

Waitoki School 1558

Annual Report 2024



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Presiding member's report

It is with great appreciation that I write this statement for the 2024 Annual Report for Waitoki School. Appreciation for the amazing "Teamwork" (one of our newer school Values) shown by the school's staff, students, whanau and generous supporters.

Tumuaki/Principal Jules McCourt and the school's dedicated staff displayed great leadership, professionalism and Aroha in their mahi for Waitoki School's students throughout the year.

Aligned with the 2024-25 Strategic Plan, staff delivered an engaging, locally relevant curriculum, providing opportunities for students to achieve their own best and strengthen their Hauora. Complementing regular class learning, the school delivered an inclusive range of development opportunities for students, including Garden-to-table, Ag Day, Junior Farmer, School Production, senior camps, sports carnivals, Kapa Haka, Science showcase, speech competition and William Pike Challenge. Learning progress was achieved across the school, particularly in the fundamental aspects of reading, writing and maths. Student attendance also improved, which is always a positive sign.

Generous contributions of time, donations, sponsorship and fundraising by whanau and supporters of the school were essential to the upkeep of the school, supply of additional learning resources and the success of numerous events and activities, including the 100th Anniversary celebrations, Ag Day, Country Fair, Christmas in the Country, and much more. In addition to the learning opportunities mentioned above, these events involved a huge effort by parents, family members, staff, students and local supporters and so on behalf of the board, a big thanks to everyone for leading, helping, joining in and supporting the school.

In preparation for 2025, Principal McCourt welcomed several new staff members who will further strengthen the skillsets and culture of the school and continue to support every Waitoki School student to achieve their best.

Wishing everyone a successful year.

Ngā mihi maioha.

Paul Heagerty

Presiding Member on behalf of the Waitoki School Board.

Principal's report

2024! What an exciting year it has been. In addition to seeing an improvement in student achievement data in Reading, Writing and Maths, our tamariki have had plenty of engaging local curriculum learning opportunities and experiences. During Term One our students' inquiry learning focussed on different aspects of Waitoki School's 100 year history and culminated in a fabulous community centenary celebration on Saturday 6th April. It was wonderful seeing our past and present students connecting.

Throughout Term 2 there was scientific buzz around school as our students explored the science curriculum through practical experiments and dissections. They enthusiastically explained their learning using scientific language and the Y4 - Y8 students created science boards, which were showcased at Kaipara College as part of the Kāhui ako science fair.

Term 3 was very special. Not only did we send our first ever team of athletes to compete in AIMS games in Tauranga against nearly 400 other intermediate schools, we put on a school production for the first time for over six years. "Go for Gold," our Olympic themed production, showcased our talented tamariki. All of our students were involved with the production in some way, whether it was acting, singing, supporting backstage, making props, sound, lighting, hair, make-up, costumes, designing the programmes and tickets or being an usher. I could not have been prouder of our ākongā.

Term 4 was a term of celebrations, starting with celebrating our ruralness with Ag day and Country Fair at the beginning of term, followed by the Kaipara Speech competition and Kapa Haka festival, and ending with Christmas in the Country, whole school prize giving and a Graduation Celebration for our Y8 students who are heading off to College next year. As our older students move on to their new schools in 2025, they leave Waitoki School with many good memories, well prepared to take the next step in their educational journey and as lifelong learners, who have a growth mind-set when they approach new life experiences.

Jules McCourt
Tumuaki
Waitoki School

List of all school board members

Board member names	Date the board member's term finishes
Paul Heagerty (Presiding Member)	September 2025
Jules McCourt (Principal)	N/A
Katrina Selfe (Staff representative)	September 2025
Paul Roest	March 2025
Melissa Smith	September 2025
Andy Schick	September 2025
David Cooper	December 2024

Statement of variance: progress against targets

Strategic Goal 1: Cultural Capabilities To improve the capability of the school to create a culturally responsive learning environment that recognises, supports, celebrates and learns from all of the cultures represented amongst our ākonga and whānau.			
Annual Targets:	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes
Kaiako are supported and engaged in PLD to build capability and understanding of culturally responsive pedagogy.	Staff have begun the journey and built capability in this area. As part of the Waiora project some staff have completed their Poutama Reo green level badges.	Termly staff meetings and PLD 10 staff members achieved poutama reo - green level	Achieved
A school culture is fostered that respects diversity and classrooms are representative of the bi-culturalism of Aotearoa and all ākonga.	There has been an increase in the amount of te reo used daily for class instructions. All classes begin the day with a karakia and te reo is evident as part of wall displays in all classrooms.	Language used by ākonga and kaiako. Classroom walls. Signage seen around school. Language used in school newsletters.	Achieved
A culture of teaching and learning is fostered - learning from ākonga not about them.	Relationships between students and teachers have been a key focus. The first day of term in 2025 will be set aside for whanau connection meetings.	Goal setting meetings. Three way conferences.	Achieved
Our unique rural environment is celebrated and respected as a valuable part of the school's culture.	There have been multiple opportunities for engagement with the community through events such as Centenary, Matariki, Go for Gold, Ag Day, Country Fair, and Christmas in the Country.	Successful community events including; Centenary celebration, Matariki, whole school production, Ag Day, Country Fair, School Disco and Christmas in the Country.	Achieved
Culturally capable staff who work collaboratively and collectively with other	All teachers attended the Kaipara Kahui ako conference in October 2024. As	Ongoing opportunities throughout the year, planned in advance	Achieved, although changes to the NZC refresh changed the focus of some opportunities.

Kura within the Kāhui ako.	well as the WSL, the Maths and Literacy MU holders have attended twice termly Kāhui ako PLD meetings.	and available for all staff to attend. Additional PLD opportunities for school leaders e.g. WSL, ASL, AP and DP.	
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Strategic Goal 2: Hauora

To acknowledge, support and strengthen the hauora of all Waitoki School learners, staff and whānau.

Annual Targets:	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes
The Waitoki School graduate profile in place and understood by ākonga, kaiako and whānau.	The process has begun to develop the graduate profile through gathering Student, staff and community voices. This workstream will be continued and completed in 2025.	Student and staff surveys were conducted.	This was part of a two year strategic plan so the work was started but not completed.
The Waitoki School GOAT values (Grit, Ownership, Aroha and Teamwork) are understood and used by ākonga, kaiako and whānau.	The revised GOAT values have been introduced and are understood by all. A two year programme to explicitly teach each value has been devised and this will be implemented in 2025.	The two year programme has been created and shared with staff.	Partially achieved. This was part of a two year strategic plan. The programme has been created and teachers will continue to embed the language throughout 2025.
Effective behaviour management systems and processes are in place and understood by ākonga, kaiako and whānau.	The behaviour management majors and minors flowchart has been reviewed and refined. All staff have attended several Zones of Regulation PLD sessions and a common language has been developed schoolwide. New staff in 2025 will need to be upskilled in these areas.	There is a revised behaviour management plan in place. The shared language is being used by ākonga, kaiako and whānau.	Partially achieved. This was part of a two year strategic plan. Teachers will continue to embed the shared language throughout 2025.

A shared language of learning is used by ākonga, kaiako and whānau.	A shared language of learning has been developed. New staff in 2025 will be supported with this and ongoing PLD for all teachers will support this to become embedded practice.	A shared language has been developed; GOAT Values Zones of Regulation Activ8 Behaviour management	Partially achieved. This was part of a two year strategic plan. Teachers will continue to embed the shared language developed during 2024 throughout 2025.
The physical learning spaces, work areas and school grounds are fully utilised in a way that supports the physical, social and mental wellbeing of learners, staff and community.	The appointment of a part time caretaker has improved the school maintenance. The enhancement of play spaces has been explored during 2024 and some minor enhancements have been made.	Regular and ongoing maintenance by both the part time caretaker and the community.	Partially achieved. It is a huge job for one person to do as a part time caretaker. The community support varies depending on availability and capability.

Strategic Goal 3: Local curriculum

To provide ākonga with a robust, relevant, exciting and refreshed local school curriculum, developed from Te Mātaiaho (the refreshed New Zealand Curriculum for full implementation by 2027) and with our community.

Annual Targets:	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes
The local curriculum reflects Te Mātaiaho and our communities priorities for our tamariki.	The final versions of the refreshed Maths and English curriculum documents were released in October 2024. Teachers have started to unpack these and PLD will be ongoing throughout 2025.	Ongoing PLD throughout the year, planned in advance and available for all staff. Additional PLD opportunities for school leaders e.g. WSL, ASL, AP and DP.	Achieved, although changes to the NZC refresh had an impact as the focus changed.
School leaders, Kaiako, whānau, and akonga are actively engaged with their local curriculum.	Teachers collaboratively planned the 2024 local curriculum overview to ensure coverage across all learning areas. The fundraising team collaborates with staff to enhance learning	Regular team planning meetings. Parent feedback is taken into consideration.	Achieved

	experiences for ākonga.		
The local curriculum is accessible to the wider school community. It caters for students with differing learning needs.	Our local curriculum outline how we implement the New Zealand curriculum is shared with the community on our school website. The website will be updated in 2025 to reflect the curriculum changes.	Teacher's planning documentation is differentiated to meet the needs of all ākonga.	Achieved
There are established systems and processes to report on individual and school-wide student progress in relation to our local curriculum.	There are established systems and processes to report on individual and school-wide student progress in place. The implementation of the new Maths and English curriculum will be the major focus of staff PLD in 2025.	Data is collected mid year and end of year. This is analysed and shared with staff, the Board and community. A mid year and end of year report has been written for every child and shared with whānau.	Achieved

Evaluation of the school’s students’ progress and achievement

Reading, Writing and Mathematics Data analysis Term 4 2024

The evaluation of student progress and achievement for Term 4, 2024, provides a comprehensive overview of performance in reading, writing, and mathematics across various year levels, genders, and ethnic groups. This analysis offers valuable insights into areas of strength and those requiring targeted intervention.

Reading Achievement

	Well Below	Below	At	Above	Total
Y0	0%	0%	60% (9)	40% (6)	9% (15)
Y1	0%	0%	67% (16)	33% (8)	14% (24)
Y2	0%	19% (4)	67% (14)	14% (3)	12% (21)
Y3	0%	8% (1)	83% (10)	8% (1)	7% (12)
Y4	0%	23% (7)	19% (6)	58% (18)	18% (31)
Y5	0%	6% (1)	50% (9)	44% (8)	10% (18)
Y6	0%	3% (1)	57% (17)	40% (12)	17% (30)
Y7	0%	19% (3)	50% (8)	31% (5)	9% (16)
Y8	0%	33% (2)	50% (3)	17% (1)	3% (6)
Male	0%	13.5% (12)	59.3% (48)	32.6% (29)	89
Female	0%	8.3% (7)	52.4% (44)	39.3% (33)	84
Māori	0%	17.6% (3)	47.1% (8)	35.3% (6)	17
Pasifika	0%	0%	40% (2)	60% (3)	5
Total pupils	0%	11% (19)	53% (92)	36% (62)	173

The data indicates that 89% of all students are achieving at or above the expected level in reading, surpassing the national target of 80% set for 2030. Notably high achievement is observed in Years 0, 1, 3, 5, and 6. However, Years 4 and 8 fall below the 80% benchmark. It's important to consider the small cohort size in Year 8, where two students are below expectations, potentially skewing percentage representations. Consequently, Year 4 will be a focus for reading improvement initiatives in 2025.

Among Māori students, 82.4% are achieving at or above the expected level, which is slightly below their peers. Given that Māori students constitute less than 10% of the student population, individual performance can significantly impact overall percentages.

Pasifika students demonstrate strong performance, with 100% achieving at or above expectations, though they represent a small sample size.

Gender analysis reveals that 86.5% of male students meet or exceed reading expectations, compared to 91.7% of female students, indicating a 5.2% disparity favoring females. This suggests a need for strategies to support male readers.

Comparing mid-year and end-of-year data, there is a notable shift:

Reading	Well Below	Below	At	Above
Mid Year 2024	0%	11%	60%	29%
EOY 2024	0%	11%	53%	36%

The 7% increase in students achieving above expectations is encouraging. Students performing below expectations will continue to receive targeted support and monitoring in 2025.

Writing Achievement

	Well Below	Below	At	Above	Total
Y0	0%	0%	100% (15)	0%	9% (15)
Y1	0%	0%	92% (22)	8% (2)	14% (24)
Y2	0%	14% (3)	86% (18)	0%	12% (21)
Y3	0%	25% (3)	67% (8)	8% (1)	7% (12)
Y4	0%	35% (11)	58% (18)	6% (2)	18% (31)
Y5	28% (5)	33% (6)	33% (6)	6% (1)	10% (18)
Y6	7% (2)	50% (15)	40% (12)	3% (1)	17% (30)
Y7	6% (1)	50% (8)	38% (6)	6% (1)	9% (16)
Y8	0%	33% (2)	67% (4)	0%	3% (6)
Male	6.7% (6)	37.1% (33)	51.7% (46)	4.5% (4)	89
Female	1.2% (1)	19% (16)	73.8% (62)	6% (5)	84
Māori	5.9% (1)	23.5% (4)	70.6% (12)	0%	17
Pasifika	20% (1)	0%	80% (4)	0%	5
Total pupils	5% (8)	28% (48)	63% (109)	5% (8)	173

Writing remains a challenge across the Kaipara Kāhui Ako, aligning with cluster-wide concerns. While Years 0, 1, 2, 3, and 8 show promising results, Years 4 through 7 require focused intervention. Students below expectations will receive additional support through in-class teacher aides or specialised literacy programmes.

Māori students outperform their peers in writing, with 70.6% meeting expectations. Pasifika students also perform well, with 80% achieving at the expected level. However, these figures should be interpreted cautiously due to the small sample sizes.

A significant gender gap exists in writing achievement: 56.2% of male students meet or exceed expectations, compared to 79.8% of female students, a 23.6% difference. Addressing male student engagement in writing will be a priority in 2025.

Mid-year to end-of-year comparisons show:

Writing	Well Below	Below	At	Above
Mid Year 2024	2%	34%	59%	6%
EOY 2024	5%	28%	63%	5%

The 3% increase in students at or above expectations is positive. However, the rise in students well below expectations is concerning and will be addressed in the 2025 strategy.

Mathematics Achievement

	Well Below	Below	At	Above	Total
Y0	0%	0%	73% (11)	27% (4)	9% (15)
Y1	0%	0%	58% (14)	42% (10)	14% (24)
Y2	0%	5% (1)	76% (16)	19% (4)	12% (21)
Y3	0%	8% (1)	92% (11)	0%	7% (12)
Y4	0%	26% (8)	39% (12)	35% (11)	18% (31)
Y5	6% (1)	22% (4)	56% (10)	17% (3)	10% (18)
Y6	0%	17% (5)	50% (15)	33% (10)	17% (30)
Y7	0%	50% (8)	25% (4)	25% (4)	9% (16)
Y8	0%	83% (5)	17% (1)	0%	3% (6)
Male	1.1% (1)	16.9% (15)	48.3% (43)	33.7% (30)	89
Female	0%	20.2% (17)	60.7% (51)	19% (16)	84
Māori	0%	35.3% (6)	47.1% (8)	17.6% (3)	17

Pasifika	0%	20% (1)	60% (3)	20% (1)	5
Total pupils	1% (1)	18% (32)	54% (94)	27% (46)	173

School-wide, 81% of students achieve at or above the expected level in mathematics, meeting the national target. Strong performances are noted in Years 0 through 3 and Year 6. However, Years 4, 7, and 8 fall short of the 80% benchmark. With smaller class sizes anticipated in 2025, targeted teaching strategies will be implemented to address these gaps.

Māori students have a 64.7% achievement rate in mathematics, 16.3% below their peers, indicating a need for focused support. Pasifika students achieve at 80%, aligning with overall school performance.

Gender analysis shows 82% of male students and 79.7% of female students achieving at or above expectations, indicating a minimal gender disparity in mathematics.

Mid-year to end-of-year data comparison reveals:

Mathematics	Well Below	Below	At	Above
Mid Year 2024	0%	23%	61%	16%
EOY 2024	1%	18%	54%	27%

The 11% increase in students achieving above expectations is particularly encouraging. The introduction of 'Numicon' and 'Maths No Problem' resources, along with professional learning and development (PLD) in mathematics, is anticipated to further enhance student outcomes in 2025.

Conclusion

The 2024 data highlights areas of success and those requiring targeted interventions. Emphasis will be placed on supporting underperforming cohorts, particularly in writing and mathematics, and addressing gender disparities. The school's commitment to professional development and the implementation of new resources aim to achieve the national target of 80% proficiency by 2030.

How we have given effect to Te Tiriti o Waitangi

Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives. Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi and Waitoki School has achieved this by;

- Increasing school wide awareness of the need to ensure that Waitoki School plans, its policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.
- Teachers are taking all reasonable steps to make sure that some instruction each day is available in tikanga Māori and te reo Māori, for example, greeting, instructions, room numbers, and signage around the school.
- We embrace Māori Language week and have two kapa haka groups, who practice weekly and regularly perform at school events.
- We connect with other local kura through taking part in termly Kaipara Kāhui ako wānanga as well as Kapa haka festivals.
- Teachers work collectively to achieve equitable outcomes for Māori students, through regular and ongoing GAP analysis, ensuring Māori learners and target students progress and achievement is monitored and tracked.
- Regular and ongoing professional learning and development opportunities are provided for all staff to engage in to build teacher capability and confidence.
- Staff are encouraged and supported to increase their level of te reo and to achieve poutama reo badges, a Kaipara Kāhui ako language initiative.
- Monthly reporting to the Board on Māori achievement and progress through the principals report and data analysis reports.
- Connections are being made with local iwi and marae through the Kaipara Kāhui ako and the Across School Leader (ASL) for the Waiora project.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations, Waitoki School takes a number of steps, including:</p> <ul style="list-style-type: none"> • Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. • Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. • Providing appropriate personal protective equipment (PPE) when necessary. • Maintaining equipment and machinery to ensure they are safe to use. • Ensuring that the workplace is clean and well-maintained. • Encouraging employees to report any hazards or safety concerns they encounter.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Waitoki School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>Through School Docs we have an EEO policy that emphasises WaitokiSchool's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardised assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>

<p>How are you recognising, The aims and aspirations of Māori, The employment requirements of Māori, and Greater involvement of Māori in the Education service?</p>	<p>We struggle to increase diversity in our workforce due to the very few candidates we have to select from, because of a low number of applications as we are rural. This makes it challenging for the diversity in our workforce to reflect our student population.</p> <p>Our aspiration is to conduct a Taha Māori review to understand the aims and aspirations of our Māori community, and to identify their employment and education needs. This is generally done with face to face hui.</p> <p>We develop policies and programs that reflect Māori aspirations and needs, such as incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities. Currently we have two classes that have a job share in place.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on</p>

	<p>each other and at times provide access to wellness programs, and offer flexible scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>
How are you recognising the employment requirements of persons with disabilities?	We currently have no persons employed with disabilities.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓ For the Principal	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ The Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Kiwisport funding

Waitoki School (Years 1-8) acknowledges the commitment by the Government to support/develop organised sport within schools. Our school community is very keen for students to participate in/have the opportunity to know and develop skills in all aspects of 'sport'.

Meeting the objectives:

- Increasing the number of school aged children participating in organised sport
- Increasing the availability and accessibility of sport opportunities for all school aged children
- Supporting children in developing skills that will enable them to participate effectively in sport.

Kiwi Sport funding has had a direct impact on:

- Whole school activities/initiatives, e.g. netball, swimming, Rippa, touch, Hockey, camp experiences and athletics.
- Sports coordination, eg. student and teacher input-leadership.
- Fee reduction and support.
- Monitoring equity of opportunity, e.g. Supporting all students to participate, especially those without the finances to participate otherwise.
- Coaching – Sourcing/Developing a range of expertise/experience, e.g. touch, Rippa, hockey.
- Purchasing a range of equipment and providing the opportunity to use/develop the use, e.g. ensuring students have the appropriate resources needed to 'have a go' in multiple sports.
- Leadership development and strengthening. A continued focus on being an effective team member for students, parents and school staff.

The funds were used as follows:

- Buses for Rippa Rugby tournaments
- Rippa Rugby fees
- Buses for Summer Sports
- Buses for Athletics Day

Report on other special and contestable funding

During 2024 Waitoki School has not been the recipient of any additional government funding for specific purposes.

Financial statements

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Waitoki School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Ministry Number:	1558
Principal:	Jules McCourt
School Address:	1119 Kahikatea Flat Road, Kaukapakapa
School Postal Address:	1119 Kahikatea Flat Road, Kaukapakapa
School Phone:	09 420 5244
School Email:	admin@waitoki.school.nz
Accountant / Service Provider:	School Finance Hub

Members of the Board

For the year ended 31 December 2024

Name	Position	How position Gained	Term Expired/Expires
Paul Heagerty	Presiding member of the Board	Elected	September 2025
Paul Roest	Board Member	Elected	June 2026
Bree Atkinson	Board member - Finance	Elected	Resigned May 2024
Melissa Estinel-Smith	Board member	Elected	June 2026
Katrina Selfe	Staff Representative	Elected	December 2025
David Cooper	Board member	Elected	Resigned Dec 2024
Jules McCourt	Principal		
Andy Schick	Board member	Selection	19-Sep-24

Waitoki School

Annual Financial Statements - For the year ended 31 December 2024

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Waitoki 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 Heagerty
Full Name of Presiding Member

Signed by:

BFC934DE0C9EA781
Signature of Presiding Member

22 May 2025
Date:

Jules McCourt
Full Name of Principal

Signed by:

D8BA1891310C6B09
Signature of Principal

22 May 2025
Date:

Waitoki 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	2,067,298	1,712,207	2,008,309
Locally Raised Funds	3	126,033	109,400	128,059
Interest		26,334	8,000	22,078
Total Revenue		2,219,665	1,829,607	2,158,446
Expense				
Locally Raised Funds	3	42,511	27,500	37,066
Learning Resources	4	1,497,213	1,297,224	1,278,577
Administration	5	190,301	185,641	178,256
Interest		1,553	1,500	1,205
Property	6	670,615	525,006	655,166
Loss on Disposal of Property, Plant and Equipment		1,129	-	1,435
Total Expense		2,403,322	2,036,871	2,151,705
Net Surplus / (Deficit) for the year		(183,657)	(207,264)	6,741
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(183,657)	(207,264)	6,741

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

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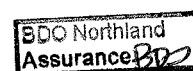
Waitoki School

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		977,352	977,352	955,718
Total comprehensive revenue and expense for the year		(183,657)	(207,264)	6,741
Contribution - Furniture and Equipment Grant		-	-	14,893
Equity at 31 December		793,695	770,088	977,352
Accumulated comprehensive revenue and expense		793,695	770,088	977,352
Equity at 31 December		793,695	770,088	977,352

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.



Waitoki 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	212,778	256,224	395,290
Accounts Receivable	8	249,113	124,000	224,881
Prepayments		4,660	14,000	12,236
Inventories	9	1,469	1,800	1,630
Investments	10	251,909	200,000	237,586
Funds Receivable for Capital Works Projects	16	-	-	3,000
		719,929	596,024	874,623
Current Liabilities				
GST Payable		6,368	10,000	12,314
Accounts Payable	12	200,538	157,000	172,533
Revenue Received in Advance	13	5,089	3,000	2,729
Provision for Cyclical Maintenance	14	55,938	-	56,226
Finance Lease Liability	15	6,990	10,860	6,334
Funds held for Capital Works Projects	16	101,031	50,000	115,056
		375,954	230,860	365,192
Working Capital Surplus/(Deficit)		343,975	365,164	509,431
Non-current Assets				
Property, Plant and Equipment	11	488,866	448,877	503,877
		488,866	448,877	503,877
Non-current Liabilities				
Provision for Cyclical Maintenance	14	30,436	32,852	24,174
Finance Lease Liability	15	8,710	11,101	11,782
		39,146	43,953	35,956
Net Assets		793,695	770,088	977,352
Equity		793,695	770,088	977,352

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

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Waitoki 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		354,106	316,601	375,811
Locally Raised Funds		122,475	80,871	122,102
Goods and Services Tax (net)		(5,946)	(2,314)	19,508
Payments to Employees		(425,640)	(346,560)	(222,262)
Payments to Suppliers		(190,202)	(165,144)	(192,479)
Interest Paid		(1,553)	(1,500)	(1,205)
Interest Received		25,490	7,796	18,501
Net cash from/(to) Operating Activities		(121,270)	(110,250)	119,976
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(32,725)	-	(27,989)
Purchase of Investments		(14,323)	37,586	(237,586)
Net cash from/(to) Investing Activities		(47,048)	37,586	(265,575)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	14,893
Finance Lease Payments		(3,169)	(4,346)	(3,222)
Funds Administered on Behalf of Other Parties		(11,025)	(62,056)	(6,102)
Net cash from/(to) Financing Activities		(14,194)	(66,402)	5,569
Net increase/(decrease) in cash and cash equivalents		(182,512)	(139,066)	(140,030)
Cash and cash equivalents at the beginning of the year	7	395,290	395,290	535,320
Cash and cash equivalents at the end of the year	7	212,778	256,224	395,290

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.

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Waitoki School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Waitoki 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

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.



Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.



Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) 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.

j) 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	40-67 years
Furniture and equipment	4-40 years
Information and communication technology	4-10 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value



Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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

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

l) 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.

m) 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, to but not yet taken at balance date.

Long-term employee entitlements

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

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 the surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

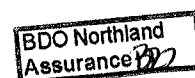
Revenue received in advance relates to fees received from Principal wellbeing and student funds where there are unfulfilled obligations for the School to provide services in the future. The fees and grants are recorded as revenue as the obligations are fulfilled and the fees and grants are earned.

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

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's 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.



Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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 7-10 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.

The School's financial liabilities comprise accounts payable and finance lease 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 the 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.



Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	383,380	316,601	368,706
Teachers' Salaries Grants	1,126,754	1,000,000	1,073,172
Use of Land and Buildings Grants	557,164	395,606	556,078
Other Government Grants	-	-	10,353
	2,067,298	1,712,207	2,008,309

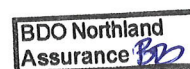
3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Revenue	\$	\$	\$
Donations and Bequests	25,768	16,000	21,236
Fees for Extra Curricular Activities	33,794	28,800	35,413
Trading	2,960	-	2,473
Fundraising and Community Grants	19,830	26,000	30,453
Other Revenue	43,681	38,600	38,484
	126,033	109,400	128,059
Expense			
Extra Curricular Activities Costs	36,797	25,500	28,486
Trading	2,917	-	3,577
Fundraising and Community Grant Costs	2,797	2,000	5,003
	42,511	27,500	37,066
Surplus / (Deficit) for the year Locally Raised Funds	83,522	81,900	90,993

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	25,699	15,500	10,249
Information and Communication Technology	3,800	2,500	3,196
Employee Benefits - Salaries	1,406,519	1,216,224	1,208,235
Staff Development	7,167	7,500	4,529
Depreciation	51,177	55,000	51,365
Other Learning Resources	2,851	500	1,003
	1,497,213	1,297,224	1,278,577



Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,118	6,945	7,154
Board Fees and Expenses	3,466	13,676	13,644
Other Administration Expenses	28,567	35,020	25,746
Employee Benefits - Salaries	135,222	115,700	117,194
Insurance	8,259	8,300	9,269
Service Providers, Contractors and Consultancy	5,669	6,000	5,249
	<u>190,301</u>	<u>185,641</u>	<u>178,256</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	34,133	39,900	38,895
Cyclical Maintenance	5,974	12,820	14,190
Heat, Light and Water	13,125	12,200	12,763
Rates	81	200	70
Repairs and Maintenance	21,705	39,080	14,745
Use of Land and Buildings	557,164	395,606	556,078
Employee Benefits - Salaries	21,227	17,500	5,881
Other Property Expenses	17,206	7,700	12,544
	<u>670,615</u>	<u>525,006</u>	<u>655,166</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	212,778	256,224	395,290
Cash and cash equivalents for Statement of Cash Flows	<u>212,778</u>	<u>256,224</u>	<u>395,290</u>

Of the \$212,778 Cash and Cash Equivalents, \$14,921 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 \$212,778 Cash and Cash Equivalents, \$5,089 of Revenue Received in Advance is held by the School, as disclosed in note 13.

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Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	2,053	25,000	200
Receivables from the Ministry of Education	138,000	-	132,314
Interest Receivable	7,640	7,000	6,796
Teacher Salaries Grant Receivable	101,420	92,000	85,571
	<u>249,113</u>	<u>124,000</u>	<u>224,881</u>
Receivables from Exchange Transactions	9,693	32,000	6,996
Receivables from Non-Exchange Transactions	239,420	92,000	217,885
	<u>249,113</u>	<u>124,000</u>	<u>224,881</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	1,469	1,800	1,630
	<u>1,469</u>	<u>1,800</u>	<u>1,630</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	251,909	200,000	237,586
Total Investments	<u>251,909</u>	<u>200,000</u>	<u>237,586</u>

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Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings - School	203,087	-	(4,754)	-	(5,086)	193,247
Furniture and Equipment	259,385	29,201	4,754	-	(28,280)	265,060
Information and Communication Technology	18,289	2,315	-	-	(9,936)	10,668
Leased Assets	18,021	4,570	-	-	(7,228)	15,363
Library Resources	5,095	1,210	(1,130)	-	(647)	4,528
	503,877	37,296	(1,130)	-	(51,177)	488,866

The net carrying value of furniture and equipment held under a finance lease is \$15,363 (2023: \$18,021)

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
	\$	\$	\$	\$	\$	\$
Buildings - School	337,617	(144,370)	193,247	343,236	(140,149)	203,087
Furniture and Equipment	726,896	(461,836)	265,060	692,076	(432,691)	259,385
Information and Communication Technology	127,446	(116,778)	10,668	125,131	(106,842)	18,289
Leased Assets	37,816	(22,453)	15,363	33,246	(15,225)	18,021
Library Resources	25,900	(21,372)	4,528	31,721	(26,626)	5,095
	1,255,675	(766,809)	488,866	1,225,410	(721,533)	503,877

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	50,053	50,000	28,384
Accruals	10,903	8,500	7,154
Banking Staffing Overuse	23,952	-	47,788
Employee Entitlements - Salaries	112,346	94,000	86,152
Employee Entitlements - Leave Accrual	3,284	4,500	3,055
	200,538	157,000	172,533
Payables for Exchange Transactions	200,538	157,000	172,533
	200,538	157,000	172,533

The carrying value of payables approximates their fair value.

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Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	4,065	-	-
Other Revenue in Advance	1,024	3,000	2,729
	<u>5,089</u>	<u>3,000</u>	<u>2,729</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	80,400	80,400	66,210
Increase to the Provision During the Year	5,974	12,820	15,388
Use of the Provision During the Year	-	(60,368)	(1,198)
Provision at the End of the Year	<u>86,374</u>	<u>32,852</u>	<u>80,400</u>
Cyclical Maintenance - Current	55,938	-	56,226
Cyclical Maintenance - Non current	30,436	32,852	24,174
	<u>86,374</u>	<u>32,852</u>	<u>80,400</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.

15. Finance Lease Liability

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

Minimum lease payments payable:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	8,132	11,860	7,718
Later than One Year and no Later than Five Years	9,342	11,601	12,991
Future Finance Charges	(1,774)	(1,500)	(2,593)
	<u>15,700</u>	<u>21,961</u>	<u>18,116</u>
Represented by			
Finance lease liability - Current	6,990	10,860	6,334
Finance lease liability - Non current	8,710	11,101	11,782
	<u>15,700</u>	<u>21,961</u>	<u>18,116</u>

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Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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 / Receivables from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
4,6 Flooring , Pinboard & Ceiling Replacements	43,488	-	(44,417)	929	-
2,3,4,6 Roofing Replacements	71,568	-	(71,568)	-	-
4,5a,7 Heat Pump Replacements	(3,000)	38,250	(33,200)	-	2,050
3,4 Toilet Refurbishment	-	135,000	(39,438)	-	95,562
Niwa Flood Repairs	-	20,360	(16,941)	-	3,419
Totals	112,056	193,610	(205,564)	929	101,031

Represented by:

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

101,031

-

101,031

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSC Refurbishment	3,190	-	(3,190)	-	-
4,6 Flooring , Pinboard & Ceiling Replacements	-	43,488	-	-	43,488
2,3,4,6 Roofing Replacements	-	71,568	-	-	71,568
4,5a,7 Heat Pump Replacements	-	-	(3,000)	-	(3,000)
Totals	3,190	115,056	(6,190)	-	112,056

Represented by:

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

115,056

(3,000)

112,056

17. Related Party Transactions

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

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

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Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,065	3,520
<i>Leadership Team</i>		
Remuneration	404,653	351,651
Full-time equivalent members	4	3
Total key management personnel remuneration	407,718	355,171

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	100-110
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Principal 2

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	30-40
Benefits and Other Emoluments	-	0-1
Termination Benefits	-	-

Other Employees

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

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	3.00	3.00
	3.00	3.00



Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$128,893 (2023:170,850) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
Flood Repairs	11,153
3,4 Toilet Refurbishment 1558-24-10	110,866
4,5a,7 Heat Pump Replacements	6,874
Total	128,893

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)



Waitoki School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

22. Financial Instruments

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

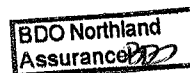
	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Financial assets measured at amortised cost	\$	\$	\$
Cash and Cash Equivalents	212,778	256,224	395,290
Receivables	249,113	124,000	224,881
Investments - Term Deposits	251,909	200,000	237,586
Total financial assets measured at amortised cost	713,800	580,224	857,757
Financial liabilities measured at amortised cost			
Payables	200,538	157,000	172,533
Finance Leases	15,700	21,961	18,116
Total financial liabilities measured at amortised cost	216,238	178,961	190,649

23. Events After Balance Date

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

24. Comparatives

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



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WAITOKI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Waitoki School (the School). The Auditor-General has appointed me, Adelle Wilson, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 22 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises all supplementary reports included within the Annual Report 2024, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

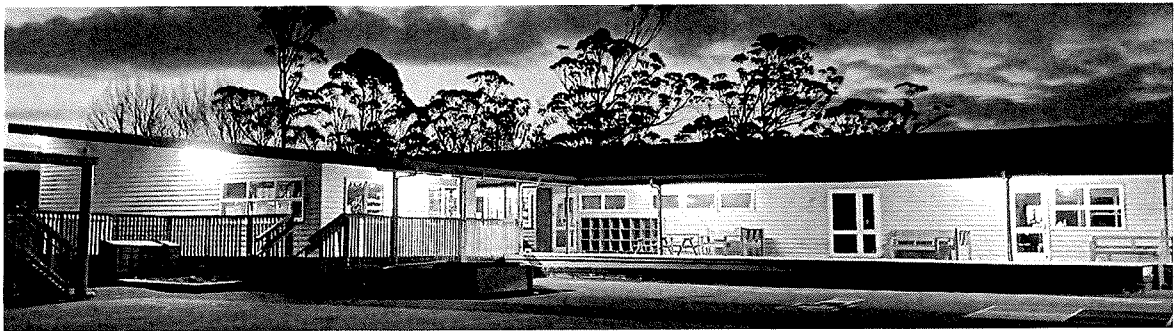
Other than the audit, we have no relationship with, or interests in, the School.



Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand

Waitoki School 1558

Annual Report 2024



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Presiding member's report

It is with great appreciation that I write this statement for the 2024 Annual Report for Waitoki School. Appreciation for the amazing "Teamwork" (one of our newer school Values) shown by the school's staff, students, whanau and generous supporters.

Tumuaki/Principal Jules McCourt and the school's dedicated staff displayed great leadership, professionalism and Aroha in their mahi for Waitoki School's students throughout the year.

Aligned with the 2024-25 Strategic Plan, staff delivered an engaging, locally relevant curriculum, providing opportunities for students to achieve their own best and strengthen their Hauora. Complementing regular class learning, the school delivered an inclusive range of development opportunities for students, including Garden-to-table, Ag Day, Junior Farmer, School Production, senior camps, sports carnivals, Kapa Haka, Science showcase, speech competition and William Pike Challenge. Learning progress was achieved across the school, particularly in the fundamental aspects of reading, writing and maths. Student attendance also improved, which is always a positive sign.

Generous contributions of time, donations, sponsorship and fundraising by whanau and supporters of the school were essential to the upkeep of the school, supply of additional learning resources and the success of numerous events and activities, including the 100th Anniversary celebrations, Ag Day, Country Fair, Christmas in the Country, and much more. In addition to the learning opportunities mentioned above, these events involved a huge effort by parents, family members, staff, students and local supporters and so on behalf of the board, a big thanks to everyone for leading, helping, joining in and supporting the school.

In preparation for 2025, Principal McCourt welcomed several new staff members who will further strengthen the skillsets and culture of the school and continue to support every Waitoki School student to achieve their best.

Wishing everyone a successful year.

Ngā mihi maioha.

Paul Heagerty

Presiding Member on behalf of the Waitoki School Board.

Principal's report

2024! What an exciting year it has been. In addition to seeing an improvement in student achievement data in Reading, Writing and Maths, our tamariki have had plenty of engaging local curriculum learning opportunities and experiences. During Term One our students' inquiry learning focussed on different aspects of Waitoki School's 100 year history and culminated in a fabulous community centenary celebration on Saturday 6th April. It was wonderful seeing our past and present students connecting.

Throughout Term 2 there was scientific buzz around school as our students explored the science curriculum through practical experiments and dissections. They enthusiastically explained their learning using scientific language and the Y4 - Y8 students created science boards, which were showcased at Kaipara College as part of the Kāhui ako science fair.

Term 3 was very special. Not only did we send our first ever team of athletes to compete in AIMS games in Tauranga against nearly 400 other intermediate schools, we put on a school production for the first time for over six years. "Go for Gold," our Olympic themed production, showcased our talented tamariki. All of our students were involved with the production in some way, whether it was acting, singing, supporting backstage, making props, sound, lighting, hair, make-up, costumes, designing the programmes and tickets or being an usher. I could not have been prouder of our ākonga.

Term 4 was a term of celebrations, starting with celebrating our ruralness with Ag day and Country Fair at the beginning of term, followed by the Kaipara Speech competition and Kapa Haka festival, and ending with Christmas in the Country, whole school prize giving and a Graduation Celebration for our Y8 students who are heading off to College next year. As our older students move on to their new schools in 2025, they leave Waitoki School with many good memories, well prepared to take the next step in their educational journey and as lifelong learners, who have a growth mind-set when they approach new life experiences.

Jules McCourt
Tumuaki
Waitoki School

List of all school board members

Board member names	Date the board member's term finishes
Paul Heagerty (Presiding Member)	September 2025
Jules McCourt (Principal)	N/A
Katrina Selfe (Staff representative)	September 2025
Paul Roest	March 2025
Melissa Smith	September 2025
Andy Schick	September 2025
David Cooper	December 2024

Statement of variance: progress against targets

Strategic Goal 1: Cultural Capabilities To improve the capability of the school to create a culturally responsive learning environment that recognises, supports, celebrates and learns from all of the cultures represented amongst our ākonga and whānau.			
Annual Targets:	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes
Kaiako are supported and engaged in PLD to build capability and understanding of culturally responsive pedagogy.	Staff have begun the journey and built capability in this area. As part of the Waiora project some staff have completed their Poutama Reo green level badges.	Termly staff meetings and PLD 10 staff members achieved poutama reo - green level	Achieved
A school culture is fostered that respects diversity and classrooms are representative of the bi-culturalism of Aotearoa and all ākonga.	There has been an increase in the amount of te reo used daily for class instructions. All classes begin the day with a karakia and te reo is evident as part of wall displays in all classrooms.	Language used by ākonga and kaiako. Classroom walls. Signage seen around school. Language used in school newsletters.	Achieved
A culture of teaching and learning is fostered - learning from ākonga not about them.	Relationships between students and teachers have been a key focus. The first day of term in 2025 will be set aside for whanau connection meetings.	Goal setting meetings. Three way conferences.	Achieved
Our unique rural environment is celebrated and respected as a valuable part of the school's culture.	There have been multiple opportunities for engagement with the community through events such as Centenary, Matariki, Go for Gold, Ag Day, Country Fair, and Christmas in the Country.	Successful community events including; Centenary celebration, Matariki, whole school production, Ag Day, Country Fair, School Disco and Christmas in the Country.	Achieved
Culturally capable staff who work collaboratively and collectively with other	All teachers attended the Kaipara Kahui ako conference in October 2024. As	Ongoing opportunities throughout the year, planned in advance	Achieved, although changes to the NZC refresh changed the focus of some opportunities.

Kura within the Kāhui ako.	well as the WSL, the Maths and Literacy MU holders have attended twice termly Kāhui ako PLD meetings.	and available for all staff to attend. Additional PLD opportunities for school leaders e.g. WSL, ASL, AP and DP.	
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Strategic Goal 2: Hauora To acknowledge, support and strengthen the hauora of all Waitoki School learners, staff and whānau.			
Annual Targets:	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes
The Waitoki School graduate profile in place and understood by ākonga, kaiako and whānau.	The process has begun to develop the graduate profile through gathering Student, staff and community voices. This workstream will be continued and completed in 2025.	Student and staff surveys were conducted.	This was part of a two year strategic plan so the work was started but not completed.
The Waitoki School GOAT values (Grit, Ownership, Aroha and Teamwork) are understood and used by ākonga, kaiako and whānau.	The revised GOAT values have been introduced and are understood by all. A two year programme to explicitly teach each value has been devised and this will be implemented in 2025.	The two year programme has been created and shared with staff.	Partially achieved. This was part of a two year strategic plan. The programme has been created and teachers will continue to embed the language throughout 2025.
Effective behaviour management systems and processes are in place and understood by ākonga, kaiako and whānau.	The behaviour management majors and minors flowchart has been reviewed and refined. All staff have attended several Zones of Regulation PLD sessions and a common language has been developed schoolwide. New staff in 2025 will need to be upskilled in these areas.	There is a revised behaviour management plan in place. The shared language is being used by ākong, kaiako and whānau.	Partially achieved. This was part of a two year strategic plan. Teachers will continue to embed the shared language throughout 2025.

A shared language of learning is used by ākonga, kaiako and whānau.	A shared language of learning has been developed. New staff in 2025 will be supported with this and ongoing PLD for all teachers will support this to become embedded practice.	A shared language has been developed; GOAT Values Zones of Regulation Activ8 Behaviour management	Partially achieved. This was part of a two year strategic plan. Teachers will continue to embed the shared language developed during 2024 throughout 2025.
The physical learning spaces, work areas and school grounds are fully utilised in a way that supports the physical, social and mental wellbeing of learners, staff and community.	The appointment of a part time caretaker has improved the school maintenance. The enhancement of play spaces has been explored during 2024 and some minor enhancements have been made.	Regular and ongoing maintenance by both the part time caretaker and the community.	Partially achieved. It is a huge job for one person to do as a part time caretaker. The community support varies depending on availability and capability.

Strategic Goal 3: Local curriculum To provide ākonga with a robust, relevant, exciting and refreshed local school curriculum, developed from Te Mātaiaho (the refreshed New Zealand Curriculum for full implementation by 2027) and with our community.			
Annual Targets:	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes
The local curriculum reflects Te Mātaiaho and our communities priorities for our tamariki.	The final versions of the refreshed Maths and English curriculum documents were released in October 2024. Teachers have started to unpack these and PLD will be ongoing throughout 2025.	Ongoing PLD throughout the year, planned in advance and available for all staff. Additional PLD opportunities for school leaders e.g. WSL, ASL, AP and DP.	Achieved, although changes to the NZC refresh had an impact as the focus changed.
School leaders, Kaiako, whānau, and akonga are actively engaged with their local curriculum.	Teachers collaboratively planned the 2024 local curriculum overview to ensure coverage across all learning areas. The fundraising team collaborates with staff to enhance learning	Regular team planning meetings. Parent feedback is taken into consideration.	Achieved

	experiences for ākonga.		
The local curriculum is accessible to the wider school community. It caters for students with differing learning needs.	Our local curriculum outline how we implement the New Zealand curriculum is shared with the community on our school website. The website will be updated in 2025 to reflect the curriculum changes.	Teacher's planning documentation is differentiated to meet the needs of all ākonga.	Achieved
There are established systems and processes to report on individual and school-wide student progress in relation to our local curriculum.	There are established systems and processes to report on individual and school-wide student progress in place. The implementation of the new Maths and English curriculum will be the major focus of staff PLD in 2025.	Data is collected mid year and end of year. This is analysed and shared with staff, the Board and community. A mid year and end of year report has been written for every child and shared with whānau.	Achieved

Evaluation of the school's students' progress and achievement

Reading, Writing and Mathematics Data analysis Term 4 2024

The evaluation of student progress and achievement for Term 4, 2024, provides a comprehensive overview of performance in reading, writing, and mathematics across various year levels, genders, and ethnic groups. This analysis offers valuable insights into areas of strength and those requiring targeted intervention.

Reading Achievement

	Well Below	Below	At	Above	Total
Y0	0%	0%	60% (9)	40% (6)	9% (15)
Y1	0%	0%	67% (16)	33% (8)	14% (24)
Y2	0%	19% (4)	67% (14)	14% (3)	12% (21)
Y3	0%	8% (1)	83% (10)	8% (1)	7% (12)
Y4	0%	23% (7)	19% (6)	58% (18)	18% (31)
Y5	0%	6% (1)	50% (9)	44% (8)	10% (18)
Y6	0%	3% (1)	57% (17)	40% (12)	17% (30)
Y7	0%	19% (3)	50% (8)	31% (5)	9% (16)
Y8	0%	33% (2)	50% (3)	17% (1)	3% (6)
Male	0%	13.5% (12)	59.3% (48)	32.6% (29)	89
Female	0%	8.3% (7)	52.4% (44)	39.3% (33)	84
Māori	0%	17.6% (3)	47.1% (8)	35.3% (6)	17
Pasifika	0%	0%	40% (2)	60% (3)	5
Total pupils	0%	11% (19)	53% (92)	36% (62)	173

The data indicates that 89% of all students are achieving at or above the expected level in reading, surpassing the national target of 80% set for 2030. Notably high achievement is observed in Years 0, 1, 3, 5, and 6. However, Years 4 and 8 fall below the 80% benchmark. It's important to consider the small cohort size in Year 8, where two students are below expectations, potentially skewing percentage representations. Consequently, Year 4 will be a focus for reading improvement initiatives in 2025.

Among Māori students, 82.4% are achieving at or above the expected level, which is slightly below their peers. Given that Māori students constitute less than 10% of the student population, individual performance can significantly impact overall percentages.

Pasifika students demonstrate strong performance, with 100% achieving at or above expectations, though they represent a small sample size.

Gender analysis reveals that 86.5% of male students meet or exceed reading expectations, compared to 91.7% of female students, indicating a 5.2% disparity favoring females. This suggests a need for strategies to support male readers.

Comparing mid-year and end-of-year data, there is a notable shift:

Reading	Well Below	Below	At	Above
Mid Year 2024	0%	11%	60%	29%
EOY 2024	0%	11%	53%	36%

The 7% increase in students achieving above expectations is encouraging. Students performing below expectations will continue to receive targeted support and monitoring in 2025.

Writing Achievement

	Well Below	Below	At	Above	Total
Y0	0%	0%	100% (15)	0%	9% (15)
Y1	0%	0%	92% (22)	8% (2)	14% (24)
Y2	0%	14% (3)	86% (18)	0%	12% (21)
Y3	0%	25% (3)	67% (8)	8% (1)	7% (12)
Y4	0%	35% (11)	58% (18)	6% (2)	18% (31)
Y5	28% (5)	33% (6)	33% (6)	6% (1)	10% (18)
Y6	7% (2)	50% (15)	40% (12)	3% (1)	17% (30)
Y7	6% (1)	50% (8)	38% (6)	6% (1)	9% (16)
Y8	0%	33% (2)	67% (4)	0%	3% (6)
Male	6.7% (6)	37.1% (33)	51.7% (46)	4.5% (4)	89
Female	1.2% (1)	19% (16)	73.8% (62)	6% (5)	84
Māori	5.9% (1)	23.5% (4)	70.6% (12)	0%	17
Pasifika	20% (1)	0%	80% (4)	0%	5
Total pupils	5% (8)	28% (48)	63% (109)	5% (8)	173

Writing remains a challenge across the Kaipara Kāhui Ako, aligning with cluster-wide concerns. While Years 0, 1, 2, 3, and 8 show promising results, Years 4 through 7 require focused intervention. Students below expectations will receive additional support through in-class teacher aides or specialised literacy programmes.

Māori students outperform their peers in writing, with 70.6% meeting expectations. Pasifika students also perform well, with 80% achieving at the expected level. However, these figures should be interpreted cautiously due to the small sample sizes.

A significant gender gap exists in writing achievement: 56.2% of male students meet or exceed expectations, compared to 79.8% of female students, a 23.6% difference. Addressing male student engagement in writing will be a priority in 2025.

Mid-year to end-of-year comparisons show:

Writing	Well Below	Below	At	Above
Mid Year 2024	2%	34%	59%	6%
EOY 2024	5%	28%	63%	5%

The 3% increase in students at or above expectations is positive. However, the rise in students well below expectations is concerning and will be addressed in the 2025 strategy.

Mathematics Achievement

	Well Below	Below	At	Above	Total
Y0	0%	0%	73% (11)	27% (4)	9% (15)
Y1	0%	0%	58% (14)	42% (10)	14% (24)
Y2	0%	5% (1)	76% (16)	19% (4)	12% (21)
Y3	0%	8% (1)	92% (11)	0%	7% (12)
Y4	0%	26% (8)	39% (12)	35% (11)	18% (31)
Y5	6% (1)	22% (4)	56% (10)	17% (3)	10% (18)
Y6	0%	17% (5)	50% (15)	33% (10)	17% (30)
Y7	0%	50% (8)	25% (4)	25% (4)	9% (16)
Y8	0%	83% (5)	17% (1)	0%	3% (6)
Male	1.1% (1)	16.9% (15)	48.3% (43)	33.7% (30)	89
Female	0%	20.2% (17)	60.7% (51)	19% (16)	84
Māori	0%	35.3% (6)	47.1% (8)	17.6% (3)	17

Pasifika	0%	20% (1)	60% (3)	20% (1)	5
Total pupils	1% (1)	18% (32)	54% (94)	27% (46)	173

School-wide, 81% of students achieve at or above the expected level in mathematics, meeting the national target. Strong performances are noted in Years 0 through 3 and Year 6. However, Years 4, 7, and 8 fall short of the 80% benchmark. With smaller class sizes anticipated in 2025, targeted teaching strategies will be implemented to address these gaps.

Māori students have a 64.7% achievement rate in mathematics, 16.3% below their peers, indicating a need for focused support. Pasifika students achieve at 80%, aligning with overall school performance.

Gender analysis shows 82% of male students and 79.7% of female students achieving at or above expectations, indicating a minimal gender disparity in mathematics.

Mid-year to end-of-year data comparison reveals:

Mathematics	Well Below	Below	At	Above
Mid Year 2024	0%	23%	61%	16%
EOY 2024	1%	18%	54%	27%

The 11% increase in students achieving above expectations is particularly encouraging. The introduction of 'Numicon' and 'Maths No Problem' resources, along with professional learning and development (PLD) in mathematics, is anticipated to further enhance student outcomes in 2025.

Conclusion

The 2024 data highlights areas of success and those requiring targeted interventions. Emphasis will be placed on supporting underperforming cohorts, particularly in writing and mathematics, and addressing gender disparities. The school's commitment to professional development and the implementation of new resources aim to achieve the national target of 80% proficiency by 2030.

How we have given effect to Te Tiriti o Waitangi

Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives. Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi and Waitoki School has achieved this by;

- Increasing school wide awareness of the need to ensure that Waitoki School plans, its policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.
- Teachers are taking all reasonable steps to make sure that some instruction each day is available in tikanga Māori and te reo Māori, for example, greeting, instructions, room numbers, and signage around the school.
- We embrace Māori Language week and have two kapa haka groups, who practice weekly and regularly perform at school events.
- We connect with other local kura through taking part in termly Kaipara Kāhui ako wānanga as well as Kapa haka festivals.
- Teachers work collectively to achieve equitable outcomes for Māori students, through regular and ongoing GAP analysis, ensuring Māori learners and target students progress and achievement is monitored and tracked.
- Regular and ongoing professional learning and development opportunities are provided for all staff to engage in to build teacher capability and confidence.
- Staff are encouraged and supported to increase their level of te reo and to achieve poutama reo badges, a Kaipara Kāhui ako language initiative.
- Monthly reporting to the Board on Māori achievement and progress through the principals report and data analysis reports.
- Connections are being made with local iwi and marae through the Kaipara Kāhui ako and the Across School Leader (ASL) for the Waiora project.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations, Waitoki School takes a number of steps, including:</p> <ul style="list-style-type: none"> • Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. • Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. • Providing appropriate personal protective equipment (PPE) when necessary. • Maintaining equipment and machinery to ensure they are safe to use. • Ensuring that the workplace is clean and well-maintained. • Encouraging employees to report any hazards or safety concerns they encounter.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Waitoki School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>Through School Docs we have an EEO policy that emphasises WaitokiSchool's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective and standardised assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>

<p>How are you recognising, The aims and aspirations of Māori, The employment requirements of Māori, and Greater involvement of Māori in the Education service?</p>	<p>We struggle to increase diversity in our workforce due to the very few candidates we have to select from, because of a low number of applications as we are rural. This makes it challenging for the diversity in our workforce to reflect our student population.</p> <p>Our aspiration is to conduct a Taha Māori review to understand the aims and aspirations of our Māori community, and to identify their employment and education needs. This is generally done with face to face hui.</p> <p>We develop policies and programs that reflect Māori aspirations and needs, such as incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities. Currently we have two classes that have a job share in place.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on</p>

	<p>each other and at times provide access to wellness programs, and offer flexible scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>
How are you recognising the employment requirements of persons with disabilities?	We currently have no persons employed with disabilities.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy.

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓ For the Principal	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ The Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Kiwisport funding

Waitoki School (Years 1-8) acknowledges the commitment by the Government to support/develop organised sport within schools. Our school community is very keen for students to participate in/have the opportunity to know and develop skills in all aspects of 'sport'.

Meeting the objectives:

- Increasing the number of school aged children participating in organised sport
- Increasing the availability and accessibility of sport opportunities for all school aged children
- Supporting children in developing skills that will enable them to participate effectively in sport.

Kiwi Sport funding has had a direct impact on:

- Whole school activities/initiatives, e.g. netball, swimming, Rippa, touch, Hockey, camp experiences and athletics.
- Sports coordination, eg. student and teacher input-leadership.
- Fee reduction and support.
- Monitoring equity of opportunity, e.g. Supporting all students to participate, especially those without the finances to participate otherwise.
- Coaching – Sourcing/Developing a range of expertise/experience, e.g. touch, Rippa, hockey.
- Purchasing a range of equipment and providing the opportunity to use/develop the use, e.g. ensuring students have the appropriate resources needed to 'have a go' in multiple sports.
- Leadership development and strengthening. A continued focus on being an effective team member for students, parents and school staff.

The funds were used as follows:

- Buses for Rippa Rugby tournaments
- Rippa Rugby fees
- Buses for Summer Sports
- Buses for Athletics Day

Report on other special and contestable funding

During 2024 Waitoki School has not been the recipient of any additional government funding for specific purposes.

Financial statements

- Statement of responsibility signed and dated
- Statement of comprehensive revenue and expense
- Statement of changes in net assets/equity
- Statement of financial position
- Statement of cash flows
- Notes to the financial statements
- Independent auditor's report signed and dated