities	Clear expectations to Have a Go and that there is no wrong art enabled good attitudes eg 'make a mark' art display	Art in the community - eg new welcome boards to mark "Ngatimoti" (TDC)
Teachers plan collaboratively to enhance creativity and learner well being	Arts rotations in Term 2 (music, drawing, drama, kapa haka)	Professional learning discussions, planning and reflecting with teachers	These sessions all went well	Draw on staff strengths eg Glenn with class music on Wednesday afternoons, invite Damara in for drama sessions. Beth to run schoolwide kapa haka Fridays 12 - 12:30 pm.
Further 2025 considerations:	With the introduction of the 2025 Maths and English curricula, this strategic goal will be streamlined: <ol style="list-style-type: none"> 1. Maths: Introduce Numicon in Phase 1 (Years 1 - 3), and Maths No Problem in Phases 2 and 3 (Years 4 -8) 2. English: Structured literacy- Embed BSLA in Years 1 -2, introduce iDEAL in Year 3 and 4 (through A.L.L) and embed iDEAL in Years 5 and 6. Writing - all classes to grow the focus on audience 			

	3. Creativity - Student Council to organise a Talent Showcase in Term 4 4. Attendance - increase attendance rates, especially for Year 2, 3, 4 and 7 students
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Strategic Goal 2	Learners connect positively with others, navigating as a member of a community. <u>Initiatives</u> <ul style="list-style-type: none"> • Grow intercultural understanding • Extend friendship and relationship building skills 			
ANNUAL AIM	What did we achieve	Evidence	Reasons for any differences between the target and the outcomes	Planning for 2025
Grow understanding of who they are, where they are from and who stands with them	Focus on local pūrākau and Māui stories so Aotearoa became a common ground, and discussions built from there as to who, how and where whānau came from.	All students were taught and able to explore the pūrākau creatively.	The assumption that many of our more recent immigrants would know these stories was tested. It was great to make time to compare and contrast versions of pūrākau.	Transitions plan
Learners develop te reo skills and learn local pūrākau		PLD with Whenua Iti - Rangatahi wananga	Some difficulty hearing back for iwi eg use of macron on Ngatimoti, supporting the cultural narrative	Build te reo using Justin Rogers' online programme.

Teachers improve te reo	All teachers attended a series of staff meetings with Lara Hania which incorporated te reo learning.	Variable results on retention but 100% positive engagement	Prior knowledge	Use Justin Rogers' online site Beth - continue NMIT PD Ali - pick up Te Ataarangi PD again
Teachers have a greater understanding of learners, what they bring and their aspirations	Teachers have all learned more about individual students and their whānau	Class descriptions with changes/additions during the year Teacher/staff discussions	Still just a few families to build relationships with, but generally all students are engaged.	
2025:	Still to consider our cultural narrative - thinking of a refreshed version of our learning map. Still to have a Board meeting at Te Awhina to read and discuss the panels in the wharekai. Teachers use of Poutama Reo resource Tier 2 training in PB4L			

Evaluation and analysis of students' progress and achievement

Ngatimoti School OTJ Reading EOY Achievement 2024

8425	Well Below Standard	Below Standard	At Standard	Above Standard
Y0				
Y1			100% (5)	
Y2		8% (1)	83% (10)	8% (1)
Y3	13% (1)		88% (7)	
Y4	6% (1)	24% (4)	71% (12)	
Y5		14% (1)	29% (2)	57% (4)
Y6		23% (3)	31% (4)	46% (6)
Y7		30% (3)	70% (7)	
Y8		7% (1)	64% (9)	29% (4)
Totals	2.3% 2	15.1% 13	65.1% 56	17.4% 15

Reading achievement is satisfactory for most students. There is a core group of students across the school who are still considered to be achieving below the expected standard, however teachers can show the progress these children have made, although it is not enough to move them to being “at the expected level”.

There is little difference between boys and girls achievement, however Māori students are no longer doing as well as non-Māori.
(75% compared with 83%)

	2022	2023	2024
% At and Above	85	89	83
% Below and Well Below	15	11	17

OTJ Writing EOY Achievement 2024

8457	Well Below	Below Standard	At Standard	Above Standard	Total
Y0					0
Y1			100% (5)		5
Y2		8% (1)	83% (10)	8% (1)	12
Y3	13% (1)	50% (4)	38% (3)		8
Y4	6% (1)	41% (7)	47% (8)	6% (1)	17
Y5		14% (1)	86% (6)		7
Y6		31% (4)	54% (7)	15% (2)	13
Y7	20% (2)	20% (2)	60% (6)		10
Y8	21% (3)	14% (2)	64% (9)		14
Totals	8.1% 7	24.4% 21	62.8% 54	4.7% 4	86

Writing achievement seems to be declining. This data includes students new to Ngatimoti this year, which affects our data.

40% of boys are considered to be below expected level, with 23% of girls. This is a marked change since this time last year.

Māori students are represented identically to non-Māori students, with 33% not meeting expected level. Pacific students are not doing as well.

With more emphasis on structured literacy, it is expected that spelling improves, however development of vocab, ideas and sequence in writing also needs development. Teachers will continue to work on teaching these skills.

	2022	2023	2024
% At and Above	70	80	67
% Below and Well Below	30	20	33

OTJ Mathematics EOY Achievement 2024

8489	Well Below	Below Standard	At Standard	Above Standard	Total
Y0					0
Y1			80% (4)	20% (1)	5
Y2			92% (11)	8% (1)	12
Y3	13% (1)		88% (7)		8
Y4	6% (1)	29% (5)	53% (9)	12% (2)	17
Y5		14% (1)	43% (3)	43% (3)	7
Y6		31% (4)	38% (5)	31% (4)	13
Y7		30% (3)	60% (6)	10% (1)	10
Y8		21% (3)	57% (8)	21% (3)	14
Totals	2.3% 2	18.6% 16	61.6% 53	17.4% 15	86

Maths achievement is steady, with some pockets of pleasing progress. (Year 2 and Year 5 group especially).

The Year 4 group continues as a group with many students with high needs, and although the school has invested in some extra resourcing (e.g. Teacher Aide – SPRING maths), progress has not been accelerated.

Next year we will introduce new resources in line with the refreshed curriculum. We will need to be mindful that these children need to continue to build not only their knowledge and skills, but their enjoyment of maths.

All Students Achievement OTJ Mathematics EOY 2022 - 2024

	2022	2023	2024
% At and Above	79	80	79
% Below and Well Below	21	20	21

STRATEGIC AIM: Learners are prepared for a diverse and changing world.

(Develop lifelong learning capabilities, including attendance)

Target groups 2024

Literacy:

1. Of the 5 identified Year 4 students to progress to meet the Year 3 curriculum expectations, all were successful. 2 of the 5 showed accelerated progress(1 PI and 1 NZ European) to now be working at the expected Year 4 level.
(2 NZ European girls and 1 NZ European boy will need a lot of ongoing support)
 - The Board paid for extra staffing in the literacy block in this class, which meant three adults were working with 22 students, and the programmes for these target students were particularly specific, individualised and robust. An experienced literacy teacher took responsibility for the programme for the target group.
 - In 2025, the Teacher Aide will follow this group of students through to the next class, to enable some continuity.
 - Attendance for all of the target group improved from 2023, although one girl is still only 82% attending, and one girl is 88%. Both of these students are in the group who need a lot of ongoing support.
2. Of the 5 identified Year 8 students who were aiming to achieve at Level 3 of the curriculum, only 2 succeeded.
 - A Teacher Aide was employed to support the Senior Class.
 - The two who made most progress actively sought help, worked on spelling at home and showed greater engagement and creativity.
 - In 2025 we will focus students' attention on writing for a purpose, with greater consideration of who the audience is.
 - Attendance for this group was all above 90%.
3. The Reading Recovery programme was offered to 6 students in total, and all 6 showed progress. Only one girl did not reach the expected level by the end of the year.
 - A 2025 structured literacy intervention group will include 2 of the students who had Reading Recovery.

Maths

1. Of the 5 identified Year 4 students, all 3 of the girls reached their curriculum expectation. One of the two boys also reached this (1 Māori)
 - Having the ALiM intervention was a positive and engaging opportunity for all 5 students.
2. Of the 8 identified Year 8 students, 4 of the 6 boys and both of the girls showed sufficient progress to now be working at level 4. (1 Māori)
 - Having a Teacher Aide to support the class during maths time was valuable as it allowed the teacher to teach rather than monitor, manage or organise resources.
 - The 2 boys who are not yet working to their expected level are students who take a long time to organise, process and produce. They need a lot of support to complete tasks. High School is aware of these needs in 2025.

How we have given effect to Te Tiriti o Waitangi

1. Plans, policies and local curriculum reflect local tikanga Māori, mātauranga Maori and te ao Māori. In a wide range of aspects of school-life, we ensure a Māori dimension or perspective is taken into account. Eg meetings beginning and ending with karakia, science of navigation explored,
2. Steps taken to make instruction in tikanga and te reo available eg through daily instructions
3. Achieving equitable outcomes for Māori students in most areas, although reading is tracking below. 75% achieved at or above expectation in 2024 compared with 83% of other students.

Statement of compliance with employment policy

Report on the principles of being a good employer	
How have we met the obligations to provide good and safe working conditions?	Follow policy and procedures. (Schooldocs) Regular Thursday health and safety meetings - staff, including caretaker, teacher aides, teachers and secretary

	Board regular checklist of safety, hazards and well being prior to each meeting Board recognition of staff at each meeting
What is our equal employment opportunities programme?	Follow policy and procedures. (Schooldocs) Permanent teaching positions advertised in NZ Gazette Teacher aide positions advertised in local paper
How do we practise impartial selection of suitably qualified persons for appointment?	Follow policy and procedures. (Schooldocs) Criteria established. Board member involved in appointment.
How do we recognise the aims and aspirations, employment requirements and greater involvement of Māori in the education service.	Follow policy and procedures. (Schooldocs)
How have we enhanced the abilities of individual employees?	Follow policy and procedures. (Schooldocs) Offers of PLD opportunities where relevant and possible
How are we recognising the employment requirements of women?	Follow policy and procedures. (Schooldocs)
How are we recognising the employment requirements of people with disabilities?	Follow policy and procedures. (Schooldocs)
Reporting on Equal Employment Opportunities Programme/Policy	
Do we operate an EEO programme/policy?	Yes
Has this been made available to staff?	Yes

Does our EEO programme include training to raise awareness of issues which may impact EEO?	Yes
Has our EEO programme appointed someone to coordinate compliance with regulations?	Yes
Does the EEO programme provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes
Does our EEO programme set priorities and objectives?	Yes, when relevant.

Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$1259 (excluding GST).

The funding was spent on gymnastics expenses, sports skills training with Sport Tasman and physical education equipment. The number of students that participated in organised sport was 83.

Ngatimoti School OTJ Reading EOY Achievement 2024

8425	Well Below Standard	Below Standard	At Standard	Above Standard
Y0				
Y1			100% (5)	
Y2		8% (1)	83% (10)	8% (1)
Y3	13% (1)		88% (7)	
Y4	6% (1)	24% (4)	71% (12)	
Y5		14% (1)	29% (2)	57% (4)
Y6		23% (3)	31% (4)	46% (6)
Y7		30% (3)	70% (7)	
Y8		7% (1)	64% (9)	29% (4)
Totals	2.3% 2	15.1% 13	65.1% 56	17.4% 15

Reading achievement is satisfactory for most students. There is a core group of students across the school who are still considered to be achieving below the expected standard, however teachers can show the progress these children have made, although it is not enough to move them to being “at the expected level”.

There is little difference between boys and girls achievement, however Māori students are no longer doing as well as non-Māori.
(75% compared with 83%)

	2022	2023	2024
% At and Above	85	89	83
% Below and Well Below	15	11	17

OTJ Writing EOY Achievement 2024

8457	Well Below	Below Standard	At Standard	Above Standard	Total
Y0					0
Y1			100% (5)		5
Y2		8% (1)	83% (10)	8% (1)	12
Y3	13% (1)	50% (4)	38% (3)		8
Y4	6% (1)	41% (7)	47% (8)	6% (1)	17
Y5		14% (1)	86% (6)		7
Y6		31% (4)	54% (7)	15% (2)	13
Y7	20% (2)	20% (2)	60% (6)		10
Y8	21% (3)	14% (2)	64% (9)		14
Totals	8.1% 7	24.4% 21	62.8% 54	4.7% 4	86

Writing achievement seems to be declining. This data includes students new to Ngatimoti this year, which affects our data.

40% of boys are considered to be below expected level, with 23% of girls. This is a marked change since this time last year.

Māori students are represented identically to non-Māori students, with 33% not meeting expected level. Pacific students are not doing as well.

With more emphasis on structured literacy, it is expected that spelling improves, however development of vocab, ideas and sequence in writing also needs development. Teachers will continue to work on teaching these skills.

	2022	2023	2024
% At and Above	70	80	67
% Below and Well Below	30	20	33

OTJ Mathematics EOY Achievement 2024

8489	Well Below	Below Standard	At Standard	Above Standard	Total
Y0					0
Y1			80% (4)	20% (1)	5
Y2			92% (11)	8% (1)	12
Y3	13% (1)		88% (7)		8
Y4	6% (1)	29% (5)	53% (9)	12% (2)	17
Y5		14% (1)	43% (3)	43% (3)	7
Y6		31% (4)	38% (5)	31% (4)	13
Y7		30% (3)	60% (6)	10% (1)	10
Y8		21% (3)	57% (8)	21% (3)	14
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All Students Achievement OTJ Mathematics EOY 2022 - 2024

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Giving Effect to the Treaty of Waitangi at Ngatimoti School

At Ngatimoti School, we actively incorporate the principles of Te Tiriti o Waitangi into every aspect of school life, fostering a learning environment where Māori students can be proud and succeed as Māori, and all students gain an appreciation for Aotearoa's bicultural heritage.

1. Partnership

We show the principle of partnership by building strong, respectful relationships with Māori whānau and iwi. We have regular consultation with our community and aim to incorporate a Māori perspective in curriculum design, school policies, and school events. Teachers and school leaders work in partnership with Māori families to support the learning and wellbeing of tamariki, recognising parents and caregivers as key partners in education.

2. Protection

The principle of protection involves safeguarding Māori language, culture, and identity. We integrate te reo Māori and tikanga Māori across the curriculum. This includes some daily use of te reo Māori greetings, commands, and waiata, as well as the teaching of Māori history and traditions. We celebrate significant events such as Matariki and Te Wiki o te Reo Māori. Professional development for teachers in culturally responsive pedagogy was a focus in 2024.

3. Participation

Ensuring equitable participation in education for our Māori students gives effect to the Treaty. We identify and remove barriers to success, and create inclusive environments where all tamariki feel a sense of belonging. We analyse achievement data to ensure Māori students are progressing and being supported appropriately. Initiatives such as tuakana-teina culturally responsive teaching strategies, and student leadership opportunities contribute to empowering Māori learners. Our data shows our Māori learners achieve on a par with our non-Māori students.

School-wide Commitment

Giving effect to the Treaty is not a single initiative but a school-wide commitment reflected in strategic planning, teaching practice, and everyday interactions. Leadership plays a vital role in modelling and reinforcing bicultural practices, while our School Board ensures that governance decisions reflect Treaty obligations.