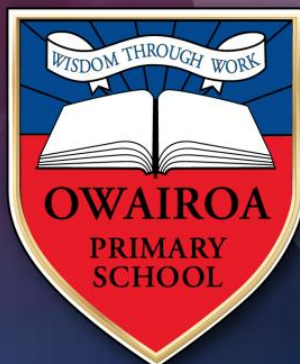


Annual Report 2024



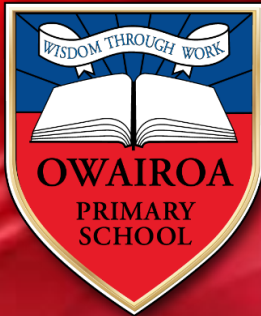
OWAIROA
PRIMARY SCHOOL

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KA HIKITIA

This school acknowledges and supports Māori people as our Bi-Cultural Partners as written in the Treaty of Waitangi



Mission Statement

Our mission is to provide pathways to access challenging, stimulating, quality education that creates self-motivated, lifelong learners equipped for a changing world.

Our vision is to lead children along the pathway which prepares them for the future and challenges them to continually strive for new horizons.



We as a school value te reo Māori as a taonga - we share the belief emanating from the Treaty of Waitangi that our Māori people and all people should have a say in decision making. Māori people, as our bicultural partners, will enjoy quality 'rights', privileges, opportunities and outcomes. We passionately wish for this to happen so that Māori people are empowered and valued as tangata te whenua of our land. Ka hikitia means to step up; to lift up, to lengthen one's stride – to empower. We embrace this as a whakatauki for all people sharing the journey with us at this school. It is engagement and achievement that for all people and this in reference to Māori (te Ao) is understanding our world from a Māori and Pakeha perspective.

Our Values

RESPECT

for ourselves, our property, our whanau, our peers, our bicultural heritage, and our environment

INTEGRITY

honesty, responsibility, accountability, ethical actions

SELF-ESTEEM

self-confidence, decisiveness

EXCELLENCE

in behaviour, work, personal standards, aspirations

We will **RISE** to the challenge!

OWAIROA PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1413
Principal:	Alan McIntyre
School Address:	85s Nelson Street, Howick, Auckland 2014
School Postal Address:	85s Nelson Street, Howick, Auckland 2014
School Phone:	09-5380060 ext 207
School Email:	executiveofficer@owairoa.school.nz
Accountant / Service Provider:	Edtech Financial Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Shaun Davidson	Presiding Member	Elected	31/08/2025
Alan McIntyre	Principal	ex Officio	
Emma Nasimi	Parent Representative	Elected	31/08/2025
Bruce Howard	Parent Representative	Co-opted	31/08/2025
Megan Bowles	Parent Representative	Elected	31/08/2025
Kitty Lu	Parent Representative	Elected	31/08/2025
Katherine Foy	Parent Representative	Elected	31/08/2025
Shaun Rice	Parent Representative	Co-opted	31/08/2025
Barry Maxwell	Parent Representative	Co-opted	31/08/2025
Sally Taka	Staff Representative	Elected	31/08/2025

Head Office

22 Catherine Street, Henderson
Auckland 0612

PO Box 21143, Henderson
Auckland 0650

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E info@uhyhn.co.nz

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INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF OWAIROA PRIMARY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Owairoa Primary School (the School). The Auditor-General has appointed me, Bhavin Sanghavi using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 24, 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 29 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.

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Audit | Tax | Consulting

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Registered in England 3692575

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's 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement, a Report on how the school has given effect to Te Tiriti o Waitangi and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

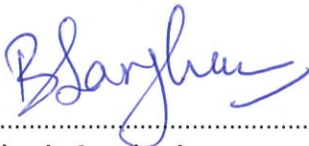
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



.....
Bhavin Sanghavi
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

OWAIROA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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4	Statement of Financial Position
5	Statement of Cash Flows
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	Independent Auditor's Report

Owairoa Primary 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.

Shaun Davidson
Full Name of Presiding Member

Shaun Davidson
Signature of Presiding Member

26/5/25
Date:

Alan McIntyre
Full Name of Principal

Alan McIntyre
Signature of Principal

26/5/25
Date:

Owairoa Primary 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	8,050,213	7,469,904	7,432,147
Locally Raised Funds	3	1,015,632	1,003,812	862,917
Interest		146,017	85,000	123,012
Gain on Sale of Property, Plant and Equipment		1,521	2,000	1,456
Total Revenue		9,213,383	8,560,716	8,419,532
Expense				
Locally Raised Funds	3	331,813	339,962	326,700
Learning Resources	4	6,138,579	5,959,914	5,519,125
Administration	5	510,604	565,686	527,320
Interest		9,768	7,436	7,436
Property	6	2,034,318	1,930,147	1,947,874
Loss on Disposal of Property, Plant and Equipment		2,637	-	996
Total Expense		9,027,719	8,803,145	8,329,451
Net Surplus / (Deficit) for the year		185,664	(242,429)	90,081
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		185,664	(242,429)	90,081

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

Owairoa Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		3,096,204	3,096,204	2,972,236
Total comprehensive revenue and expense for the year		185,664	(242,429)	90,081
Contributions from the Ministry of Education		80,802	-	-
Adjustment to Equity - MOE Capital Works 2022		-	-	8,417
Contribution - Furniture and Equipment Grant		-	-	25,470
Equity at 31 December		3,362,670	2,853,775	3,096,204
Accumulated comprehensive revenue and expense		3,362,670	2,853,775	3,096,204
Equity at 31 December		3,362,670	2,853,775	3,096,204

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.

Owairoa Primary 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	314,118	186,648	419,894
Accounts Receivable	8	487,904	396,084	545,679
GST Receivable		-	8,215	8,215
Prepayments		17,731	17,934	17,934
Investments	9	1,828,195	1,200,000	1,855,967
Funds Receivable for Capital Works Projects	16	346,874	-	13,045
		2,994,822	1,808,881	2,860,734
Current Liabilities				
GST Payable		4,597	-	-
Accounts Payable	11	600,049	564,841	564,841
Revenue Received in Advance	12	328,576	-	319,724
Provision for Cyclical Maintenance	13	145,228	282,765	282,765
Finance Lease Liability	14	52,787	52,627	52,627
Funds held in Trust	15	12,548	-	12,548
Funds held for Capital Works Projects	16	14,844	-	14,844
		1,158,629	900,233	1,247,349
Working Capital Surplus/(Deficit)		1,836,193	908,648	1,613,385
Non-current Assets				
Property, Plant and Equipment	10	1,681,132	2,153,367	1,691,059
		1,681,132	2,153,367	1,691,059
Non-current Liabilities				
Provision for Cyclical Maintenance	13	138,083	111,847	111,847
Finance Lease Liability	14	43,606	96,393	96,393
		181,689	208,240	208,240
Net Assets		3,335,636	2,853,775	3,096,204
Equity		3,362,670	2,853,775	3,096,204

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

Owairoa Primary School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,855,383	2,057,927	1,646,265
Locally Raised Funds		393,137	457,132	419,790
International Students		618,099	226,956	543,095
Goods and Services Tax (net)		12,812	-	(12,846)
Payments to Employees		(1,589,485)	(1,778,618)	(1,445,105)
Payments to Suppliers		(920,343)	(924,106)	(764,141)
Interest Paid		(9,768)	(7,436)	(7,436)
Interest Received		145,639	85,000	102,987
Net cash from/(to) Operating Activities		505,474	116,855	482,609
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(1,116)	(13,170)	460
Purchase of Property Plant & Equipment (and Intangibles)		(305,218)	(950,820)	(380,612)
Proceeds from Sale of Investments		27,772	655,967	43,088
Net cash from/(to) Investing Activities		(278,562)	(308,023)	(337,064)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	25,470
Contributions from Ministry of Education		80,802	-	-
Finance Lease Payments		(52,627)	(27,731)	(14,974)
Funds Administered on Behalf of Other Parties		(360,863)	(14,347)	(114,362)
Net cash from/(to) Financing Activities		(332,688)	(42,078)	(103,866)
Net increase/(decrease) in cash and cash equivalents		(105,776)	(233,246)	41,679
Cash and cash equivalents at the beginning of the year	7	419,894	419,894	378,215
Cash and cash equivalents at the end of the year	7	314,118	186,648	419,894

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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Owairoa Primary 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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings	10-40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	3-10 years
Motor Vehicles	10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Impairment of Property, Plant, and Equipment

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

Non cash generating assets

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

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

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

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

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

k) Accounts Payable

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

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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

n) Funds Held in Trust

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

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

o) Funds Held for Capital Works

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

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

Owairoa Primary School

Notes to the Financial Statements

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 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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 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.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,713,577	1,770,184	1,733,608
Teachers' Salaries Grants	4,669,411	4,266,224	4,266,224
Use of Land and Buildings Grants	1,653,556	1,419,316	1,419,316
Other Government Grants	13,669	14,180	12,999
	<u>8,050,213</u>	<u>7,469,904</u>	<u>7,432,147</u>

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	220,871	269,655	324,521
Fees for Extra Curricular Activities	106,496	105,481	96,315
Trading	19,634	17,294	15,866
Fundraising and Community Grants	8,631	78,750	388
Other Revenue	31,514	27,111	26,217
International Student Fees	628,486	505,521	399,610
	<u>1,015,632</u>	<u>1,003,812</u>	<u>862,917</u>
Expense			
Extra Curricular Activities Costs	67,977	71,488	82,883
Trading	14,588	24,636	22,583
Fundraising and Community Grant Costs	222	15,000	420
International Student - Employee Benefits - Salaries	208,606	190,000	185,165
International Student - Other Expenses	40,420	38,838	35,649
	<u>331,813</u>	<u>339,962</u>	<u>326,700</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>683,819</u>	<u>663,850</u>	<u>536,217</u>

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	71,659	135,743	69,188
Information and Communication Technology	139,582	140,236	94,383
Employee Benefits - Salaries	5,578,676	5,354,709	5,070,886
Staff Development	27,993	21,580	7,548
Depreciation	315,145	300,781	272,886
Other Learning Resources	5,524	6,865	4,234
	<u>6,138,579</u>	<u>5,959,914</u>	<u>5,519,125</u>

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	13,204	7,843	22,055
Board Fees and Expenses	24,844	28,025	24,333
Operating Leases	-	1,919	7,198
Other Administration Expenses	75,536	127,452	96,093
Employee Benefits - Salaries	367,459	372,012	350,737
Insurance	18,931	18,369	16,838
Service Providers, Contractors and Consultancy	10,630	10,066	10,066
	<u>510,604</u>	<u>565,686</u>	<u>527,320</u>

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	91,195	97,429	89,310
Cyclical Maintenance	(8,733)	54,105	126,896
Heat, Light and Water	66,584	59,576	55,980
Repairs and Maintenance	49,999	85,000	65,994
Use of Land and Buildings	1,653,556	1,419,316	1,419,316
Employee Benefits - Salaries	120,611	128,121	116,389
Other Property Expenses	61,106	86,600	73,989
	<u>2,034,318</u>	<u>1,930,147</u>	<u>1,947,874</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	314,118	186,648	419,894
Cash and cash equivalents for Statement of Cash Flows	<u>314,118</u>	<u>186,648</u>	<u>419,894</u>

Of the \$314,118 Cash and Cash Equivalents plus \$1,828,195 Investments, \$14,844 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 \$314,118 Cash and Cash Equivalents plus \$1,828,195 Investments, \$328,576 of Revenue Received in Advance is held by the School, as disclosed in note 12.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 15.

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	31,773	18,525	18,525
Receivables from the Ministry of Education	21,458	-	149,595
Interest Receivable	42,531	42,153	42,153
Teacher Salaries Grant Receivable	392,142	335,406	335,406
	<u>487,904</u>	<u>396,084</u>	<u>545,679</u>
Receivables from Exchange Transactions	74,304	60,678	60,678
Receivables from Non-Exchange Transactions	413,600	335,406	485,001
	<u>487,904</u>	<u>396,084</u>	<u>545,679</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,828,195	1,200,000	1,855,967
Total Investments	<u>1,828,195</u>	<u>1,200,000</u>	<u>1,855,967</u>

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	435,978	6,839	-	-	(19,913)	422,904
Furniture and Equipment	787,915	130,264	(883)	-	(142,608)	774,688
Information and Communication Technology	274,585	124,263	-	-	(75,067)	323,781
Motor Vehicles	1,530	37,608	-	-	(8,425)	30,713
Leased Assets	147,151	-	-	-	(61,951)	85,200
Library Resources	43,900	8,881	(1,754)	-	(7,181)	43,846
	1,691,059	307,855	(2,637)	-	(315,145)	1,681,132

The net carrying value of furniture and equipment held under a finance lease is \$85,200 (2023: \$147,151).

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	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	864,082	(441,178)	422,904	857,243	(421,265)	435,978
Furniture and Equipment	1,933,479	(1,158,791)	774,688	1,812,811	(1,024,896)	787,915
Information and Communication Technology	886,956	(563,175)	323,781	764,560	(489,975)	274,585
Motor Vehicles	47,808	(17,095)	30,713	10,200	(8,670)	1,530
Leased Assets	187,731	(102,531)	85,200	187,731	(40,580)	147,151
Library Resources	111,183	(67,337)	43,846	106,559	(62,659)	43,900
	4,031,239	(2,350,107)	1,681,132	3,739,104	(2,048,045)	1,691,059

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

11. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	25,756	68,866	68,866
Accruals	13,204	8,078	8,078
Employee Entitlements - Salaries	396,294	339,221	339,221
Employee Entitlements - Leave Accrual	164,795	148,676	148,676
	<u>600,049</u>	<u>564,841</u>	<u>564,841</u>
Payables for Exchange Transactions	600,049	564,841	564,841
	<u>600,049</u>	<u>564,841</u>	<u>564,841</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
International Student Fees in Advance	268,178	-	278,565
Other revenue in Advance	60,398	-	41,159
	<u>328,576</u>	<u>-</u>	<u>319,724</u>

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

13. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	394,612	394,612	301,494
Increase to the Provision During the Year	(8,733)	54,105	126,896
Use of the Provision During the Year	(102,568)	(54,105)	(33,778)
Provision at the End of the Year	283,311	394,612	394,612
Cyclical Maintenance - Current	145,228	282,765	282,765
Cyclical Maintenance - Non current	138,083	111,847	111,847
	283,311	394,612	394,612

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

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

14. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	58,330	52,627	61,692
Later than One Year and no Later than Five Years	47,003	96,393	105,360
Future Finance Charges	(8,940)	-	(18,032)
	96,393	149,020	149,020
Represented by			
Finance lease liability - Current	52,787	52,627	52,627
Finance lease liability - Non current	43,606	96,393	96,393
	96,393	149,020	149,020

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

15. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	12,548	-	12,548
	<u>12,548</u>	<u>-</u>	<u>12,548</u>

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

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

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5,9&A Targeted Roof Replacement - 234237	3,110	-	-	-	3,110
Block 3 Upgrade (AMS Combined) - 234240	(13,045)	567,255	(901,084)	-	(346,874)
Drainage Works - 234238	11,734	-	-	-	11,734
Totals	<u>1,799</u>	<u>567,255</u>	<u>(901,084)</u>	<u>-</u>	<u>(332,030)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	14,844
Funds Receivable from the Ministry of Education	(346,874)

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5,9&A Targeted Roof Replacement - 234237	24,147	18,784	(39,821)	-	3,110
Bell & PA System - 234242	75,470	(18,682)	(67,495)	10,707	-
Block 3 Upgrade (AMS Combined) - 234240	-	71,966	(85,011)	-	(13,045)
Drainage Works - 234238	27,431	-	(15,697)	-	11,734
Totals	<u>127,048</u>	<u>72,068</u>	<u>(208,024)</u>	<u>10,707</u>	<u>1,799</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	14,844
Funds Receivable from the Ministry of Education	(13,045)

Owairoa Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

17. Related Party Transactions

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

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

Owairoa Primary School

Notes to the Financial Statements

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	9,250	10,300
<i>Leadership Team</i>		
Remuneration	717,336	676,573
Full-time equivalent members	5	5
Total key management personnel remuneration	<u>726,586</u>	<u>686,873</u>

There are 9 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 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	200 - 210	180 - 190
Benefits and Other Emoluments	20 - 30	20 - 30
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
130 - 140	2	1
120 - 130	2	3
110 - 120	5	2
100 - 110	9	9
	<u>18</u>	<u>15</u>

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

Owairoa Primary School

Notes to the Financial Statements

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	\$0	\$0
Number of People	0	0

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 \$0 (2023:\$1,799).

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 not entered into any operating contracts.

Owairoa Primary School

Notes to the Financial Statements

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:

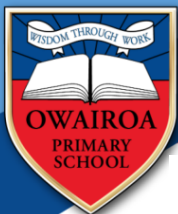
	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	314,118	186,648	419,894
Receivables	487,904	396,084	545,679
Investments - Term Deposits	1,828,195	1,200,000	1,855,967
Total financial assets measured at amortised cost	2,630,217	1,782,732	2,821,540
Financial liabilities measured at amortised cost			
Payables	600,049	564,841	564,841
Finance Leases	96,393	149,020	149,020
Total financial liabilities measured at amortised cost	696,442	713,861	713,861

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.



Statement of Variance

Reporting Against 2024 Targets

Strategic Goal One: Responsive Curriculum

To maximise academic achievement for each student through the highest standards of teaching and learning.

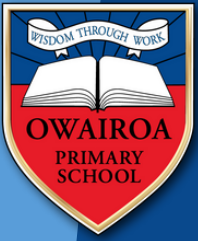
Goal One: To raise levels of achievement for all students through effective teaching and learning

	Focus	Annual Targets & Progress to Date	Planning for next year – where to next
1.1	Literacy Learning Progress Provide clear and coherent pathways for students to raise levels in Literacy.	Target To raise standards of achievement in Reading and Writing across the school to ensure all children reading and writing below expectations for their curriculum year group make accelerated progress.	Where to Next? Share the strategic direction (targets) of literacy and continue to make this clear to staff and the community Begin to develop guidelines and expectations within Literacy, aligned to the new Curriculum Document Unpack the new curriculum and use it in classroom programmes linked to planning, assessment and learning outcomes
		Progress in 2024 All classes at Owairoa cover Reading and Writing for at least one hour everyday Writing Data, 2024: 28% (225 students) were below expectation level (BEL) at the end of 2024 compared to 29.5% (253) in 2023. Year 3 students were the highest cohort BEL at 34% (47) Maori students were 48% (27/56) BEL, while males were 55% (16/29) and females 41% (11/27) BEL. Pasifika students were 43% (23/53) BEL, while males were 62% (15/25), and females were 28% (8/28) BEL There was a difference of 9% between male 32% (135) and female 23% (90) cohorts BEL. Therefore, girls made more progress in Writing than boys, in 2024.	Provide Professional Development and Learning (PLD) opportunities, throughout the year, that are ongoing, deliberate and frequent Team meetings focus on students learning, priority learners, progress and achievement and how to improve learning outcomes Teachers continue to follow structured literacy, through BSLA approaches in Y0-3 and 4-6 when it is delivered by the MOE (Term 2 in 2025). All teachers would have participated in the BSLA programme, at their year level Phase Continue to effectively use student data to inform next learning steps and share these results with the student and their whanau Develop effective feedback, through targeted PLD, to enhance learning opportunities for students and plug their gaps

		<p>Reading Data, 2024: 14% (117) Students are below Reading expectations at the end of 2024, compared to 19.4% in 2023</p> <p>Year 4 students were the highest cohort BEL at 22% (30)</p> <p>Maori students were 27% (15/56) BEL, while males were 35% (10/29) and females 13% (5/27) BEL.</p> <p>Pasifika students were 36% (18/51), Males were 36% (9/25), and females were 21% (6/28) BEL</p> <p>There was a difference of 3% between male 36% (67) and female 13% (50) cohorts BEL. Therefore, girls again made more progress in Reading than boys, in 2024.</p> <p>Middle leadership were provided with PLD to develop effective teaching and learning practices to have a positive impact on student outcomes</p> <p>Classroom observations were undertaken to support a balanced literacy programme and provide feedback for staff, to improve learning outcomes</p> <p>Staff were supported to use Assessment tools to pinpoint students next learning steps</p> <p>Teachers used a range of assessment tools both formative and summative, as well as moderation PLD, to measure student outcomes and decide on reliable and valid Overall Teacher judgements (OTJ's)</p>	
1.2	ESOL Learners Develop students' oral language as it underpins students' development across the curriculum	Target Develop Oral Language to raise standards of achievement in Reading and Writing across the school	Where to Next? Continue to develop Oral Language across the curriculum Teachers build familiarity and implement Oral Language, as outlined in the refreshed curriculum Continue to assess learners to determine they are eligible for the school ESOL programme Classroom teachers will be provided with Professional Learning opportunities to work with and understand their ESOL learners through PLD, drop-in workshops, while using resources and teaching strategies to meet learning needs
		Progress in 2024 194 students participated the ESOL programme in 2024 PLD was provided to support Oral Language in the classroom via an outside facilitator ESOL teachers used a range of formative assessments to measure student	Continue to offer ESOL programmes to ensure those students below the expected level, in Year 1 - 6, are able to receive a boost in their learning Teachers continue to use a range of assessment both formative and summative to measure student outcomes and reliable and valid OTJ's

		<p>outcomes and provide valid and reliable OTJ's for classroom teachers</p> <p>Opportunities were provided to acknowledge and value a student's identity, language and culture within classroom programmes</p> <p>Teachers provided authentic and relevant learning experiences, linked to current events and ideas from students</p> <p>Prior learning and knowledge was developed to motivate thinking and learning</p> <p>Teachers developed explicit acts of teaching to target student learning needs in classrooms</p> <p>ESOL teacher supports staff with ELLP matrix</p>	<p>Students are involved in their learning outcomes and make judgements on work produced using criteria developed during the learning process</p> <p>Teachers continue to provide authentic and relevant learning experiences, linked to prior knowledge, current events and ideas from students</p> <p>Continue to integrate a student's prior learning and knowledge to motivate their thinking</p> <p>Focus on measurable outcomes specific to those students in the ESOL programme, such as the ELLP progressions</p>																							
1.3	Better Start Literacy Approach (BSLA) Develop and Implement a structured literacy programme (BSLA) in Year 1 and Year 2 to improve literacy learning outcomes for our Junior students	Targets To raise standards of achievement in Reading and Writing in Year 1 and 2, using the BSLA approach, to ensure all children reading and writing below expectations for their curriculum year group make accelerated progress.	Where to Next? Continue to deliver the BSLA programme in Year 0 - 3 and track students progress, as a school, year group and individually Ensure all Year 4 - 6 staff have received BSLA PLD and implement it into their daily programme, in order to provide support staff across the school SLT members will receive PLD for Y4-6 New staff to Owairoa, Year 0-3, will attend the BSLA online learning modules in semester 1, so there is consistency for structured literacy programme delivery																							
		Progress in 2024 95% (20/21) of the Year 0 - 3 teachers use the structured BSLA learning approach in teaching programmes. (One teacher started a new class in term four and had not been trained in BSLA) <table border="1"><thead><tr><th>Reading Data</th><th>Well Below</th><th>Below</th><th>At</th><th>Above</th></tr></thead><tbody><tr><td>2023 Year 1</td><td></td><td>21% (31)</td><td>45% (67)</td><td>34% (51)</td></tr><tr><td>2024 Year 2</td><td></td><td>7% (11)</td><td>39% (60)</td><td>53% (81)</td></tr></tbody></table> There was a significant increase, 14%, in students At or Above the Expected Level, at the end of Year 2, 2024 <table border="1"><thead><tr><th>Reading Data</th><th>Well Below</th><th>Below</th><th>At</th><th>Above</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	Reading Data	Well Below	Below	At	Above	2023 Year 1		21% (31)	45% (67)	34% (51)	2024 Year 2		7% (11)	39% (60)	53% (81)	Reading Data	Well Below	Below	At	Above				
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		<table><tr><td>2023 Year 2</td><td></td><td>17% (23)</td><td>40% (55)</td><td>43% (59)</td></tr><tr><td>2024 Year 3</td><td>4% (5)</td><td>7% (10)</td><td>72% (100)</td><td>17% (24)</td></tr></table> <p>Five facilitators and four Tier 2 teachers were trained in the BSLA programme, Semester Two, 2024</p> <p>There was a 6% increase in students At the Expected Level at the end of Year 3, 2024</p>	2023 Year 2		17% (23)	40% (55)	43% (59)	2024 Year 3	4% (5)	7% (10)	72% (100)	17% (24)	
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1.4	<p>Culturally Responsive Curriculum</p> <p>Continue to implement a culturally responsive local curriculum that provides equal opportunities for all students.</p>	<p>Target</p> <p>To ensure learning conversations about priority learners occur at a Team level</p> <p>Progress to Date</p> <p>Outside providers (Tools for Teachers) supported PLD across the school to enhance staff capabilities of culturally responsive teaching</p> <p>Community groups (Maori, Chinese, South African and Pasifika) consulted throughout the year and feedback provided to teams</p> <p>All learners exposed to different learning contexts, opportunities and assessments throughout the year</p>	<p>Where to Next?</p> <p>Continue to provide PLD opportunities, throughout the year, that are ongoing, deliberate and frequent</p> <p>Team meetings to provide an opportunity for discussion to extend student learning, especially priority learners</p> <p>Review and update both the Owairoa Maori and Pasifika Education Plan</p> <p>Use feedback from the parent evenings and weave these ideas into planning opportunities</p> <p>Provide greater opportunities to incorporate language weeks throughout the year, e.g Tokelauan, Cook Island</p> <p>Provide opportunities for parents to learn more about how we teach the new English and Math curriculums and how they can support learning at home (Open Mornings, Parent evenings, etc)</p>										
		<p>Progress in 2024</p> <p>BSLA programmes incorporated Te Reo in all lessons</p> <p>Teachers integrated Te Reo Maori into their learning programmes and recognised special events such as Matariki and Treaty of Waitangi.</p> <p>Tongan, Samoan and Maori language weeks took place in Term 2 and Term 3.</p> <p>SENCO teacher attended team meetings to share research and common traits of students with different learning needs</p> <p>SENCO delivered a staff meeting on students with special learning needs and how to work with these students in classrooms</p> <p>Confidential discussions occurred to teach all teachers about concerns and family backgrounds of our priority learners</p>	<p>Use data from curriculum reviews to inform 2025 budgets and annual strategic plan implementation</p> <p>Continue to use student data to inform teaching practice and identify students for Tier 2 groups or extension groups</p> <p>Continue to focus on our target students including Maori and Pasifika learners</p>										



Honouring Te Tiriti o Waitangi: Tikanga Maori – embedded into our school Culture

In accordance with the Education and Training Act 2020, Owairoa Primary School will commit to meeting Treaty of Waitangi responsibilities by working in partnership with our Maori school community to reach the educational and cultural aspirations of Maori students and their whanau.

This commitment includes working towards achieving the statement of National Education and Learning Priorities (NELP) that are set out in the Government's priorities for education, that will ensure the success and wellbeing of all learners.

This partnership involves a focused commitment from the School Board, Senior Management and staff.

Owairoa Primary School Board Members will:

- ensure school governance is underpinned by Te Tiriti o Waitangi and relevant student rights
- ensure the physical and emotional safety of students and staff
- ensure that Owairoa Primary School is inclusive and caters for students with differing needs and give effect to Te Tiriti o Waitangi

Owairoa Primary School Staff will:

- Work towards ensuring our plans, policies and local curriculum reflect the local tikanga, matauranga Moari and te ao Māori (emphasising the importance of local histories and practices)
- Develop strategic initiatives which promote meaningful integration of Te Reo and Tikanga Māori in our learning
- Take all reasonable steps to make instruction available in tikanga and te reo Māori;
- Achieve equitable outcomes for Māori students
- understanding basic Tikanga Māori and having high expectations of Māori students



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Employee wellbeing is always a top priority, with a family-oriented ethos promoted to foster a caring and supportive environment for staff.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Equal opportunities are promoted through the school's procedures. An Equal Employment Opportunity (EEO) programme has been in place for many years.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>All applicants will be evaluated for all vacancies based on their suitability for the advertised positions.</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<i>The school's Strategic Intent Document statement acknowledges its support for the Treaty of Waitangi and emphasizes the special recognition of Tangata Whenua.</i>
How have you enhanced the abilities of individual employees?	<i>Providing opportunities based on attitude and work ethic instead of solely on seniority for selection.</i>
How are you recognising the employment requirements of women?	<i>Opportunities for women are evident in the current appointments within the school.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Making provisions for staff with disabilities: Board support for employees requiring medical leave while retaining their positions.</i>

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES
Do you operate an EEO programme/policy?	<i>Yes</i>

Has this policy or programme been made available to staff?	<i>Yes, current policy available to all staff</i>
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	<i>Further training in consideration</i>
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	<i>EEO is a School Board priority and has been allocated to a Board member in a reporting role to the Board.</i>
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	<i>Reporting to the School Board as relevant to the School Board meeting.</i>
Does your EEO programme/policy set priorities and objectives?	<i>General but not specific goal setting</i>

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

In 2024, the school received total Kiwisport funding of \$ 12,895 (excluding GST). The funding was spent on upgrading and purchasing of new sporting equipment, coaching of school sporting teams and increased school participation in HPPA Sporting Competitions and Sporting Fun Days.

The focus and school ethos has developed to one of creating change in our students, school and community as a whole. Creating students that are physically educated, actively motivated and responsible learners of our society.

The Board of Trustees continued to provide funds for a Specialist Sports Teacher. The curriculum-based programme supplied by the specialist focuses on core skill development, Hauroa and wellbeing of the students. It provides opportunities for students to become physically literate members of our community that are passionate about being both healthy and active.

Through the appointment of the Specialist Sporting Teacher and together with the well-developed programme organised through the Owairoa Primary Curriculum, all children were given ample opportunities to participate in class sports in addition to Classroom Teacher directed fitness and skill activities.

Lunchtime sport and games was developed and restructured to not only cater for the elite teams such as soccer, cross country, rugby, netball, softball but to give all students the chance to engage in sport during this time. Full school athletics and swimming gave students from year 0-6 ample opportunities and developed their love for sports that they wouldn't normally try.

The school provided student coaching opportunities during lunchtime sport with student coaches actively helping guide others in swimming, athletics, cross country and fun games. Sport monitors were appointed to help younger students with the school fitness trail, providing appropriate sports equipment, modelling athletics and leading lunchtime Jump Jam fitness. This was a positive experience for the children which gave them a role model to help them not only in sport but their general well-being.

Kiwi Sports



The NZ Curriculum Principles:

Achievement Objectives:

Personal Health and Physical Development

We will be learning about "participation". We will look at what influences our willingness to participate and to keep participating. We will play games to highlight the factors such as environment, rules and groupings that play a part. We will also consider what can be gained by participating at various levels such as player, official, administrator and sponsor.

Students will:

- use regular, enjoyable physical activity for self-care and personal well-being;
- describe and demonstrate simple health care and safety procedures;

Movement Concepts and Motor Skills

Students will:

- develop fine and gross motor skills
- develop a wide range of movement skills
- participate in a range of games and activities and identify the factors that make participation enjoyable and safe.
- use equipment to develop movement skills in a range of different play environments and will care for the equipment;
- Identify and discuss obvious hazards and adopt safe practices

Relationships with Other People

Students will:

- demonstrate sharing and co-operative skills in groups
- understand the impact of teamwork and how to function in teams
- comprehend what good winners and losers do
- express their own ideas, needs, and feelings effectively and listen to those of other people

Healthy Communities and Environments

Students will:

- take individual and collective action to contribute to safe environments that can be enjoyed by all;
- identify and discuss obvious hazards in school and adopt simple safety practices.
-

Kiwi Sports



Underlying concepts:

Participating is good for body, your friendships, your sense of purpose and your community/class.

Participation can be influenced by game rules, court size, playing area, school rules, competition, points systems, social factors and player attitude

My fun is not more important than your fun

Participation in teams and working together is vital for success

People participate in different ways for different reasons (player, official, administrator, spectator, sponsor)

Key Competencies:

Managing Self

- Students who can manage themselves are enterprising resourceful, reliable and resilient
- Students who can establish personal goals, make plans and set high standards for one self
- Students are learning to act appropriately and make well informed choices

Relating to Others

- Active listening, recognizing different points of view, sharing ideas and taking on different roles in different situations

Participating and Contributing

- Active participants in contexts and balancing roles and responsibilities

Thinking

- Using thinking and cognitive processes to make sense of a question information experiences and ideas
- Using thinking and cognitive processes to make sense of and question information experiences and ideas

In this particular programme, health is incorporated through, and Key Understandings are covered in and out of class situations. We feel Owairoa is enthusiastic about sporting activities and this year organising time for fun sports and an emphasis on sport for all and full participation from the Owairoa community.

In school, both remedial and extension Sport groups were organised and reflected on term by term to ensure all students were catered for. Also, the Sports Specialist developed an occupational therapy programme for special needs students under guidance from Paediatric Therapy who are service providers for the South Auckland Disabilities Service. Members of staff have also given up every lunchtime this year to ensure mentally disabled students are given an opportunity to walk around the school and aid in their therapy and rehabilitation.

Kiwi Sports



Other sporting funds were spent on updating softball, fitness apparatus, athletics equipment and small balls.

Owairoa understands the importance of living a healthy and active lifestyle and modelling this to our students through teachers' role modelling, teachers' personal achievements and actions. There have been various opportunities during lunchtimes for children to engage in sports with teachers. Every lunch there is a range of team sports such as cricket, swimming, rugby, touch, softball and netball that children are given the opportunity to join. Also, there is fun activities such as high/long jump, basketball drills and inter class netball and soccer competitions when Covid protocols allowed. Children can participate in a range of sports days such as Sports Competition Days: gymnastics, hockey, rugby, touch, softball, netball fun and soccer fun. These one-day events cater for the children who didn't make the school teams where the emphasis is on fun.

Other Merits

Juniors maintained healthy lunches programme

Swimming lessons are on-going at the school. Each child receives a 45 minute pool session per week in terms 1 and 4.

Time was given to children in need of occupational therapy to increase fine and gross motor skills

Twitter and blog updates covered sporting events and generating interest from the community

Kiwi Sports



As a school we are continually reviewing and reflecting on how we can improve to ensure the best for the students in our care. We believe that through these efforts the children are more active and aware of the benefits of exercise. The children are enthusiastic and engaged in sporting activities and know that participation, sportsmanship and striving for excellence in all they do is encouraged by all staff. We have made significant improvement in inter-school competitions this year and believe there is an overall improvement in school wide fitness levels. More importantly we are developing a culture within the school where it is ok to participate in sporting activities without having to be an elite athlete and we can enjoy all aspects of physical activity and fair play.

These teachers were supported by a wonderful Board of Trustees that believed that change was the answer to the diminishing fitness levels and participation of physical activity in our school and provided ideas and funds to ensure the programme continued. The teachers at the school, as a whole, supported and got behind the school wide fitness and as a result become more active and fit themselves. The sport committee continue to always be amazing, continually giving up time for lunchtime and out of school hour activities with students. Their wealth of knowledge and passion for the students is unquestionable.

The improved links to the community lead to many others help with the many initiatives the school now has to offer. Howick Gymnastic Club, Pakuranga Athletics Club and Auckland Table tennis club, Howick Tennis Club and Auckland Squash have all helped to ensure our students are giving excellent opportunities in sport. Ma whero ma pango ka oti ai te mahi.

We found there was improvements in student's value of themselves and others, these were shown in positive relationships forged between students through sport and the ability to think of others participation levels during games and play to ensure games were equal and fair when they needed to be.

As a result, to the significant improvement Owairoa Primary School has shown achievements in many areas most importantly being the passion that students now have for physical activity. Owairoa as a community is now more active and know the importance of participating fully in physical activity from an early age. We believe that children that are future focused that continue to be active after they have left our school and then subsequently give back to the community is our greatest achievement to date.

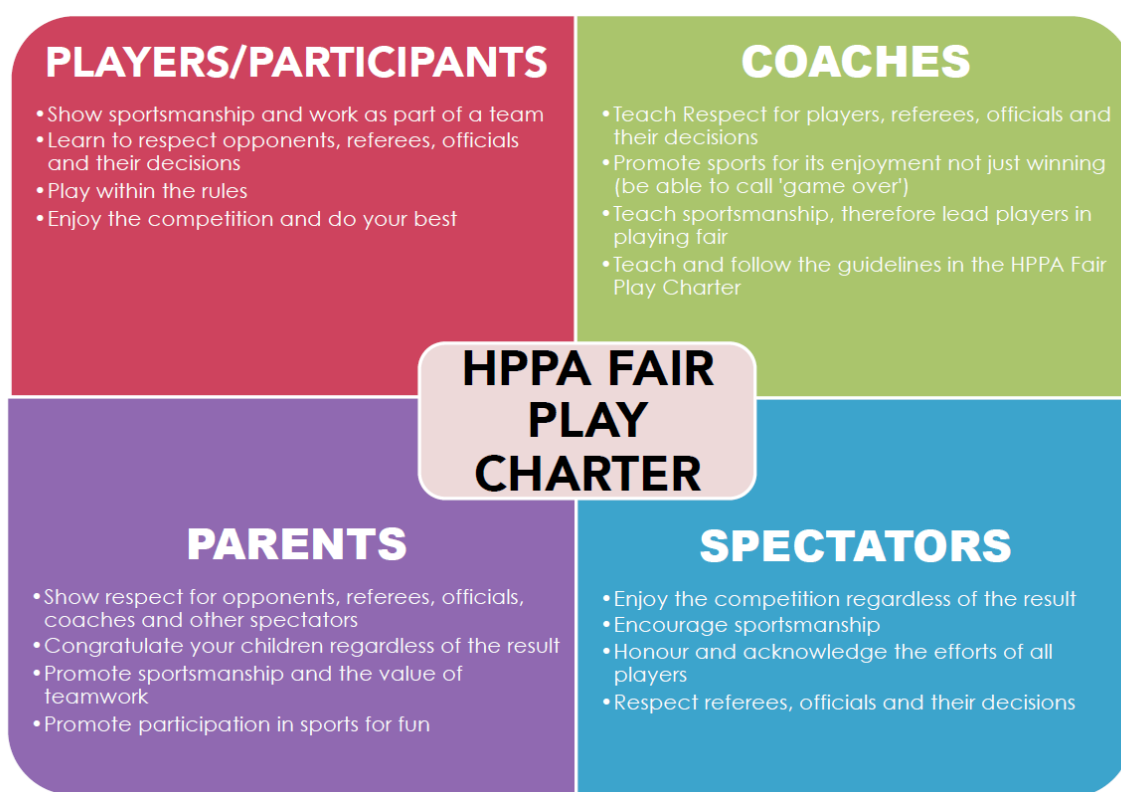
As a result of our dedicated team of coaches we have shown improvement in inter-school sports significantly in athletics, cross country, soccer and rugby. Students are developing a greater respect for the place physical activity and competition have in regard to fair play and sportsmanship and also providing opportunities for all students to play in fair and fun games on an inter school level.

Kiwi Sports



At Owairoa we believe we are the pathway to the future improving Hauora and wellbeing for all students, parents and community members that set foot in its doors. The collaboration between staff, families and the community as a whole give ample opportunities for all students, no matter what their ability to engage, enjoy and participate fully in a fit, active and healthy lifestyle. Our children are both enthusiastic and engaged and are aware of the benefits exercise has on the body and the need for it in our lives.

Owairoa Primary School is a signatory to, and supporter of, the HPPA Fair Play Charter. The nature of sport at Owairoa is to expose students to many codes in order to encourage them to remain active and to spark an interest in a sport a student might otherwise not get. At Owairoa there is an expectation of 'Fair Play' that is modelled by everyone and monitored by the activity organisers. The Principal is a supporter of the charter and through management and the HOD of Sport meet with their coaches, students and the parents to share this Fair Play Charter. With each group implications of this charter and how it will be implemented and monitored. Signage is apparent in the playgrounds to ensure students and parents are aware of their expectations when participating in any of the noted sports/ activities within the document.



Kiwi Sports

