

NORTH LOBURN SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3447

Principal: Kate Hassall

School Address: 813 Loburn Whiterock Road, Loburn North

School Postal Address: 813 Loburn Whiterock Road, RD 2, Rangiora 7472

School Phone: (03) 3128852

School Email: office@northloburn.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Andrew Wells	Presiding Member	Elected	Sept-25
Kate Hassall	Principal ex Officio		
Lucinda Denton	Parent Representative	Elected	May-27
George Mayer	Parent Representative	Co-opted	Sept-25
Emma Manson	Parent Representative	Elected	May-27
Paul Robinson	Parent Representative	Elected	Sept-25
Anna Webb	Staff Representative	Elected	Sept-25
Bradley McKenzie	Parent Representative	Elected	Resigned May 24
Travis Churchill	Parent Representative	Elected	Resigned May 24

Accountant / Service Provider: Maggie Turnhout

NORTH LOBURN SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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North Loburn 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.

Lucinda Denton
Full Name of Presiding Member

Signed by:

8BB4B6BB56E6ADE6
Signature of Presiding Member

30/05/2025
Date:

Kate Hassall
Full Name of Principal

Signed by:

DAA75CAD9BE695BB
Signature of Principal

30/05/2025
Date:

North Loburn School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,063,059	1,195,094	1,260,917
Locally Raised Funds	3	97,542	91,261	100,715
Interest Revenue		7,591	3,100	4,376
Total Revenue		1,168,192	1,289,455	1,366,008
Expenses				
Locally Raised Funds	3	22,310	17,492	25,312
Learning Resources	4	719,590	897,187	889,682
Administration	5	85,916	80,812	117,919
Interest Expense		432	600	599
Property	6	338,568	305,655	303,141
Loss on Disposal of Property, Plant and Equipment		171	-	209
Total Expense		1,166,987	1,301,746	1,336,862
Net Surplus / (Deficit) for the year		1,205	(12,291)	29,146
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,205	(12,291)	29,146

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

North Loburn 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		320,289	320,289	291,143
Total comprehensive revenue and expense for the year		1,205	(12,291)	29,146
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		5,037	-	-
Equity at 31 December		326,531	307,998	320,289
Accumulated comprehensive revenue and expense		326,531	307,998	320,289
Equity at 31 December		326,531	307,998	320,289

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.

North Loburn School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	106,153	162,364	147,066
Accounts Receivable	8	75,533	68,165	68,165
GST Receivable		32,604	11,690	11,690
Investments	9	25,000	25,000	25,000
Funds Receivable for Capital Works Projects	16	22,029	29,378	29,378
		261,319	296,597	281,299
Current Liabilities				
Accounts Payable	11	79,130	81,832	81,832
Revenue Received in Advance	12	9,532	455	455
Provision for Cyclical Maintenance	13	-	7,341	2,252
Painting Contract Liability	14	-	2,460	2,460
Finance Lease Liability	15	7,377	3,313	3,313
Funds held for Capital Works Projects	16	-	72,027	72,027
		96,039	167,428	162,339
Working Capital Surplus/(Deficit)		165,280	129,169	118,960
Non-current Assets				
Property, Plant and Equipment	10	233,175	197,982	220,482
		233,175	197,982	220,482
Non-current Liabilities				
Provision for Cyclical Maintenance	13	54,736	17,930	17,930
Finance Lease Liability	15	17,188	1,223	1,223
		71,924	19,153	19,153
Net Assets		326,531	307,998	320,289
Equity		326,531	307,998	320,289

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

North Loburn School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		220,287	214,536	233,348
Locally Raised Funds		99,416	91,261	98,776
Goods and Services Tax (net)		(20,914)	-	(7,775)
Payments to Employees		(97,610)	(101,734)	(95,327)
Payments to Suppliers		(170,619)	(191,265)	(184,161)
Interest Paid		(432)	(600)	(599)
Interest Received		6,652	3,100	4,376
Net cash from/(to) Operating Activities		36,780	15,298	48,638
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(6,319)	-	(5,238)
Net cash from/(to) Investing Activities		(6,319)	-	(5,238)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,037	-	-
Finance Lease Payments		(6,646)	-	(1,815)
Painting contract payments		(5,087)	-	(5,089)
Funds Administered on Behalf of Third Parties		(64,678)	-	(23,213)
Net cash from/(to) Financing Activities		(71,374)	-	(30,117)
Net increase/(decrease) in cash and cash equivalents		(40,913)	15,298	13,283
Cash and cash equivalents at the beginning of the year	7	147,066	147,066	133,783
Cash and cash equivalents at the end of the year	7	106,153	162,364	147,066

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.

North Loburn School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 17. Future operating lease commitments are disclosed in note 23b.

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 schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

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

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	12-40 years
Board Owned Buildings	50 years
Furniture and equipment	5-20 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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



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

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

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

Employee 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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

n) Funds held for Capital works

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

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

o) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) Financial Instruments

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

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

q) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	223,368	214,536	266,359
Teachers' Salaries Grants	587,127	752,199	752,199
Use of Land and Buildings Grants	244,498	228,359	228,359
Other Government Grants	8,066	-	14,000
	<u>1,063,059</u>	<u>1,195,094</u>	<u>1,260,917</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations & Bequests	24,816	25,800	25,852
Fees for Extra Curricular Activities	36,244	28,449	37,493
Trading	7,109	2,450	7,285
Fundraising & Community Grants	2,880	9,532	4,742
Other Revenue	3,093	1,630	7,833
Rent Received	23,400	23,400	17,510
	<u>97,542</u>	<u>91,261</u>	<u>100,715</u>
Expenses			
Extra Curricular Activities Costs	4,050	-	4,888
Trading	5,535	1,450	8,312
Fundraising and Community Grant Costs	3,170	9,532	1,880
Rental Costs	9,555	6,510	10,232
	<u>22,310</u>	<u>17,492</u>	<u>25,312</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>75,232</u>	<u>73,769</u>	<u>75,403</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	38,432	40,320	48,401
Information and Communication Technology	7,528	9,500	19
Library Resources	14	150	57
Employee Benefits - Salaries	642,489	815,943	812,419
Staff Development	9,016	8,774	6,384
Depreciation	22,111	22,500	22,402
	<u>719,590</u>	<u>897,187</u>	<u>889,682</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fee	9,116	4,800	5,788
Board Fees	2,800	2,600	3,095
Board Expenses	3,440	4,100	1,734
Intervention Costs & Expenses	2,135	-	40,843
Communication	1,584	2,200	2,082
Consumables	906	1,630	1,427
Operating Lease	2,247	7,500	7,135
Other	21,641	17,122	19,005
Employee Benefits - Salaries	37,228	32,860	29,877
Insurance	1,719	4,900	4,133
Service Providers, Contractors and Consultancy	3,100	3,100	2,800
	<u>85,916</u>	<u>80,812</u>	<u>117,919</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	22,007	22,007	21,643
Cyclical Maintenance Provision	37,181	5,089	5,089
Heat, Light and Water	4,977	7,400	7,620
Repairs and Maintenance	10,066	7,000	8,642
Use of Land and Buildings	244,498	228,359	228,359
Other Property Expenses	14,505	30,670	26,743
Employee Benefits - Salaries	5,334	5,130	5,045
	<u>338,568</u>	<u>305,655</u>	<u>303,141</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	106,153	162,364	147,066
Cash and cash equivalents for Statement of Cash Flows	<u>106,153</u>	<u>162,364</u>	<u>147,066</u>

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	-	2,151	2,151
Receivables from the Ministry of Education	20,384	3,999	3,999
Interest Receivable	939	-	-
Teacher Salaries Grant Receivable	54,210	62,015	62,015
	<u>75,533</u>	<u>68,165</u>	<u>68,165</u>
Receivables from Exchange Transactions	939	2,151	2,151
Receivables from Non-Exchange Transactions	74,594	66,014	66,014
	<u>75,533</u>	<u>68,165</u>	<u>68,165</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	25,000	25,000	25,000
	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Land	27,000	-	-	-	-	27,000
Buildings	56,650	-	-	-	(1,913)	54,736
Building Improvements	108,032	-	-	-	(4,350)	103,682
Furniture and Equipment	19,475	1,986	-	-	(5,628)	15,834
Information and Communication Technology	1,537	3,805	-	-	(1,188)	4,153
Leased Assets	3,898	28,655	-	-	(8,501)	24,053
Library Resources	3,890	530	(172)	-	(531)	3,717
Balance at 31 December 2024	<u>220,482</u>	<u>34,976</u>	<u>(172)</u>	<u>-</u>	<u>(22,111)</u>	<u>233,175</u>

The net carrying value of equipment held under a finance lease is \$5,093 (2023: \$3,898)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024	2024	2024	2023	2023	2023
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	27,000	-	27,000	27,000	-	27,000
Buildings	90,301	(35,565)	54,736	91,883	(35,233)	56,650
Building Improvements	211,165	(107,483)	103,682	211,165	(103,133)	108,032
Furniture and Equipment	150,020	(134,186)	15,834	185,757	(166,282)	19,475
Information and Communication Technology	108,389	(104,236)	4,153	120,489	(118,952)	1,537
Leased Assets	35,414	(11,361)	24,053	12,026	(8,128)	3,898
Library Resources	10,032	(6,315)	3,717	9,939	(6,049)	3,890
Balance at 31 December	632,321	(399,146)	233,175	658,259	(437,777)	220,482

11. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	15,021	11,510	11,510
Accruals	8,266	6,988	6,988
Employee Entitlements - Salaries	54,210	62,015	62,015
Employee Entitlements - Leave Accrual	1,633	1,319	1,319
	79,130	81,832	81,832
Payables for Exchange Transactions	79,130	81,832	81,832
	79,130	81,832	81,832

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	9,354	-	-
Other revenue in Advance	178	455	455
	9,532	455	455

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	20,182	20,182	17,722
Increase to the Provision During the Year	9,839	5,089	5,089
Use of the Provision During the Year	(2,627)	-	(2,629)
Other Adjustments	27,342	-	-
Provision at the End of the Year	54,736	25,271	20,182
Cyclical Maintenance - Current	-	7,341	2,252
Cyclical Maintenance - Non current	54,736	17,930	17,930
	54,736	25,271	20,182

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 year property plan.

14. Painting Contract Liability

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Due within one year	-	2,460	2,460
	-	2,460	2,460

In 2018 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2018, with regular maintenance in subsequent years. The agreement has an annual commitment of \$5,089. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

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	7,747	3,313	3,577
Later than One Year and no Later than Five Years	17,484	1,223	1,265
Future Finance Charges	(666)	-	(306)
	24,565	4,536	4,536
Represented by			
Finance lease liability - Current	7,377	3,313	3,313
Finance lease liability - Non current	17,188	1,223	1,223
	24,565	4,536	4,536

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

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 11 Roof Replacement	20,148	123,068	(150,611)	-	(7,395)
Toilet Upgrade and Fire Alarm Replacement 232819	-	126,497	(131,054)	-	(4,557)
LSC Office	51,879	14,918	(66,797)	-	-
Remedial Works	(29,378)	99,907	(80,606)	-	(10,077)
Totals	42,649	364,390	(429,068)	-	(22,029)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(22,029)

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 11 Roof Replacement	-	29,472	(9,324)	-	20,148
Tree Removal	-	40,700	(40,700)	-	-
LSC Office	65,862	-	(13,983)	-	51,879
Remedial Works	-	-	(29,378)	-	(29,378)
Block 1 Classroom Upgrade	-	58,349	(58,349)	-	-
Totals	65,862	128,521	(151,734)	-	42,649

Represented by:

Funds Held on Behalf of the Ministry of Education	72,027
Funds Receivable from the Ministry of Education	(29,378)

17. Related Party Transactions

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

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

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	2,800	3,095
<i>Leadership Team</i>		
Remuneration	230,954	233,872
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>233,754</u>	<u>236,967</u>

There are 5 members of the Board excluding the Principal. The Board had held 8 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

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	110 - 120	120 - 130
Benefits and other emoluments	0 - 5	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2	3
110 - 120	-	-
	<u>2</u>	<u>3</u>

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 \$000	2023 Actual \$000
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

To the extent that any obligation cannot reasonably be quantified at 31 December 2024, a contingent liability for the school may exist.

Pay Equity and Collective Agreement Funding Wash-up

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

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$57,244 (2023:\$128,609) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Toilet upgrade and fire alarm replacement	141,068	131,054	10,014
Block 11 roof replacement	168,692	159,935	8,757
Remedial Works	148,457	109,984	38,473
Total	458,217	400,973	57,244

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024 the Board has entered into no operating leases.

(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	106,153	162,364	147,066
Receivables	75,533	68,165	68,165
Investments - Term Deposits	25,000	25,000	25,000
Total Financial assets measured at amortised cost	<u>206,686</u>	<u>255,529</u>	<u>240,231</u>

Financial liabilities measured at amortised cost

Payables	79,130	81,832	81,832
Finance Leases	24,565	4,536	4,536
Painting Contract Liability	-	2,460	2,460
Total Financial Liabilities Measured at Amortised Cost	<u>103,695</u>	<u>88,828</u>	<u>88,828</u>

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 NORTH LOBURN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of North Loburn School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Statement of Variance, Evaluation of the school's students' progress and achievement, Report on how the school has given effect to Te Tiriti o Waitangi, Statement of compliance with employment policy and Kiwisport Funding Statement, 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.

A handwritten signature in black ink, appearing to read 'Amy Goodman', written in a cursive style.

Amy Goodman
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

ANNUAL REPORT 2024

MOE School Number 3447



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Principals Report

2024 has been a year of consolidation for Tihiraki North Loburn School, after a period of change. Our school vision stands strong: *To nurture well-rounded citizens of the future with a lifelong passion for learning; Tautoko I nga rangatira o apopo kia tu kaha ai te Matauranga.* It is reflected in all that we do, inside and outside our classrooms, and is at the centre of every decision we make. Our PRIDE Values are at the heart of our teaching practice and are consistently modelled to our students: **P**erseverance - **R**espect - **I**ntegrity - **D**iversity - **E**xcellence; Manawanui - Manaakitanga - Pono - Ako - Hiranga.

Over the past year, the education sector has undergone a number of significant changes, particularly in curriculum development. Our dedicated staff have invested considerable time and effort into deepening their understanding of the refreshed English curriculum, and more recently, the Mathematics curriculum. As we look ahead to 2025, we remain committed to ongoing professional learning in these areas, ensuring our team is well-equipped to deliver engaging and effective teaching that meets the needs of all learners. At Tihiraki North Loburn School, our focus remains firmly on the learner—on what each child needs to thrive, achieve, and continue progressing throughout their schooling journey.

At the heart of our school is a dedicated team of passionate educators who are committed to providing rich learning opportunities that connect with our unique local environment. With a strong vision for sustainability, we embed these values into our classroom programmes to inspire and empower our ākonga. Through initiatives like **Garden to Table** and our student-led **Enviroleaders** programme, our learners are actively involved in growing, harvesting, preparing and sharing food, as well as leading sustainable practices across the school. These experiences not only teach practical skills but also foster a deep sense of responsibility and care for the environment.

During the year there have been some major building projects completed, including the reroofing of three classrooms, a new verandah and a new Learning Support Coordinator office. There will continue to be some building works during 2025 to repair damage caused by the October 2023 wind storm.

We are extremely grateful to our whānau and wider community for their support, which is vital and an integral part of ensuring we can offer all the opportunities we do in our small rural school. Together, we're cultivating future leaders who understand the importance of kaitiakitanga—guardianship of our land, our resources, and our community.

Board of Trustees Members

Board member names	Role	Date that the board member's term finishes
Kate Hassall	Principal	Ended T1, 2024
Terri Johnstone	LSM - Limited Statutory Manager	Current until September 2025
Andrew Wells	Presiding Member	Current June 2027
Lucinda Denton	Presiding Member	Current until September 2025
Paul Robinson	Parent Trustee	Current until September 2025
Anna Webb	Staff Representative	Current until June 2027
Emma Manson	Parent Trustee	Current until September 2025
George Meyer	Parent Trustee (building projects)	Ended June, 2024
Brad Mackenzie	Parent Trustee	Ended June, 2024
Travis Churchill	Parent Trustee	

Statement of Variance: progress against targets

Mathematics:

Kahui Ako Strategic Goal /Achievement challenge

We are challenging ourselves to lift achievement in Yr 7-10 maths and statistics to 88%. This requires a 10% improvement by 2025.

School Strategic Goal 1

Provide rich opportunities for our ākonga to excel.

Mathematics annual target:

To accelerate the progress of the following groups of students

- Girls who are not achieving at or above their curriculum level expectation in mathematics
- Students who are achieving at their expected curriculum level in mathematics

Maths data as at T2 2024

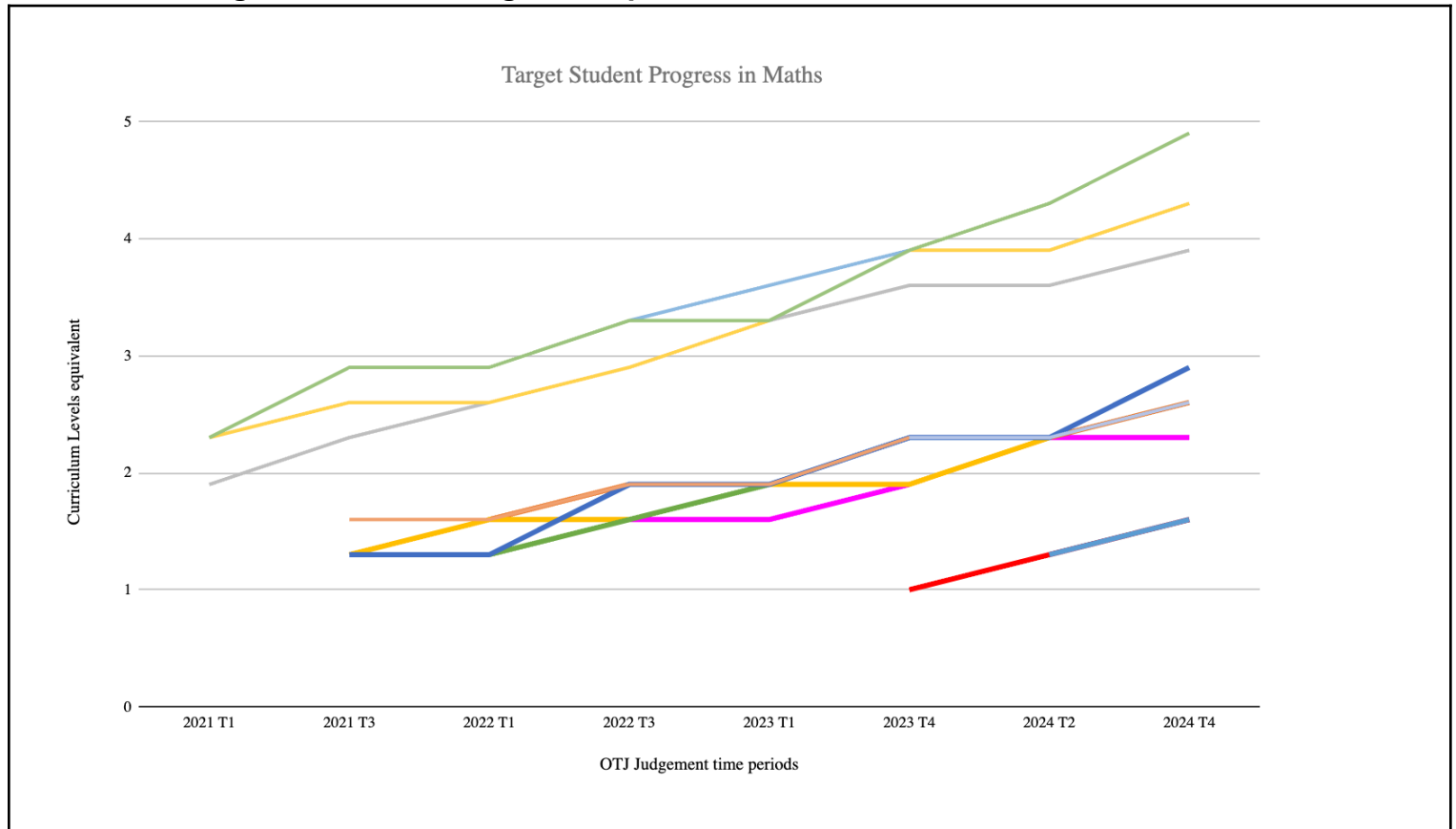
Data as at T2 2024	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	26.2%	61.3%	12.5%	100%
Girls	35.1%	62.2%	2.7%	100%

Maths data as at T4 2024

Data as at T4 2024	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	20.7%	64.4%	14.9%	100%
Girls	21.4%	71.5%	7.1%	100%

- We have achieved our annual target of increasing the percentage of students achieving above expectation in mathematics.
- The number of girls who are not achieving at or above their expected curriculum level in mathematics has reduced, achieving our annual target. 42% of the girls in the target group have made accelerated progress.
- Pathways of Progress for targeted students across all classes, has certainly had a positive impact on the progress and achievement of those students and others within the classes.

Curriculum Progress of Maths Target Group Over Time



The above graph shows the progress of students in the target maths group over time.

Points to note and actions going forward:

- All students have made progress.
- Of the students in the target group, 42% have made accelerated progress and have ended the year at their expected curriculum level. A fantastic achievement.
- PLD focus for 2025 will be on the refreshed maths curriculum.
- Learning Coaches will continue to support our teachers to focus on the target group of students.
- For some students, progress is evident over the time period shown, but not at the rate expected/required for them to be at their expected curriculum level*

*Students with Specific Learning Difficulties *are included* in our data.

Writing:

Kahui Ako Strategic Goal /Achievement challenge)

We are challenging ourselves to lift achievement in Yr 7-10 literacy to 90%. This requires a 9% improvement by 2025.

School Strategic Goal

Provide rich opportunities for our ākonga to excel.

Writing annual target:

To accelerate the progress of boys who are not achieving at or above their curriculum expectation in writing

Writing data as at T2 2024:

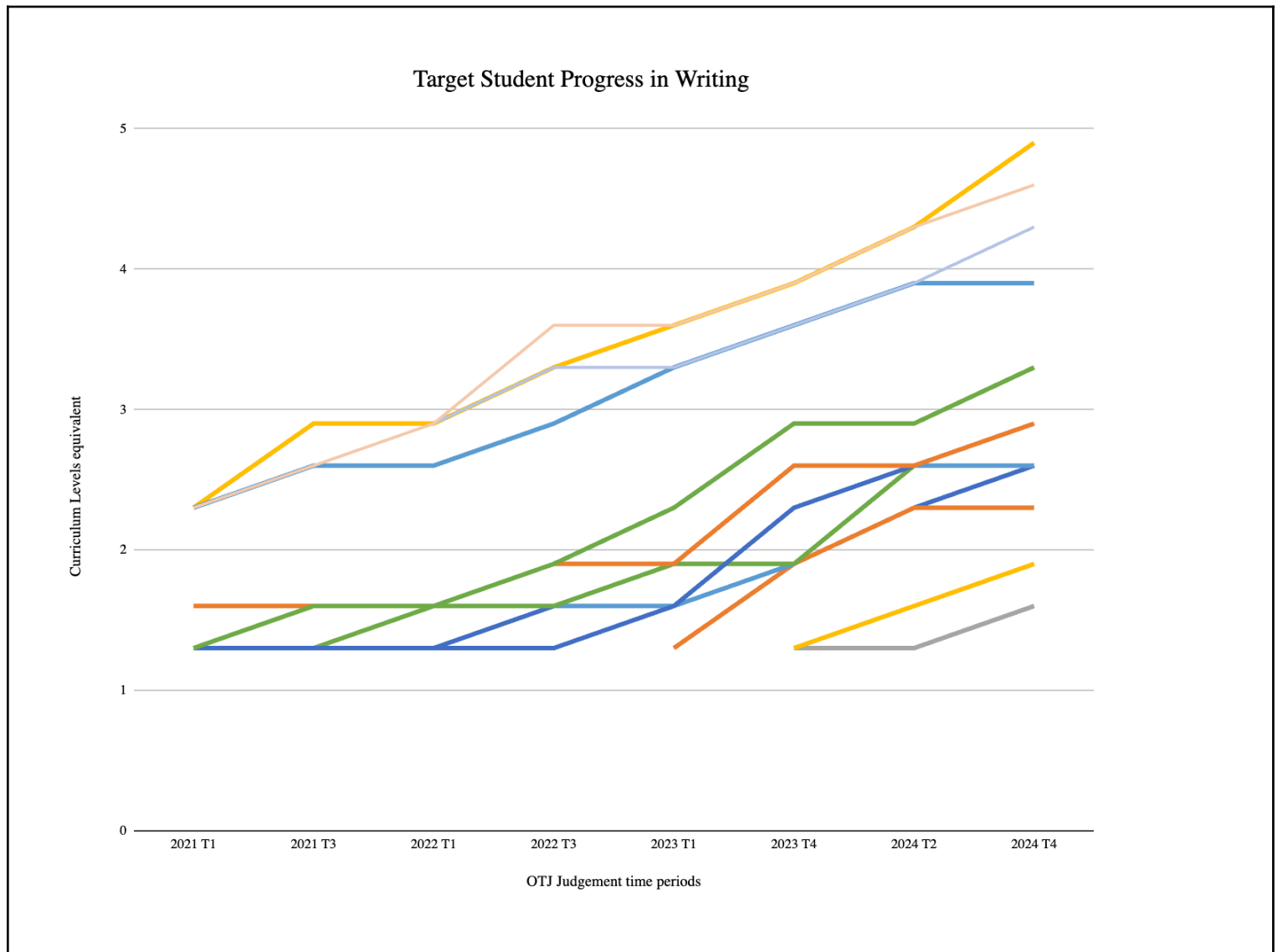
Data	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	25%	67.5%	7.5%	100%
Boys	34.8%	60.5%	4.7%	100%

Writing data as at T4 2024:

Data	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	23.3%	68.6%	8.1%	100%
Boys	34.1%	59.1%	6.8%	100%

- There has been a slight improvement in the percentage of students achieving at or above expectation in writing.
- There has been a slight improvement in the percentage of boys not achieving at their expected curriculum level, from T2 2024 to T4 2024.
- Of the target group 67% made expected progress with 8% making accelerated progress across the year.

Curriculum Progress of Writing Target Group Over Time



The above graph shows the progress of students in the target writing group over time.

Points to note:

- 21% of the target group of students are now at their expected curriculum level, with 7% having made accelerated progress to achieve this.
- This focus group was on our Pathways of Progress programme.
- Use of e-asTTle and PaCT assessment tools have created good discussion and assisted us with next learning/teaching steps.
- Three of our teachers will attend Structured Literacy Approach training in 2025.
- For some of the target students progress is evident over the time period shown, but not at the rate expected/required for them to be at their expected curriculum level*

* Students with Specific Learning Difficulties are included in our data.

Annual Implementation Plan 2024

Strategic Goal One	Provide rich opportunities for our ākonga to excel.
Initiative One	Implement sustainable science sessions as part of our Garden to Table programme
Outcome One	Sustainable science sessions for each class are held 2x per year
What did we achieve?	<ul style="list-style-type: none"> Sustainable science sessions were implemented as separate sessions as part of our Garden to Table programme. Each class had two sustainable science sessions throughout the year.
Reason for Variance	We achieved our goal.
Where to next	Sustainable Science will be incorporated into the garden and kitchen sessions rather than making it a separate programme from 2025. It is clear students enjoy and are benefiting from the integrated learning.
Initiative Two	Hold valuable and purposeful hui with whānau.
Outcome Two	Welcome whānau hui held on the first day of the year are valued by whānau.
What did we achieve?	<ul style="list-style-type: none"> Valuable and purposeful hui were held with whānau at the beginning of the year and during the year. The initiative to start the year with whānau hui's proved extremely valuable, enabling whānau and ākonga to connect with their kaiako before the year began.
Reason for Variance	We achieved our goal.
Where to next	We will start 2025 with the whānau conferences again on the first day back as these have proven to be a very successful way to start the year, connecting with our whānau and discussing students' learning goals.
Initiative Three	A sustained focus on Pathways of Progress for ākonga
Outcome Three	Pathways of Progress for focus groups in writing and maths are making a difference to their learning journey.
What did we achieve?	<ul style="list-style-type: none"> Pathways of Progress have been an extremely valuable tool to help inform our next steps in teaching and learning. Pathways of Progress have had a positive impact on student progress and achievement as evident in our target data analysis.
Reason for Variance	We achieved our goal.
Where to next	We will continue to use Pathways of Progress as a teaching and learning tool in 2025.
Strategic Goal Two	Foster a strong partnership with our wider community
Initiative One	Connect with our wider community
Outcome One	Our wider community are observed within our school involved in learning opportunities and school activities
What did we achieve?	<ul style="list-style-type: none"> Fortnightly newsletters in Hail to wider community Visited preschools, RE agents, Waimakariri District Council Re-established Coffee Group at the beginning of the year. <p>There have been a large number of opportunities during 2025 to broaden our connection with our wider community. To be acknowledged is the support we receive from whānau, particularly grandparents, within our school community. Without their help we would not be able to provide the variety of rich learning opportunities we do for our tamariki.</p>

	Our profile has definitely benefited from the many events we've made available and been involved in in 2024.
Reason for Variance	<ul style="list-style-type: none"> Did not establish Tihiraki Times - looked for other ways to raise our profile eg. Facebook, mail drop. Did not establish Friday afternoon clubs as our Kapa Haka practices took precedence on a Friday afternoon. Coffee group interest did not continue. Many working parents find it difficult to meet.
Where to next	<ul style="list-style-type: none"> Connect again with local preschool and invite them into our kura. Build on the partnership with our local community to support each other's causes. Promote opportunities for our wider community and whānau to get involved in school activities.
Initiative Two	Grow our cultural capability
Outcome Two	Kaiako engage in furthering their cultural capability through te reo, ti kanga and matauranga Māori workshops
What did we achieve?	<ul style="list-style-type: none"> Three staff members took part in te reo work shops during the year. Staff meetings were utilised to practice our pepeha. Kapa Haka leaders were presented with Korowai and understood the significance of the Korowai. One highlight this year has been our Kapa Haka group entering the competition category at the Tūhono Kapa Haka festival for the first time. Held a staff only session with Kapa Haka tutors. All teaching staff completed Tuahiwi Education workshops 1 and 2
Reason for Variance	Not all staff attended workshops due to other PLD and commitments.
Where to next	<ul style="list-style-type: none"> Consult our community on the transformation of the tree stump into a sculpture of cultural significance BoT members and wider staff engage in Tuahiwi Education workshops. Meet with our Māori whānau to develop a better understanding of their wishes and aspirations for their tamariki, and how well we are meeting their needs.
Strategic Goal Three	Develop our environment so it reflects the importance of our rural heritage/turangawaewae and sustainability
Initiative One	Develop and implement plans for a physically sustainable school environment
Outcome One	Property projects completed and sustainable plantings and playground developed.
What did we achieve?	<ul style="list-style-type: none"> Met with LU to discuss Landscape Architecture faculty involvement. Student voice obtained on ideas for middle/senior playground activities - build confidence and challenge. Completed building projects planned for 2024.
Reason for Variance	Have not yet developed a plan for environmentally sustainable plantings/playground/outdoor learning spaces, but have had discussions with people who are willing to help us with this. Enviroleaders are leading the way with this.
Where to next	<ul style="list-style-type: none"> Continue discussions with people who have expressed an interest in supporting us with developing our environment. Through our Enviroleaders research and develop a native tree nursery and planting area, and incorporate this into our playground.
Initiative Two	Develop our localised curriculum alongside the implementation of the refreshed curriculum Te Mātaiaho
Outcome Two	A localised curriculum has been developed alongside Te Mātaiaho and is being implemented by kaiako
What did we achieve?	<ul style="list-style-type: none"> Made contact with a previous advisor and discussed where to get help with our local narrative. Have been advised of the Waimakariri Rural Narrative which pertains to our area. Engaged in curriculum refresh PLD to implement English/Maths in 2025/2026

	<ul style="list-style-type: none"> We continue to incorporate our localised curriculum in our planning, which helps ensure we provide rich learning opportunities for our ākonga.
Reason for Variance	<ul style="list-style-type: none"> Have not yet reviewed the Waimakariri Rural Narrative document which is our narrative. Have not yet met with whānau to discuss our narrative, as there was a need to do more research in this area.
Where to next	<ul style="list-style-type: none"> Become familiar with the narrative for our area, and ensure this is captured in our localised curriculum. Implementation of the new English and Maths curriculums will begin in Term 1 2025, with TOD's dedicated to PLD in the maths curriculum throughout the year.

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

School Wide Achievement

(Please note: The number of students achieving at each level has been removed from our data to protect individual privacy, due to our small school roll)

In 2024 our focus was on writing and maths, with the use of Pathways of Progress we formed target groups based on achievement. Progress of these students has been reported above in the Analysis of Variance.

Writing data 2023

	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	27.9%	64.4%	7.7%	100%
European and Other	8.5%	69.5%	22%	78.8%
Ākonga Māori	18.2%	72.7%	9.1%	21.2%
Males	37.3%	55.9%	6.8%	56.7%
Females	15.6%	75.5%	8.9%	43.3%

Writing data 2024

	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	23.3%	68.6%	8.1%	100%
European and Other	17.6%	73.6%	8.8%	78.2%
Ākonga Māori	42.1%	52.6%	5.3%	21.8%
Males	37.7%	55.6%	6.7%	52.3%
Females	11.9%	78.6%	9.5%	47.7%

- There has been an increase in the percentage of students achieving at or above curriculum expectation in writing.
- There has been an increase in the percentage of females achieving at or above curriculum expectation in writing.
- There has been little change in boys writing achievement data.
- There has been a large decrease in the percentage of ākonga Māori achieving at or above their curriculum expectation in writing.

Our ākonga Maori achievement in writing shows 57.9% (81.8%) are achieving at or above their expected curriculum level and 42.1% (18.2%) are within one year below their expected curriculum level. This data shows that the needs of our ākonga Māori have not yet been well met in writing.

Mathematics data 2023

	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	22.1%	66.4%	11.5%	100%
European and Other	18.3%	69.5%	12.2%	78.8%
Ākonga Māori	36.3%	54.6%	9.1%	21.2%
Males	18.6%	66.1%	15.3%	56.7%
Females	26.7%	66.7%	6.7%	43.3%

Mathematics data 2024

	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	20.7%	64.4%	14.9%	100%
European and Other	17.7%	69.1%	14.7%	78.2%
Ākonga Māori	36.8%	47.4%	15.8%	21.8%
Males	20%	57.8%	22.2%	52.3%
Females	21.4%	71.4%	7.2%	47.7%

- There has been an increase in the percentage of students achieving above curriculum expectation in maths.
- There has been an increase in the percentage of males achieving above curriculum expectation in maths.
- There has been an increase in the percentage of females achieving at or above curriculum expectation in maths.
- There has been an increase in the percentage of ākonga Māori achieving above their curriculum expectation in maths.

Our ākonga Maori achievement in mathematics shows 63.2% (63.7%) working at or above their curriculum level, and 36.8% (36.3%) are working towards their expected curriculum level. The needs of our ākonga Māori have not yet been well met in mathematics.

Reading data 2023

	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	10.6%	70.2%	19.2%	100%
European and Other	25.6%	64.6%	9.8%	78.8%
Ākonga Māori	36.4%	63.6%	0%	21.2%
Males	13.6%	71.1%	15.3%	56.7%
Females	6.7%	68.9%	24.4%	43.3%

Reading data 2024

	Working towards expected curriculum level	At expected curriculum level	Above expected curriculum level	Total
All students	12.6%	65.6%	21.8%	100%
European and Other	11.8%	64.7%	23.5%	78.2%
Ākonga Māori	15.8%	68.4%	15.8%	21.8%
Males	20%	60%	20%	52.3%
Females	4.8%	71.4	23.8	47.7%

- There has been a slight decrease in the percentage of students achieving at or above curriculum expectation in reading.
- There has been a decrease in the percentage of males achieving at or above curriculum expectation in reading.
- There has been a slight increase in the percentage of female students achieving at or above curriculum expectation in reading.
- There has been an increase in the percentage of ākonga Māori achieving at or above their curriculum expectation in reading.

Our ākonga Maori achievement in reading shows 84.2% (63.6%) are working at or above their curriculum level, while 15.8% (36.4%) are working towards their expected curriculum level. Our reading achievement data for our ākonga Maori has shown an excellent improvement over 2024.

Where to next:

In 2025 our Professional Learning and Development turns to the new Mathematics curriculum, with two Teacher Only Days planned. Our kaiako will be teaching from the new Mathematics and English curriculums from day of 2025, and we will be awaiting announcements around assessment tools to assist us with assessing students progress and achievement against the new curriculums.

We will be connecting with our Māori whānau to help us understand what we can do to better meet the needs of our tamariki and whānau.

We will continue to utilise our Pathways of Progress tool to focus on, and support, the teaching and learning of our target learners, identified through analysis of our achievement data.

How we have given effect to Te Tiriti o Waitangi

Our kura gives effect to Te Tiriti o Waitangi by ensuring we expose all ākonga to te reo Māori, tikanga Māori, te ao Māori and mātauranga Māori in our daily practice. We weave it into our planning and ensure there is a weekly focus at our assemblies on te reo Māori. This weekly focus is then practiced in each class, broadening our kete of te reo Māori, and integrating it into our daily practice. Our teachers integrate learning across the curriculum using, for example Te Tiriti o Waitangi, Matariki and purākau in literacy, topic work and our Garden to Table sessions. We also celebrated Matariki with whole school activities in vertical groupings, encouraging tuakana teina relationships. Our Garden to Table and Paddock to Plate programme is guided by Maramataka.

In 2024 all children were involved in Kapa Haka, with our Year 4-8 children performing at two Kapa Haka festivals. Our Kapa Haka group were also invited to perform at a Music Festival at the Trinity Methodist Church in Rangiora.

We know that there is more work to do on developing our localised curriculum to ensure it reflects our local tikanga Māori, mātauranga Māori and te ao Māori.

Statement of compliance with employment policy:

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

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

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

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

The board meets reporting and administrative requirements by:

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

How have you met your obligations to provide good and safe working conditions?

Our board is responsible for the health and safety of all staff. We aim to create a safe physical and emotional environment, and a positive, inclusive culture to support effective teaching and learning. Our kura monitors the health of workers as part of its primary duty of care.

- *we provide appropriate induction and professional guidance*
- *workplace harassment or bullying is not tolerated*
- *staff may request leave as required*
- *staff may request access to professional development and mentoring, as required, to increase competency and confidence and reduce stress*
- *staff may apply for flexible working arrangements to be considered*
- *we recognise stress in the workplace as a hazard, work to manage it, and encourage staff to speak up if they need support*
- *we have guidelines for the use of social media to protect staff and ākonga*
- *we understand the increased risk from working alone.*

To support staff wellbeing and safety, we ensure that:

- *staff are made aware of our emergency, disaster, and crisis management and healthcare procedures*
- *if a staff member is a subject of a concern or complaint, they are informed about the concerns and complaints process and are offered appropriate support*
- *if a staff member is involved in a confrontation (physical or verbal), they are offered support appropriate to the situation, which may include an incident debriefing.*

Staff are encouraged to report any health or wellbeing concerns to the principal and senior management. Counselling may be available through an Employee Assistance Programme (EAP) or a general practitioner (GP) can help to organise a counselling service.

	<p><i>We encourage staff to support each other. Staff with concerns about the mental health of a colleague can raise this with the principal or an appropriate staff member. If a staff member becomes aware that a colleague is at risk of self-harm or suicide, they should consult with the principal or an appropriate staff member. In the case of the imminent threat of suicide, we ensure the person's immediate safety and ring 111 or our regional crisis assessment team.</i></p> <p><i>If a staff member has an accident, injury, or illness at work, we follow the procedures in Managing Injuries and Illness and Recording and Reporting Accidents, Injuries, and Illness. Our health and safety committee or delegated person is responsible for promoting the interests of staff who have suffered illness or injury at work, including support for returning to work.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>We promote equal employment opportunities (EEO) for all staff as part of our commitment to being a good employer. Tihiraki North Loburn School supports the fair and proper treatment of staff members in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our kura.</i></p> <p><i>At Tihiraki North Loburn School, we implement equal employment opportunities in all relevant kura policies, procedures, and practices. The board is required to operate an EEO programme, which means "a programme that is aimed at the identification and elimination of all aspects of policies, procedures, and other institutional barriers that cause or perpetuate, or tend to cause or perpetuate, inequality with respect to the employment of any persons or group of persons" (Education and Training Act 2020, s 10, s 597).</i></p> <p><i>The implementation of our EEO policy and programme supports our kura to:</i></p> <ul style="list-style-type: none"> <i>• prevent and eliminate bias and discrimination</i> <i>• promote an inclusive and safe work environment</i> <i>• treat all current and prospective staff fairly</i>

	<ul style="list-style-type: none"> • <i>provide equal access and consideration in all aspects of employment (e.g recruitment, training, promotion).</i>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>We ensure that our EEO policy and programme is available to all staff. Prospective and current staff can raise concerns at any time.</i></p> <p><i>We monitor, review, and evaluate our employment policies and processes on an ongoing basis. We report on compliance with our Employment Policy (including our EEO programme) in our annual report.</i></p> <p><i>To support equal employment opportunities at our kura, we have a programme to identify and eliminate processes that contribute to employment inequality. As part of our EEO programme, we:</i></p> <ul style="list-style-type: none"> • <i>appoint appropriately qualified staff through a fair and impartial appointment process</i> • <i>create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings)</i> • <i>explore professional development and training opportunities</i> • <i>monitor the implementation of our programme and report to the board.</i>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p><i>We implement an Employment Policy and associated policies to comply with being a good employer and we report on our compliance in our annual report.</i></p> <p><i>Tihiraki North Loburn School supports the fair and proper treatment of staff members in all aspects of their employment, and builds employment relationships that are based on good faith. We comply with employment legislation and regulations, and all relevant employment agreements.</i></p> <p><i>To support our responsibilities as a good employer, we:</i></p> <ul style="list-style-type: none"> • <i>aim to provide equal employment opportunities for all staff members</i> • <i>employ appropriately qualified staff members through a fair appointment process</i> • <i>ensure that the kura is appropriately staffed and that we give effect to the conditions of all relevant employment agreements</i> • <i>ensure that all staff members maintain proper standards of integrity, conduct, and concern for</i>

	<p><i>the public interest, and the wellbeing of students attending our kura</i></p> <ul style="list-style-type: none"> • <i>have a fair and consistent performance management process</i> • <i>provide opportunities for professional development to meet identified needs</i> • <i>have set processes for ending employment that comply with employment agreements and the requirements of the Employment Relations Act 2000</i> <p><i>The board makes our employment policies available to staff.</i></p>
How have you enhanced the abilities of individual employees?	<p><i>By promoting high levels of staff performance through:</i></p> <ul style="list-style-type: none"> • <i>performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)</i> • <i>acknowledgement of staff achievements</i> • <i>salary units and classroom release time.</i> • <i>Encouragement to apply for opportunities that extend their experiences</i>
How are you recognising the employment requirements of women?	<p><i>We implement an Employment Policy and associated policies to comply with being a good employer and we report on our compliance in our annual report.</i></p> <p><i>Tihiraki North Loburn School supports the fair and proper treatment of staff members in all aspects of their employment, and builds employment relationships that are based on good faith. We comply with employment legislation and regulations, and all relevant employment agreements.</i></p> <p><i>To support our responsibilities as a good employer, we:</i></p> <ul style="list-style-type: none"> • <i>aim to provide equal employment opportunities for all staff members</i> • <i>employ appropriately qualified staff members through a fair appointment process</i> • <i>ensure that the kura is appropriately staffed and that we give effect to the conditions of all relevant employment agreements</i> • <i>ensure that all staff members maintain proper standards of integrity, conduct, and concern for the public interest, and the wellbeing of students attending our kura</i>

	<ul style="list-style-type: none"> • <i>have a fair and consistent performance management process</i> • <i>provide opportunities for professional development to meet identified needs</i> • <i>have set processes for ending employment that comply with employment agreements and the requirements of the Employment Relations Act 2000</i> <p><i>The board makes our employment policies available to staff.</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>We implement an Employment Policy and associated policies to comply with being a good employer and we report on our compliance in our annual report.</i></p> <p><i>Tihiraki North Loburn School supports the fair and proper treatment of staff members in all aspects of their employment, and builds employment relationships that are based on good faith. We comply with employment legislation and regulations, and all relevant employment agreements.</i></p> <p><i>To support our responsibilities as a good employer, we:</i></p> <ul style="list-style-type: none"> • <i>aim to provide equal employment opportunities for all staff members</i> • <i>employ appropriately qualified staff members through a fair appointment process</i> • <i>ensure that the kura is appropriately staffed and that we give effect to the conditions of all relevant employment agreements</i> • <i>ensure that all staff members maintain proper standards of integrity, conduct, and concern for the public interest, and the wellbeing of students attending our kura</i> • <i>have a fair and consistent performance management process</i> • <i>provide opportunities for professional development to meet identified needs</i> • <i>have set processes for ending employment that comply with employment agreements and the requirements of the Employment Relations Act 2000</i> <p><i>The board makes our employment policies available to staff.</i></p>

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

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

Kiwisport Funding:

Kiwisport is a Government funding initiative to support students’ participation in organised sport. In 2024, the school received total Kiwisport funding of \$1,334.96 (excluding GST). The funding was spent, along with other Board funds and donations, on the North Canterbury Sports Coaching. The KiwiSport fund is a contribution toward costs however the gap widens every year between external resourcing and actual cost.

88 students participated in organised sport with fortnightly physical education lessons for each class, during the year. Our sport coordinator made it possible for many of our students to get involved in additional opportunities such as Touch, Basketball, Mini Ball, Football and other events. This included opportunities for our 5 year olds too. A small number of students went on to represent the school or North Canterbury area at provincial sports events including the Canterbury Athletics, Cross Country and Swimming events.

Kuttawall

Kate Hassall
Principal/Tumuaki
Tihiraki North Loburn School

A tātourangatahi, a tātou tāonga
Our young people, our treasure



Perseverance - Respect - Integrity - Diversity - Excellence
Manawanui - Manaakitanga - Pono - Ako - Hiranga