

OWHANGO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2417

Principal: Ewan Starkey

School Address: Ohorere Street

School Postal Address: Community Mail Box 36, Owhango, Waikato, 3990

School Phone: 07 895 4823

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Accountant / Service Provider:

Education  Services.
Dedicated to your school

OWHANGO SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Owhango 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.

Nicole Hosking

Full Name of Presiding Member

N Hosking

Signature of Presiding Member

03/06/2025

Date:

Ewan Starkey

Full Name of Principal

E Starkey

Signature of Principal

03/06/2025

Date:

Owhango School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

| | | 2024 | 2024 | 2023 |
|---|-------|------------------|-----------------------------|----------------|
| | Notes | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Revenue | | | | |
| Government Grants | 2 | 875,353 | 611,139 | 719,059 |
| Locally Raised Funds | 3 | 235,362 | 30,000 | 42,680 |
| Interest | | 13,797 | 8,000 | 13,433 |
| Total Revenue | | 1,124,512 | 649,139 | 775,172 |
| Expense | | | | |
| Locally Raised Funds | 3 | 29,757 | 28,450 | 33,648 |
| Learning Resources | 4 | 602,322 | 396,825 | 452,549 |
| Administration | 5 | 70,207 | 63,504 | 67,440 |
| Interest | | 401 | 278 | 709 |
| Property | 6 | 178,751 | 130,963 | 170,927 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 366 |
| Total Expense | | 881,438 | 620,020 | 725,639 |
| Net Surplus / (Deficit) for the year | | 243,074 | 29,119 | 49,533 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 243,074 | 29,119 | 49,533 |

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

Owhango 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 | | 486,026 | 451,908 | 436,493 |
| Total comprehensive revenue and expense for the year | | 243,074 | 29,119 | 49,533 |
| Distributions to the Ministry of Education | | (15,975) | - | - |
| Contribution - Furniture and Equipment Grant | | 19,255 | - | - |
| Equity at 31 December | | 732,380 | 481,027 | 486,026 |
| Accumulated comprehensive revenue and expense | | 732,380 | 481,027 | 486,026 |
| Equity at 31 December | | 732,380 | 481,027 | 486,026 |

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.

Owhango School

Statement of Financial Position

As at 31 December 2024

| | | 2024 | 2024 | 2023 |
|--|-------|--------------|-----------------------------|--------------|
| | Notes | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 228,074 | 146,421 | 283,098 |
| Accounts Receivable | 8 | 47,618 | 37,390 | 37,821 |
| GST Receivable | | - | 6,149 | - |
| Prepayments | | 4,730 | 4,842 | 6,835 |
| Inventories | 9 | 6,183 | 4,177 | 6,187 |
| Investments | 10 | 107,501 | 84,428 | 92,210 |
| | | 394,106 | 283,407 | 426,151 |
| Current Liabilities | | | | |
| GST Payable | | 5,649 | - | 11,603 |
| Accounts Payable | 12 | 61,486 | 33,231 | 42,634 |
| Revenue Received in Advance | 13 | 1,987 | - | 1,214 |
| Finance Lease Liability | 15 | 2,073 | 4,061 | 3,395 |
| Funds held for Capital Works Projects | 16 | 17,175 | - | 7,637 |
| | | 88,370 | 37,292 | 66,483 |
| Working Capital Surplus/(Deficit) | | 305,736 | 246,115 | 359,668 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 477,344 | 274,868 | 165,132 |
| | | 477,344 | 274,868 | 165,132 |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 14 | 47,227 | 36,996 | 37,280 |
| Finance Lease Liability | 15 | 3,473 | 2,960 | 1,494 |
| | | 50,700 | 39,956 | 38,774 |
| Net Assets | | 732,380 | 481,027 | 486,026 |
| Equity | | 732,380 | 481,027 | 486,026 |

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

Owhango School

Statement of Cash Flows

For the year ended 31 December 2024

| | | 2024 | 2024 | 2023 |
|---|----------|-----------------|-----------------------------|----------------|
| | Note | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 249,481 | 199,111 | 242,113 |
| Locally Raised Funds | | 235,562 | 30,000 | 42,480 |
| Goods and Services Tax (net) | | (5,954) | - | 17,752 |
| Payments to Employees | | (108,216) | (88,589) | (87,791) |
| Payments to Suppliers | | (102,319) | (62,973) | (119,135) |
| Interest Paid | | (401) | (278) | (709) |
| Interest Received | | 15,623 | 8,000 | 11,607 |
| Net cash from/(to) Operating Activities | | 283,776 | 85,271 | 106,317 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (332,475) | (126,500) | (13,095) |
| Purchase of Investments | | (15,292) | - | (7,782) |
| Net cash from/(to) Investing Activities | | (347,767) | (126,500) | (20,877) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 19,255 | - | - |
| Distributions to Ministry of Education | | (15,975) | - | - |
| Finance Lease Payments | | (2,643) | (3,673) | (3,601) |
| Funds Administered on Behalf of Other Parties | | 8,330 | - | 9,936 |
| Net cash from/(to) Financing Activities | | 8,967 | (3,673) | 6,335 |
| Net increase/(decrease) in cash and cash equivalents | | (55,024) | (44,902) | 91,775 |
| Cash and cash equivalents at the beginning of the year | 7 | 283,098 | 191,323 | 191,323 |
| Cash and cash equivalents at the end of the year | 7 | 228,074 | 146,421 | 283,098 |

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.

Owhango School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Owhango School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of Stationery and 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:

| | |
|--|-------------------------|
| Board-owned Buildings | 50 years |
| Building Improvements | 10-50 years |
| Furniture and Equipment | 4-15 years |
| Information and Communication Technology | 5 years |
| Library Resources | 12.5% Diminishing value |
| Leased Assets held under a Finance Lease | Term of Lease |

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

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, 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.

n) Revenue Received in Advance

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

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

o) 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.

p) 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.

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

r) 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.

s) Financial Instruments

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

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

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

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) 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.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

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

| 2024 | 2024 | 2023 |
|----------------|-----------------------|----------------|
| Actual | Budget (Unaudited) | Actual |
| \$ | \$ | \$ |
| 249,393 | 200,469 | 233,110 |
| 504,244 | 323,374 | 372,633 |
| 121,716 | 87,296 | 113,316 |
| 875,353 | 611,139 | 719,059 |

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue

| 2024 | 2024 | 2023 |
|----------------|-----------------------|---------------|
| Actual | Budget (Unaudited) | Actual |
| \$ | \$ | \$ |
| 1,675 | 7,000 | 11,610 |
| 10,585 | 1,300 | 9,287 |
| 7,289 | 6,100 | 5,547 |
| 200,213 | - | 636 |
| 15,600 | 15,600 | 15,600 |
| 235,362 | 30,000 | 42,680 |

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs
Other Locally Raised Funds Expenditure

| | | |
|---------------|---------------|---------------|
| 8,447 | 15,500 | 13,845 |
| 8,541 | 7,300 | 6,845 |
| 214 | - | 678 |
| 12,555 | 5,650 | 12,280 |
| 29,757 | 28,450 | 33,648 |

Surplus for the year Locally Raised Funds

| | | |
|----------------|--------------|--------------|
| 205,605 | 1,550 | 9,032 |
|----------------|--------------|--------------|

4. Learning Resources

Curricular
Employee Benefits - Salaries
Staff Development
Depreciation
Other Learning Resources

| 2024 | 2024 | 2023 |
|----------------|-----------------------|----------------|
| Actual | Budget (Unaudited) | Actual |
| \$ | \$ | \$ |
| 26,358 | 17,200 | 27,358 |
| 545,230 | 352,134 | 402,372 |
| 4,658 | 9,500 | 2,731 |
| 24,701 | 17,816 | 19,915 |
| 1,375 | 175 | 173 |
| 602,322 | 396,825 | 452,549 |

5. Administration

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

| 2024 | 2024 | 2023 |
|---------------|-----------------------|---------------|
| Actual | Budget (Unaudited) | Actual |
| \$ | \$ | \$ |
| 7,151 | 4,100 | 3,941 |
| 3,265 | 3,850 | 5,795 |
| 7,847 | 10,210 | 9,243 |
| 42,959 | 38,244 | 40,522 |
| 2,625 | 1,000 | 1,819 |
| 6,360 | 6,100 | 6,120 |
| 70,207 | 63,504 | 67,440 |

6. Property

| | 2024 | 2024 Budget | 2023 |
|------------------------------|----------------|----------------|----------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Cyclical Maintenance | 9,947 | 6,332 | 12,948 |
| Heat, Light and Water | 5,959 | 7,700 | 5,710 |
| Repairs and Maintenance | 11,407 | 5,350 | 15,896 |
| Use of Land and Buildings | 121,716 | 87,296 | 113,316 |
| Employee Benefits - Salaries | 26,573 | 21,585 | 19,540 |
| Other Property Expenses | 3,149 | 2,700 | 3,517 |
| | <u>178,751</u> | <u>130,963</u> | <u>170,927</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 | 2024 Budget | 2023 |
|---|----------------|----------------|----------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Bank Accounts | 228,074 | 146,421 | 283,098 |
| Cash and cash equivalents for Statement of Cash Flows | <u>228,074</u> | <u>146,421</u> | <u>283,098</u> |

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

Of the \$228,074 Cash and Cash Equivalents, \$17,175 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 \$228,074 Cash and Cash Equivalents, \$1,987 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

| | 2024 | 2024 Budget | 2023 |
|--|---------------|----------------|---------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Receivables | - | 2,828 | 200 |
| Receivables from the Ministry of Education | 2,928 | - | 4,666 |
| Interest Receivable | - | - | 1,826 |
| Banking Staffing Underuse | - | 13,505 | - |
| Teacher Salaries Grant Receivable | 44,690 | 21,057 | 31,129 |
| | <u>47,618</u> | <u>37,390</u> | <u>37,821</u> |
| Receivables from Exchange Transactions | - | 2,828 | 2,026 |
| Receivables from Non-Exchange Transactions | 47,618 | 34,562 | 35,795 |
| | <u>47,618</u> | <u>37,390</u> | <u>37,821</u> |

9. Inventories

| | 2024 | 2024 Budget | 2023 |
|------------|--------------|----------------|--------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Stationery | 427 | 834 | 906 |
| Uniforms | 5,756 | 3,343 | 5,281 |
| | <u>6,183</u> | <u>4,177</u> | <u>6,187</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 | 107,501 | 84,428 | 92,210 |
| Total Investments | 107,501 | 84,428 | 92,210 |

11. Property, Plant and Equipment

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|--|-----------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2024 | | | | | | |
| Land | 20,800 | - | - | - | - | 20,800 |
| Board-owned Buildings | 26,840 | - | - | - | (880) | 25,960 |
| Building Improvements | 56,973 | 310,152 | - | - | (7,299) | 359,826 |
| Furniture and Equipment | 40,354 | 19,194 | - | - | (7,777) | 51,771 |
| Information and Communication Technology | 12,378 | 2,475 | - | - | (4,798) | 10,055 |
| Leased Assets | 4,168 | 4,437 | - | - | (3,454) | 5,151 |
| Library Resources | 3,619 | 655 | - | - | (493) | 3,781 |
| | 165,132 | 336,913 | - | - | (24,701) | 477,344 |

The net carrying value of equipment held under a finance lease is \$5,151 (2023: \$4,168)

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 \$ |
|--|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Land | 20,800 | - | 20,800 | 20,800 | - | 20,800 |
| Board-owned Buildings | 44,000 | (18,040) | 25,960 | 44,000 | (17,160) | 26,840 |
| Building Improvements | 392,253 | (32,427) | 359,826 | 82,100 | (25,127) | 56,973 |
| Furniture and Equipment | 130,160 | (78,389) | 51,771 | 110,969 | (70,615) | 40,354 |
| Information and Communication Technology | 34,721 | (24,666) | 10,055 | 32,246 | (19,868) | 12,378 |
| Leased Assets | 9,523 | (4,372) | 5,151 | 18,085 | (13,917) | 4,168 |
| Library Resources | 13,160 | (9,379) | 3,781 | 12,505 | (8,886) | 3,619 |
| | 644,617 | (167,273) | 477,344 | 320,705 | (155,573) | 165,132 |

12. Accounts Payable

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Creditors | 3,188 | 4,107 | 4,110 |
| Accruals | 6,968 | 3,827 | 2,627 |
| Banking Staffing Overuse | 1,490 | - | - |
| Employee Entitlements - Salaries | 44,690 | 21,057 | 31,129 |
| Employee Entitlements - Leave Accrual | 5,150 | 4,240 | 4,768 |
| | 61,486 | 33,231 | 42,634 |
| Payables for Exchange Transactions | 61,486 | 33,231 | 42,634 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | 61,486 | 33,231 | 42,634 |

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | 1,987 | - | 1,214 |
| | 1,987 | - | 1,214 |

14. Provision for Cyclical Maintenance

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 37,280 | 30,664 | 24,332 |
| Increase to the Provision During the Year | 8,083 | 6,332 | 6,332 |
| Use of the Provision During the Year | - | - | - |
| Other Adjustments | 1,864 | - | 6,616 |
| Provision at the End of the Year | 47,227 | 36,996 | 37,280 |
| Cyclical Maintenance - Current | - | - | - |
| Cyclical Maintenance - Non current | 47,227 | 36,996 | 37,280 |
| | 47,227 | 36,996 | 37,280 |

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2029. This plan is based on the schools 10 Year Property plan / painting quotes.

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 | 2,357 | 4,061 | 3,673 |
| Later than One Year and no Later than Five Years | 3,798 | 2,960 | 1,577 |
| Future Finance Charges | (609) | - | (361) |
| | <u>5,546</u> | <u>7,021</u> | <u>4,889</u> |

Represented by

| | | | |
|---------------------------------------|--------------|--------------|--------------|
| Finance lease liability - Current | 2,073 | 4,061 | 3,395 |
| Finance lease liability - Non current | 3,473 | 2,960 | 1,494 |
| | <u>5,546</u> | <u>7,021</u> | <u>4,889</u> |

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 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions | Closing Balances \$ |
|---|-------------|---------------------------|----------------------------|-----------------|------------------------|---------------------------|
| Block 1 - Heat Pump, Skylight & Carpet | 219066 | 1,800 | - | - | - | 1,800 |
| Replacement Woodburner & Heatpump Blocl | 242288 | 5,837 | - | (1,100) | - | 4,737 |
| Fencing to Pool Area | 246570 | - | 22,188 | (6,213) | (15,975) | - |
| Old Classroom Works | 245928 | - | 31,069 | (20,431) | - | 10,638 |
| Totals | | <u>7,637</u> | <u>53,257</u> | <u>(27,744)</u> | <u>(15,975)</u> | <u>17,175</u> |

Represented by:

| | |
|---|--------|
| Funds Held on Behalf of the Ministry of Education | 17,175 |
| Funds Receivable from the Ministry of Education | - |

| 2023 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions | Closing Balances \$ |
|---|-------------|---------------------------|----------------------------|-----------------|------------------------|---------------------------|
| Verandah Roofing & Fountains | 217052 | (3,547) | 2,751 | 796 | - | - |
| AMS Outdoor Learning Area | 219067 | 8,759 | 7,770 | (16,529) | - | - |
| Senior Toilet Upgrade | 219069 | (7,338) | 13,638 | (6,300) | - | - |
| Block 1 - Heat Pump, Skylight & Carpet | 219066 | - | 8,040 | (6,240) | - | 1,800 |
| Replacement Woodburner & Heatpump Blocl | 242288 | - | 11,276 | (5,439) | - | 5,837 |
| Totals | | <u>(2,126)</u> | <u>43,475</u> | <u>(33,712)</u> | <u>-</u> | <u>7,637</u> |

Represented by:

| | |
|---|-------|
| Funds Held on Behalf of the Ministry of Education | 7,637 |
| Funds Receivable from the Ministry of Education | - |

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.

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 | 880 | 1,430 |
| <i>Leadership Team</i> | | |
| Remuneration | 146,250 | 138,359 |
| Full-time equivalent members | 1.00 | 1.00 |
| Total key management personnel remuneration | 147,130 | 139,789 |

There are 6 members of the Board excluding the Principal. The Board has held 5 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

| | 2024 Actual \$000 | 2023 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 120 - 130 | 120 - 130 |
| Benefits and Other Emoluments | 18 - 19 | 17 - 18 |
| 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 |
|-----------------------|--------------------|--------------------|
| 110 - 120 | 1.00 | 0.00 |
| | 1.00 | 0.00 |

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

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 liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$11,437 (2023: \$12,537) as a result of entering the following contracts:

| Contract Name | Remaining Capital Commitment \$ |
|---|--|
| Block 1 - Heat Pump, Skylight & Carpet | 3,200 |
| Replacement Woodburner & Heatpump Block A | 8,237 |
| Total | 11,437 |

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 228,074 | 146,421 | 283,098 |
| Receivables | 47,618 | 37,390 | 37,821 |
| Investments - Term Deposits | 107,501 | 84,428 | 92,210 |
| Total financial assets measured at amortised cost | 383,193 | 268,239 | 413,129 |

Financial liabilities measured at amortised cost

| | | | |
|--|--------|--------|--------|
| Payables | 61,486 | 33,231 | 42,634 |
| Finance Leases | 5,546 | 7,021 | 4,889 |
| Total financial liabilities measured at amortised cost | 67,032 | 40,252 | 47,523 |

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 OWHANGO SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

Opinion

We have audited the financial statements of the School on pages 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 24 to 49, 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.

Cameron Town

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

Owhango School

Members of the Board

| Name | Position | How Position Gained | Term Expired/ Expires |
|----------------|-----------------------|------------------------------------|--------------------------------------|
| Nicole Hosking | Presiding Member | Elected | Sep 2025 |
| Ewan Starkey | Principal | ex Officio | |
| Mark Bramely | Parent Representative | Elected | Sep 2025 |
| Maree Ashcroft | Parent Representative | Elected | Oct 2024 |
| Guy Hoban | Parent Representative | Elected | Sep 2025 |
| Aaron Owen | Parent Representative | Elected | Sep 2025 |
| Dale Closter | Parent Representative | Co-opted | Sep 2025 |
| Jessie Smith | Staff Representative | Elected | Sep 2025 |

Owhango School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$1,062 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

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

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



“Happy, thriving tamariki”

ŌWHANGO SCHOOL ANNUAL REPORT 2024



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Presiding member's report (presented to the community at the end of year Break Up ceremony)

Kia ora and welcome to the 2024 end of year break up presentations and farewell to the year 8 students

The tamariki at Ōwhango school are engaged in our unique rural environment, are individual in their learning and strong in experience and success.....

This mission statement continues to guide us to ensure we are exposing the children to experiences that are holistic that are challenging our tamariki mentally, physically, spiritually, socially and emotionally to build strong resilient children with a sense of self worth, children who are capable and adaptable to change.

Physically our children are provided with many sporting opportunities both school run and club run. Organised excursions are mostly around physical activities walking, kayaking skiing biking and most recently with the completion of the pretty impressive skate park scootering and skating.

Mentally our children have opportunity to do performances quizzes speeches technology challenges

Are challenged daily to think critically ask questions succeed fail rise and fall but never to give up.

Spiritually the children have attended taiopenga kapahaka festival, Otokou Marae and had a family matariki hangi at the school.

Socially and emotionally the school provided us with the big disconnect programme a parent evening to help us navigate and support our children socially and emotionally though todays biggest area of concern in the different platforms our children are exploring online.

These are only a few of the high lights but build a picture of the high level of professionalism and integrity that the teaching team collaboratively and consistently deliver. Thank you so much for your continued energy the support you continue to show each other as a long serving teaching team. It hasn't been a year without its heart breaks and hardships amongst you all but how you support each other through these times is truly beautiful and has never disrupted what happens on the ground floor. you consciously deliver a rich curriculum for our children

To the relief teachers, ancillary staff, administrator, cleaners and groundskeeper the quality of your interactions within the school are recognised and appreciated thank you

The PTA works hard to ensure they are promoting the school positively and take up many opportunities to fundraise for the school. They are so generous with the money that they accumulate and give back to the school for the children to enjoy.

Next year we go back to a three-room school however the fourth room is to stay a classroom for group activities and for tech opportunities to develop

There will be alterations to the main block to create a bigger staffroom for the teacher to get them out of the box they have endured this year.

As a board member I have seen two terms that's (six years) working alongside other long term members Guy ,Aaron, Jessie, Mark and Maree. We would like to acknowledge that since Maree has a permanent role at the school we can only have one school teacher rep so she has had to stand down this year so we would like to thank and acknowledge Maree's long service and continued positive energy and commitment to the school. We welcome Dale Closter into her new role on the board.

I would like to say thanks the board for the level of professionalism and support the have displayed consistently. This year has challenged us to delve deeper into policy, to make decisions we didn't think we would have to make and ensure governance was upheld at such a level to ensure teaching team continually had the trust of the board and the backing to allow them to deliver the diverse curriculum our children are continually experiencing. Next year as a board we have the massive task of finding a suitable replacement for Ewan to find a person who will continue to

To the year eights I'd like to finish off with a farewell usually an inspirational quote and the one I chose this year is from Forest Gump.

Life is like a box of chocolates you never know what you are going to get.

Just remember you are all marvellous creations unique loved and cherished

we wish you all a velvety smooth ride into your future.

you will experience moments that are truly gold (hold onto these)

you will experience moments which are truly rough (make peace with these)

but if you continue to carry on with the positive energy and attributes you have acquired in your life to date you'll discover that mostly life is pretty mint.

Thank you I wish you all a holiday season in which you can replenish after a busy year and start fresh in the new year with new goals and dreams to keep you focused for the new year ahead. I hope to see you engaged in our unique rural environment enjoying a picnic ,swim, walk or skate.

Nicole Hosking

List of all school board members

| Board member names and current role |
|---|
| Nicole Hosking (Presiding Member) |
| Dale Erueti (New- Casual Board Vacancy filled by Selection) |
| Guy Hoban (Finance) |
| Aaron Owen (Property) |
| Mark Bramley (Health & Safety) |
| Jessie Smith (Staff) |
| Ewan Starkey (Principal) |

Statement of variance: progress against targets

First Specific Achievement Target for 2024

Focus Area: Te reo Māori

Achievement Target: To enable our students to speak te reo with more confidence and regularity.

Background Information: In 2021 we used this achievement target; however, it was contingent on doing a course Te Ahu o te Reo Māori. For several reasons out of our control, we could not participate in this course, therefore we changed our target to a Structured Literacy one.
Then we found an alternative te reo course in 2022 which all of the teachers participated in and passed. Last year they sustained this learning with support from Jessie Smith, lead teacher in te ao Māori.
This year we would like to further embed our teaching of te reo by making this our Achievement Target. We will reuse the same test we devised in 2021, to measure our baseline data and progress over the year. We can also compare our results with the baseline data from 2021 to measure our results over both this year and over the last three years.

Baseline data:

See Baseline Data Term One Document- based on Level One Te Reo Māori.

Te Reo Māori - Ōwhango School Baseline Data

Term 1, 2024

| Student | Year / Class | Part One – Maori word /8 | Part Two – English word /10 | Part Three – pronunciation /10 | Part Four - sentences /9 | Part Five – pepeha /7 | Student Total /44 |
|---------|-----------------|-----------------------------|--------------------------------|-----------------------------------|-----------------------------|--------------------------|----------------------|
| | RIMU CLASS | | | | | | |
| | 8 - Rimu | 8 | 7 | 10 | 7 | 4 | 36 |
| | 8 - Rimu | 8 | 4 | 8 | 3 | 0 | 23 |
| | 8 - Rimu | 8 | 4 | 10 | 3 | 0 | 25 |
| | 8 - Rimu | 8 | 6 | 9 | 3 | 3 | 29 |
| | 8 - Rimu | 5 | 3 | 8 | 0 | 0 | 16 |
| | 8 - Rimu | 8 | 5 | 10 | 7 | 6 | 36 |
| | 7 - Rimu | 7 | 5 | 9 | 3 | 1 | 25 |
| | 7 - Rimu | 4 | 4 | 5 | 5 | 0 | 18 |
| | 7 - Rimu | absent | absent | absent | absent | absent | |
| | 7 - Rimu | 2 | 1 | 0 | 0 | 0 | 3 |
| | 7 - Rimu | 5 | 4 | 8 | 1 | 0 | 18 |
| | 7 - Rimu | 6 | 3 | 5 | 1 | 2 | 17 |
| | 7 - Rimu | 5 | 5 | 7 | 3 | 1 | 21 |
| | 7 - Rimu | 8 | 5 | 10 | 4 | 1 | 28 |
| | 7 - Rimu | 2 | 1 | 6 | 1 | 0 | 10 |
| | KAHIKATEA CLASS | | | | | | |
| | 6 - Kahikatea | absent | absent | absent | absent | absent | |
| | 6 - Kahikatea | 2 | 3 | 2 | 1 | 0 | 8 |
| | 6 - Kahikatea | 5 | 4 | 8 | 5 | 0 | 22 |
| | 6 - Kahikatea | 5 | 5 | 7 | 5 | 0 | 22 |
| | 6 - Kahikatea | 4 | 4 | 7 | 0 | 0 | 15 |
| | 6 - Kahikatea | 6 | 3 | 8 | 0 | 1 | 18 |
| | 6 - Kahikatea | 8 | 6 | 10 | 5 | 3 | 32 |
| | 6 - Kahikatea | absent | absent | absent | absent | absent | |

| | | | | | | | |
|--|---------------|---|---|---|---|---|----|
| | 5 - Kahikatea | 4 | 4 | 8 | 1 | 0 | 17 |
| | 5 - Kahikatea | 7 | 5 | 9 | 5 | 2 | 28 |
| | 5 - Kahikatea | 5 | 3 | 8 | 4 | 0 | 20 |
| | 5 - Kahikatea | 0 | 4 | 8 | 1 | 0 | 13 |

| | | | | | | | |
|--|---------------------|-------------------------|-------------------------|-----------------------|--------|--------|----|
| | 5 - Kahikatea | 6 | 3 | 10 | 2 | 0 | 21 |
| | 5 - Kahikatea | 3 | 4 | 8 | 2 | 0 | 17 |
| | 5 - Kahikatea | 2 | 3 | 6 | 2 | 0 | 13 |
| | 5 - Kahikatea | 5 | 4 | 7 | 4 | 0 | 20 |
| | 4 - Kahikatea | 0 | 3 | 5 | 2 | 0 | 10 |
| | TŌTARA CLASS | Teacher recorded | Teacher recorded | Not Applicable | | | |
| | 4 - Tōtara | 4 | 2 | | 0 | 0 | 6 |
| | 4 – Tōtara | absent | absent | | absent | absent | |
| | 4 – Tōtara | 3 | 4 | | 1 | 0 | 8 |
| | 4 – Tōtara | 1 | 3 | | 0 | 0 | 4 |
| | 4 – Tōtara | 7 | 4 | | 1 | 0 | 12 |
| | 4 – Tōtara | 7 | 4 | | 0 | 0 | 11 |
| | 4 – Tōtara | 7 | 2 | | 0 | 0 | 9 |
| | 4 – Tōtara | 8 | 7 | | 4 | 2 | 21 |
| | 4 – Tōtara | 4 | 3 | | 1 | 0 | 8 |
| | 4 – Tōtara | 3 | 2 | | 0 | 0 | 5 |
| | 4 – Tōtara | 0 | 3 | | 1 | 0 | 4 |
| | 3 - Tōtara | 1 | 1 | | 0 | 0 | 2 |
| | 3 - Tōtara | 6 | 4 | | 1 | 0 | 11 |
| | 3 - Tōtara | 2 | 1 | | 0 | 0 | 3 |
| | 3 - Tōtara | 7 | 6 | | 1 | 0 | 14 |
| | 3 - Tōtara | 6 | 6 | | 3 | 0 | 15 |
| | 3 - Tōtara | absent | absent | | absent | absent | |
| | 3 - Tōtara | 2 | 5 | | 1 | 0 | 8 |
| | 3 - Tōtara | 3 | 3 | | 0 | 0 | 6 |
| | 2 - Tōtara | 3 | 5 | | 1 | 0 | 9 |
| | KOWHAI CLASS | Teacher recorded | Teacher recorded | Not Applicable | | | |
| | 2 - Kowhai | 0 | 1 | | 0 | 0 | 1 |
| | 2 – Kowhai | 0 | 1 | | 0 | 0 | 1 |
| | 2 – Kowhai | 3 | 3 | | 0 | 0 | 6 |
| | 2 – Kowhai | 0 | 2 | | 0 | 0 | 2 |
| | 2 – Kowhai | 0 | 3 | | 0 | 0 | 3 |
| | 2 – Kowhai | 1 | 2 | | 0 | 0 | 2 |
| | 2 – Kowhai | 1 | 2 | | 0 | 0 | 3 |
| | 2 – Kowhai | 6 | 4 | | 3 | 0 | 13 |
| | 2 – Kowhai | 2 | 3 | | 0 | 0 | 5 |
| | 1 - Kowhai | 1 | 2 | | 0 | 0 | 3 |
| | 1 – Kowhai | 0 | 2 | | 0 | 0 | 2 |
| | 1 – Kowhai | 0 | 1 | | 0 | 0 | 1 |
| | 1 – Kowhai | 3 | 3 | | 0 | 0 | 6 |

| | | | | | | | | | |
|--|--------------|------------|--------|--------|--|--------|--------|----------------------------|--|
| | | 1 – Kowhai | 0 | 1 | | 0 | 0 | 1 | |
| | | 1 – Kowhai | absent | absent | | absent | absent | | |
| | TOTAL | | | | | | | 786 / 61 = 12.8 | |

Criteria for determining whether this target is met:
 An increase in the students ability to translate from English to Māori, Māori to English, to pronounce Māori correctly and to remember their pepeha as measured by our baseline data.

Key Improvement Strategies *What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?*

| When | What (examples) <i>Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing; assessment practices;</i> | Who | Indicators of Progress <i>What will we see?</i> |
|------------|---|--|--|
| Term One | Gather Baseline Data, and use this to determine the needs of the class | All teaching staff | Teachers will have a plan of what to teach |
| All year | Ongoing daily use of te reo words and sentences being used in the classroom | All teaching staff | Te reo being heard being used in the classroom and playground |
| All year | Frequent discussion and planning of te reo taking place in the staff hui | All teaching staff | Te reo being heard being used in the classroom and playground |
| All year | Weekly kapa haka lessons for the whole school with te reo integrated into it | Jessie Smith leads, with support from the teaching staff | Increasing competence with waiata, pronunciation of kupu, waiata ringaringa, and understanding of protocols. |
| Term Three | Participation in the Tuwharetoa Taiopenga, including a dress rehearsal for the local community in the hall | All students, either as performers or supporters | Performing with confidence. |
| Term Four | Revisit our baseline test to measure what progress has been made by the students | All students present on this day | A measure of understanding of some key words and phrases in te reo |

Resourcing *How much money and time is needed? Who will help us?*
 We have \$300 in the Māori subject budget, \$1,100 for subscriptions (for things such as M3, Te Reo Club).
 We also have plenty of available funds if needed.

Analysis of Variance

Current data:

Te Reo Māori - Ōwhango School Data Term 1 & Term 4, 2024

Note: the – symbol means absent on this day of the test, which means their data is greyed out and not used in final totals as it would skew the data

| Student (redacted) | Year / Class | Part One – Māori word /8 T1 / T2 | Part Two – English word /10 T1 / T2 | Part Three – pronunciation /10 T1 / T2 | Part Four - sentences /9 T1 / T2 | Student Total /37 T1 | Student Total /37 T4 |
|-----------------------|-------------------|---|--|---|---|-------------------------------|-------------------------------|
| | RIMU CLASS | | | | | | |
| | 8 - Rimu | 8 8 | 7 8 | 10 10 | 7 8 | 32 | 34 |
| | 8 - Rimu | 8 - | 4 - | 8 - | 3 - | | |
| | 8 - Rimu | 8 - | 4 - | 10 - | 3 - | | |
| | 8 - Rimu | 8 8 | 6 8 | 9 10 | 3 7 | 26 | 33 |
| | 8 - Rimu | 5 7 | 3 4 | 8 10 | 0 3 | 16 | 24 |
| | 8 - Rimu | 8 8 | 5 8 | 10 10 | 7 8 | 30 | 34 |
| | 7 - Rimu | 7 8 | 5 6 | 9 10 | 3 7 | 24 | 31 |

| | 7 - Rimu | 4 6 | 4 7 | 5 10 | 5 6 | 18 | 27 |
|--|-----------------|--------------------------|-----------------------------|------------------------------|-------------------------|-------------------------|-------------------------|
| | 7 - Rimu | - 8 | - 6 | - 9 | - 4 | | |
| | 7 - Rimu | 2 4 | 1 3 | 0 9 | 0 2 | 3 | 18 |
| | 7 - Rimu | 5 - | 4 - | 8 - | 1 - | | |
| | 7 - Rimu | 6 8 | 3 7 | 5 10 | 1 4 | 15 | 29 |
| | 7 - Rimu | 5 - | 5 - | 7 - | 3 - | | |
| | 7 - Rimu | 8 8 | 5 6 | 10 10 | 4 5 | 27 | 29 |
| | 7 - Rimu | 2 7 | 1 9 | 6 8 | 1 4 | 10 | 28 |
| | | | | | Total | 201/370 | 256/370 |
| | | | | | Mean | 20 | 26 |
| | KAHIKATEA CLASS | Māori word /8 T1 / T2 | English word /10 T1 / T2 | Pronunciation /10 T1 / T2 | Sentences /9 T1 / T2 | Student Total /37 T1 | Student Total /37 T4 |
| | 6 - Kahikatea | - 8 | - 7 | - 7 | - 3 | | |
| | 6 - Kahikatea | 2 - | 3 - | 2 - | 1 - | | |
| | 6 - Kahikatea | 5 8 | 4 10 | 8 10 | 5 7 | 22 | 35 |
| | 6 - Kahikatea | 5 8 | 5 9 | 7 9 | 5 5 | 22 | 31 |
| | 6 - Kahikatea | 4 8 | 4 9 | 7 8 | 0 4 | 15 | 29 |
| | 6 - Kahikatea | 6 8 | 3 10 | 8 10 | 0 4 | 17 | 32 |
| | 6 - Kahikatea | 8 8 | 6 10 | 10 10 | 5 8 | 29 | 36 |
| | 6 - Kahikatea | - 8 | - 10 | - 9 | - 8 | | |
| | 5 - Kahikatea | 4 8 | 4 8 | 8 9 | 1 3 | 17 | 27 |
| | 5 - Kahikatea | 7 8 | 5 10 | 9 10 | 5 8 | 26 | 36 |
| | 5 - Kahikatea | 5 8 | 3 8 | 8 9 | 4 4 | 20 | 29 |
| | 5 - Kahikatea | 0 - | 4 - | 8 - | 1 - | | |
| | 5 - Kahikatea | 6 8 | 3 9 | 10 10 | 2 4 | 21 | 31 |
| | 5 - Kahikatea | 3 8 | 4 10 | 8 10 | 2 7 | 17 | 35 |
| | 5 - Kahikatea | 2 - | 3 - | 6 - | 2 - | | |
| | 5 - Kahikatea | 5 8 | 4 7 | 7 10 | 4 2 | 20 | 27 |
| | 4 - Kahikatea | 0 - | 3 - | 5 - | 2 - | | |
| | | | | | Total | 226/407 | 348/407 |
| | | | | | Mean | 21 | 32 |
| | TŌTARA CLASS | Māori word /8 T1 / T2 | English word /10 T1 / T2 | Not Applicable | Sentences /9 T1 / T2 | Student Total /27 T1 | Student Total /27 T4 |
| | 4 - Tōtara | 4 - | 2 - | | 0 - | | |
| | 4 - Tōtara | - 6 | - 7 | | - 1 | | |
| | 4 - Tōtara | 3 6 | 4 6 | | 1 0 | 8 | 20 |
| | 4 - Tōtara | 1 6 | 3 7 | | 0 2 | 4 | 15 |
| | 4 - Tōtara | 7 7 | 4 8 | | 1 3 | 12 | 18 |
| | 4 - Tōtara | 7 8 | 4 8 | | 0 4 | 11 | 20 |
| | 4 - Tōtara | 7 7 | 2 7 | | 0 2 | 9 | 16 |
| | 4 - Tōtara | 8 7 | 7 7 | | 4 4 | 19 | 18 |
| | 4 - Tōtara | 4 8 | 3 6 | | 1 1 | 8 | 15 |
| | 4 - Tōtara | 3 - | 2 - | | 0 - | | |
| | 4 - Tōtara | 0 6 | 3 3 | | 1 1 | 4 | 10 |

| | 3 - Tōtara | 1 - | 1 - | | 0 - | | |
|--|--------------|-----------------------------------|---------------------------------------|-------------------|--------------------------------------|-------------------------------|-------------------------------|
| | 3 - Tōtara | 6 7 | 4 5 | | 1 2 | 11 | 14 |
| | 3 - Tōtara | 2 5 | 1 3 | | 0 2 | 3 | 10 |
| | 3 - Tōtara | 7 7 | 6 7 | | 1 4 | 14 | 18 |
| | 3 - Tōtara | 6 7 | 6 7 | | 3 1 | 15 | 15 |
| | 3 - Tōtara | - 5 | - 6 | | - 2 | | |
| | 3 - Tōtara | 2 8 | 5 8 | | 1 1 | 8 | 17 |
| | 3 - Tōtara | 3 6 | 3 9 | | 0 2 | 6 | 17 |
| | 2 - Tōtara | 3 7 | 5 8 | | 1 4 | 9 | 19 |
| | | | | | Total | 141/405 | 242/405 |
| | | | | | Mean | 9 | 16 |
| | KOWHAI CLASS | Teacher recorded /8 T1 / T2 | Teacher Recorded /10 T1 / T2 | Not Applicable | Teacher Recorded /9 T1 / T2 | Student Total /27 T1 | Student Total /27 T4 |
| | 2 - Kowhai | 0 - | 1 - | | 0 - | | |
| | 2 – Kowhai | 0 - | 1 - | | 0 - | | |
| | 2 – Kowhai | 3 6 | 3 5 | | 0 5 | 6 | 16 |
| | 2 – Kowhai | 0 3 | 2 5 | | 0 5 | 2 | 12 |
| | 2 – Kowhai | 0 5 | 3 4 | | 0 2 | 3 | 11 |
| | 2 – Kowhai | 1 - | 2 - | | 0 - | | |
| | 2 – Kowhai | 1 2 | 2 6 | | 0 0 | 3 | 8 |
| | 2 – Kowhai | 6 8 | 4 8 | | 3 6 | 13 | 22 |
| | 2 – Kowhai | 2 4 | 3 4 | | 0 3 | 5 | 11 |
| | 1 - Kowhai | 1 3 | 2 6 | | 0 5 | 3 | 14 |
| | 1 – Kowhai | 0 - | 2 - | | 0 - | | |
| | 1 – Kowhai | 0 1 | 1 2 | | 0 0 | 1 | 3 |
| | 1 – Kowhai | 3 5 | 3 6 | | 0 1 | 6 | 12 |
| | 1 – Kowhai | 0 4 | 1 4 | | 0 0 | 1 | 8 |
| | 1 – Kowhai | - 4 | - 5 | | - 1 | | |
| | | | | | Total | 35/270 | 117/270 |
| | | | | | Mean | 4 | 12 |
| | | | | Whole School Mean | 603/46= | 963/46= | |
| | | | | | 13 | 21 | |

Additionally, I have compared our results with students who took the same test in 2021 here:

Ōwhango School Te Reo Level One
Test

Term One 2021 versus Term 4 2024

| | | What is the Māori word for this? | What is the English word for this? | What do these te reo sentences say? |
|----------|-----------------|----------------------------------|------------------------------------|-------------------------------------|
| Students | Possible score: | 8 | 10 | 9 |
| | Y5 Y8 | 4 8 | 2.5 8 | 2 7 |
| | Y5 Y8 | 0 7 | 2 4 | 0 3 |
| | Y5 Y8 | 7 8 | 5 8 | 3 8 |
| | Y4 Y7 | 4 8 | 2 6 | 0 7 |
| | Y4 Y7 | 2 6 | 3 7 | 2 6 |
| | Y4 Y7 | 2 8 | 2.5 6 | 1 4 |
| | Y4 Y7 | 0 8 | 2.5 7 | 0 3 |
| | Total | 19 53 | 19.5 46 | 8 38 |

Analysis of whether this target is met:

Yes this target is met as I am seeing evidence in the classroom and in the school of our students to speaking te reo with more confidence and regularity. This is backed up by our data that shows, across the whole school, an average increase in the students ability to understand and speak te reo increased from 13 correct answers to 21. These results showed a good success rate across each age level.

| Actions <i>What did we do?</i> | Outcomes <i>What happened?</i> | Reasons for the variance <i>Why did it happen?</i> |
|--|--|--|
| Throughout the year the teachers were teaching te reo in their classrooms. | The children became more proficient with speaking te reo as evidenced in the before and after testing, and through our observations. | Because we were teaching them how to do this! |

| Planning for next year: |
|---|
| The main focus of Jessie Smith's permanent management unit will continue to be leading and advising the staff on tikanga Māori, to support the ongoing inclusion of this throughout our teaching programme and pastoral care. |

Second Specific Achievement Target for 2024

Focus Area: Attendance

Achievement Target:

To increase the number of children who are regularly attending school.

We aim to have our school align with the Government's Attendance and Engagement Strategy's targets of:

6% Moderate Absence

70% Regular Attendance

In addition, we aim to have our **Chronic Absence rate to 0%** (Gvmt. goal is 5%)

And **Irregular Absence of 24%** (Gvmt. has no goal for this group, but this figure will make 100% if all targets are hit).

Background Information:

Since Covid19, we have noticed a drop in attendance.

Last year for the last six months of schooling, our attendance rates were:

3% Chronic Absence (<70% attendance)

8% Moderate Absence (70%-80% attendance)

33% Irregular Absence (80%-90% attendance)

57% Regular Attendance (>90% attendance)

Baseline data:

Achievement Target Baseline Data

Attendance Term 3-4 2023

Code key: L late; J justified absence; M medical absence; G holiday during term time; E explained but unjustified absence; T truant; ? unknown reason temporary code; D medical appt.

| Names | Y | P | L | J | M | G | E | T | ? | Abs | Pres | Total | % Absent | % Present | Attendance Rates |
|-------|----|-----|---|---|----|----|----|----|---|-----|------|-------|----------|-----------|---------------------------------|
| | Y8 | 117 | | 4 | 61 | | | | | 65 | 117 | 182 | 35.71% | 64.29% | 2 3% Chronic Absence |
| | Y8 | 127 | | | 43 | | 4 | 4 | 4 | 55 | 127 | 182 | 30.22% | 69.78% | |
| | Y2 | 128 | | 4 | 15 | | 16 | 16 | 3 | 54 | 128 | 182 | 29.67% | 70.33% | 6 8% Moderate Absence |
| | Y6 | 125 | 1 | 2 | 32 | 6 | 14 | | | 54 | 128 | 182 | 29.67% | 70.33% | |
| | Y8 | 128 | | 4 | 48 | | 2 | | | 54 | 128 | 182 | 29.67% | 70.33% | |
| | Y7 | 130 | | | 26 | 16 | 8 | 2 | | 52 | 130 | 182 | 28.57% | 71.43% | |
| | Y8 | 134 | | 3 | 20 | 6 | 17 | | | 46 | 136 | 182 | 25.27% | 74.73% | |
| | Y0 | 134 | | | 30 | | 4 | 4 | 3 | 41 | 138 | 179 | 22.91% | 77.09% | |
| | Y3 | 145 | | | 24 | | 12 | | | 36 | 145 | 181 | 19.89% | 80.11% | 25 33% Irregular asbsence |
| | Y0 | 146 | | | 22 | | 14 | | | 36 | 146 | 182 | 19.78% | 80.22% | |
| | Y8 | 146 | 1 | | 24 | | 9 | 2 | | 35 | 147 | 182 | 19.23% | 80.77% | |
| | Y7 | 149 | 1 | | 5 | | 20 | 3 | 4 | 32 | 150 | 182 | 17.58% | 82.42% | |
| | Y7 | 150 | | 9 | 20 | | 3 | | | 32 | 150 | 182 | 17.58% | 82.42% | |
| | Y0 | 151 | | | 18 | | 13 | | | 31 | 151 | 182 | 17.03% | 82.97% | |
| | Y6 | 149 | | | 30 | | 1 | | | 31 | 151 | 182 | 17.03% | 82.97% | |

| | | | | | | | | | | | | | | |
|--|----|-----|---|----|----|---|----|---|---|----|-----|-----|--------|--------|
| | Y8 | 151 | 1 | 20 | 6 | | 4 | | | 30 | 152 | 182 | 16.48% | 83.52% |
| | Y6 | 127 | | | 14 | | 11 | | | 25 | 127 | 152 | 16.45% | 83.55% |
| | Y3 | 152 | 1 | | 20 | | 8 | | | 28 | 153 | 181 | 15.47% | 84.53% |
| | Y0 | 153 | 1 | 2 | 19 | | 7 | | | 28 | 154 | 182 | 15.38% | 84.62% |
| | Y8 | 154 | | 4 | 8 | | 8 | 8 | | 28 | 154 | 182 | 15.38% | 84.62% |
| | Y1 | 154 | 1 | | 16 | | 9 | 2 | | 27 | 155 | 182 | 14.84% | 85.16% |
| | Y1 | 156 | | | 10 | 8 | 8 | | | 26 | 156 | 182 | 14.29% | 85.71% |
| | Y3 | 153 | | | 6 | | 20 | | | 26 | 156 | 182 | 14.29% | 85.71% |
| | Y3 | 154 | | | 18 | | 3 | 2 | 2 | 25 | 156 | 181 | 13.81% | 86.19% |
| | Y7 | 157 | | 5 | | | 17 | | 3 | 25 | 157 | 182 | 13.74% | 86.26% |
| | Y8 | 157 | 1 | 4 | 12 | | 4 | 4 | | 24 | 158 | 182 | 13.19% | 86.81% |
| | Y3 | 160 | | | 10 | | 11 | | | 21 | 160 | 181 | 11.6% | 88.4% |
| | Y4 | 158 | 1 | | 19 | | 1 | | | 20 | 161 | 181 | 11.05% | 88.95% |
| | Y5 | 159 | 3 | 2 | 15 | | 3 | | | 20 | 162 | 182 | 10.99% | 89.01% |
| | Y7 | 162 | | | 9 | | 11 | | | 20 | 162 | 182 | 10.99% | 89.01% |
| | Y2 | 162 | | | 12 | | 6 | | 1 | 19 | 162 | 181 | 10.5% | 89.5% |
| | Y3 | 161 | 1 | | 10 | | 7 | 2 | | 19 | 162 | 181 | 10.5% | 89.5% |
| | Y6 | 163 | | | 6 | | 11 | 2 | | 19 | 163 | 182 | 10.44% | 89.56% |
| | Y1 | 163 | 1 | | 13 | | 5 | | | 18 | 164 | 182 | 9.89% | 90.11% |
| | Y1 | 163 | 1 | 2 | 12 | | 4 | | | 18 | 164 | 182 | 9.89% | 90.11% |
| | Y8 | 160 | | | 14 | | 2 | | 2 | 18 | 164 | 182 | 9.89% | 90.11% |
| | Y3 | 163 | 1 | | 2 | 7 | 8 | | | 17 | 164 | 181 | 9.39% | 90.61% |
| | Y5 | 163 | 1 | 3 | 13 | | | | 1 | 17 | 164 | 181 | 9.39% | 90.61% |
| | Y5 | 163 | 1 | | 12 | | 3 | 2 | | 17 | 164 | 181 | 9.39% | 90.61% |
| | Y2 | 162 | 3 | 2 | 10 | | 5 | | | 17 | 165 | 182 | 9.34% | 90.66% |
| | Y2 | 165 | 1 | | 11 | | 5 | | | 16 | 166 | 182 | 8.79% | 91.21% |
| | Y3 | 167 | | | 11 | | 3 | | | 14 | 167 | 181 | 7.73% | 92.27% |
| | Y5 | 167 | | | 9 | | 3 | 2 | | 14 | 167 | 181 | 7.73% | 92.27% |
| | Y5 | 166 | 1 | 5 | | | 5 | | 4 | 14 | 167 | 181 | 7.73% | 92.27% |
| | Y6 | 168 | | | 4 | | 10 | | | 14 | 168 | 182 | 7.69% | 92.31% |
| | Y4 | 168 | | 3 | 2 | | 8 | | | 13 | 168 | 181 | 7.18% | 92.82% |
| | Y1 | 169 | | 6 | 6 | | 1 | | | 13 | 169 | 182 | 7.14% | 92.86% |
| | Y2 | 162 | 7 | | 5 | | 2 | 5 | 1 | 13 | 169 | 182 | 7.14% | 92.86% |
| | Y5 | 122 | 1 | 2 | | | 6 | | | 8 | 123 | 131 | 6.11% | 93.89% |
| | Y3 | 171 | | | 6 | | 4 | | | 10 | 171 | 181 | 5.52% | 94.48% |
| | Y4 | 168 | 1 | 2 | 2 | | 6 | | | 10 | 171 | 181 | 5.52% | 94.48% |
| | Y6 | 172 | | | 9 | | 1 | | | 10 | 172 | 182 | 5.49% | 94.51% |
| | Y1 | 173 | | | 8 | | 1 | | | 9 | 173 | 182 | 4.95% | 95.05% |
| | Y4 | 173 | | | 8 | | 1 | | | 9 | 173 | 182 | 4.95% | 95.05% |

43
57%
Regular Attendance

| | | | | | | | | | | | | | | |
|--|----|-----|---|---|---|---|---|--|--|---|-----|-----|-------|--------|
| | Y1 | 173 | 1 | | 2 | | 6 | | | 8 | 174 | 182 | 4.4% | 95.6% |
| | Y6 | 174 | | 2 | 6 | | | | | 8 | 174 | 182 | 4.4% | 95.6% |
| | Y7 | 174 | | | 4 | | 4 | | | 8 | 174 | 182 | 4.4% | 95.6% |
| | Y2 | 173 | 1 | | 6 | | 1 | | | 7 | 174 | 181 | 3.87% | 96.13% |
| | Y3 | 174 | | | 6 | | 1 | | | 7 | 174 | 181 | 3.87% | 96.13% |
| | Y3 | 173 | 1 | | 4 | | 3 | | | 7 | 174 | 181 | 3.87% | 96.13% |
| | Y4 | 174 | | | 5 | | 2 | | | 7 | 174 | 181 | 3.87% | 96.13% |
| | Y2 | 171 | 2 | | 4 | 2 | 1 | | | 7 | 175 | 182 | 3.85% | 96.15% |
| | Y1 | 176 | | | 4 | | 2 | | | 6 | 176 | 182 | 3.3% | 96.7% |
| | Y5 | 175 | 1 | | 5 | | 1 | | | 6 | 176 | 182 | 3.3% | 96.7% |
| | Y5 | 175 | 1 | | 5 | | 1 | | | 6 | 176 | 182 | 3.3% | 96.7% |
| | Y4 | 176 | | | 2 | | 3 | | | 5 | 176 | 181 | 2.76% | 97.24% |
| | Y4 | 176 | | | 4 | | 1 | | | 5 | 176 | 181 | 2.76% | 97.24% |
| | Y1 | 175 | 2 | | 4 | | 1 | | | 5 | 177 | 182 | 2.75% | 97.25% |
| | Y6 | 178 | | | 2 | | 2 | | | 4 | 178 | 182 | 2.2% | 97.8% |
| | Y8 | 178 | | | 4 | | | | | 4 | 178 | 182 | 2.2% | 97.8% |
| | Y4 | 176 | 2 | | 1 | | 2 | | | 3 | 178 | 181 | 1.66% | 98.34% |
| | Y2 | 177 | 2 | | 2 | | 1 | | | 3 | 179 | 182 | 1.65% | 98.35% |
| | Y6 | 178 | 1 | | 3 | | | | | 3 | 179 | 182 | 1.65% | 98.35% |
| | Y1 | 179 | 1 | | 1 | | 1 | | | 2 | 180 | 182 | 1.1% | 98.9% |
| | Y3 | 179 | | | 2 | | | | | 2 | 179 | 181 | 1.1% | 98.9% |
| | Y0 | 78 | | | | | | | | 0 | 78 | 78 | -% | 100% |

Criteria for determining whether this target is met:

As we analyse our data in 6monthly batches, our criteria will use the whole of 2024 data.

We have met our target if we get:

70% Regular Attendance

24% Irregular Absence

6% Moderate Absence

0% Chronic Absence

Key Improvement Strategies What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?

| When | What (examples) Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing; assessment practices; | Who | Indicators of Progress What will we see? |
|--|--|--------------|--|
| Every five weeks (mid term, end of term) | Harvest our attendance data off eTap. Any students who have not had regular attendance will be looked closely at to determine if there are genuine reasons for the absence (chronic illness or family stress). Those who I have concerns about | Ewan Starkey | Improved attendance |

| | | | |
|----------------------------------|--|--------------|---------------------|
| | will be contacted and a discussion will take place to support them into improved attendance. Then, where necessary, the Attendance Services will be engaged. | | |
| Mid year and end of year reports | As per usual, we will include our attendance figures in the children's reports, and ensure that the Causing Concern comment is included as per our school report guidelines. | Teachers | Improved attendance |
| Occasionally | In the school newsletter, publicise this goal, and how we are tracking on it, to reinforce the importance we place on it and to try to get some parent buy in. | Ewan Starkey | Improved attendance |

Resourcing *How much money and time is needed? Who will help us?*

Analysis of Variance

Current data:

| Names Redacted | Year | D | Q | L | J | M | G | E | T | Pres | Total | % Present | Attendance Rates |
|----------------|------|---|----|----|----|----|----|----|----|------|-------|-----------|---------------------------------|
| | Y1 | 1 | 4 | | 2 | 36 | | 61 | 2 | 262 | 363 | 72.18% | 3 5% Moderate Absence |
| | Y7 | 2 | 2 | 1 | | 63 | 10 | 9 | | 281 | 363 | 77.41% | |
| | Y8 | 5 | | | 27 | 20 | 14 | 10 | 6 | 286 | 363 | 78.79% | |
| | Y7 | 1 | 6 | 2 | | 4 | 40 | 21 | | 298 | 363 | 82.09% | 17 27% Irregular asbsence |
| | Y7 | 5 | 10 | | | 61 | | | | 302 | 363 | 83.2% | |
| | Y1 | 1 | 4 | 2 | | 35 | | 21 | | 307 | 363 | 84.57% | |
| | Y2 | | 6 | | 4 | 42 | 6 | 3 | | 308 | 363 | 84.85% | |
| | Y1 | | 4 | 18 | 1 | 26 | | 2 | 8 | 230 | 267 | 86.14% | |
| | Y3 | 1 | 8 | 5 | | 36 | 4 | 8 | | 315 | 363 | 86.78% | |
| | Y8 | 2 | 2 | 1 | 1 | 32 | | 13 | 2 | 315 | 363 | 86.78% | |
| | Y1 | | 4 | 19 | | 23 | | 6 | 16 | 310 | 355 | 87.32% | |
| | Y3 | | 4 | 21 | 1 | 33 | | 10 | 2 | 317 | 363 | 87.33% | |
| | Y5 | | 4 | | 10 | 4 | | 2 | | 114 | 130 | 87.69% | |
| | Y2 | 2 | 6 | 1 | | 34 | 3 | 7 | | 319 | 363 | 87.88% | |
| | Y2 | 2 | 7 | | | 34 | 2 | 4 | 4 | 319 | 363 | 87.88% | |
| | Y4 | | 6 | | | 31 | 2 | 6 | 4 | 320 | 363 | 88.15% | |
| | Y2 | | 2 | 1 | | 23 | 2 | 16 | | 322 | 363 | 88.71% | |
| | Y3 | 1 | 4 | | | 40 | | 1 | | 322 | 363 | 88.71% | |
| | Y4 | | 4 | | 1 | 30 | | 6 | 3 | 323 | 363 | 88.98% | |
| | Y8 | | 4 | 1 | 4 | | 10 | 22 | 4 | 323 | 363 | 88.98% | |

| | | | | | | | | | | | | | |
|--|----|---|----|---|----|----|----|----|---|-----|-----|--------|---------------------------------|
| | Y6 | | 9 | 1 | 8 | 3 | 10 | 11 | 2 | 329 | 363 | 90.63% | 44 69% Regular Attendance |
| | Y4 | 5 | 6 | 2 | 6 | 20 | 2 | 5 | | 330 | 363 | 90.91% | |
| | Y7 | | 6 | | | 23 | | 9 | | 331 | 363 | 91.18% | |
| | Y4 | | 6 | 1 | | 24 | 4 | 3 | | 332 | 363 | 91.46% | |
| | Y6 | | 6 | 2 | | 21 | 4 | 6 | | 332 | 363 | 91.46% | |
| | Y6 | 3 | 10 | 1 | 2 | 29 | | | | 332 | 363 | 91.46% | |
| | Y6 | | 6 | | 1 | 16 | | 5 | 8 | 333 | 363 | 91.74% | |
| | Y5 | | 6 | 1 | | 10 | 4 | 13 | 2 | 334 | 363 | 92.01% | |
| | Y6 | 4 | | | | 15 | | 14 | | 334 | 363 | 92.01% | |
| | Y7 | | 4 | 2 | 3 | 22 | | 3 | | 335 | 363 | 92.29% | |
| | Y7 | 2 | 6 | | 10 | 1 | 10 | 6 | | 336 | 363 | 92.56% | |
| | Y8 | | 10 | | 10 | 11 | | 5 | | 337 | 363 | 92.84% | |
| | Y4 | | 5 | 1 | 1 | 18 | 2 | 4 | | 338 | 363 | 93.11% | |
| | Y4 | 1 | 10 | | | 15 | 3 | 6 | | 339 | 363 | 93.39% | |
| | Y2 | 2 | 4 | | 4 | 9 | | 2 | | 216 | 231 | 93.51% | |
| | Y7 | 1 | 10 | 1 | 12 | 9 | | 2 | | 340 | 363 | 93.66% | |
| | Y5 | | 10 | 1 | 3 | 12 | | 2 | | 254 | 271 | 93.73% | |
| | Y2 | | 8 | | | 14 | 8 | | | 341 | 363 | 93.94% | |
| | Y4 | | 8 | 2 | | 14 | | 6 | 2 | 341 | 363 | 93.94% | |
| | Y5 | | 11 | 1 | 4 | | 10 | 8 | | 341 | 363 | 93.94% | |
| | Y8 | | 6 | | 6 | 7 | | 9 | | 341 | 363 | 93.94% | |
| | Y3 | | 12 | 1 | | 2 | 13 | 6 | | 342 | 363 | 94.21% | |
| | Y7 | 1 | 10 | | 2 | 19 | | | | 342 | 363 | 94.21% | |
| | Y2 | | 8 | | | 20 | | | | 343 | 363 | 94.49% | |
| | Y3 | 9 | 2 | | | 10 | | 6 | 4 | 343 | 363 | 94.49% | |
| | Y5 | 1 | 6 | 1 | 2 | 15 | | 3 | | 343 | 363 | 94.49% | |
| | Y6 | | 6 | | 2 | 12 | 2 | 2 | | 345 | 363 | 95.04% | |
| | Y5 | | 10 | 1 | 2 | 7 | 2 | 6 | | 346 | 363 | 95.32% | |
| | Y4 | 9 | 2 | | | 3 | | 8 | 4 | 348 | 363 | 95.87% | |
| | Y6 | | 6 | | 2 | 8 | 2 | 2 | | 349 | 363 | 96.14% | |
| | Y4 | 2 | 12 | 1 | 1 | 8 | | 4 | | 350 | 363 | 96.42% | |
| | Y2 | | 6 | | 1 | 6 | | 5 | | 351 | 363 | 96.69% | |
| | Y1 | 2 | 4 | | | 8 | | 3 | | 352 | 363 | 96.97% | |

| | | | | | | | | | | | | | |
|--|----|---|----|---|---|----|---|---|--|-----|-----|--------|--|
| | Y2 | 2 | 10 | | 4 | 2 | | 1 | | 224 | 231 | 96.97% | |
| | Y3 | 1 | 8 | | | 11 | | | | 352 | 363 | 96.97% | |
| | Y3 | 1 | 8 | 1 | | 2 | 3 | 5 | | 353 | 363 | 97.25% | |
| | Y4 | 4 | 10 | | 4 | | 1 | 5 | | 353 | 363 | 97.25% | |
| | Y5 | | 4 | | | 6 | | 3 | | 354 | 363 | 97.52% | |
| | Y7 | 2 | 6 | | | 6 | 2 | | | 355 | 363 | 97.8% | |
| | Y5 | | 10 | | 2 | 4 | | | | 357 | 363 | 98.35% | |
| | Y0 | | | | | | | 1 | | 67 | 68 | 98.53% | |
| | Y2 | | 12 | 2 | 2 | 3 | | | | 358 | 363 | 98.62% | |
| | Y2 | 1 | 4 | 6 | | 1 | | 3 | | 359 | 363 | 98.9% | |
| | Y0 | | | | | | | | | 40 | 40 | 100% | |

Analysis of whether this target is met:

The following chart shows how well our goal was met:

| Attendance at school | Our Goal for 2024 | 2024 Attendance |
|----------------------|-------------------|-----------------|
| Less than 70% | 0% | 0% |
| 70% - 80% | 6% | 5% |
| 80% - 90% | 24% | 27% |
| 90%+ | 70% | 69% |

The following chart shows our attendance in the previous year, and the reason for having this attendance goal:

| Ministry Description | Attendance at school | 2023 Attendance |
|----------------------|----------------------|-----------------|
| Chronic Absence | Less than 70% | 3% |
| Moderate Absence | 70% - 80% | 8% |
| Irregular Absence | 80% - 90% | 33% |
| Regular Attendance | 90%+ | 57% |

| Actions <i>What did we do?</i> | Outcomes <i>What happened?</i> | Reasons for the variance <i>Why did it happen?</i> | Evaluation <i>Where to next?</i> |
|--|--|--|---|
| Used the school newsletter to publicise our goal at the beginning of the year, then our progress at the end of each term. Any students not meeting the Regular Attendance figure for that term received a standardised email informing them of where their attendance is sitting and the reasons given for each absence. Where necessary, the Attendance Services was engaged. | We lifted our attendance figures. | Due to the actions we took. (See column on the left.) | Next year we will have another attendance target, I will continue to publish our attendance figures at the end of each term, and contact those parents whose attendance we have serious concerns about. |
| Planning for next year: | | | |
| Next year I will continue to publish our attendance figures at the end of each term, and contact those parents whose attendance we have serious concerns about. | | | |

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

| Ōwhango School Core Curriculum Progress Over Time December 2024 | | | | | | | | | | | | |
|---|------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|
| Maths | | | | | | | | | | | | |
| | 2022 | | | | 2023 | | | | 2024 | | | |
| | Well Below | Below | At | Above | Well Below | Below | At | Above | Well Below | Below | At | Above |
| Girl | 1 3% | 7 20% | 25 71% | 7 2% | 1 3% | 4 10% | 29 74% | 5 13% | 0 0% | 1 3% | 24 75% | 7 21% |
| Boy | 1 3% | 3 10% | 19 61% | 8 26% | 1 3% | 7 19% | 17 46% | 12 32% | 2 6% | 2 6% | 16 50% | 12 38% |
| Māori | 1 3% | 5 17% | 20 69% | 3 10% | 1 2% | 6 15% | 28 68% | 6 15% | 2 5% | 3 8% | 26 67% | 8 21% |
| Non-Māori | 1 3% | 5 14% | 24 65% | 7 19% | 1 3% | 4 11% | 19 54% | 11 31% | 0 0% | 12 0% | 14 56% | 11 44% |
| All | 2 3% | 10 15% | 44 67% | 10 15% | 2 3% | 10 13% | 47 62% | 17 22% | 2 3% | 3 5% | 40 63% | 19 30% |
| Reading | | | | | | | | | | | | |
| | 2022 | | | | 2023 | | | | 2024 | | | |
| | Well Below | Below | At | Above | Well Below | Below | At | Above | Well Below | Below | At | Above |
| Girl | 1 3% | 5 14% | 19 54% | 10 29% | 1 3% | 2 5% | 28 72% | 8 21% | 0 0% | 5 16% | 18 56% | 9 28% |
| Boy | 0 0% | 5 16% | 22 71% | 4 13% | 1 3% | 4 11% | 25 68% | 7 19% | 2 6% | 7 22% | 14 43% | 9 28% |
| Māori | 1 3% | 5 17% | 20 69% | 3 10% | 1 2% | 3 7% | 30 73% | 7 17% | 2 5% | 8 21% | 19 49% | 10 26% |
| Non-Māori | 0 0% | 5 14% | 21 57% | 11 30% | 1 3% | 3 9% | 23 66% | 8 23% | 0 0% | 4 16% | 13 52% | 8 32% |
| All | 1 2% | 10 15% | 41 62% | 14 21% | 2 3% | 6 8% | 53 70% | 15 20% | 2 3% | 12 19% | 32 50% | 18 28% |
| Writing | | | | | | | | | | | | |
| | 2022 | | | | 2023 | | | | 2024 | | | |
| | Well Below | Below | At | Above | Well Below | Below | At | Above | Well Below | Below | At | Above |
| Girl | 1 3% | 6 17% | 18 51% | 10 29% | 1 3% | 1 3% | 24 62% | 11 28% | 0 0% | 2 6% | 19 59% | 11 34% |
| Boy | 0 0% | 7 23% | 19 61% | 5 16% | 1 3% | 1 3% | 22 59% | 6 16% | 2 6% | 4 13% | 22 69% | 4 13% |
| Māori | 1 3% | 5 17% | 20 69% | 3 10% | 1 2% | 1 2% | 27 66% | 8 20% | 2 5% | 5 13% | 23 59% | 9 23% |
| Non-Māori | 0 0% | 8 22% | 17 46% | 12 32% | 1 3% | 1 3% | 19 54% | 9 26% | 0 0% | 1 4% | 18 72% | 6 24% |
| All | 1 2% | 13 20% | 37 56% | 15 23% | 2 3% | 2 3% | 46 61% | 17 22% | 2 3% | 6 9% | 41 64% | 15 23% |

Change over Time 2022-2024

+19

=

+9

+16

+11

=

-13

=

=

-5

+13

=

=

+18

+8

| Key | |
|---------------------|--|
| At + Above Total | At + Above |
| Positive / Increase | +5% over two years |
| Negative / Decrease | -5% over two years |
| Disparity | 5% difference between groups in given year |
| No Change | <5% change |

What does the Progress Over Time data show us?

There are excellent results in both maths and writing over time.

Girls have made excellent progress in maths every year over the last three years.

Boys have bounced back in maths after a drop last year.

Girls continue to outperform the boys in all three areas.

In almost all groups, 80%-90% of students are achieving At or Above expectation for their age. This is a very good result.

The one area where we are below 80% is in reading.

In reading, the data says boys have dropped 13 points over two years, but most of those boys (7 of the 9) are in the junior room, and are typical of boys who need a year to get going at school before progressing up the reading levels. With our structured literacy approach now well embedded schoolwide, we expect these boys to progress well. We are not concerned about this but will continue to monitor.

This also explains why All students in maths have dropped over time- those junior boys are skewing the results here.

The data bounces around a lot year by year with a such a small number of students.

Unlike last year, the non-Māori are now outperforming Māori in all areas.

Data is skewed by two new students who are well below in all three core curriculum areas.

How we have given effect to Te Tiriti o Waitangi

In our review of our Strategic Plan, the School Board included “Be inclusive of Te Tiriti o Waitangi” as the first of our four Strategic Goals. This followed our consultation with our Māori community as part of the process of rewriting our Strategic Plan.

To support this work, Jessie Smith is receiving a Management Unit to lead this goal.

In class this looked like:

- Regular te reo Māori lessons throughout the school.
- Kapa haka lessons and a biennial participation in the Tuwharetoa Taiopeanga.
- Integrate a Māori perspective into all studies where practical.
- Promote a culture of tuakana-teina.
- We celebrated Matariki with a hangi, the first at school for over twenty years; this was a huge effort led by Jessie Smith.
- We went on a Marae trip to Otukou Marae with much study wrapping around this; again led by Jessie Smith.

In the management level, this looked like:

- Engagement through the Central King Country Principals Association and the Kahui Ako with the local iwi education officers to develop lines of communication and to implement their wishes for our Māori students
- Jessie Smith is also on the School Board, and in this role she is:
 - working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
 - taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
 - achieving equitable outcomes for Māori students.

Statement of compliance with employment policy

POLICY: EQUAL EMPLOYMENT OPPORTUNITIES

RATIONALE:

In accordance with the requirements of the State Sector Amendment Act 1989 this Board supports the development and implementation of an equal employment opportunities programme.

OBJECTIVES:

- To ensure that all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes without regard to irrelevant detail.
- To follow the legal obligations as stated under the State Sector Amendment Act.
- To establish an annual EEO programme that will demonstrate the principles of sound EEO practices and enable the Board of Trustees to report on the progress made in the programme.
- To facilitate the requirements of the charter and the National Administration Guidelines to be a good employer.

GUIDELINES:

1. The Board of Trustees will provide a non-discriminatory, culturally sensitive and safe working environment for all staff.
2. The Board's appointment policy and procedures will ensure that there will be no discrimination in the areas of recruitment, selection, and career and promotion development based on those with similar skills or qualifications, not because of colour, race, nationality or ethnic origin, marital status, religious or ethical belief, gender, sexuality or union activities.
3. The Board wishes to ensure that it will employ the best people for the school.
4. The Board will confirm the appointment of an EEO coordinator who may co-opt other personnel to form a working committee.
5. There is a belief in social justice and commitment to fair treatment of people who work in the school.
6. There is a commitment to create a workplace where staff members are able to participate equitably and develop to their potential regardless of gender, ethnicity, and disability on the grounds identified in the Human Rights Act.
7. An effective EEO programme will assist the Board to help identify present and future employment and educational needs of staff.
8. The principal will report regularly to the Board on staff development information. (Insert) In the annual report there will be a statement of compliance with employment policy.

CONCLUSION:

The Board of Trustees is committed to ensuring equality of opportunity in all areas of employment, selection, training and promotion. The Board will aim to identify and eliminate any elements of policies and procedures that may cause or perpetuate inequalities in employment matters.

Financial statements

Attached are the following:

Statement of responsibility signed and dated

This statement is signed by the principal and the presiding member. It acknowledges that the school board is responsible for the preparation and accuracy of the financial statements and states that the school board has established and maintained a system of internal control to safeguard the assets of the school or kura.

Statement of comprehensive revenue and expense

This statement summarises the revenue and expense of the school or kura over the financial year. It shows whether the school or kura has managed to operate within the funding they have received.

Statement of changes in net assets/equity

This statement shows the value and movements of the Government's investment over the course of financial year in the school or kura, (this is known as 'equity') in the financial statement.

Statement of financial position

This statement shows everything the school or kura owns (assets) and everything it owes (liabilities) as at 31 December of that year.

Statement of cash flows

This statement shows all cash received and all cash paid by the school or kura over the financial year.

Notes to the financial statements

The notes to the financial statements provide an extra level of detail that supports the information shown in the front of the accounts.

Independent auditor's report signed and dated.

This report is prepared by the auditor of the school or kura and must be included in the annual report. It provides an opinion to the readers of the annual report whether the financial statements comply with generally accepted accounting practice, and fairly represent the financial position, financial performance and cash flows of the school or kura.

Report on other special and contestable funding

During 2024 we received \$200,000+GST From the Lotteries towards the community skate park. .

Kiwisport funding

In 2024, Ōwhango School received \$1,061.92 This was spent on purchasing new sports equipment, and entry to the interschool sports competitions run throughout the year.

