Annual Report 2024

Contents

Presiding member's report

A big thank you to the Board of Trustees who contribute to the running of our school and spend hours in meetings trying to make our school the best it can be.

I would like to thank Akemi for her leadership of the Student Council and her work in updating the badge system at WHS. This is important as it now widens the number of students who will be acknowledged for successes in Sport, Cultural, Arts and Academic areas of the school from national to local achievements.

The Board has overseen a number of projects this year. Some projects that have recently been completed are the installation of two prefabs for the Art Department while the ministry fixes the Art block that was burnt down. We have funded the extension of the outdoor basketball court. We now have the wonderful shade sail outside B block which provides all-weather space for class time and lunchtime. Thank you to the Interact Club for donating $34,000 which went alongside BOT funding. We have invested in the Construction Academy which completed their first house for Kainga Ora. In addition, the BOT is funding a deck that will go outside the Music Department and an additional canopy outside the Tech block which will create another area of the school where students can hang out at lunchtime and interval. Well done to staff and students for making this happen.

Our school roll is around the 1200 mark which has seen us have to take no out of zone enrolments in Years 10, 11, 12 and 13. This is testament to the work that the staff do here, creating a great learning environment which encourages students to achieve and succeed, part of our vision for young people. To control the growth we have allowed up to 40 out of zone enrolments in Year 9. To maintain the quality of learning and provide a nurturing learning environment where there is space for everyone we need to watch this number very closely. We are fully aware that this can affect some families who are out of zone but would like to come to our school.

I would like to thank our Principal, Mr Knapton, who is a very hard working, well respected dedicated Principal who really cares about every student and every staff member. Mr Knapton is very open and transparent, which makes working with him very enjoyable. On behalf of the BOT I would also like to thank our teachers and support staff who are constantly recognised as being very good at their jobs. We are lucky to have them all, and their endless efforts are truly appreciated by many families, including mine.

Our school is 104 years old. It has been the school of choice for generations. We have many traditions that make our school special. School balls, musical productions, school magazine, school song, Te Aka Matua, Prefects, Dux, shields on the hall walls, sports teams, school uniform, school haka, our motto Kia Whakatāne Au I Ahau.

Whakatāne High School board members

Board member names	Date that the board member’s term finishes
Paul Julian (BOT chair)	Sept 2025
Martyn Knapton (Principal on secondment)	Jan 2024
Anne Nillesen (BOT secretary)	Sept 2025
Hanah Simmons	Sept 2025
Tammy Rika	Sept 2025
Raewyn Iremonger	Sept 2025
Stephen Lamb	Sept 2025
Keith Hammill	Sept 2025
Harry Martin (student rep)	Sept 2025
Akemi Tutua	Sept 2024
Paul Goodman (Staff rep)	Sept 2025
Carole Hughes (Acting Principal)	Sept 2025

Statement of variance: 2024 strategic plans, self review and statements of variance

RAG Status Key	
🟢	MET
🟡	Making progress, some challenges
🔴	NOT MET

	Action	Met	Mak'n progress	Not met	Your notes and reflections
Powerful partnerships					
Mentoring	Students, whanau and school working together to have high aspirations for every learner MEASURABILITY: 80%+ of students have goals set.		Yes		• We have learned that it is difficult to measure how many students have set goals under the current system which relies on students submitting their goals. We had over 800 goal setting interviews and we know that teachers who did not meet with parents still worked with students to set goals • Through review we have decided that the goal setting process needs to be developed as regular check-in for 2025. This has formed part of the strategic plan. Our noticings are that for many of our students the 'goals' are often NCEA related, so more regular check-ins around achievement are more necessary. • We will continue with our mentor interviews and work with Deans and Mentors around the check-in processes and make sure they are supported with the skills and resources.
	Create expectations around goal setting / storage e.g. Google classrooms / review+ revisit MEASURABILITY: Evidence of Goal setting available through Google Classrooms / or any alternative agreed means		Yes		• Again this has been hit and miss (see above). We are resolved to implement a clear process and structure for ensuring all staff know how to help students set effective goals, monitoring those goals on a regular basis and reviewing those goals at the appropriate time. Whilst we have done this in 2024, we need to have more concrete check in points in mentoring plans from the start of the year which cover the whole year. The check-in process and scripts will be developed for students.

	Deans create clear mentor plans that they can check are happening
	MEASURABILITY: Mentor plans available
		Yes			• Deans have plans which are responsive and appropriate for what is happening in school at the time. All plans are published on Nga Pataritari.
					  ○ Year 9 mentoring plan
					  ○ Year 10 mentoring plan
					  ○ Year 11 mentoring plan
					  ○ Year 12 mentoring plan
					  ○ Year 13 mentoring plan
					• This work will continue in 2025 with our DP's leading this work.

Relationships	Unpacking of the ETP to focus on the 'how' statements e.g. My/This teacher… MEASURABILITY: ETP re-written to include explicit strategies / examples of what Māori students experience.		Yes		• Re-written ākonga and kaiako tools to reflect 'how' statements. Completion of pre-obs tools. • ākonga survey • kaiako survey • altered pre and post obs docs 2024 • Our review has supported our decision to move toward a 'common practice model' and develop this as part of the strategic plan for 2025-2028. • The ETP has served as a conceptual framework which has been discussed at HOD hui about the practices that relate to each of the 6 principles. However, our review has indicated that inconsistencies in classroom practice are issues for our students and community experience of our school. We believe that unpacking the relational and classroom interactions that are non-negotiable through co-construction AND supporting staff to deliver on these practices WITH agreed observation and professional growth tools will help to reduce the inconsistencies in practice.

	Co-construction meetings. Share and develop practices around relational pedagogy
	MEASURABILITY: Staff efficacy around Literacy practices and relational practices
		Yes			Co-Con hui meetings
					• Term 1 co-con meetings pivoted to a departmental focus.
					• Our review of PLD and staff efficacy around Literacy is discussed in this review doc. The key learnings are as follows:
					  ○ A noticeable increase in ratings of "3" and "4".
					  ○ Confidence at "4" rose to 31%, reflecting improved mastery of literacy strategies and successful application in practice.
					  ○ **Post-Observation Themes:**

					■ Positive reflections on PLD outcomes, particularly in relation to tools like Writer's Toolbox and strategies learned through RTeach training. ■ Staff acknowledged growth in confidence and skill application but expressed a desire for further development and resources. ■ A recurring theme was the importance of culturally responsive practices, particularly in engaging Māori learners. **Impact of Professional Learning** ● Staff reported improved outcomes for students, including enhanced confidence in literacy tasks. ● Teachers identified measurable progress in student writing and comprehension, attributed to targeted strategies and tools.
	HOD - foci of the week that relates to relational pedagogies at HOD and into Dept level. Support HOD's to have LBL conversations. MEASURABILITY: Relational and culturally responsive practices are evidenced in Dept minutes / HOD/ DEANS agenda		Yes		The start of the year was supported by HOD and DEAN PLD planning day and HOD and DEAN planning. The school funded an LBL day for all Deans and HODs. Weekly foci in depts and on HOD agenda to keep sharing practices around the ETP. These are reflected in Dept agenda and in HOD hui agenda. The HODs will help co-construct the common practice model work from 2025.
	Re-calibrate expectations re: use of KAMAR + KAMAR training for staff + look at streamlining behaviours on KAMAR. MEASURABILITY: Start of year v's end of year? Time variations based on expectations.	Yes			The Mentoring and pastoral plan 2024 included the opportunities for staff to have PLD around KAMAR, behaviour management, tracking achievement and restorative practices as a whole staff PLD. Mentors and Deans met fortnightly to deliver the mentoring plans. Pastoral data informed decision making around interventions and rewards. For example:

	MEASURABILITY: Focus on behaviours that are a result of relational pedagogies (or lack of). Utilize data to inform HOD's and additional support. Reflected in Deans hui agenda and Deans agendas for Mentoring				● Pastoral presentation data Term 1 ● Term 2 pastoral data ○ **Student Data by Year Level** ○ **Year Level and Core Class** ○ **Teacher Data** Do the right thing 'flow' diagram ● Staff continue to be asked to ensure incidents are recorded on Kamar and new initiatives e.g. cell phone policy have been added to Kamar along with emails to contact home to streamline processes. ● Data has been used to determine foci for Deans (individuals/groups of students) and for HODs (teachers needing support) which has helped. ● Regular use of data has helped us alter our RJ walkthrough and teacher / class support.
	Leading by learning hui: (13th/14th Feb). Two days working with deans and middle leaders to support effective conversations regarding teacher practice, student engagement and achievement, aligned with the school's effective teacher profile. MEASURABILITY: What impact has the LBL PLD had on middle leaders abilities to navigate difficult relationships.		Yes		● Deans who have done the PLD are comfortable using the LBL model. The combined HOD/Pastoral hui engendered a collaborative relationship where such conversations are a lot easier. ● To reflect on the experience for HOD/ DEANS and what impact that this has had: The kaupapa of this initiative was good in terms of bridging a gap between the two middle management teams (pastoral and curriculum). The times when they met together were restricted by their other commitments and as such, there was not a cohesive programme in place. Nevertheless, it encouraged open dialogue and the work done in 2024 informed processes for subject selection at the start of 2025 where both groups met together to agree on what was needed by the curriculum team for the deans to put into place. We have a strategic calendar for all staff. This also helps at SLT level to ensure a consistency of messaging to each group.
Voice	Students, whanau and community contribute their voice to inform design and delivery. Making sure their identities, language and culture are sustained.	Yes			Feedback has been useful and has led to changes in what we do. In Term 2 and 3 the school conducted a strategic review. This was informed by: ○ Whanau voice / student voice synthesis of data collected in 2023/2024

	• Kahui Kaumatua • Whanau / student and teacher voice				○ Teacher voice collected in Planning for TOD from surveys from 2023/2024 SLT led the Discussion and strategic planning sessions with staff. These were the following resources: • session runsheet • Strategic planning slideshow • Strategic planning synthesis The voice was collected and was utilised in the decision making for the strategic foci for 2025 onwards.

	Action	Met	Mak'n progress	Not met	Your notes and reflections
Quality leadership					
Professional growth cycle	Aligning Professional Growth Cycle and attestation. Capturing teacher efficacy around professional learning and growth. MEASURABILITY: pre- and post built into PGC documentation and shared with HOD's for SLT to analyse	Yes			ALTERED PGC CYCLE 2024 Guidance for PGC/DEPT REVIEW 2024 In 2024 we pivoted on this to put the HOD at the centre of the PGC and to reflect on PLD progress. Due to a number of pressures we did not expect staff to complete a post observation. We have had to adjust expectations that the obs cycles would add to workload and the PGC would detract from staff's commitment to

					the Literacy focus. Therefore the review of levels of efficacy between pre and post data are not possible. We completed a review of PLD and this has been summarised in this analysis of variance.
	Support staff to share their professional learning journey with their students so they can better assess the impact of the practice. MEASURABILITY: student voice captures teacher shifts / look at the QTI tool / how can students help capture the impact of teacher shifts?	Yes			Ākonga and Kāiako surveys completed. To be discussed and reflected on in AHOD/ HOD hui We have seen shifts in the efficacy and confidence of using Literacy practices in their class.
	Understanding the 'why' - Māori success and equity lens. Learning about the impacts of our practice. The 'what'. Strengthening the 'gaps' in practice. Knowing the practice. The 'how' MEASURABILITY: what does learning for equity, excellence and belonging look like for our Māori students	Yes			In 2024 bought to staff the Literacy and Jr student outcomes for Māori tauira as a 'why' Staff identified 5 focus students (Māori), in their classroom. Voice capture and tracking. We have seen shifts in the efficacy and confidence of using Literacy practices in their class. This has been summarised in this analysis of variance.
Leadership	Engaging HOD's in pedagogy - ETP focus MEASURABILITY: through the PGC cycle the HOD can comment on shifts in practice MEASURABILITY: teacher voice: Is PLD supporting their understanding of CRRP? Are teachers applying the ETP in their teaching? MEASURABILITY: PLD supports teacher engagement with ETP		Yes		In 2024 as part of the 2023 Dept review we regularly shared practices as they relate to the ETP. There was a ETP focus at HOD level and in dept minutes The next step is to develop a common practice model. This is being co-constructed at the HOD group as part of the 2025-28 strategic plan.
	HOD's knowing and understating teaching practices in dept MEASURABILITY: ETP part of HOD and Dept agenda / fortnightly foci are shared		Yes		In 2024 as part of the 2023 Dept review we regularly shared practices as they relate to the ETP. There was a ETP focus at HOD level and in dept minutes The next step is to develop a common practice model. This is being co-constructed at the HOD group as part of the 2025-28 strategic plan. Dept reviews included pedagogical foci as they relate to the ETP.

	Action	Met	Mak'n progress	Not met	Your notes and reflections
	Building HOD capability through sharing of practice		Yes		In 2024 as part of the 2023 Dept review we regularly shared practices as they relate to the ETP. There was a ETP focus at HOD level and in dept minutes The next step is to develop a common practice model. This is being co-constructed at the HOD group as part of the 2025-28 strategic plan. Dept reviews included pedagogical foci as they relate to the ETP.
	Self-review and goal setting focussed on Maori achievement with SLT support MEASURABILITY: Dept review has focus on Maori achievement	Yes			Dept reviews 2024 Through departmental reviews with HOD's/ SLT there was a strong focus on the outcomes for Māori students. This has been reflected in the outcomes for Māori students in NCEA data. Level One (+11.5%), Level Three (+10.2%) and UE (+2.5%) all showed a significant increase in achievement for Maori from 2023. Level Two showed a slight drop of 1.7%. Departments have been made aware of this and have been asked to factor this into their planning for 2025.
	Ability to reflect, review and act. Reflecting on student and whanau voice	Yes			Feedback has been useful and has led to changes in what we do. In Term 2 and 3 the school conducted a strategic review. This was informed by: ○ Whanau voice / student voice synthesis of data collected in 2023/2024 ○ Teacher voice collected in Planning for TOD from surveys from 2023/2024

Quality teaching and learning					
Effective teacher profile	Weaving LIT / NUM into ETP	Yes			Literacy and Numeracy Data 2024 - 2025
	Unpacking the ETP from ‘what’ to ‘how’. Teachers toolkit.	Yes			This has been completed. The evolution of a CPM for 2025 onwards will negate the need for this
	Redesign the ETP so that it is a tool for staff to use in planning. MEASURABILITY: ETP re-written to include explicit strategies / examples of what Māori students experience.			No	• In the middle of 2024 we consulted with our staff, our community and our students to devise an updated strategic plan which better reflects where we wanted to focus for the following 3 years. We identified that we wanted to create a Common Practice Model across all learning in the school so that our students experienced consistency in every classroom. The work on re designing the ETP was shelved as we will devise a CPM and embed it in our practices from 2025 onwards.
	Redesign the QTI tool so it is better for students and staff to use. Pre and post measurement. MEASURABILITY: QTI tool re-designed to focus on student experience e.g. *‘my teacher…’*	Yes			The original PGC documentation is here. The QTI tool was re-designed in order to give teachers an ability to measure improvement once they had identified the aspect of the ETP on which they wished to work.
	Develop a ‘pou’ framework for all year levels to have a Mātauranga Māori focus at each year level. MEASURABILITY: POU framework delivered through HOD to inform Dept planning		Yes		Pou framework Pou framework as part of discussion with HOD’s and embedded in dept planning. In 2024, the HOD team were encouraged to implement the Ngā Pou Kōrero o Te Mānukatūtahi - Local Narratives Framework into their programmes. The extent of their implementation was left to them to determine the roll out within their departments. The teaching could be from a single lesson to a term’s unit plan and would be dependent on their ability and confidence to apply their knowledge in the class.

					Support was offered if teachers were in need of it and/or to check if they were on the correct path. Some departments were strong in their driving of this kaupapa and came to seek support or confirmation. Departments that I saw evidence of this were; Technology, Science, English and Māori. A space for a resource bank was created and staff were encouraged to approach Dwayne Hudson with possible resources to check its accuracy. Then the resources were to be loaded into the resource bank for other staff to use if needed. In reflection, there were some aspects of this framework implementation that could be improved and the plan for 2026 is to work on these gaps and strengthen this tool across all departments.
PLD	Using ‘gaps’ to identify PLD opportunities MEASURABILITY: PGC enables staff to identify ‘gaps’ in practice	Yes			Literacy planning hui Literacy vision for WHS Literacy Road Map Staff Literacy Survey In 2024 there was a school-wide focus on Reciprocal Teaching and Writer’s Toolbox. During the year it became evident that staff buy-in wasn’t high and we needed to redesign our delivery. There were opportunities for departments to work on specific goals and this led us to developing department specific Literacy PLD which was led by a team within the school. This enabled the deparments to identify what was

					missing for students when completing assessments in the junior school, and develop literacy strategies for them. This work was important as it made a significant shift for junior programmes. This will be strengthened in 2025 with a dept focus for PLD driven by HODs who will identify PLD opportunities for the dept. This will be catered by the PLD planning. Departments did a literacy audit identifying what their strengths were and what support they needed. This has informed the PLD plan and dept foci for PLD. We have seen shifts in the efficacy and confidence of using Literacy practices in their class. This has been summarised in this analysis of variance.
	Measuring the impact of PLD MEASURABILITY: Teacher voice about quality of PLD , experience and impact.	Yes			CAA literacy data Term 2 2024 Department based PLD helped identify the gaps in practices. We have seen shifts in the efficacy and confidence of using Literacy practices in their class. This has been summarised in this analysis of variance.
	Moving from testing to diagnostics and interventions	Yes			• We have targeted groups for Structured Literacy in Learning Centre. • Identified groups through testing for Teacher Aide support. • Teacher Aides have been trained to deliver structured Literacy and Writerstoolbox support.
	Co-construction meetings re: literacy profile and literacy practices for all junior teachers.	Yes			• Term 1 and 2. Focus on ensuring the pedagogy across the class is consistent and also the expectations are similar. Seating plans, settling routines etc can be shared. • We need to revisit these and assess the impact and how valuable they are. • For 2025 these will start later in Term 1.

	Explicit and non-negotiable Literacy strategies that staff will be expected to apply to their learning contexts.	Yes			- The PLD plan has identified the key strategies and staff have been supported around Reciprocal teaching and Writers Toolbox. - Departments did a literacy audit identifying what their strengths were and what support they needed. This has informed the PLD plan for remainder of 2024. WHAT WERE THE OUTCOMES FOR LIT and NUM CAA Reading results vs e-asTTle CAA Reading and Writing Results vs e-asTTle CAA Numeracy Data vs e-asTTLe Anaylsis of the e-asTTle data shows that 4A tends to be the area where students have success for passing the Numeracy and Literacy CAAs. This enables the departments to make predictions and recommendations for students. (There are of course students who sit outside of these areas). Analysis of the Year 9 data shows the department the picture for students coming thought and enables departments to plan courses of learning over two years.
	We need to look at how we support students across the school in Numeracy. MEASURABILITY: Numeracy plan developed	Yes			- Numeracy needs to be a focus but there have been changes to the Numeracy planning for CAA and an action plan about supporting students without the CAA qualification. - Numeracy is offered to Year 9 students as an 'opt-in'. This means that students will be able to enter their Year 10 year with only Literacy to gain. Although in 2024 this meant a large amount of students sat the CAA in the second sitting, however there will be less Year 10 students needing to sit in the first sitting of 2025 and over time this will balance out - particularly if we get the right students attempting it in Year 9.

					• Introduction of Algebra Certificate across the whole year 9 and 10 will support students to access higher levels. Numeracy Plan
	Development of a Numeracy plan for the school. MEASURABILITY: Staff efficacy around Literacy practices and relational practices MEASURABILITY: Literacy progress data - acceleration MEASURABILITY: Literacy plan developed	Yes			• After the first sitting of the CAA, there have been changes to the Numeracy planning for CAA and an action plan about supporting students without the CAA qualification. • Introduction of Algebra Certificate across the whole year 9 and 10 will support students to access higher levels. • Literacy data • CAA May 2024 data analysis • CAA Sept 2024 Data Gap Analysis
STUDENT OUTCOMES	Quality student outcomes MEASURABILITY: Jr and sr achievement tracking MEASURABILITY: HOD/ Dept/ Deans tracking including attendance	Yes			Pastoral presentation data Achievement data 2023-2024 Raising achievement plan 2024 Sr Tracking data 2024 • Deans are constantly using data to target students. Deans are communicating with mentors about expectations around achievement tracking. Deans are targeting students with low attendance and have seen some improvements from their interventions. They have become more confident in the expectations of them to stay on top of tracking students and of helping their mentor teachers to do the same. Deans at all senior levels have created mechanisms for tracking both achievement and attendance. Mentors too have taken on this responsibility more. • Identified the needs for achievement interventions through term 3 and 4. E.g. keep

					year 11 back from going on study leave and departmental foci.

Evaluation and analysis of the school's students' progress and achievement

Junior Achievement

At Whakatane High School we assess students across the curriculum levels across all of their subjects (optional and core). The presentation to the BOT is . It includes an analysis of the Jr Literacy and Numeracy.

Literacy: Reading and Writing

Year 9
In 2024 the Year 9 students sat one e-aSTTle reading assessment. Their progress will be analysed at the end 2025 when they will sit another e-aSTTle reading assessment. A shift of two sub-levels is considered expected progress.

Here are the Year 9 results

Year 10

In 2024 the Year 10 cohort sat two e-aSTTle reading assessments. Out of 270 students, 170 made the expected shift of two sub levels (65%). Of those 30% of Maori students made the expected progress and 36% of non-Maori made the expected shift of two sub-levels.

Writing
Out of the 272 students in the year 9 cohort who were tested, 61% of students overall made a two-sub-level (expected shifts) by the end of Year 10 in 2024. 41% of Maori students made shifts at or above expected rates.

Here is the data

Numeracy
Our Year 10 cohort were offered the opportunity to sit the Numeracy CAA as part of their Year 10 work. 250 students attempted the CAA. Of these students, 67% passed in one of the three sittings.

The split of students was 56 Maori, 121 Non-maori.

- Maori students had a 45% pass rate
- Non Moari students had a 70% pass rate

The gender split was 49% female, 51% male.

- 56% of females passed
- 63% of males passed

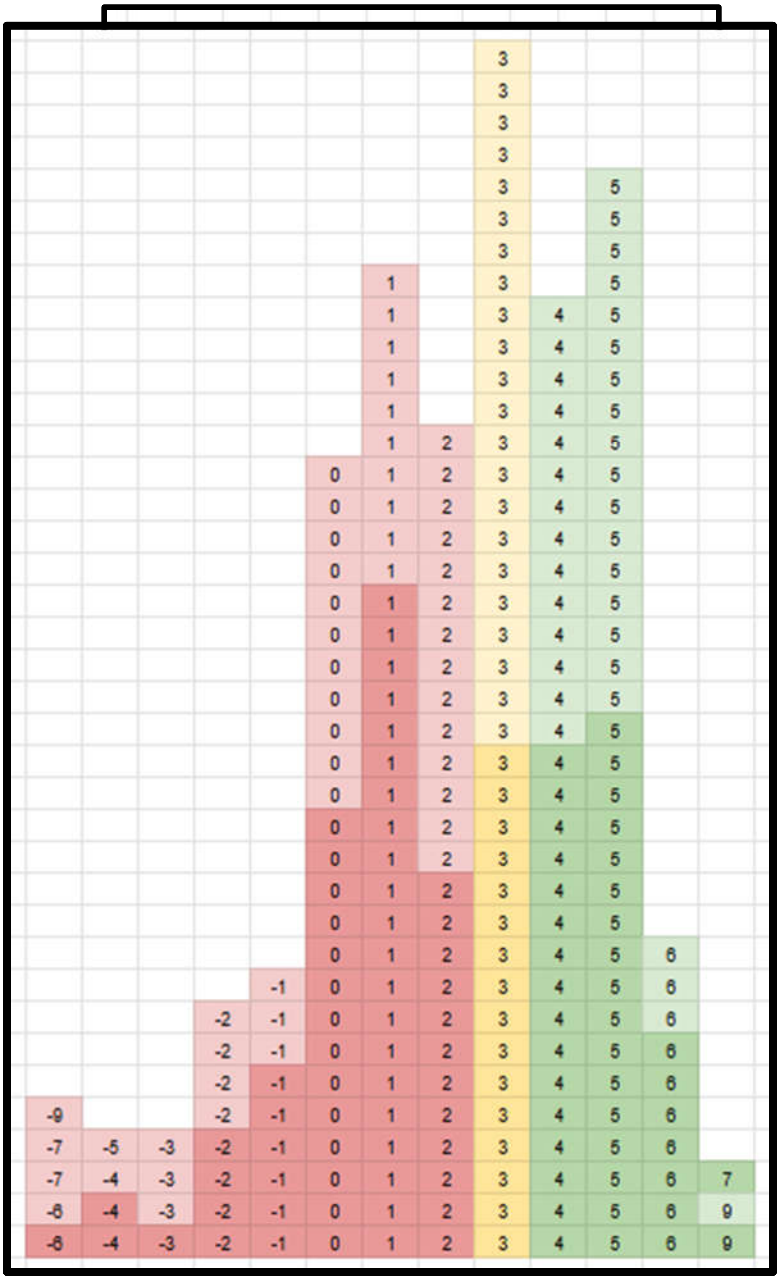
Gender	Ethnicity	Achieved
Female	Maori	24
	Non Maori	57
Male	Maori	32

At WHS students are more likely to pass the CAA if they are Non-Maori. You are also more likely to pass if you are male.

	Non Maori	64

Curriculum Progress
Curriculum progress in the Junior school is measured by teachers giving students a Curriculum Level grade and choosing between Developing, Usually and Achieved. Progress is measured by the student achievement in Year 9 versus the student achievement in Year 10. Expected progress across two years is 3 sub levels. The Curriculum Data below shows student progress across two years and shows sub-level shift of Maori and Non-Maori.

Social Studies - Social Action

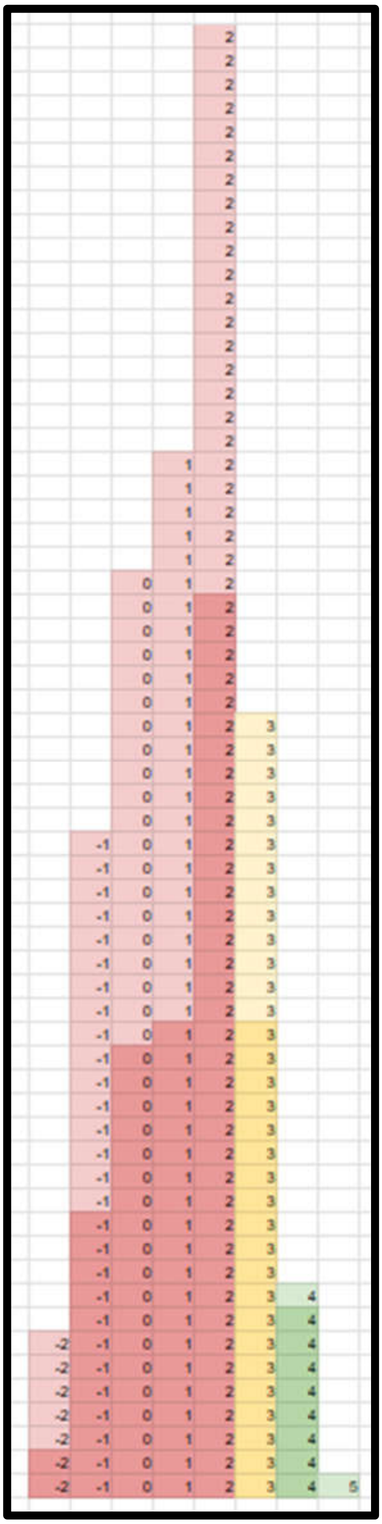


DATA SAMPLE 227 STUDENTS

- **Light indicates Maori**
- **Darker indicates Non-Maori**

- 47% of students are Maori
- 47.5% Non-Maori made expecter or greater progress
- 52.7% Maori made expected or greater progress

Science - Communicating in Science



DATA SAMPLE 223 STUDENTS
- **Light indicates Maori**
- **Darker indicates Non-Maori**

- 46.6% of students are Maori
- 23.5% Non-Maori made expecter or greater progress
- 14.4% Maori made expected or greater progress

NCEA Overall Roll based comparisons

Our overall achievement continues to be higher than National and comparable equity measures.

	Whakatane High School				National				Above Average Socioeconomic Barriers (School Equity Index Band)			
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2020	90.3	85.0	77.0	38.9	71.8	80.1	72.1	53.4	74.6	81.2	69.9	43.7
2021	86.0	84.2	80.4	38.5	69.2	77.9	70.5	51.9	71.5	78.2	67.0	40.8
2022	84.6	88.6	78.1	45.3	64.9	74.9	68.2	50.3	68.7	74.4	65.4	39.9
2023	86.1	88.6	74.5	46.3	61.7	73.2	67.7	49.7	65.8	74.3	65.3	40.5
2024	92.2	88.9	82.8	44.4	45.9	73.6	69.4	50.6	59.6	75.1	69.8	42.2

Comparably our Māori achievement has continued to be higher than overall achievement at the National level and comparable equity measures. However, there is still a gap between Maori and non-Maori which we aim to address through our deliberate actions in our strategic planning for 2025.

Māori												
2020	83.7	76.4	69.6	23.2	60.8	71.9	60.7	34.1	65.0	74.6	60.8	31.0
2021	78.7	79.5	67.6	14.7	57.7	68.3	58.5	31.7	59.9	69.3	58.2	27.1
2022	74.0	84.1	68.6	21.6	53.9	64.1	55.7	30.9	57.9	65.1	55.6	26.8
2023	76.2	84.1	65.5	25.9	51.9	64.6	56.3	31.2	56.0	66.1	55.3	28.6
2024	87.7	82.4	75.7	28.4	40.9	65.4	59.0	31.9	51.4	69.0	62.1	29.1

The gap between European and Māori students has narrowed at every level except for Level Two. This continues to be addressed through our Achievement Plan and departmental reviews during 2025.

NCEA Literacy and Numeracy

Our NCEA Literacy and Numeracy continues to be higher than National and comparable equity measures. We can be confident that students will leave WHS with Level 1 Literacy and Numeracy. The literacy data reflects students who have gained the qualification through Achievement Standards in their coursework. In 2025 all Year 9 and 10 students will be offered the CAA if they are considered ready for it. Ministry statistics show that we have 8 students who are yet to achieve either Literacy or Numeracy, of which, only one was at our school last year. We had one student at Year 13 who has yet to achieve Numeracy. He has moved out of the area.

		Whakatane High School			National			Above Average Socioeconomic Barriers (School Equity Index Band)		
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2020	Literacy	96.1	97.9	99.1	85.1	92.7	94.4	87.0	95.3	96.9
2021	Literacy	91.5	99.5	99.3	83.6	92.2	94.2	85.1	94.8	96.8
2022	Literacy	91.7	98.4	100.0	81.6	91.2	93.9	83.6	93.7	96.2
2023	Literacy	95.1	99.5	99.3	82.8	90.8	93.5	84.6	93.7	95.9
2024	Literacy	96.1	99.1	100.0	76.6	89.1	92.2	77.7	92.1	94.8
2020	Numeracy	97.6	96.8	99.1	83.6	91.7	93.7	86.1	95.0	96.8
2021	Numeracy	91.9	99.5	98.6	82.5	91.3	93.6	83.4	94.6	96.6
2022	Numeracy	88.8	98.4	100.0	80.8	90.2	93.3	81.8	92.9	96.2
2023	Numeracy	91.4	98.5	100.0	82.3	90.0	93.0	83.1	93.2	95.7
2024	Numeracy	95.2	98.6	98.9	74.8	89.1	92.2	73.3	91.3	94.9

NCEA Endorsements

	WHS 2023	WHS 2024	2024 National Comparison	2024 Equity comparison
L1 M/E	49	30.2	39.4	30.2
L1 M/E Maori	36.4	15.7		
L2 M/E	30.8	35	40	27.5
L2 M/E Maori	15.9	20.8		
L3 M/E	28.1	28	39.8	28.2
L3 M/E Maori	11.4	10		

Level One saw a significant drop in M/E endorsements but they reflect the equity comparison for the year. There have been improved outcomes comparatively for our Māori students at Level Two. However they still perform much lower than Overall and European comparisons. Our Achievement Plan for 2025 will focus on the continual improvement in these areas..

How we have given effect to Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Whakatane High School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Whakatane High School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Partnership

Whakatane High School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community and our Māori students to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

In 2024 our specific examples were:

- Regular hui for our Kahui Kaumatua roopu that supports the school in guiding us in Ngati Awatanga and in supporting us in the development of the strategic plan and strategic property projects. They have played an active role in the consultation and design development process for our new wharenui/wharekai complex which will be Board funded.
- Our school was actively involved in Iwi Liaison across our Kahui Ako
- We have resourced our Te Aka Matua roopu within our school. This roopu has grown again in 2025 thanks to its structure where our Māori students receive wrap around care which is grounded in tikanga and the principles of tuakana/teina. Whilst it supports the students in achieving as Māori, it also gives them an opportunity to lead the school in Karakia, waiata, Haka Pōhiri, Kapa Haka, tikanga and Ngātiawatanga. They play an important role in supporting the school through formal welcomes and important ceremonies at our school. Their contribution also encourages other students to participate too.
- We explicitly endeavour to gather whānau and student voices through listening to their stories at our regular Noho.

Protection

Whakatane High School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

In 2024 our specific examples were:

- The continuation and growing participation in the Ngā Kakano program for year 9 students in Te Aka Matua to develop their knowledge and understating in Te Ao Māori.

- Continuing to resource the Marumaru program for 2024 with a homeroom teacher who is fluent in Te reo Maori to support transition to our school from Māori immersion units. This runs at both Years 9 and 10.
- Development of year 9 Marae day where our Te Aka Matua leaders were able to support all year 9's engaging in the Tikanga of Ngati Awa at wairaka Marae.
- The inclusion of Māori visual arts for our Māori Ākonga at Level 1 (and now 2), NCEA.
- Using our Effective Teacher Profile (which unpacks culturally responsive practices across our school) for our staff. Staff are required to align their professional growth cycle with an aspect of the ETP.
- Teachers are supported to develop their Te Reo Māori, both inside and outside of school.
- We continue to develop our staff's repertoire of Waiata, performed every week at briefing.
- Through the NCEA change package we have incorporated Mātauranga Māori across our programmes utilising our planning templates. We have developed a 'pou' concept for each year level as a response to the review in this space.

Participation

Whakatane High School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

In 2024 our specific examples were:

- We connect with Whānau and students at the annual Te Aka Matua Pōhiri, camp and Noho Camp.
- We explicitly endeavour to gather whānau and student voices through listening to their stories at our regular Noho.
- We conducted some of our Student Mentoring Interviews at Wairaka Marae.
- Continuation of a Year 9 Marae day where our Te Aka Matua leaders were able to support all year 9's engaging in the Tikanga of Ngati Awa at wairaka Marae.

Statement of compliance with employment policy

At Whakatane High School, we take pride in the relationships we have built across the school and the three values, which underpin our practices: achievement (whāinga), respect (mana), and responsibility (kawenga).

Whakatane High School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students**, **colleagues**, and public interest
- promotes high levels of staff performance through:
    - **performance management** and **professional development** (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
    - acknowledgement of staff achievements
    - **salary units and management allowances** and **non-contact time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board may delegate the recruitment and appointment process to the principal and senior management, and may be represented in appointment committees. For the specific make up of appointment committees according to positions, see **Appointment Committee**. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

At Whakatāne High School we meet our obligation as a good employer through the Equal Opportunities programme in the following ways:

- developing a policy statement and establishing objectives
- appointing an **EEO representative**
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	We have a Health and Safety committee which meets monthly to discuss H+S issues and reports directly to the BOT.
What is in your equal employment opportunities programme? **How have you been fulfilling this programme?**	Our EEO programme includes • Having policy statement and establishing objectives (these are available online through schooldocs), • consulting with staff to hear any concerns • creating an employee database (with informed consent for any EEO data collected) • encouraging staff to participate in training and career development • programme monitoring through staff meetings and board reports • reviewing employment and personnel policies and processes.
How do you practise impartial selection of suitably qualified persons for appointment?	We have an appointment procedure and policy. These are available online through schooldocs.
How are you recognising,	Whakatane High School promotes equal opportunities by applying our EEO framework to all relevant school policies

- The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service?	and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion). This is to ensure that we: • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination.
How have you enhanced the abilities of individual employees?	• consulting with staff to hear any concerns • creating an employee database (with informed consent for any EEO data collected) • encouraging staff to participate in training and career development • programme monitoring through staff meetings and board reports • reviewing employment and personnel policies and processes.
How are you recognising the employment requirements of women?	Whakatane High School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion). This is to ensure that we: • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination.
How are you recognising the employment requirements of persons with disabilities?	Whakatane High School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion). This is to ensure that we: • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		NO

Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	

WHAKATANE HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 144

Principal: Martyn Knapton

School Address: Goulstone Road, Whakatane

School Postal Address: Private Bag 1021, Whakatane 3120

School Phone: 07 308 8251

School Email: admin@whakatanehigh.school.nz

Accountant / Service Provider: The School Office

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Paul Julian	Presiding Member	Elected	Sept-25
Martyn Knapton	Principal ex Officio		
Stephen Lamb	Parent Representative	Re-elected	Sept-25
Tammy Rika	Parent Representative	Elected	Sept-25
Hannah Simmonds	Parent Representative	Elected	Sept-25
Keith Hamill	Parent Representative	Elected	Sept-25
Raewyn Iremonger	Parent Representative	Elected	Sept-25
Paul Goodman	Staff Representative	Re-elected	Sept-25
Akemi Tutua	Student Representative	Elected	Sept-24
Harry Martin	Student Representative	Elected	Sept-25

Auditor: William Buck

WHAKATANE HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Whakatane High 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.

Paul Julian	CAROLE HUGHES
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
3/6/25	3/6/25
Date:	Date:

Whakatane High 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	17,037,710	4,690,937	15,650,268
Locally Raised Funds	3	2,245,697	1,727,133	1,911,291
Interest		163,799	30,000	128,922
Gain on Sale of Property, Plant and Equipment		-	-	11,447
Total Revenue		19,447,206	6,448,070	17,701,928
Expense				
Locally Raised Funds	3	1,664,254	566,449	1,148,809
Learning Resources	4	12,495,888	4,314,067	11,671,701
Administration	5	2,245,944	196,823	1,935,127
Interest		10,756	-	5,331
Property	6	2,334,543	390,004	2,113,590
Loss on Disposal of Property, Plant and Equipment		4,722	-	-
Total Expense		18,756,107	5,467,343	16,874,558
Net Surplus / (Deficit) for the year		691,099	980,727	827,370
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		691,099	980,727	827,370

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

Whakatane High 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		3,340,738	3,340,354	2,510,960
Total comprehensive revenue and expense for the year		691,099	980,727	827,370
Contributions from the Ministry of Education		116,342	-	-
Distributions to the Ministry of Education		-	-	(76,658)
Contribution - Furniture and Equipment Grant		-	-	79,066
Equity at 31 December		4,148,179	4,321,081	3,340,738
Accumulated comprehensive revenue and expense		4,148,179	4,321,081	3,340,738
Equity at 31 December		4,148,179	4,321,081	3,340,738

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.

Whakatane High 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	1,129,752	2,359,036	1,335,784
Accounts Receivable	8	1,003,750	693,409	693,409
GST Receivable		84,792	71,901	71,901
Prepayments		97,177	33,809	33,809
Investments		1,852,173	1,801,539	1,801,539
Funds Receivable for Capital Works Projects	16	53,675	-	84,690
		4,221,319	4,959,694	4,021,132
Current Liabilities				
Accounts Payable	11	1,156,044	1,167,873	1,167,873
Revenue Received in Advance	12	404,969	551,015	551,015
Provision for Cyclical Maintenance	13	330,717	30,366	30,366
Finance Lease Liability	14	46,973	14,782	24,002
Funds held in Trust	15	382,804	484,753	484,753
Funds held for Capital Works Projects	16	19,754	-	13,383
		2,341,261	2,248,789	2,271,392
Working Capital Surplus/(Deficit)		1,880,058	2,710,905	1,749,740
Non-current Assets				
Property, Plant and Equipment	10	2,676,117	2,137,074	2,132,679
		2,676,117	2,137,074	2,132,679
Non-current Liabilities				
Provision for Cyclical Maintenance	13	325,925	522,885	522,885
Finance Lease Liability	14	82,064	4,013	18,795
		407,989	526,898	541,680
Net Assets		4,148,179	4,321,081	3,340,738
Equity		4,148,179	4,321,081	3,340,738

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

Whakatane High 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		5,461,567	4,818,100	4,631,178
Locally Raised Funds		1,379,106	996,347	1,300,158
International Students		622,264	744,750	625,097
Goods and Services Tax (net)		(12,891)	(65,509)	(65,509)
Payments to Employees		(2,943,119)	(2,474,552)	(2,353,486)
Payments to Suppliers		(4,108,064)	(2,357,706)	(3,248,906)
Interest Paid		(10,756)	-	(5,331)
Interest Received		159,730	13,354	112,276
Net cash from/(to) Operating Activities		547,837	1,674,784	995,477
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	32,609
Purchase of Property Plant & Equipment (and Intangibles)		(707,206)	(1,234,737)	(983,884)
Purchase of Investments		(50,634)	509,883	(580,305)
Net cash from/(to) Investing Activities		(757,840)	(724,854)	(1,531,580)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	79,066
Contributions from Ministry of Education		116,342	-	
Distributions to Ministry of Education		-	-	(76,658)
Finance Lease Payments		(47,808)	(7,580)	(52,306)
Funds Administered on Behalf of Other Parties		(64,563)	80,902	268,242
Net cash from/(to) Financing Activities		3,971	73,322	218,344
Net increase/(decrease) in cash and cash equivalents		(206,032)	1,023,252	(317,759)
Cash and cash equivalents at the beginning of the year	7	1,335,784	1,335,784	1,653,543
Cash and cash equivalents at the end of the year	7	1,129,752	2,359,036	1,335,784

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.

Whakatane High School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity
Whakatane High 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. Future operating lease commitments are disclosed in note 22.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

h) 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.

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

p) 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.

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

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

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

r) 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.

s) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	4,857,924	4,315,159	4,711,032
Teachers' Salaries Grants	8,325,601	-	7,796,491
Use of Land and Buildings Grants	1,651,176	-	1,573,370
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,593,941	-	1,418,115
Other Government Grants	609,068	375,778	151,260
	17,037,710	4,690,937	15,650,268

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations and Bequests	101,322	20,000	178,468
Fees for Extra Curricular Activities	1,134,669	303,600	727,868
Trading	172,882	93,000	156,468
Other Revenue	202,717	441,000	98,607
International Student Fees	634,107	869,533	749,880
	2,245,697	1,727,133	1,911,291
Expense			
Extra Curricular Activities Costs	1,201,459	303,000	719,259
Trading	172,864	129,641	150,177
Other Locally Raised Funds Expenditure	5,289	1,308	4,471
International Student - Employee Benefits - Salaries	107,171	-	72,349
International Student - Other Expenses	177,471	132,500	202,553
	1,664,254	566,449	1,148,809
Surplus/ (Deficit) for the year Locally Raised Funds	581,443	1,160,684	762,482

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	1,394,379	1,285,620	1,344,624
Information and Communication Technology	146,034	158,075	120,117
Employee Benefits - Salaries	10,615,706	2,509,368	9,924,469
Staff Development	35,056	52,000	27,844
Depreciation	297,816	300,000	248,895
Other Learning Resources	6,897	9,004	5,752
	12,495,888	4,314,067	11,671,701

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	17,237	12,000	10,457
Board Fees and Expenses	15,231	10,400	37,010
Operating Leases	6,838	24,000	3,552
Legal Fees	5,519	-	-
Other Administration Expenses	79,939	97,823	87,701
Employee Benefits - Salaries	469,993	-	330,539
Insurance	45,354	32,600	35,656
Service Providers, Contractors and Consultancy	11,892	20,000	12,097
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,593,941	-	1,418,115
	2,245,944	196,823	1,935,127

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	1,873	-	104
Cyclical Maintenance	130,496	80,000	36,936
Heat, Light and Water	123,664	90,000	105,915
Rates	25,643	21,000	23,146
Repairs and Maintenance	80,583	25,000	69,120
Use of Land and Buildings	1,651,176	-	1,573,370
Employee Benefits - Salaries	96,694	-	88,550
Other Property Expenses	224,414	174,004	216,449
	2,334,543	390,004	2,113,590

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	896,769	2,137,570	1,114,318
Short-term Bank Deposits	232,983	221,466	221,466
Cash and cash equivalents for Statement of Cash Flows	1,129,752	2,359,036	1,335,784

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

Of the $1,129,752 Cash and Cash Equivalents, $19,754 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 $1,129,752 Cash and Cash Equivalents, $75,272 of Revenue Received in Advance is held by the School, as disclosed in note 16.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 12.

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Receivables	117,266	18,985	18,985
Receivables from the Ministry of Education	5,425	-	-
Interest Receivable	28,107	24,038	24,038
Teacher Salaries Grant Receivable	852,952	650,386	650,386
	1,003,750	693,409	693,409
Receivables from Exchange Transactions	145,373	43,023	43,023
Receivables from Non-Exchange Transactions	858,377	650,386	650,386
	1,003,750	693,409	693,409

9. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	$	$	$
Short-term Bank Deposits	1,852,173	1,801,539	1,801,539
Total Investments	1,852,173	1,801,539	1,801,539

10. Property, Plant and Equipment

2024	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
	$	$	$	$	$	$
Building Improvements	1,037,582	111,274	-	-	(31,563)	**1,117,293**
Furniture and Equipment	520,599	220,815	(1,556)	-	(94,457)	**645,401**
Information and Communication Technology	266,712	185,195	(1,213)	-	(96,389)	**354,305**
Motor Vehicles	75,322	22,426	-	-	(19,255)	**78,493**
Textbooks	16,814	-	-	-	(2,102)	**14,712**
Work in Progress	155,393	166,978	-	-	-	**322,371**
Leased Assets	36,638	134,048	-	-	(50,735)	**119,951**
Library Resources	23,235	6,225	(2,938)	-	(3,315)	**23,207**
	2,132,295	846,961	(5,707)	-	(297,816)	**2,675,733**

The net carrying value of furniture and equipment held under a finance lease is $119,951 (2023: $36,638)

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	1,319,035	(201,358)	**1,117,677**	1,208,145	(170,179)	**1,037,966**
Furniture and Equipment	1,330,352	(684,951)	**645,401**	1,111,176	(590,577)	**520,599**
Information and Communication Technology	872,256	(517,951)	**354,305**	689,778	(423,066)	**266,712**
Motor Vehicles	210,872	(132,379)	**78,493**	188,446	(113,124)	**75,322**
Textbooks	297,462	(282,750)	**14,712**	297,462	(280,648)	**16,814**
Work in Progress	322,371	-	**322,371**	155,393	-	**155,393**
Leased Assets	187,733	(67,782)	**119,951**	228,884	(192,246)	**36,638**
Library Resources	82,171	(58,964)	**23,207**	86,939	(63,704)	**23,235**
	4,622,252	(1,946,135)	**2,676,117**	3,966,223	(1,833,544)	**2,132,679**

11. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	105,587	345,047	345,047
Accruals	19,823	15,602	15,602
Employee Entitlements - Salaries	946,417	712,682	712,682
Employee Entitlements - Leave Accrual	84,217	94,542	94,542
	1,156,044	1,167,873	1,167,873
Payables for Exchange Transactions	1,156,044	1,167,873	1,167,873
	1,156,044	1,167,873	1,167,873

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
International Student Fees in Advance	307,166	319,009	319,009
Other revenue in Advance	97,803	232,006	232,006
	404,969	551,015	551,015

13. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	553,251	516,315	516,315
Increase to the Provision During the Year	130,496	36,936	36,936
Use of the Provision During the Year	(27,105)	-	-
Provision at the End of the Year	656,642	553,251	553,251
Cyclical Maintenance - Current	330,717	30,366	30,366
Cyclical Maintenance - Non current	325,925	522,885	522,885
	656,642	553,251	553,251

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on a quote.

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	56,318	14,782	26,739
Later than One Year and no Later than Five Years	91,259	4,013	19,993
Future Finance Charges	(18,540)	-	(3,935)
	129,037	18,795	42,797
Represented by			
Finance lease liability - Current	46,973	14,782	24,002
Finance lease liability - Non current	82,064	4,013	18,795
	129,037	18,795	42,797

15. Funds held in Trust

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	382,804	484,753	484,753
	382,804	484,753	484,753

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

16. Funds Held for Capital Works Projects

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

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
5YA combined roof projects	13,383	886,454	(880,083)	-	19,754
MOE Project 4 B Toilet & Roof	(53,675)	-	-	-	(53,675)
MOE Project #225969 Drainage Works 5YA	(31,015)	30,851	-	164	-
Totals	(71,307)	917,305	(880,083)	164	(33,921)

Represented by:

Funds Held on Behalf of the Ministry of Education	19,754
Funds Receivable from the Ministry of Education	(53,675)

2023	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
5YA combined roof projects	(34,185)	250,000	(202,432)	-	13,383
MOE Project 4 B Toilet & Roof	(53,675)	-	-	-	(53,675)
MOE Project #216524 Weather Tightness	16,457	-	(16,457)	-	-
MOE Project #225969 Drainage Works 5YA	-	42,500	(73,515)	-	(31,015)
Totals	(71,403)	292,500	(292,404)	-	(71,307)

Represented by:

Funds Held on Behalf of the Ministry of Education	13,383
Funds Receivable from the Ministry of Education	(84,690)

17. Funds Held for Teen Parent Unit

The School's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expense is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	3,680	3,440
Leadership Team		
Remuneration	860,095	840,534
Full-time equivalent members	6	6
Total key management personnel remuneration	863,775	843,974

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the 2024 year. The Board also has 8 Finance and Property members that meet monthly and quarterly. As well as these regular meetings, including preparation time, the Chair 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	200 - 210	190 - 200
Benefits and Other Emoluments	6 - 7	5 - 6
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	15	14
110 - 120	19	15
120 - 130	5	6
130 - 140	4	1
	43.00	36.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	$0	$0
Number of People	nil	nil

21. Contingencies

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

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

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

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $909,345 (2023:$1,111,777) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	$
5YA combined roof projects	893,892
MOE Project 4 B Toilet & Roof	15,453
Total	**909,345**

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

(b) Operating Commitments

As at 31 December 2024, the Board has no operating commitments (2023: NIL).

23. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash and Cash Equivalents	1,129,752	2,359,036	1,335,784
Receivables	1,003,750	693,409	693,409
Investments - Term Deposits	1,852,173	1,801,539	1,801,539
Total financial assets measured at amortised cost	3,985,675	4,853,984	3,830,732

Financial liabilities measured at amortised cost

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Payables	1,156,044	1,167,873	1,167,873
Finance Leases	129,037	18,795	42,797
Total financial liabilities measured at amortised cost	1,285,081	1,186,668	1,210,670

24. Events After Balance Date

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

25. Comparatives

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

Independent Auditor's Report

To the Readers of Whakatane High School's Financial Statements

For the Year Ended 31 December 2024

The Auditor-General is the auditor of Whakatane High School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 30 to 47, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 3 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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Statement of variance, Evaluation of the school's student's progress and achievement, How we have given effect to Te Tiriti o Waitangi, Statement of compliance with employment policy, Whakatane High School board members and Kiwisport, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

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

Kiwisport 2024

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

In 2024, Whakatane High School received total Kiwisport funding of $30,131.86 excl GST. The funding was spent on the appointment of a Sport Coordinator whose primary aim is to make the fullest possible professional contribution towards meeting the sporting needs of students at Whakatane High School.

The appointment to the role has been invaluable and participation, achievement and the building of capability have been key indicators in measuring the success of the programs as do the physical results.

M P Knapton
Principal