

INDEPENDENT AUDITOR'S REPORT

To the readers of Pukerua Bay School's Financial Statements for the year ended 31 December 2024

The Auditor-General is the auditor of Pukerua Bay School (the School). The Auditor-General has appointed me, Michael Stewart, using the staff and resources of PKF Kendons 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 18 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 and have been prepared in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 3 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of a 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 required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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.



Michael Stewart
PKF Kendons Chartered Accountants Limited
On behalf of the Auditor-General
Lower Hutt, New Zealand

PUKERUA BAY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2967

Principal: Chris Els

School Address: Rawhiti Road
Pukerua Bay
Porirua 5026

School Phone: 04 2399744

School Email: office@pukeruabay.school.nz

Accountant / Service Provider: Jocelyn Best

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Helen Davidson	Presiding Member	Elected	2025
Chris Els	Principal ex Officio		
Ben Christie	Parent Representative	Elected	2025
Daniel Wharakura	Parent Representative	Elected	2025
Jessica Douglas	Parent Representative	Elected	2025
Jared Eager	Parent Representative	Elected	2025
Matt Johnston	Staff Representative	Elected	2025

PUKERUA BAY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Pukerua Bay 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.

Helen Davidson

Full Name of Presiding Member



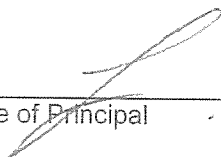
Signature of Presiding Member

3 June 2025

Date:

MARCUS HOPKINSON

Full Name of Principal



Signature of Principal

3/June/25

Date:

Pukerua Bay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	1,826,934	310,206	1,876,852
Locally Raised Funds	3	131,045	58,352	88,508
Interest		20,693	6,000	14,391
Total Revenue		1,978,672	374,558	1,979,751
Expense				
Locally Raised Funds	3	30,780	-	52,036
Learning Resources	4	1,207,791	166,954	1,199,389
Administration	5	149,952	119,139	120,572
Property	6	585,015	81,881	552,739
Loss on Disposal of Property, Plant and Equipment		686	-	1,216
Total Expense		1,974,224	367,974	1,925,952
Net Surplus / (Deficit) for the year		4,448	6,584	53,799
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		4,448	6,584	53,799

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

Pukerua Bay 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		676,093	676,094	611,738
Total comprehensive revenue and expense for the year		4,448	6,584	53,799
Contribution - Furniture and Equipment Grant		-	-	10,556
Equity at 31 December		680,541	682,678	676,093
Accumulated comprehensive revenue and expense		680,541	682,678	676,093
Equity at 31 December		680,541	682,678	676,093

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.

Pukerua Bay 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	169,748	166,619	549,035
Accounts Receivable	8	103,153	90,000	80,211
GST Receivable		18,664	10,000	12,686
Prepayments		6,187	6,000	5,629
Investments	8	100,000	100,000	-
Funds Receivable for Capital Works Projects	14	5,502	10,000	9,852
		403,254	382,619	657,413
Current Liabilities				
Accounts Payable	10	145,581	102,520	98,294
Revenue Received in Advance	11	14,503	15,000	14,236
Provision for Cyclical Maintenance	12	12,823	32,236	21,236
Finance Lease Liability	13	3,497	5,000	4,824
		176,404	154,756	138,590
Working Capital Surplus/(Deficit)		226,850	227,863	518,823
Non-current Assets				
Investments	8	300,000	300,000	-
Property, Plant and Equipment	9	191,260	172,815	172,815
		491,260	472,815	172,815
Non-current Liabilities				
Provision for Cyclical Maintenance	12	33,388	15,000	13,404
Finance Lease Liability	13	4,181	3,000	2,141
		37,569	18,000	15,545
Net Assets		680,541	682,678	676,093
Equity		680,541	682,678	676,093

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

Pukerua Bay 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		341,737	871,488	451,016
Locally Raised Funds		129,683	51,164	96,531
Goods and Services Tax (net)		(5,973)	2,000	(6,382)
Payments to Employees		(222,788)	(200,008)	(165,910)
Payments to Suppliers		(187,204)	(159,210)	(230,561)
Interest Received		19,427	6,000	14,391
Net cash from/(to) Operating Activities		74,882	571,434	159,085
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(53,216)	(132,815)	(40,555)
Purchase of Investments		(400,000)	(400,000)	-
Net cash from/(to) Investing Activities		(453,216)	(532,815)	(40,555)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,556
Finance Lease Payments		(5,303)	(12,000)	(5,567)
Funds Administered on Behalf of Other Parties		4,350	(60,000)	59,922
Net cash from/(to) Financing Activities		(953)	(72,000)	64,911
Net increase/(decrease) in cash and cash equivalents		(379,287)	(33,381)	183,441
Cash and cash equivalents at the beginning of the year	7	549,035	200,000	365,594
Cash and cash equivalents at the end of the year	7	169,748	166,619	549,035

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.

Pukerua Bay School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Pukerua Bay 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 12.

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 9.

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 13. Future operating lease commitments are disclosed in note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–20 years
Furniture and Equipment	5 - 10 years
Information and Communication Technology	4 - 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

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

Non cash generating assets

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

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

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

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

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

Revenue received in advance relates to 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.

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 Comprehensive 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 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.

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.

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.

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 statement 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

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

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
341,737	310,206	373,518
1,011,060	-	1,052,026
474,137	-	451,308
1,826,934	310,206	1,876,852

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

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
17,231	15,000	17,006
25,088	11,152	38,776
11,055	-	13,714
77,671	32,200	19,012
131,045	58,352	88,508

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
17,809	-	36,138
12,971	-	14,911
-	-	987
30,780	-	52,036

Surplus/ (Deficit) for the year Locally Raised Funds

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
100,265	58,352	36,472

4. Learning Resources

Curricular
Information and Communication Technology
Employee Benefits - Salaries
Staff Development
Depreciation
Other Learning Resources

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
31,321	26,935	38,981
1,150	1,000	31
1,111,994	71,059	1,106,820
21,695	35,200	20,040
40,099	30,000	32,069
1,532	2,760	1,448
1,207,791	166,954	1,199,389

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	6,627	6,250	7,086
Board Fees and Expenses	25,676	8,800	8,126
Operating Leases	662	2,000	259
Other Administration Expenses	16,185	15,275	18,818
Employee Benefits - Salaries	96,724	84,814	84,618
Service Providers, Contractors and Consultancy	4,078	2,000	1,665
	<u>149,952</u>	<u>119,139</u>	<u>120,572</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	40,525	37,646	38,540
Cyclical Maintenance	11,571	-	11,819
Heat, Light and Water	13,265	10,000	9,701
Rates	3,126	2,500	2,477
Repairs and Maintenance	11,254	4,000	9,996
Use of Land and Buildings	474,137	-	451,308
Employee Benefits - Salaries	28,362	24,135	25,016
Other Property Expenses	2,775	3,600	3,882
	<u>585,015</u>	<u>81,881</u>	<u>552,739</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	169,748	166,619	549,035
Cash and cash equivalents for Statement of Cash Flows	<u>169,748</u>	<u>166,619</u>	<u>549,035</u>

Of the \$169,748 Cash and Cash Equivalents, \$14,502 of Revenue Received in Advance is held by the School, as disclosed in note 16.

Of the \$169,748 Cash and Cash Equivalents, \$2,210 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	1,628	20,000	-
Interest Receivable	1,266	-	-
Teacher Salaries Grant Receivable	100,259	70,000	80,211
	103,153	90,000	80,211
Receivables from Exchange Transactions	2,894	20,000	-
Receivables from Non-Exchange Transactions	100,259	70,000	80,211
	103,153	90,000	80,211

8. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	100,000	100,000	-
Non-current Asset			
Long-term Bank Deposits	300,000	300,000	-
Total Investments	400,000	400,000	-

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	56,275	35,575			(11,246)	80,604
Furniture and Equipment	53,739	14,177			(9,775)	58,141
Information and Communication Technology	40,171	2,235	(127)		(11,941)	30,338
Leased Assets	6,421	6,015			(5,047)	7,389
Library Resources	16,210	1,228	(560)		(2,090)	14,788
	172,816	59,230	(687)	-	(40,099)	191,260

The net carrying value of furniture and equipment held under a finance lease is \$7,389 (2023: \$6,421)

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	200,900	(120,296)	80,604	165,306	(109,032)	56,274
Furniture and Equipment	207,486	(149,345)	58,141	210,699	(156,960)	53,739
Information and Communication Technology	96,841	(66,503)	30,338	186,138	(145,967)	40,171
Textbooks	4,452	(4,452)	-	18,777	(18,777)	-
Leased Assets	53,800	(46,411)	7,389	47,784	(41,363)	6,421
Library Resources	56,441	(41,653)	14,788	57,190	(40,980)	16,210
	<u>619,920</u>	<u>(428,660)</u>	<u>191,260</u>	<u>685,894</u>	<u>(513,079)</u>	<u>172,815</u>

10. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	26,739	5,000	2,668
Accruals	11,287	17,520	9,228
Employee Entitlements - Salaries	100,903	70,000	80,680
Employee Entitlements - Leave Accrual	6,652	10,000	5,718
	<u>145,581</u>	<u>102,520</u>	<u>98,294</u>
Payables for Exchange Transactions	145,581	102,520	98,294
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>145,581</u>	<u>102,520</u>	<u>98,294</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other revenue in Advance	14,503	15,000	14,236
	<u>14,503</u>	<u>15,000</u>	<u>14,236</u>

12. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	34,640	34,640	45,285
Increase to the Provision During the Year	11,571	12,596	11,819
Use of the Provision During the Year	-	-	(22,464)
Other Adjustments	-	-	-
Provision at the End of the Year	46,211	47,236	34,640
Cyclical Maintenance - Current	12,823	32,236	21,236
Cyclical Maintenance - Non current	33,388	15,000	13,404
	46,211	47,236	34,640

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

13. 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	3,497	5,000	4,824
Later than One Year and no Later than Five Years	4,181	3,000	2,141
	7,678	8,000	6,965
Represented by			
Finance lease liability - Current	3,497	5,000	4,824
Finance lease liability - Non current	4,181	3,000	2,141
	7,678	8,000	6,965

14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Site - Fire Alarm and Security Improvements	7,045	-	(7,045)	-	-
AMS Combined Blocks E, J - Cladding and Internal Refurbishment	(10,570)	56,050	(47,732)	-	(2,252)
Block E - Foundation Slab Remediation	(3,527)	4,577	(1,050)	-	-
Blocks A,C,G - Roofing Replacement and Toilet Refurbishment	(2,800)		(450)	-	(3,250)
Totals	(9,852)	60,627	(56,277)	-	(5,502)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(5,502)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Wairaka Block Upgrade	(62,049)	61,542	(500)	1,007	-
2023 Projects	-	21,000	(30,852)		(9,852)
SIP Projects	(7,724)	7,724			-
Totals	(69,773)	90,266	(31,352)	1,007	(9,852)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(9,852)

15. 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.

16. 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	2,152	4,383
<i>Leadership Team</i>		
Remuneration	368,570	368,495
Full-time equivalent members	3	3
Total key management personnel remuneration	370,722	372,878

There are 6 members of the Board excluding the Principal. The Board has 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	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2.00	2.00
110 - 120	2.00	1.00
	4.00	3.00

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

17. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

18. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$865,197 (2023:\$363,355) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Blocks A,C,G - Roofing Replacement and Toilet Refurbishmen	\$ 363,000
AMS Combined Blocks E, J - Cladding and Internal Refurbishn	502,198
	-
	-
Total	865,198

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

19. 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	169,748	166,619	549,035
Receivables	103,153	90,000	80,211
Investments - Term Deposits	400,000	400,000	-
Total financial assets measured at amortised cost	672,901	656,619	629,246

Financial liabilities measured at amortised cost

Payables	145,581	102,520	98,294
Finance Leases	7,678	8,000	6,965
Total financial liabilities measured at amortised cost	153,259	110,520	105,259

20. Events After Balance Date

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

21. Comparatives

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

KiwiSport Funding Report

School Name: Pukerua Bay School

Reporting Year: 2024

Prepared by: Aretha Harris (Interim Principal)

Date: April 2025

Overview

KiwiSport is a Government initiative aimed at increasing students' participation in organised sport, strengthening links with sports clubs and organisations, and supporting the development of fundamental movement and sporting skills.

At Pukerua Bay School, we are committed to ensuring our students have access to a diverse range of sporting opportunities. In 2024, KiwiSport funding has enabled us to continue supporting participation in structured sports programmes and enhance the quality of our physical education resources.

Use of KiwiSport Funding

1. Futsal Programme

We used a portion of the KiwiSport funding to cover **futsal registration and participation fees**. Futsal has become increasingly popular among our students and provides an excellent opportunity to develop agility, coordination, and teamwork in a fast-paced, inclusive environment. Through this support, students from various year levels were able to take part without cost being a barrier.

2. EndZone Programme

We also funded participation in **EndZone**, a sport based on ultimate frisbee principles that promotes cardiovascular fitness, strategic thinking, and fair play. The funding allowed us to give students the chance to engage with a less traditional but highly engaging team sport and compete against other schools.

3. Pickleball Equipment Purchase

Following the installation of our new **turf area**, we identified pickleball as a great addition to our PE curriculum due to its accessibility and appeal to a wide range of age groups. Using KiwiSport funds, we

purchased **pickleball bats and balls**, allowing students to learn a new sport in a fun and engaging way while making excellent use of the new surface.

4. Basketball Programmes

We supported participation in organised basketball programmes at both Rangikura School for Years 7–8 and Te Rauparaha Arena for Years 3–6 by using KiwiSport funding to go towards some of the registration fees, uniforms, and basketballs. These opportunities have helped students improve coordination, fitness, and teamwork while representing the school in a competitive and structured environment. The funding ensured that cost was not a barrier to participation, and students developed not only technical skills but also a sense of school pride and sportsmanship.

5. Leadership Through Sport – Tawa Recreation Centre

Year 6 and 7 students took part in a team-building and leadership programme at the Tawa Recreation Centre, with costs of \$56 per student covered by KiwiSport. This initiative used sport and cooperative games as a vehicle to strengthen leadership qualities, peer relationships, and communication skills.

6. Swimming Support – Tawa Pools

While we seek separate funding for junior school swimming lessons, KiwiSport funding helped cover some of the costs for pool hire and transport costs for Years 5–8 at Tawa Pools, specifically for our annual swimming competition. This event is a key part of identifying students who will represent our kura at the interschool swimming sports. The funding ensured equitable access for all students to participate, regardless of financial circumstances, and allowed us to maintain strong links with local aquatic sport opportunities.

Outcomes

- Increased student engagement in team sports such as futsal and EndZone.
- Broader curriculum offerings, with the addition of pickleball enriching physical literacy.
- Improved access to quality equipment for all classes.
- Greater utilisation of our new turf for structured sporting activities.

Conclusion

KiwiSport funding continues to be a vital resource in helping us provide high-quality, inclusive, and engaging sporting experiences for our students. We are grateful for the support and remain committed to fostering a love of sport and physical activity across our school community.

Giving Effect to Tiriti o Waitangi Report

School Name: Pukerua Bay School

Reporting Year: 2024

Prepared by: Aretha Harris (Interim Principal, Term 1)

Date: April 2025

Introduction

Pukerua Bay School is committed to giving effect to *Te Tiriti o Waitangi* across all areas of school life. This commitment is reflected not only in our strategic goals but also in the way we plan, teach, and engage with our community. Our approach acknowledges the central place of Māori as tangata whenua and ensures that Māori learners experience success as Māori.

Strategic Alignment

Our commitment to *Te Tiriti o Waitangi* is woven into our strategic direction:

- Strategic Goal 1 focuses on implementing a curriculum that upholds the principles of *Te Tiriti o Waitangi*, ensuring that learning experiences reflect and respect the unique status of Māori.
- Strategic Goal 2 is dedicated entirely to this commitment, and its intent is embedded throughout school planning, professional practice, and pedagogy.

Cultural Integration and Community Engagement

This commitment is made visible through:

- **Incorporation of Mana Whenua Narratives:** *Ngāti Toa Rangatira* stories and histories are not always readily available to us, but we actively seek guidance and opportunities to learn them so they can be authentically incorporated into our teaching programmes. This ongoing process enriches students' understanding of place, identity, and the cultural significance of the land they learn on.

- **Strengthening Relationships with Iwi and Whānau Māori:** We continue to build meaningful connections with mana whenua and maintain regular engagement with whānau Māori to inform and guide our practice.
 - **Whānau Voice in Decision-Making:** Māori perspectives are sought and valued in school decision-making processes, ensuring that cultural responsiveness is not tokenistic but authentic and sustained.
-

Guiding Principle: Tangata Whenua Thriving

A key guiding principle of our school is:
"Here is where tangata whenua thrive."

This principle underscores our responsibility to ensure that Māori culture, language (*te reo Māori*), and values are visible and valued within the learning environment. It also affirms our intent to provide inclusive, equitable opportunities for Māori ākonga to achieve success in a way that honours their identity, language, and culture.

Conclusion

By embedding *Te Tiriti o Waitangi* into all facets of school life—from governance and planning to classroom practice and community engagement—we aim to create a school environment where all learners feel valued, included, and supported. This ongoing journey reflects our commitment to equity, partnership, and the success of Māori as Māori.



Good Employer Disclosure

April 2025

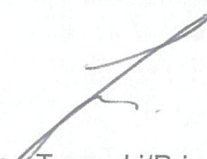
Pukerua Bay School has the stated intention of being a good employer consistent with Section 597 of the Education and Training Act 2020. This covers:

- Good and safe working conditions
- An equal employment opportunities programme
- The impartial selection of suitable qualified persons for appointment
- Recognition within the workforce of the aims, aspirations and cultural differences of Māori, other ethnic and minority groups, women and persons with disabilities
- Opportunities for the enhancement of the abilities of individual employees
- Ensuring all employees maintain proper standards of integrity, conduct and concern for the public interest and the well-being of students attending the school

Pukerua Bay School employed 15 staff in 2024. All our staff are covered by collective agreements. This ensures that all employees, regardless of gender or other areas of potential inequity are remunerated at the same level for equivalent work.

Human Resource policies are reviewed regularly in line with the school's commitment to good employment practices and the school's values. Current employment policies sit within school docs policies.

Our objective is to make the school an even better place to work by building on existing good practices, higher staff engagement will drive higher quality student outcomes. There is a clear relationship between staff and student wellbeing and hauora.



Marcus Hopkinson - Tumuaki/Principal



STATEMENT OF VARIANCE - 2024 - School Number 2967

Strategic Goal	Strategic Initiative 1: Design and implement a local curriculum fit for Pukerua Bay School
Annual Aim	<ul style="list-style-type: none">Develop Pukerua Bay local curriculum document which embodies Te Mātaiaho

Planned outcomes	What happened? Actual Outcome	Variance	Reason for Variance
Te Mātaiaho outcomes embedded across curriculum	Te Mātaiaho outcomes were mapped across a four-year scope and sequence. All curriculum areas (e.g. Social Sciences, Histories, Arts, Science) were aligned.	✓ Achieved	Collaborative work with a consultant (Sarah) allowed for detailed cross-checking and confident alignment.
Long-term curriculum plans developed and embedded	A comprehensive long-term plan was developed for Terms 2 & 3, with scope extending to future terms. Plans	✓ Achieved (with refinement)	Initial documents were too complex; feedback led to simplification and a shift to a

Creating a two year overview/scope and sequence which clearly embodies our school's in depth inquiry process so that there is clarity, consistency, engagement and purposeful teaching/learning across our school.	simplified and adapted based on staff feedback.	two-termly focus for deeper learning. Teachers will need to use the developed overviews to create long term plans at the start of every unit.
INFINITE framework implemented across curriculum	Only two aspects of the INFINITE model were initially implemented ("I" – Ignite Curiosity, "T" – Tell the World). Hook activities (e.g. bonfires, storytelling) were used to engage students.	Partial variance Staff found the full framework overwhelming. It was agreed to phase it in more gradually, starting with two elements. This will need to continue next year.
Increased staff clarity and consistency around curriculum expectations	Regular staff PLD sessions focused on pedagogy, behaviour expectations (PB4L), and curriculum delivery. Non-negotiables were co-constructed and displayed.	Achieved Clear communication and collaborative approach helped build shared understanding and consistency.
Student learning celebrated and shared	A whole-school event ("Food, Fire, and Storytelling") celebrated student learning, encouraging creativity and community involvement. Ensuring hooks are now part of every introduction to a 'learning journey'	Achieved Thematic planning and engaging hooks contributed to high student and whānau engagement. This will need to become part of our school culture, every time we

Curriculum identity and values embedded school-wide	School logo and documentation updated to reflect new vision and direction. PKB Handbook developed to reflect local curriculum values and practices.	✓ Achieved	ignite curiosity at the start of each study.
Learner profiles and pedagogy development underway	Initial work began in Term 4 on learner profiles and shared pedagogy, with a focus on explicit instruction and science of learning.	In progress	Due to the depth of earlier curriculum work, this began later in the year. Planning is underway for full implementation in 2025.

Evaluation of Strategic Initiative 1 – 2024 - Where to next?

As we move forward, our focus will shift toward embedding our guiding principles more explicitly into all aspects of school life. While significant progress was made in aligning our curriculum with *Te Mātaiaho* and developing long-term plans, we now recognise the need for these guiding principles to be more visible, practical, and lived across our kura.

- **Embed Guiding Principles Across the Curriculum**

Guiding principles will move beyond foundational documentation to actively shape our planning, pedagogy, and teaching philosophy. We aim to:

- Integrate them across all learning areas, including literacy and mathematics.
- Use them to inform unit planning, classroom delivery, and reflections.
- Build staff capability to apply these principles consistently.

- **Build Collective Systems for Collaboration**

We will continue to encourage collaborative planning by:

- Creating shared folders for planning, resources, and staff reflections.
- Establishing clearer processes for team collaboration aligned with curriculum themes and learner needs.
- Supporting teacher agency while maintaining coherence across teaching teams.

- **Develop and Refine Learner Profiles**

Developing shared learner profiles will be a key priority. This work will clarify:

- What teaching and learning should look like across year levels.
- How we ensure consistency in pedagogy while allowing for teacher strengths.
- How our local curriculum values are reflected in daily practice.

- **Deepen Pedagogical Understanding**

We will continue exploring the science of learning and explicit instruction to ensure consistent, evidence-based delivery of our curriculum. Staff PLD and collaborative inquiry will support this work.

- **Strengthen Integration of INFINITE Framework**

Having trialled two elements of the INFINITE framework successfully, we plan to gradually integrate more elements, ensuring manageable and meaningful implementation aligned with staff readiness and student needs.

Strategic Goal		Strategic Initiative 2: Te ao māori, tikanga māori and te reo māori are valued and central to our curriculum.		
Annual Aim		<ul style="list-style-type: none"> Ensure Te Ao Māori, tikanga Māori, and te reo Māori are valued and central to our curriculum 		
Planned outcomes	What happened? Actual Outcome	Variance	Reason for Variance	
Develop a working relationship with MAC facilitator	Relationship now embedded – meetings held each term.	✓ Achieved	Relationship with MAC facilitator is now sustained.	
Create consistent opportunities for whānau voice and participation	Whānau group active on Hero. Hui held termly (18.03.24, 8.5.24, 11.9.24, 25.9.24). Minutes recorded.	✓ Achieved	Structure is embedded. Attendance remains varied – continue outreach.	
Align school action plan with Whānau Māori aspirations	Natasha met with whānau (4.3.24). Action plan updated. Newsletter blurb shared.	✓ Achieved	Whānau voice reflected in action plan. Ongoing collaboration and shared goal	
Maintain effective iwi connections	Contact ongoing. Marae visits completed (5-6.11.24). Colours for kapa haka confirmed. Thank you letter sent.	In progress	Continue annual marae visits and communication. Mihi whakatau to be confirmed 2025	
Refine cultural elements in PKB curriculum	Kapa Haka performed at multiple events. Staff survey done. SLT meeting booked (16.5.24). PLD and resource sharing completed. Hero communication ongoing.	In progress	Expectations framework under development. Continue integration in planning.	

Implement Te Reo Māori in classrooms	Mihi o te Ata implemented in model class. Staff observing and beginning to adopt. Ko Wai Au posters created and displayed. Te Reo Club subscription and staff PLD delivered.	In progress	6/7 staff observed model. Expected school-wide by end of 2024.
Foster a sense of belonging and whakapapa connection	Participation in Rangatahi Hui (Term 2 & 4). Planning hui attended. Discussions around extending similar opportunities to more students.	Partially achieved	Term 3 hui not held. Expansion for all Māori learners planned.
Support whānau to embed tikanga Māori, Te Ao Māori, and Te Reo Māori at all levels	Whānau involved in uniform design. Regular updates via Hero. Meetings held. Resources shared.	Achieved	Participation is strong. Consider more parent-focused workshops/events.
Promote student voice (MAC surveys)	Student survey completed, though rushed. New survey format created for future use.	Not fully achieved	Low participation. New format to be embedded in 2025.

Evaluation of Strategic Initiative 2 – 2024 – Where to next?

Strategic Goal: Ensure Te Ao Māori, tikanga Māori, and te reo Māori are valued and central to our curriculum and school culture.

Evaluation Summary

2024 saw a strong commitment to embedding Te Ao Māori authentically within Pukerua Bay School. Significant progress has been made in strengthening relationships, creating structures for whānau engagement, and incorporating Māori values and tikanga into schoolwide events and daily practice.

- While staff engagement in classroom Te Reo Māori practices has begun, consistency across the school is still developing.

- The student survey process was rushed and lacked meaningful data – this will require refinement and intentional planning moving forward.
- Equity of opportunities for Māori learners outside of the Rangatahi group is a growing priority, as raised by the whānau group.
- A schoolwide framework or expectations document for cultural elements is still in development and needs to be prioritised for 2025.
- The curriculum integration of Te Ao Māori principles, while present, still requires deeper embedding into planning and pedagogy across all learning areas.

Student Voice Summary – Te Ao Māori at Pukerua Bay School

2024 | Statement of Variance Evidence

Overview

Student voice data collected midway through the year from Māori ākonga reflects strong cultural pride, a positive learning environment, and growing confidence in Te Ao Māori, Te Reo Māori, and tikanga across the school.

Key Insights

- Total Māori student responses: 9
- Average cultural pride rating: 4.78 / 5
“I feel proud and confident to be Māori.”
- School climate rating: 4.33 / 5

"In my school, it feels good to be Māori."

- Success connection rating: 4.0 / 5
- *"Feeling confident and proud to be Māori helps me to be more successful in my kura."*

Identity and Whakapapa

- 89% of respondents say they know their whakapapa
- 100% are learning or have access to their pepehā
- 78% feel confident or very confident sharing their pepehā

"My parents love that I get to learn more than them, and I get to teach them what I get taught."
"It's a big part of my whānau. I'm incredibly proud to be Māori."

Te Reo Māori & Tikanga Learning

- Te Reo Māori is viewed as *"Very Important"* by 100% of students
- Students learn and use Te Reo Māori in classrooms, kapa haka, at home, online, and at the marae
- Leadership roles mentioned include: haka leaders, kapa haka performers, and active roles at marae and in whānau contexts

"Mr J is always challenging himself to do better in Te Reo."

"My teacher goes to Māori class with whānau to learn together."

Teaching Practice & Support

- Teachers are seen as actively improving their Te Ao Māori teaching:

- Attending after-school Māori classes
- Using more kupu Māori in class
- Integrating karakia and waiata into routines
- Students acknowledge these efforts, noting visible growth in teacher confidence and authenticity

Areas of Strength

- ✓ Strong pride and confidence in cultural identity
- ✓ High levels of student engagement with Te Reo Māori
- ✓ Whānau involvement and encouragement
- ✓ Teachers are embedding Māori knowledge authentically

Opportunities for Growth

- ✚ A small number of students expressed uncertainty around pronunciation and confidence
- ✚ Ensure inclusive leadership opportunities for all Māori ākonga
- ✚ Expand access to Te Ao Māori learning outside the classroom (e.g., sports, games, maramataka use)

Next Steps / Recommendations

1. Continue to grow teacher confidence through PLD and whānau hui partnerships
2. Create more leadership opportunities in Te Ao Māori contexts across all year levels
3. Strengthen pronunciation support and scaffold language confidence for emerging speakers
4. Celebrate success regularly—highlighting student voice and identity journeys

Strategic Goal	Strategic Initiative 3:
Annual Aim	Strategic Initiative 1: Design and implement a structured literacy programme fit for Pukerua Bay School

Planned outcomes	What happened? Actual Outcome	Variance	Reason for Variance
Strengthen the capability of staff to be highly effective practitioners.	A literacy staff meeting (Term 3) and gathered baseline data on staff knowledge. CRT responsibilities explored (readings, observations, sharing). Staff accountability encouraged through buddy systems and reporting growth in meetings.	Achieved	Need to strengthen accountability practices. CRTs encouraged to take responsibility for their growth. Recommendations and good practice to be consistently embedded across the school.
Structured literacy embedded and implemented in the senior school programme	Senior staff and TA visited Plimmerton School to observe literacy programmes. iDeaL implemented in senior school, taught 4x/week. Conducted Term 3 observations and provided written feedback.	Achieved	Implementation of iDeaL is successful and embedded. Positive improvements in spelling and phonological awareness seen in data analysis.

	Senior staff cross-grouping with TA leading extension group.		Writing is now a key focus for alignment with structured literacy and curriculum.
Identify the next steps within the Junior School for structured literacy to ensure consistency and successful ongoing implementation	Observed junior classrooms (Term 1) and provided written feedback. Term 1 observations focused on consistency. iDealL being carried out in junior school. Great NZ Handwriting Challenge planned but cancelled (facilitator sick).	In progress	Strong foundation in junior implementation. Need to ensure continued consistency and embed non-negotiables. Staff still developing confidence in integrating writing into SL approach.
Support priority learners within the school alongside Senco.	Priority learners identified and referred to SENCO. In-class or TA support provided as needed. Extension groups set up for spelling Data analysis (Nov 8) showed substantial progress in foundational literacy skills.	Achieved	Positive progress noted, especially in phonological awareness and spelling. Some variance in more complex spelling patterns — needs further investigation. Ongoing support and review of interventions necessary.
To collate and analyse data to monitor progress and to ensure that successful learning is taking place	Data analysis comparing Term 1 and 3 completed (Nov 8). Analysis showed: phonological awareness and short vowel recognition greatly improved (30% to 90%). All spelling stages showed overall improvement.	Achieved	Analysis shows the SL approach is having a measurable positive impact. Minor declines in some complex spelling patterns in Stages 3 & 4 suggest areas to refine. Writing samples to be analysed next as part of whole-school assessment.

Evaluation of Strategic Initiative 3 – 2024 – Where to next?

Evaluation Summary

In 2024, significant progress was made toward strengthening the professional capability of staff, particularly in the area of literacy. A range of strategies were implemented to build teacher knowledge, embed consistent practice, and ensure positive learning outcomes for tamariki.

Structured Literacy Implementation – Senior School:

The senior team successfully implemented the iDeal structured literacy programme, taught four times a week. Data shows clear improvements in phonological awareness (see below) and spelling, demonstrating the programme's effectiveness. Writing has now become a key focus area to align with the structured literacy approach.

Structured Literacy Implementation – Junior School:

The junior team has made positive progress with the iDeal programme, and Term 1 observations showed a strong foundation in place. However, continued work is needed to embed consistency, clarify non-negotiables, and build staff confidence—particularly in integrating writing with the structured literacy approach. While plans such as the NZ Handwriting Challenge were disrupted, the groundwork for success remains strong.

Support for Priority Learners:

Priority learners were identified early and supported through targeted in-class and TA interventions. Extension groups were established for spelling, and data analysis confirmed substantial gains in foundational literacy, particularly in phonological awareness. Some variance in more complex spelling patterns will require further exploration and ongoing support.

Use of Data to Inform Practice:

Data analysis comparing Term 1 and Term 3 shows significant gains, particularly in phonological awareness (improving from 30% to 90%) and short vowel recognition. While overall progress was positive across spelling stages, minor dips in complex spelling areas (Stages 3 & 4) highlight opportunities for refinement. Writing samples will now be analysed to provide a fuller picture of literacy development across the school.

Key Focus Areas Moving Forward:

- Assess writing samples across the school.
- Strengthen correlation between writing, spelling, and the New Curriculum.
- Explore structured writing approaches (e.g. SRSD, Syntax Project).
- Monitor ongoing implementation of English Curriculum changes.
- Maintain and grow staff capability with structured literacy and explicit instruction.

Data from 2024:

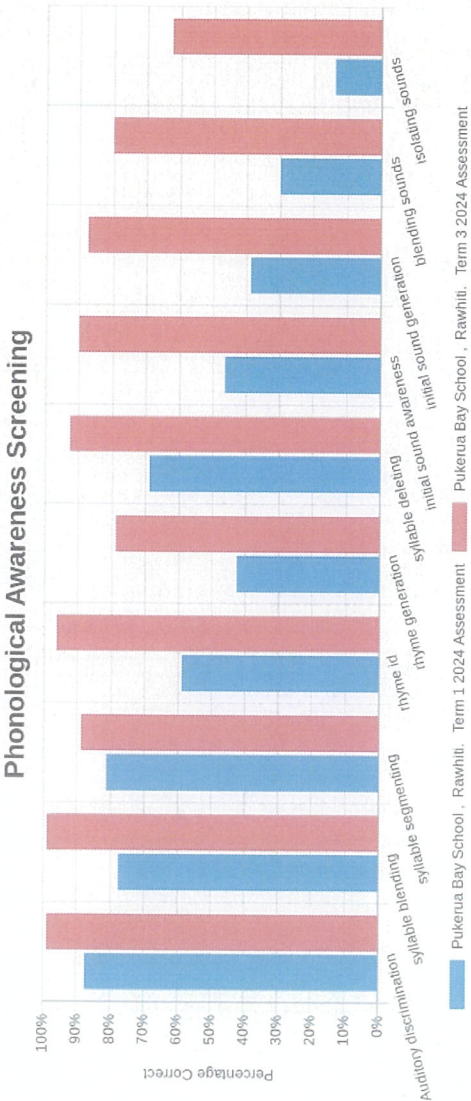
In reading, 10% of students are reading at well below their expected level. These are our “tier 3” children. When looking at these tamariki as individuals, they are our priority learners, and we are aware of the learning challenges they face. All the students who have flagged as being well below either have interventions in place, run by a teacher aide or an RTLit, or are being monitored closely by their classroom teacher.

18% of children are reading slightly below their expected level. These are our ‘tier 2’ children. Tier 2 children are on their teacher’s radar, but are not usually priority learners. The interventions they receive tend to be in class.

72% of our tamariki are reading at or above their expected level.

Phonological Awareness Screening

Research identifies that Phonological Awareness is one of the biggest predictors of literacy success.



Student Amounts

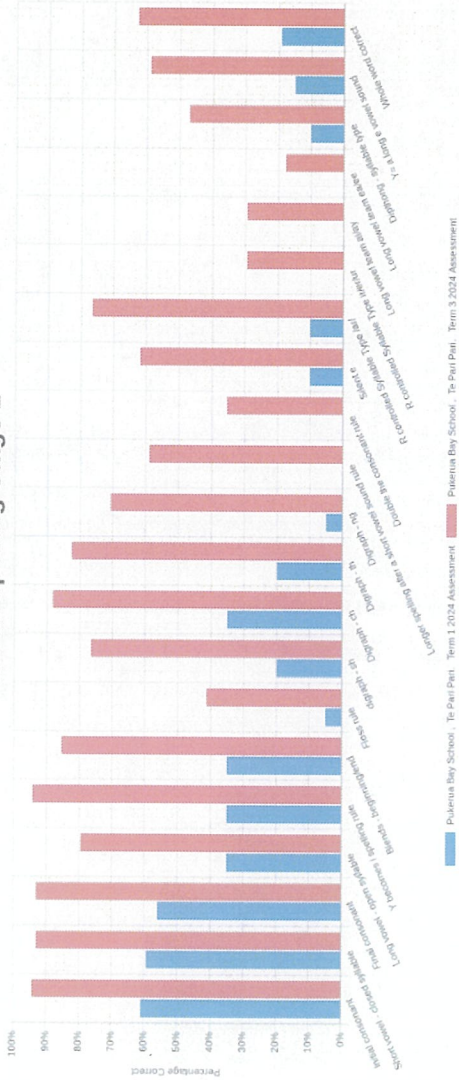
Pukerua Bay School, Rawhiti. Term 1 2024 Assessment has 16 students marked out of 16

Pukerua Bay School, Rawhiti. Term 3 2024 Assessment has 16 students marked out of 16

Activate Windows
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The following graph(s) gives an indication of the sound to symbol relationships that have been spelt correctly at word level. Each spelling assessment aligns with the order of systematic teaching in the iDeal Scope and Sequence. The graph(s) below will assist you in identifying the challenges students have with word-level reading and spelling which will directly impact their ability to read and write with fluency.

iDeal Spelling Stage 1



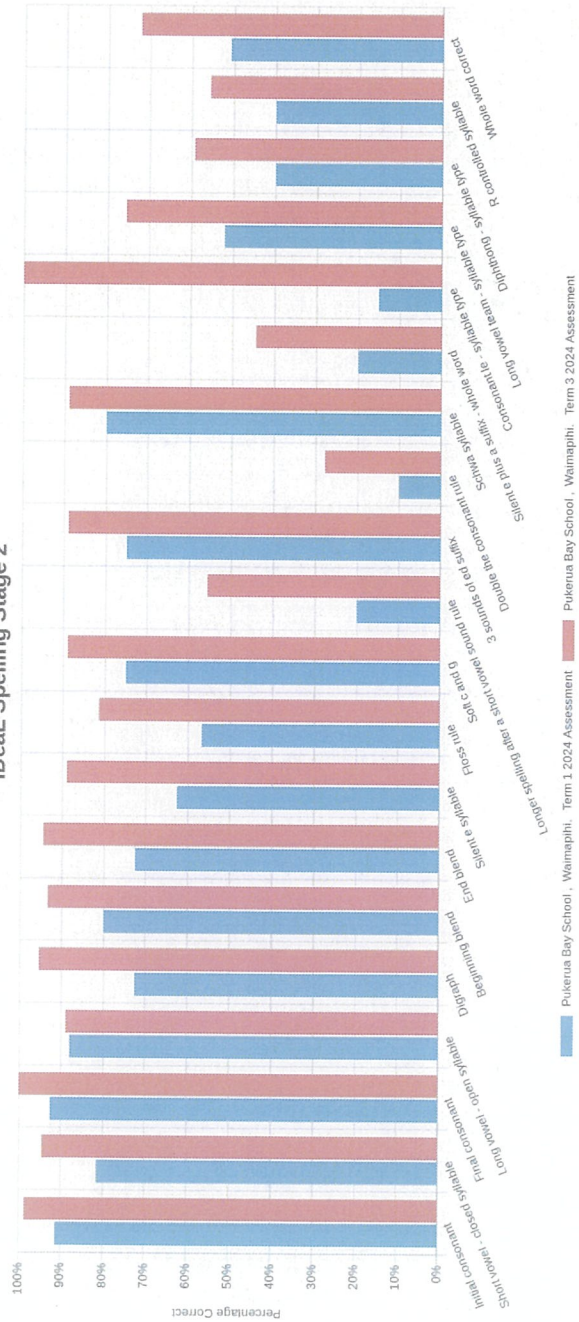
Student Amounts

Pukerua Bay School, Te Pari Pari. Term 1 2024 Assessment has 20 students marked out of 20

Pukerua Bay School, Te Pari Pari. Term 3 2024 Assessment has 17 students marked out of 20

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iDeal Spelling Stage 2



A horizontal bar chart comparing the percentage of correct responses for 20 different phrases between two groups, represented by blue and red bars. The y-axis is labeled 'Percentage Correct' and ranges from 0% to 100% in 10% increments. The x-axis lists 20 phrases. The blue bars generally show higher percentages of correct responses than the red bars, with the exception of 'Long vowel, open syllable' where the red bar is slightly higher.

Phrase	Blue Group (%)	Red Group (%)
Short vowel, closed syllable	95	92
Long vowel, open syllable	92	95
Open	90	88
Diphth	88	85
Beginning blend	85	82
End blend	82	80
Single syllable	80	78
Rhyme	78	75
Syllable	75	72
3, source of task	72	70
Onset, the consonant	70	68
Short vowel, closed	68	65
Short vowel, open	65	62
Consonant, whole word	62	60
Consonant, whole word	60	58
Long vowel, whole word	58	55
Diphth, syllable	55	52
It contains, syllable	52	50
Which word, whole word	50	48
Which word, whole word	48	45

Pukerua Bay School, Te Motu. Term 1 2024 Assessment has 13 students marked out of 15

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