

# OUTRAM SCHOOL



## ANNUAL FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

### School Directory

|                               |  |
|-------------------------------|--|
| <b>Ministry Number:</b>       | 3795   |
| <b>Principal:</b>             | Kim Allan  |
| <b>School Address:</b>        | 1 Beaumaris Street, Outram 9019                                    |
| <b>School Postal Address:</b> | PO Box 22, Outram, 9062  |
| <b>School Phone:</b>          | 03 486 1733  |
| <b>School Email:</b>          | <a href="mailto:admin@outram.school.nz">admin@outram.school.nz</a> |

**Accountant / Service Provider:**

**Solutions & Services**  
Collaborative School Administration

# OUTRAM SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Outram 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.

Kate Woodhouse

Full Name of Presiding Member

Kim Allan.

Full Name of Principal



Signature of Presiding Member



Signature of Principal

14-5-25

Date:

14-5-25

Date:

# Outram School

## Members of the Board

For the year ended 31 December 2024

| <b>Name</b>          | <b>Position</b>       | <b>How Position Gained</b> | <b>Term Expired/ Expires</b> |
|----------------------|-----------------------|----------------------------|------------------------------|
| Anne-Marie Wells     | Presiding Member      | Elected                    | Sep 2025                     |
| Kim Allan            | Principal             | ex Officio                 |                              |
| Hayley Wetere        | Parent Representative | Elected                    | Sep 2024                     |
| Jeremy Martin        | Parent Representative | Elected                    | Sep 2025                     |
| Nathan Young         | Parent Representative | Elected                    | Sep 2025                     |
| Kate Woodhouse       | Parent Representative | Selected                   | Sep 2025                     |
| Kevin Marsh          | Parent Representative | Selected                   | Sep 2025                     |
| Morgan Kean          | Parent Representative | Co-opted                   | Sep 2025                     |
| Marlene duToit-Parks | Parent Representative | Co-opted                   | Sep 2025                     |
| Glen Beadle          | Staff Representative  | Elected                    | Sep 2025                     |

# Outram School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

|   |       | 2024             | 2024                        | 2023             |
|---|-------|------------------|-----------------------------|------------------|
|   | Notes | Actual<br>\$     | Budget<br>(Unaudited)<br>\$ | Actual<br>\$     |
| <b>Revenue</b>  |       |                  |                             |                  |
| Government Grants   | 2     | 1,867,562        | 1,810,648                   | 1,747,237        |
| Locally Raised Funds  | 3     | 76,960           | 90,215                      | 200,119          |
| Interest  |       | 14,950           | 8,000                       | 18,988           |
| <b>Total Revenue</b>  |       | <b>1,959,472</b> | <b>1,908,863</b>            | <b>1,966,344</b> |
| <b>Expenses</b>   |       |                  |                             |                  |
| Locally Raised Funds  | 3     | 29,938           | 42,300                      | 30,006           |
| Learning Resources  | 4     | 1,359,593        | 1,444,893                   | 1,355,424        |
| Administration  | 5     | 114,503          | 107,235                     | 115,245          |
| Interest  |       | 2,409            | -                           | 2,492            |
| Property  | 6     | 438,467          | 350,338                     | 371,029          |
| Loss on Disposal of Property, Plant and Equipment           |       | 715              | -                           | 530              |
| <b>Total Expense</b>  |       | <b>1,945,625</b> | <b>1,944,766</b>            | <b>1,874,726</b> |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | <b>13,847</b>    | <b>(35,903)</b>             | <b>91,618</b>    |
| Other Comprehensive Revenue and Expense                     |       | -                | -                           | -                |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <b>13,847</b>    | <b>(35,903)</b>             | <b>91,618</b>    |

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

# Outram School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

|  | Notes | 2024<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Equity at 1 January</b>                           |       | 606,339              | 606,339                             | 507,921              |
| Total comprehensive revenue and expense for the year |       | 13,847               | (35,903)                            | 91,618               |
| Contribution - Furniture and Equipment Grant         |       | 1,875                | -                                   | 6,800                |
| <b>Equity at 31 December</b>                         |       | 622,061              | 570,436                             | 606,339              |
| Accumulated comprehensive revenue and expense        |       | 622,061              | 570,436                             | 606,339              |
| <b>Equity at 31 December</b>                         |       | 622,061              | 570,436                             | 606,339              |

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.

# Outram School

## Statement of Financial Position

As at 31 December 2024

|   |       | 2024    | 2024        | 2023    |
|---|-------|---------|-------------|---------|
|   | Notes | Actual  | Budget      | Actual  |
|   |       | \$      | (Unaudited) | \$      |
|   |       |         | \$          |         |
| <b>Current Assets</b>                       |       |         |             |         |
| Cash and Cash Equivalents                   | 7     | 471,954 | 334,508     | 328,967 |
| Accounts Receivable                         | 8     | 111,766 | 199,422     | 199,422 |
| GST Receivable                              |       | -       | 4,136       | 4,136   |
| Prepayments                                 |       | 30,456  | 17,103      | 17,103  |
| Inventories                                 | 9     | 5,870   | 4,428       | 4,428   |
| Funds Receivable for Capital Works Projects | 15    | -       | 56,337      | 56,337  |
|   |       | 620,046 | 615,934     | 610,393 |
| <b>Current Liabilities</b>                  |       |         |             |         |
| GST Payable                                 |       | 8,032   | -           | -       |
| Accounts Payable                            | 11    | 137,380 | 202,551     | 202,551 |
| Revenue Received in Advance                 | 12    | 5,042   | 4,747       | 4,747   |
| Provision for Cyclical Maintenance          | 13    | 93,757  | 76,174      | -       |
| Finance Lease Liability                     | 14    | 12,287  | 14,534      | 14,534  |
| Funds held for Capital Works Projects       | 15    | 100,471 | 105,821     | 105,821 |
|   |       | 356,969 | 403,827     | 327,653 |
| <b>Working Capital Surplus</b>              |       | 263,077 | 212,107     | 282,740 |
| <b>Non-current Assets</b>                   |       |         |             |         |
| Property, Plant and Equipment               | 10    | 402,197 | 424,750     | 446,830 |
|   |       | 402,197 | 424,750     | 446,830 |
| <b>Non-current Liabilities</b>              |       |         |             |         |
| Provision for Cyclical Maintenance          | 13    | 34,058  | 44,978      | 101,788 |
| Finance Lease Liability                     | 14    | 9,155   | 21,443      | 21,443  |
|   |       | 43,213  | 66,421      | 123,231 |
| <b>Net Assets</b>                           |       | 622,061 | 570,436     | 606,339 |
| <b>Equity</b>                               |       | 622,061 | 570,436     | 606,339 |

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

# Outram School

## Statement of Cash Flows

For the year ended 31 December 2024

|   |          | 2024           | 2024           | 2023             |
|---|----------|----------------|----------------|------------------|
|   | Note     | Actual         | Budget         | Actual           |
|   |          | \$             | (Unaudited)    | \$               |
|   |          |                | \$             |                  |
| <b>Cash flows from Operating Activities</b>                 |          |                |                |                  |
| Government Grants   |          | 509,496        | 428,847        | 474,221          |
| Locally Raised Funds  |          | 79,824         | 90,215         | 150,763          |
| Goods and Services Tax (net)                                |          | 12,168         | -              | (9,595)          |
| Payments to Employees                                       |          | (290,511)      | (249,296)      | (294,839)        |
| Payments to Suppliers                                       |          | (215,048)      | (242,225)      | (134,394)        |
| Interest Paid   |          | (2,409)        | -              | (2,492)          |
| Interest Received   |          | 13,915         | 8,000          | 18,685           |
| Net cash from Operating Activities                          |          | 107,435        | 35,541         | 202,349          |
| <b>Cash flows from Investing Activities</b>                 |          |                |                |                  |
| Purchase of Property Plant & Equipment                      |          | (18,116)       | (30,000)       | (115,647)        |
| Net cash (to) Investing Activities                          |          | (18,116)       | (30,000)       | (115,647)        |
| <b>Cash flows from Financing Activities</b>                 |          |                |                |                  |
| Furniture and Equipment Grant                               |          | 1,875          | -              | 6,800            |
| Finance Lease Payments                                      |          | (10,707)       | -              | (10,594)         |
| Funds Administered on Behalf of Other Parties               |          | 62,500         | -              | (359,681)        |
| Net cash from/(to) Financing Activities                     |          | 53,668         | -              | (363,475)        |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |          | <b>142,987</b> | <b>5,541</b>   | <b>(276,773)</b> |
| Cash and cash equivalents at the beginning of the year      | 7        | 328,967        | 328,967        | 605,740          |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>7</b> | <b>471,954</b> | <b>334,508</b> | <b>328,967</b>   |

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.



# Outram School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Outram 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.

##### 1.2. 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 expenditure 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 14. Future operating lease commitments are disclosed in note 20b.

#### ***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.

### **1.3. 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 to which they relate. 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 to which 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 recognised as 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.

### **1.4. 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.

### **1.5. 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.

### 1.6. 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.

### 1.7. 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.

### 1.8. 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.

### 1.9. 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                    | 18-40 years             |
| Furniture and Equipment                  | 10–15 years             |
| Information and Communication Technology | 4–5 years               |
| Leased Assets held under a Finance Lease | Term of Lease           |
| Library Resources                        | 12.5% Diminishing value |

#### **1.10. Impairment of property, plant and equipment**

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

##### *Non cash generating assets*

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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 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.

#### **1.11. 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.

#### **1.12. 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, 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.

#### **1.13. Revenue Received in Advance**

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

#### **1.14. Funds held for Capital Works**

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

#### **1.15. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

#### **1.16. Financial Instruments**

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

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

#### **1.17. 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.

#### **1.18. Budget Figures**

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

#### **1.19. 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             | 2024<br>Budget<br>(Unaudited) | 2023             |
|---|------------------|-------------------------------|------------------|
|   | Actual<br>\$     | \$                            | Actual<br>\$     |
| Government Grants - Ministry of Education | 496,933          | 427,347                       | 477,708          |
| Teachers' Salaries Grants                 | 1,070,789        | 1,156,267                     | 1,018,627        |
| Use of Land and Buildings Grants          | 295,425          | 225,534                       | 247,655          |
| Other Government Grants                   | 4,415            | 1,500                         | 3,247            |
|   | <u>1,867,562</u> | <u>1,810,648</u>              | <u>1,747,237</u> |

## 3. Locally Raised Funds

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

### Revenue

|                                      | 2024          | 2024<br>Budget<br>(Unaudited) | 2023           |
|--------------------------------------|---------------|-------------------------------|----------------|
|                                      | Actual<br>\$  | \$                            | Actual<br>\$   |
| Donations and Bequests               | 16,887        | 26,075                        | 82,490         |
| Fees for Extra Curricular Activities | 16,757        | 19,300                        | 18,105         |
| Trading                              | 3,578         | 5,250                         | 3,267          |
| Fundraising and Community Grants     | 15,814        | 17,500                        | 71,514         |
| Other Revenue                        | 23,924        | 22,090                        | 24,743         |
|                                      | <u>76,960</u> | <u>90,215</u>                 | <u>200,119</u> |

### Expenses

|  | 2024          | 2024<br>Budget<br>(Unaudited) | 2023          |
|--|---------------|-------------------------------|---------------|
|  | Actual<br>\$  | \$                            | Actual<br>\$  |
| Extra Curricular Activities Costs      | 16,932        | 20,800                        | 17,878        |
| Trading                                | 2,827         | 5,250                         | 5,278         |
| Fundraising and Community Grant Costs  | 7,766         | 13,650                        | 3,989         |
| Other Locally Raised Funds Expenditure | 2,413         | 2,600                         | 2,861         |
|  | <u>29,938</u> | <u>42,300</u>                 | <u>30,006</u> |

*Surplus for the year Locally raised funds*

|               |               |                |
|---------------|---------------|----------------|
| <u>47,022</u> | <u>47,915</u> | <u>170,113</u> |
|---------------|---------------|----------------|

## 4. Learning Resources

|  | 2024             | 2024<br>Budget<br>(Unaudited) | 2023             |
|--|------------------|-------------------------------|------------------|
|  | Actual<br>\$     | \$                            | Actual<br>\$     |
| Curricular                               | 42,193           | 58,280                        | 72,218           |
| Information and Communication Technology | 129              | 10,200                        | 137              |
| Employee Benefits - Salaries             | 1,237,552        | 1,295,963                     | 1,201,130        |
| Other Learning Resources                 | 5,990            | 6,850                         | 6,505            |
| Staff Development                        | 9,924            | 21,520                        | 13,090           |
| Depreciation                             | 63,805           | 52,080                        | 62,344           |
|  | <u>1,359,593</u> | <u>1,444,893</u>              | <u>1,355,424</u> |

## 5. Administration

|  | 2024           | 2024<br>Budget<br>(Unaudited) | 2023           |
|--|----------------|-------------------------------|----------------|
|  | Actual<br>\$   | \$                            | Actual<br>\$   |
| Audit Fees                                     | 8,321          | 4,000                         | 4,049          |
| Board Fees and Expenses                        | 6,449          | 8,300                         | 4,968          |
| Operating Leases                               | 5,967          | 9,500                         | 9,576          |
| Other Administration Expenses                  | 17,995         | 17,235                        | 21,483         |
| Employee Benefits - Salaries                   | 67,999         | 60,800                        | 67,889         |
| Insurance                                      | 5,012          | 4,900                         | 4,651          |
| Service Providers, Contractors and Consultancy | 2,760          | 2,500                         | 2,629          |
|  | <u>114,503</u> | <u>107,235</u>                | <u>115,245</u> |

## 6. Property

|  | 2024           | 2024<br>Budget<br>(Unaudited) | 2023           |
|--|----------------|-------------------------------|----------------|
|  | Actual<br>\$   | \$                            | Actual<br>\$   |
| Consultancy and Contract Services              | 2,296          | 3,000                         | 900            |
| Cyclical Maintenance                           | 20,429         | 19,364                        | 19,364         |
| Adjustment to the Provision- Other Adjustments | 5,598          | -                             | 717            |
| Heat, Light and Water                          | 17,343         | 17,100                        | 16,803         |
| Rates  | 1,853          | 1,670                         | 1,634          |
| Repairs and Maintenance                        | 10,784         | 9,350                         | 10,350         |
| Use of Land and Buildings                      | 295,425        | 225,534                       | 247,655        |
| Other Property Expenses                        | 30,846         | 25,520                        | 21,725         |
| Employee Benefits - Salaries                   | 53,893         | 48,800                        | 51,881         |
|  | <u>438,467</u> | <u>350,338</u>                | <u>371,029</u> |

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

## 7. Cash and Cash Equivalents

|   | 2024           | 2024<br>Budget<br>(Unaudited) | 2023           |
|---|----------------|-------------------------------|----------------|
|   | Actual<br>\$   | \$                            | Actual<br>\$   |
| Bank Accounts   | 471,954        | 334,508                       | 328,967        |
| Cash and Cash Equivalents for Statement of Cash Flows | <u>471,954</u> | <u>334,508</u>                | <u>328,967</u> |

Of the \$471,954 Cash and Cash Equivalents, \$96,045 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$471,954 Cash and Cash Equivalents, \$5,042 of Other Revenue in Advance is held by the School, as disclosed in note 12.

## 8. Accounts Receivable

|  | 2024           | 2024<br>Budget<br>(Unaudited) | 2023           |
|--|----------------|-------------------------------|----------------|
|  | Actual<br>\$   | \$                            | Actual<br>\$   |
| Receivables                                | 1,370          | 3,085                         | 3,085          |
| Receivables from the Ministry of Education | 4,225          | 104,903                       | 104,903        |
| Interest Receivable                        | 1,972          | 937                           | 937            |
| Teacher Salaries Grant Receivable          | 104,199        | 90,497                        | 90,497         |
|  | <u>111,766</u> | <u>199,422</u>                | <u>199,422</u> |
| Receivables from Exchange Transactions     | 3,342          | 4,022                         | 4,022          |
| Receivables from Non-Exchange Transactions | 108,424        | 195,400                       | 195,400        |
|  | <u>111,766</u> | <u>199,422</u>                | <u>199,422</u> |

## 9. Inventories

|                 | 2024         | 2024<br>Budget<br>(Unaudited) | 2023         |
|-----------------|--------------|-------------------------------|--------------|
|                 | Actual<br>\$ | \$                            | Actual<br>\$ |
| Stationery      | 1,596        | 2,071                         | 2,071        |
| School Uniforms | 4,274        | 2,357                         | 2,357        |
|                 | <u>5,870</u> | <u>4,428</u>                  | <u>4,428</u> |

## 10. Property, Plant and Equipment

|  | Opening<br>Balance (NBV) | Additions     | Disposals    | Impairment | Depreciation    | Total (NBV)    |
|--|--------------------------|---------------|--------------|------------|-----------------|----------------|
| 2024                                     | \$                       | \$            | \$           | \$         | \$              | \$             |
| Building Improvements                    | 338,871                  | 4,944         | -            | -          | (31,809)        | 312,006        |
| Furniture and Equipment                  | 32,769                   | 6,214         | -            | -          | (7,911)         | 31,072         |
| Information and Communication Technology | 9,189                    | 4,719         | -            | -          | (5,127)         | 8,781          |
| Leased Assets                            | 36,339                   | -             | -            | -          | (14,838)        | 21,501         |
| Library Resources                        | 29,662                   | 4,010         | (715)        | -          | (4,120)         | 28,837         |
| <b>Balance at 31 December 2024</b>       | <b>446,830</b>           | <b>19,887</b> | <b>(715)</b> | <b>-</b>   | <b>(63,805)</b> | <b>402,197</b> |

The net carrying value of furniture and equipment held under a finance lease is \$21,501 (2023: \$36,339)

### Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value |
|  | \$                   | \$                          | \$                | \$                   | \$                          | \$                |
| Building Improvements                    | 651,095              | (339,089)                   | 312,006           | 646,151              | (307,280)                   | 338,871           |
| Furniture and Equipment                  | 195,978              | (164,906)                   | 31,072            | 189,765              | (156,996)                   | 32,769            |
| Information and Communication Technology | 98,630               | (89,849)                    | 8,781             | 93,911               | (84,722)                    | 9,189             |
| Leased Assets                            | 49,560               | (28,059)                    | 21,501            | 49,561               | (13,222)                    | 36,339            |
| Library Resources                        | 101,719              | (72,882)                    | 28,837            | 100,122              | (70,460)                    | 29,662            |
| <b>Balance at 31 December</b>            | <b>1,096,982</b>     | <b>(694,785)</b>            | <b>402,197</b>    | <b>1,079,510</b>     | <b>(632,680)</b>            | <b>446,830</b>    |

## 11. Accounts Payable

|                                       | 2024           | 2024                  | 2023           |
|---------------------------------------|----------------|-----------------------|----------------|
|                                       | Actual         | Budget<br>(Unaudited) | Actual         |
|                                       | \$             | \$                    | \$             |
| Creditors                             | 11,260         | 91,310                | 91,310         |
| Accruals                              | 8,376          | 4,049                 | 4,049          |
| Employee Entitlements - Salaries      | 115,203        | 104,979               | 104,979        |
| Employee Entitlements - Leave Accrual | 2,541          | 2,213                 | 2,213          |
|                                       | <b>137,380</b> | <b>202,551</b>        | <b>202,551</b> |
| Payables for Exchange Transactions    | 137,380        | 202,551               | 202,551        |
|                                       | <b>137,380</b> | <b>202,551</b>        | <b>202,551</b> |

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

|   | 2024         | 2024                  | 2023         |
|---|--------------|-----------------------|--------------|
|   | Actual       | Budget<br>(Unaudited) | Actual       |
|   | \$           | \$                    | \$           |
| Grants in Advance - Ministry of Education | -            | 2,625                 | 2,625        |
| Other Revenue in Advance                  | 5,042        | 2,122                 | 2,122        |
|   | <b>5,042</b> | <b>4,747</b>          | <b>4,747</b> |



### 13. Provision for Cyclical Maintenance

|   | 2024         | 2024<br>Budget<br>(Unaudited) | 2023         |
|---|--------------|-------------------------------|--------------|
|   | Actual<br>\$ | \$                            | Actual<br>\$ |
| Provision at the Start of the Year        | 101,788      | 101,788                       | 81,707       |
| Increase to the Provision During the Year | 20,429       | 19,364                        | 19,364       |
| Other Adjustments                         | 5,598        | -                             | 717          |
| Provision at the End of the Year          | 127,815      | 121,152                       | 101,788      |
| Cyclical Maintenance - Current            | 93,757       | 76,174                        | -            |
| Cyclical Maintenance - Non current        | 34,058       | 44,978                        | 101,788      |
|   | 127,815      | 121,152                       | 101,788      |

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

### 14. Finance Lease Liability

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

|                                       | 2024         | 2024<br>Budget<br>(Unaudited) | 2023         |
|---------------------------------------|--------------|-------------------------------|--------------|
|                                       | Actual<br>\$ | \$                            | Actual<br>\$ |
| No later than one year                | 13,611       | 16,944                        | 16,944       |
| Later than One Year                   | 9,841        | 23,452                        | 23,452       |
| Future Finance Charges                | (2,010)      | (4,419)                       | (4,419)      |
|                                       | 21,442       | 35,977                        | 35,977       |
| Finance lease liability - Current     | 12,287       | 14,534                        | 14,534       |
| Finance lease liability - Non-current | 9,155        | 21,443                        | 21,443       |
|                                       | 21,442       | 35,977                        | 35,977       |

#### Represented by:

### 15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

| 2024   | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|--|---------------------------|----------------------------|----------------|------------------------------|---------------------------|
| Hall Weather Tightness - contract 220789         | 6,994                     | 7,750                      | (7,750)        | -                            | 6,994                     |
| Blk 2 (Rm 3&4) contract - contract 222414        | (56,337)                  | 95,170                     | (38,833)       | -                            | -                         |
| Replace Heatpumps Rm 10 & Hall - contract 230146 | 12,403                    | -                          | -              | -                            | 12,403                    |
| LSC - contract 220200                            | 76,643                    | -                          | (4,850)        | -                            | 71,793                    |
| Ceiling Water Damage - contract 230423           | 3,605                     | -                          | -              | -                            | 3,605                     |
| Water Damage in Tech Room - contract 240732      | 6,176                     | -                          | (500)          | -                            | 5,676                     |
| Totals   | 49,484                    | 102,920                    | (51,933)       | -                            | 100,471                   |

#### Represented by:

Funds Held on Behalf of the Ministry of Education 100,471

| 2023  | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | Board<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|---|---------------------------|----------------------------|----------------|------------------------------|---------------------------|
| SIPS -(Drainage, Tiles & Exterior Lights) contract - 221507 | 4,618                     | (4,368)                    | (250)          | -                            | -                         |
| Hall Weather Tightness - contract 220789                    | 85,560                    | -                          | (78,566)       | -                            | 6,994                     |
| Blk 2 (Rm 3&4) contract - contract 222414                   | 238,193                   | 11,116                     | (305,646)      | -                            | (56,337)                  |
| Replace Heatpumps Rm 10 & Hall - contract 230146            | 12,403                    | -                          | -              | -                            | 12,403                    |
| LSC - contract 220200                                       | 75,075                    | 4,368                      | (2,800)        | -                            | 76,643                    |
| Stormwater Drains   | (10,289)                  | 9,989                      | 300            | -                            | -                         |
| Ceiling Water Damage - contract 230423                      | 3,605                     | -                          | -              | -                            | 3,605                     |
| Water Damage in Tech Room - contract 240732                 | -                         | 6,719                      | (543)          | -                            | 6,176                     |
| Totals  | 409,165                   | 27,824                     | (387,505)      | -                            | 49,484                    |

#### Represented by:

Funds Held on Behalf of the Ministry of Education 105,821  
Funds Receivable from the Ministry of Education (56,337)

## 16. 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.

## 17. Remuneration

### Key management personnel compensation

Key management personnel of the School include all Board members, Principal and Associate Principals.

|   | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 3,625                | 3,020                |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 375,953              | 261,325              |
| Full-time equivalent members                | 3.00                 | 2.00                 |
| Total key management personnel remuneration | <u>379,578</u>       | <u>264,345</u>       |

There are 8 members of the Board excluding the Principal. The Board 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<br>Actual<br>\$000 | 2023<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 150 - 160               | 140 - 150               |
| Benefits and Other Emoluments                    | 0 - 10                  | 0 - 10                  |
| Termination Benefits                             | 0 - 0                   | 0 - 0                   |

### Other Employees

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

| Remuneration<br>\$000 | 2024<br>FTE Number | 2023<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110             | 2.00               | 2.00               |
| 110 - 120             | 1.00               | -                  |
|                       | <u>3.00</u>        | <u>2.00</u>        |

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

## 18. 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 the number of persons to whom all or part of that total was payable was as follows:

|                  | 2024<br>Actual<br>\$ | 2023<br>Actual<br>\$ |
|------------------|----------------------|----------------------|
| Total            | -                    | -                    |
| Number of People | -                    | -                    |

## 19. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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 Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. 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.

## 20. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$93,726 (2023:\$165,889) as a result of entering the following contracts:

| Contract Name                           | 2024 Capital Commitment | \$            |
|---|-------------------------|---------------|
| LSC Repurpose -contract 220200          |                         | 80,142        |
| Ceiling Water Damage -contract 230423   |                         | 5,161         |
| Water Damage Tech Room -contract 240732 |                         | 8,423         |
| <b>Total</b>                            |                         | <b>93,726</b> |

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

### (b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

## 21. 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<br>Actual<br>\$ | 2024<br>Budget<br>(Unaudited)<br>\$ | 2023<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 471,954              | 334,508                             | 328,967              |
| Receivables                                       | 111,766              | 199,422                             | 199,422              |
| Total Financial assets measured at amortised cost | 583,720              | 533,930                             | 528,389              |

### Financial liabilities measured at amortised cost

|  |         |         |         |
|--|---------|---------|---------|
| Payables   | 137,380 | 202,551 | 202,551 |
| Finance Leases   | 21,442  | 35,977  | 35,977  |
| Total Financial liabilities measured at amortised Cost | 158,822 | 238,528 | 238,528 |

## 22. Events After Balance Date

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

## 23. 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 OUTRAM SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Outram school (the School). The Auditor-General has appointed me Mike Hawken, using the staff and resources of Deloitte 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 3 to 17, 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 14 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 information included on the pages accompanying the financial statements 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.



Mike Hawken  
for Deloitte Limited  
On behalf of the Auditor-General  
Dunedin, New Zealand

## OUTRAM SCHOOL (3795) Statement of Variance Report 2024

### Strategic Plan: Goal 1

By **participating** with whānau/family we identify and respond to strengths, progress & needs of our tamariki/students so they can reach their potential.

**Initiative 1.1:** Provide quality teaching and learning to encourage high levels of engagement from ākonga/learners and whānau.

Outcome: Staff are innovative & open to learning and students are agentic learners.

#### Measures:

- Learning data tracked
- Target student lists - teachers demonstrate through class descriptions appropriate interventions and progress made
- Student voice
- Progress & acceleration reports to parents & BOT
- Teacher as Inquiry

| Key Actions  | Progress   |
|--|--|
| Teachers establish appropriate <i>Teacher as inquiry</i> focus aligned with 2024 strategic & annual plan   | As per our teachers PGC cycle, their Teacher as Inquiry is discussed with their professional leader and aligned to professional standards. Updates to Teacher as Inquiry on-going and time given at staff meetings. These updates include coaching feedback from facilitator and in-school coaches for Structured Literacy. Inquiries related to implementing iDeaL approach have been added to, after the facilitator worked with each staff member. Teacher's understanding, confidence and capabilities to implement our professional learning and development have developed over 2024. All classes, tamariki and year levels are been taught using a science of learning approach.  |
| Develop a consistent approach across the school utilising appropriate structured literacy tools. iDeaL platform is used across the school to deliver reading and spelling. | Lots of internal PLD happening, observing teachers in other rooms running sessions, sharing of ideas between teachers in syndicates, of systems, structures and practices. Successful RAPLD Funding application gives us 50 hours of working with a specialist facilitator from Learning Matters over 3 terms. Learning Matters facilitator modelled structured literacy reading lessons for teachers and teacher aides. Outram School's iDeaL Consistency Checklist document developed. Literacy leads are using coaching techniques to work with, observe staff and support them in implementing their next step goals identified from facilitators visit. Learning Matters facilitator who worked with the Literacy leads. A 2025 Roadmap was completed, assessment schedules were reviewed and updated and a Curriculum Implementation Plan was discussed. A follow up staff meeting occurred with a Q&A session between teachers and facilitator and a focus on class literacy block for teachers to consider their timetables and programmes when designing learning for 2025. |

|  |  |
|--|--|
|  | As a result of this work teachers are growing their literacy blocks, supports are in place through the literacy coaches and documentation.   |
| Curriculum documentation clearly outlines Outram Schools approach to teaching and assessing literacy across the school.                    | Outram School's iDeal Consistency Checklist document developed. Literacy leaders are collating key learning and assessment documents for structured literacy to help build a curriculum implementation plan.<br>2025 Roadmap completed, assessment schedule for senior and junior teaching teams in place, Curriculum Implementation Plan to be completed in 2025 to align to Refreshed NZ Curriculum and Outram School approach to teaching literacy.   |
| Teachers are confident in understanding literacy needs of learners and are able to plan appropriate learning pathways to support progress. | Tier 1 learners catered for within class programmes. Some Tier 2 learners are receiving extra support with a teacher or teacher aide to support their classroom programmes.<br>Term 2 learning support groups identified from teachers using formative assessment and assessment for learning practices. Appropriate learning literacy goals set and in conjunction with the learning support teacher, a plan put in place to give extra teaching and learning time. These learning goals are monitored by the classroom teachers and the students.<br>Term 3 learning support groups identified from teachers using formative assessment and assessment for learning practices. Appropriate learning Maths goals set and in conjunction with the learning support teacher, a plan put in place to give extra teaching and learning time. These learning goals are monitored by the classroom teachers and the students.<br>Assessment tools are helping teachers to notice the gaps and respond appropriately. Eg Term 3 spelling assessment results used to plan teaching programme for Term 4 based on recognition of need. |
| Assessments align with curriculum <del>and common practice models.</del>   | The curriculum and the common practice model will be combined into one document and ensure that all subjects have year by year content to complement the phases.<br>We have been asked to be a trial school for the 20 week phonics check that will be implemented to all schools in 2025. The junior team leader will administer with 15 students the Ministry has identified and will feedback to the MOE.   |
| Teachers are confident and consistent in making learning progression judgments.  | In our Teaching and School Practices Survey completed June 2024<br>- 11/11 teachers said they use assessment data to analyse the impact their teaching has had on each students' learning well or very well.<br>- 10/12 teachers felt there was well or very well coherence across year levels for students to ensure they keep building their knowledge and skills over time.<br>- 12/12 teachers and the school had a well or very well clear picture of how the curriculum for the year level(s) they teach fits with the curriculum for the year levels before and after. The same response was noted for using assessments that are specific enough to help us check whether our students have learnt what we set out to teach  |



them.

- 11/12 teachers thought that systematic monitoring of each student's progress was well or very well.

**Initiative 1.2:** Ensure all ākonga/learners and staff have ongoing opportunities to develop and extend key capabilities.

Outcomes:

- Student learning is deep and meaningful because teachers have the capability to weave the three elements of *understand, know & do* together.
- Students are clear about expectations & outcomes suitable to their level & capabilities.
- Whānau understand where their child's learning and capabilities are at and are able to participate in their child's learning journey.

Measures:

- PGC conversations between staff and leadership team member (as per PGC cycle)
- Effectiveness of PLD foci visible in class programmes
- Community survey (annually): checking whānau's understanding of achievement and progress for their child
- Curriculum refresh and reviews - English, Maths
- Learning data tracked

| Key Actions   | Progress  |
|---|---|
| Teachers <b>Notice, Recognise</b> and <b>Respond</b> to learning by ensuring explicit acts of teaching.   | Notice, recognise and respond continues to be a focus statement. Teachers are using this language as they refer to a learner or have professional discussions in their teams about learner progress. Teachers have noticed and recognised in order to identify student needs who could receive extra teaching time in Term 2 & 3. Further work required on 'Recognising' specific learning support needed by a student and communicating this as achievable and measurable learning outcomes, particularly around the new curriculum progress statements in 2025.   |
| PLD through TLF Maths Cluster - Year 3: Deepening Strand Capability<br>Improving how we diagnose, plan, implement & judge effectiveness of teaching & learning. <ul style="list-style-type: none"><li>● Continue the process of designing and planning routines and task types</li><li>● Confidence in ways to formatively assess students' mathematical progress</li></ul> | Lead teachers attended PLD Cluster days and online webinars bringing to the staff's attention the next steps to add to their balanced maths programmes or their teaching kete. Term 2 Cluster Day focused on assessment tasks for Strands of Maths working 1:1 with students. The lead teachers led staff meetings on discussNdefend with lots of great examples and resource kete that can be used by teachers to plan a sequence of lessons. Term 3 Cluster Day focused on The developmental sequence of Space (Geometry), Demo summary, two diagnostic cycles and debrief, Recognising and Responding (assessment). Term 4 Cluster Day focused on the developmental sequence of Probability and Statistics, with teacher demonstrations.<br>Our next steps are to embed the professional learning over the past three years while implementing the refreshed curriculum and utilising the ministry resources - Numicon for junior students and Oxford for senior students. |
| Curriculum Refresh: English   | Structured literacy approaches were mandated. The draft English Curriculum was released for consultation. From Term 3 teachers who taught Year 0-3 participated in MOE funded structured literacy PLD, led by Learning Matters (iDeaL). From Term 1 2025 those teaching Years 4 to 8 will complete their Structured Literacy PLD. The   |

|                           |  |
|---------------------------|--|
|                           | focus for 2025 is the implementation of the Refreshed English Curriculum. We are still waiting for the release of Year 7-8 English Curriculum document.  |
| Curriculum Refresh: Maths | Draft Maths Curriculum released for consultation. Principal attended regional MOE meetings to inform staff. Redrafted Maths Curriculum Year 0-8 released. Staff evaluated options for ministry supplied teaching resources. Decision made for Numicon (Yr 0-3, Phase 1) and Oxford (Year 4-8, Phases 2 and 3). Government has allowed schools to take two TODs in 2025. Application made for Maths PLD days for 2025. Application approved. Teacher Only Day dates - Tuesday 27th March and Friday 30th May. |

**Initiative 1.3:** Assessment for Learning is used to strengthen student voice and whānau participation.

Outcome: Assessment practices are fit for purpose and responsive to student and teacher needs.

Measures:

- Teacher & student surveys
- Regular staff meetings
- Teacher as Inquiry
- Achievement data
- At risk register
- Observations

| Key Actions  | Progress  |
|--|---|
| Teachers <b>Notice, Recognise</b> and <b>Respond</b> to learning needs for their children. | <p>In our Teaching and School Practices Survey completed June 2024</p> <ul style="list-style-type: none"> <li>- 11/11 teachers use well or very well flexible groupings to meet the changing needs of individual students.</li> <li>- 12/12 say they regularly share student progress within teaching teams and discuss strategies to improve the progress of students who are of concern well or very well.</li> </ul> <p>Next steps would be to encourage:</p> <ul style="list-style-type: none"> <li>• All teachers rather than 9/11 support well or very well students to direct their own learning pace, content and goals. Currently 10/11 support students to talk about what and how they are learning well or very well.</li> <li>• And for all teachers to seek student feedback on their teaching to work out what is most important to focus on and the best strategies to use. Currently 9/11 teachers feel they do this well or very well.</li> </ul> <p>Teachers are formatively assessing to make decisions about learners' next steps.</p> |
| Teachers use Learning Pathways to identify and target specific learning support.           | Teachers have identified students from their classes who would benefit from extra support from the learning support teacher. Lego Play and Builder's Group children are also nominated in order to support their developmental needs. Teachers have a list of learners that they consult with the LSC to support assessments, add support or collaborate on next steps. This is an ongoing process. All teachers, with the support of the learning  |

|  |  |
|--|--|
|  | <p>support teacher, have identified and targeted learning for students in literacy over Term 2 and Maths in Term 3.</p> <p><b>Literacy Group analysis:</b><br/>25 students received extra learning support over the term. 15 females and 10 males. 100% NZ European Students. Year 1: 3 students, Year 2: 2 students, Year 3: 4 students, Year 4: 10 students, Year 5: 1 student, Year 6: 3 students, Year 8: 2 students. Of the 25 students included in learning support groups, 44% (11/25) have shown one or more sub-level growth at mid-year reporting.</p> <p><b>Maths Group analysis:</b><br/>22 students received extra learning support over the term. 10 females and 12 males. 95% NZ European students and 5% South East Asian students. Year 1: 3 students, Year 2: 1 student, Year 3: 2 students, Year 4: 7 students, Year 5: 2 students, Year 6: 3 students, Year 7: 2 students, Year 8: 2 students. Five students from the Term 3 group also received extra teacher time in Term 2 for literacy. As well as tier 2 groups there was one extension group for Writing and one extension group for Maths. Of the 22 students included in learning support groups, 73% (16/22) have shown one or more sub-level growth at end-year reporting when compared to mid-year level.</p> |
| <p>Utilise SMS tools to collect, share, analyse student learning information.</p> <p>Explore use of <i>Progressions</i> in literacy and maths for tracking progress and sharing with whānau.</p> | <p>Discussions continue to occur about capturing assessment data in 2025 and opening the parent portal for parents to be able to see assessments e.g. phonics check at 20 weeks. Mid and end year maths and literacy assessments TBD</p> <p>Leadership team have attended a webinar with the Edge team to explore how these work on our student management system. Follow up conversations about how these could be used in the future to support assessment and reporting procedures.</p>   |

**Strategic Plan:**  
**Goal 2**

To **protect** the well-being of our tamariki/students, teachers and whānau/family by strengthening their hauora.

**Initiative 2.1:** Embed Play is the Way within our school and community.

Outcomes:

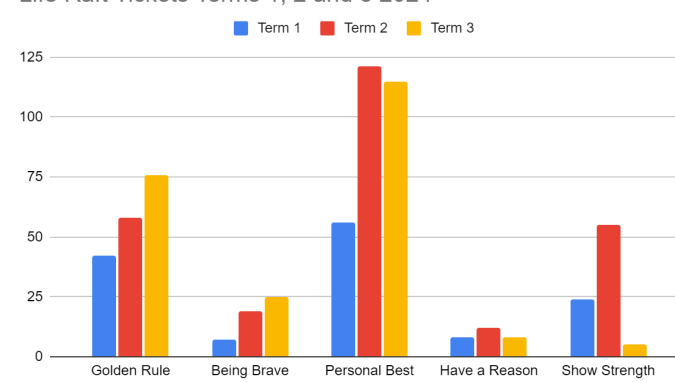
- PITW games, life rafts and self-reflective language, 3Rs method and Growing Personally and Socially (GPS) Conferences are the regular practice for all classrooms.
- Children have the social and emotional capabilities that enable them to manage their own feelings.

Measures:

- Behaviour statistics, intervention plans.
- Community survey (annually).

**Key Actions**

**Progress**

| Communication to whānau to inform and celebrate PITW initiatives.   | Newsletter articles, assemblies, students values and merit certificates, emails to parents when their child had received a termly award.   |          |        |        |        |             |    |    |    |             |    |    |    |               |    |     |     |               |    |    |    |               |    |    |    |
|---|--|----------|--------|--------|--------|-------------|----|----|----|-------------|----|----|----|---------------|----|-----|-----|---------------|----|----|----|---------------|----|----|----|
| Create a safe learning environment in which students learn the skills to be independent and self-regulating beyond playing the games. | <div><p>Life Raft Tickets Terms 1, 2 and 3 2024</p><table><thead><tr><th>Category</th><th>Term 1</th><th>Term 2</th><th>Term 3</th></tr></thead><tbody><tr><td>Golden Rule</td><td>40</td><td>55</td><td>75</td></tr><tr><td>Being Brave</td><td>10</td><td>20</td><td>25</td></tr><tr><td>Personal Best</td><td>55</td><td>120</td><td>115</td></tr><tr><td>Have a Reason</td><td>10</td><td>15</td><td>10</td></tr><tr><td>Show Strength</td><td>25</td><td>55</td><td>10</td></tr></tbody></table></div> <p>The top 3 ticket holders from each class were acknowledged each term.<br/>179 tickets were given out during Term 3. Term 3s life raft focus was on “it takes great strength to be sensible”, “Treat others and you would want them to treat you” and “Be Brave - Participate to Progress”.<br/>200 tickets were given out during Term 2. Term 2’s life raft focused on “it takes great strength to be sensible”.<br/>137 tickets were given out during Term 1. Term 1’s life raft focused on “it takes great strength to be sensible”.</p> | Category | Term 1 | Term 2 | Term 3 | Golden Rule | 40 | 55 | 75 | Being Brave | 10 | 20 | 25 | Personal Best | 55 | 120 | 115 | Have a Reason | 10 | 15 | 10 | Show Strength | 25 | 55 | 10 |
| Category  | Term 1   | Term 2   | Term 3 |        |        |             |    |    |    |             |    |    |    |               |    |     |     |               |    |    |    |               |    |    |    |
| Golden Rule   | 40   | 55       | 75     |        |        |             |    |    |    |             |    |    |    |               |    |     |     |               |    |    |    |               |    |    |    |
| Being Brave   | 10   | 20       | 25     |        |        |             |    |    |    |             |    |    |    |               |    |     |     |               |    |    |    |               |    |    |    |
| Personal Best   | 55   | 120      | 115    |        |        |             |    |    |    |             |    |    |    |               |    |     |     |               |    |    |    |               |    |    |    |
| Have a Reason   | 10   | 15       | 10     |        |        |             |    |    |    |             |    |    |    |               |    |     |     |               |    |    |    |               |    |    |    |
| Show Strength   | 25   | 55       | 10     |        |        |             |    |    |    |             |    |    |    |               |    |     |     |               |    |    |    |               |    |    |    |

**Initiative 2.2:** Behaviour management plan reflects school values and behaviour education through Play is the Way.

Outcomes:

- The Outram School Behaviour Education Plan reflects our school values, behaviour education through PITW, is clear and is enacted throughout the school by all members of the school community.
- Children have the social and emotional capabilities that enable them to manage their own feelings.
- A constructive home-school partnership is evident, with a shared responsibility for children’s social and emotional well-being.

Measures:

- Documentation is produced
- Behaviour statistics, intervention plans.
- Community survey (annually).

| Key Actions                      | Progress   |
|----------------------------------|--|
| Tamariki’s behavioural needs are | <u>Term Four Playground Data</u> 10 entries over the term. 8 students with one intervention with a duty teacher. 3 students with 2 |

|  |   |
|--|---|
| supported by the school's Behaviour Education Plan   | <p>interventions with a duty teacher. 0 student with 3 interventions with a duty teacher.</p> <p><b>Term Three Playground Data</b> 15 entries over the term. 11 students with one intervention with a duty teacher. 2 students with 2 interventions with a duty teacher. 1 student with 3 interventions with a duty teacher. This student continues to receive support to modify their behaviour from school, public health nurse and RTLB. The NE and Year 1 students have been learning about appropriate playground behaviour - no play fighting and no peeing on the trees!</p> <p><b>Term Two Playground Data</b> 10 entries over the term. 7 students with one intervention with a duty teacher. 1 student with 4 interventions with a duty teacher. Support has been in place for this student to help modify their behaviour.</p> <p><b>Term 1 Playground Data.</b> Duty teachers are being more focused on the back sports fields this term.</p> |
| <p>Embed common language used including:</p> <ul style="list-style-type: none"> <li>● school values (te reo &amp; english)</li> <li>● PITW self-mastery checklist</li> <li>● Life rafts</li> </ul> | <p>The school, with support of the Resource Teachers of Māori, have written a new school karakia which expresses the school values, vision and our school name in te reo.</p> <p>Children and staff are very familiar with PITW language and it can be heard used regularly in classrooms and in the playground.</p> <p>Children demonstrate a good knowledge of behaviours (positive and negative) that relate to our liferafts and school values.</p>   |

|   |   |
|---|---|
| <b>Initiative 2.3:</b> Ensure systems and structures support staff well-being so we can work collaboratively and be effective educators.  |   |
| <p>Outcomes:</p> <ul style="list-style-type: none"> <li>● Pro-active staff who are innovative, willing to try new things, adapt &amp; adopt in a supportive, trusted learning environment.</li> <li>● Critical partners who strive for continuous improvement.</li> </ul> | <p>Measures:</p> <ul style="list-style-type: none"> <li>● Staff survey</li> </ul> |

| Key Actions   | Progress   |        |        |        |        |
|---|--|--------|--------|--------|--------|
| Staff are aware of strategic and annual planning documentation. | <p>TOD at beginning of year linked strategic plan to Te Mātaiaho</p> <p>In our Teaching and School Practices Survey completed June 2024</p> <p>11/12 teachers said <i>Staff take a meaningful part in the development and review of the school vision and goals</i></p> <p>12/12 teachers said <i>School goals are based on good analysis of sound information about our students' learning that identify areas we can improve</i></p> <p>10/12 teachers said <i>School goals give us a clear purpose to our work and School goals really do guide our day-to-day work</i></p> |        |        |        |        |
| Develop awareness of hauora with kaiako, tamariki and whānau.   |  | Term 1 | Term 2 | Term 3 | Term 4 |
|   | Regular Attendance   | 78%    | 68%    | 53%    | 72%    |

|  |                      |     |     |     |     |
|--|----------------------|-----|-----|-----|-----|
|  | Irregular Attendance | 19% | 23% | 34% | 19% |
|  | Moderate Absence     | 3%  | 8%  | 9%  | 6%  |
|  | Chronic Absence      | 0%  | 1%  | 3%  | 3%  |

**Strategic Plan:  
Goal 3**

Our **partnership** with whānau/family and community delivers inclusive and responsive learning opportunities for all.

**Initiative 3.1:** Build on our strengths as a year 1-8 school.

Outcomes:

- Community has confidence in our staff to nurture & educate
- Community feel this is their turangawaewae
- Students want to stay at Outram because of the educational programme, the opportunities & the social environment

Measures:

- Leavers survey
- Student voice of Year 8's
- Learning data is tracked

| Key Actions   | Progress   |
|---|--|
| Operate as a Yr 6-8 flexible learning space.  | Continues to work well for Maths. This year it is helping to cater for the different stage iDeaL groups. The teacher and teacher aides are flexibly working for the benefit of the tamariki, but also in support of their own professional growth and development.   |
| Explore how future Classroom Release Time can be used to extend specialist teaching time in curriculum areas other than English & Maths so that our local curriculum can be strengthened. | <p>Term 1 focus was on delivering music programme across the school. Student voice was positive and enjoyed their learning. The CRT teacher said it was busy, but manageable and they are enjoying it. Staff were surveyed at the end of the term and the majority wanted to see a focus on dance and drama for Term 2. They were also asked for expressions of interest if anyone wanted to be released to teach it. No one did, so the CRT teacher will continue in their role for Term 2.</p> <p>Term 2 focus has been on dance. The school enjoyed watching and participating in the 'dance off' at the end of this unit of learning.</p> <p>Term 3 has been a drama focus. All of the classes have been completing activities that teach the basics of performance. Such as in role, use of voice and facial expression, body movement, timing, and the art of storytelling.</p> <p>Term 4 has been a technology and key competency focus. Students have been sewing and creating learning that 'we</p> |

can do hard stuff and be okay about it.' The key competency focus was on managing self.

**Initiative 3.2:** Be culturally responsive by using students' cultural knowledge, perspectives and skills as a resource for teaching.

Outcome: Students and whānau see their own cultural knowledge, perspectives, skills and tikanga acknowledged and celebrated within the children's classrooms, in the curriculum, school environment, documentation and at school events.

Measures:

- Whānau & student consultation & survey
- Learning data includes significant cultural groups of the school

**Key Actions**

**Progress**

Teachers and Teacher Aides identify in their PGC and/or Teacher as Inquiry, areas they can strengthen for their own cultural responsiveness.

13 nationalities are represented in our school. This is the makeup of our cultural groups: NZ European, Māori (6% 1st ethnicity), Māori (6% 2nd ethnicity), African, Tuvalu, British/Irish, Chinese, Filipino, India, Samoa, Sri Lanka, Black British Caribbean, Kiribati, Solomon Islands.  
Teachers are cognisant of incorporating student cultural language and experiences into their learning environments and teaching opportunities.

Provide opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

The school, with support of the Resource Teachers of Māori, have written a new school karakia which expresses the school values, vision and our school name in te reo Māori.

**Initiative 3.3:** Ensure financial and physical resources support learning programmes.

Outcome: BOT makes fiscal decisions based on funding available and community priorities that positively support the improvement of learning outcomes for all learners.

Measures:

- Community survey
- 10YPP
- Staffing investment improves learning outcomes for identified learners

**Key Actions**

**Progress**

Commit staffing entitlement to employing a part time teacher to support teachers and ākonga.

Tier 2 learners were the focus of this extra support. The teacher supported classroom programmes so that students got an 'extra' hit of their targeted learning area. Teachers appreciated the support and whānau were informed of student participation and progress.  
2025 focus will be on SLA teacher taking tier 2 (targeted) and Tier 3 (Tailored) students in Years 1-3 to support and accelerate structured literacy learning.

|  |  |
|--|--|
| LSC Office project finished  | Finally completed January 2025.                                  |
| Wifi upgraded and infrastructure supports school needs   | Delayed by at least 12 months. Projected delivery is early 2025. |
| Hall is refurbished so it is a suitable learning and gathering space of the school and community | In progress - projected completion date late 2025.               |



# 2024 End-Year Student Learning Data



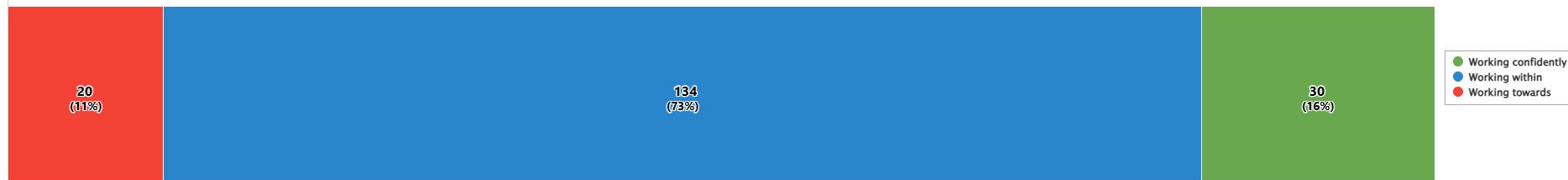
Te Kura o Maka Kahikātoa

**Outram  
School**

*From Strong Roots We Grow*

# Reading Data

End - Reading level - 2024 - 100% Bar Chart



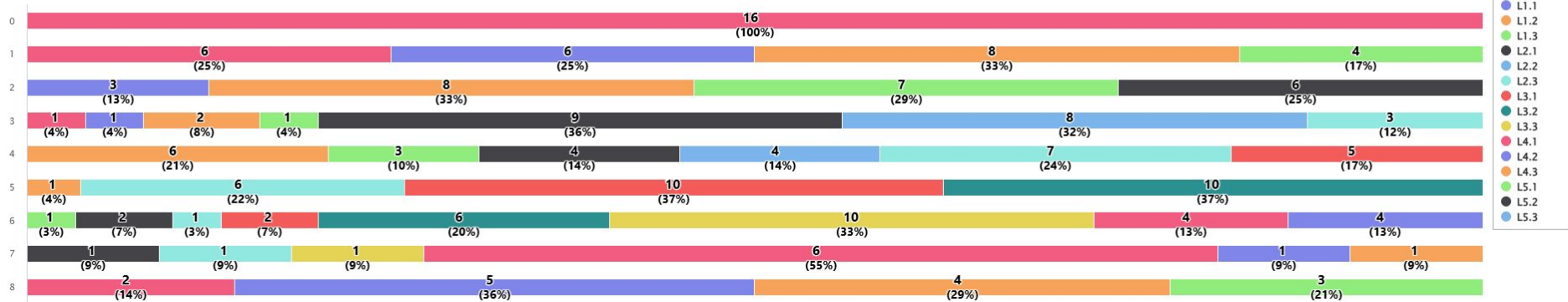
89% of students attending at end of 2024 are reading within or beyond their expected curriculum level. Compared to 84% at mid-year.

184 students at end of year. 16 more students than mid-year. At mid-year 84% of students were reading within or beyond their expected curriculum level. At the end of year 89% of students met or exceeded curriculum expectations for their age in Reading.

# Raw Reading Data - 2024 - 100% Bar Chart

Split By: Year Level

Filtered By: Term 4



We continue to closely track the year 4 cohort. They are spread across three curriculum levels.

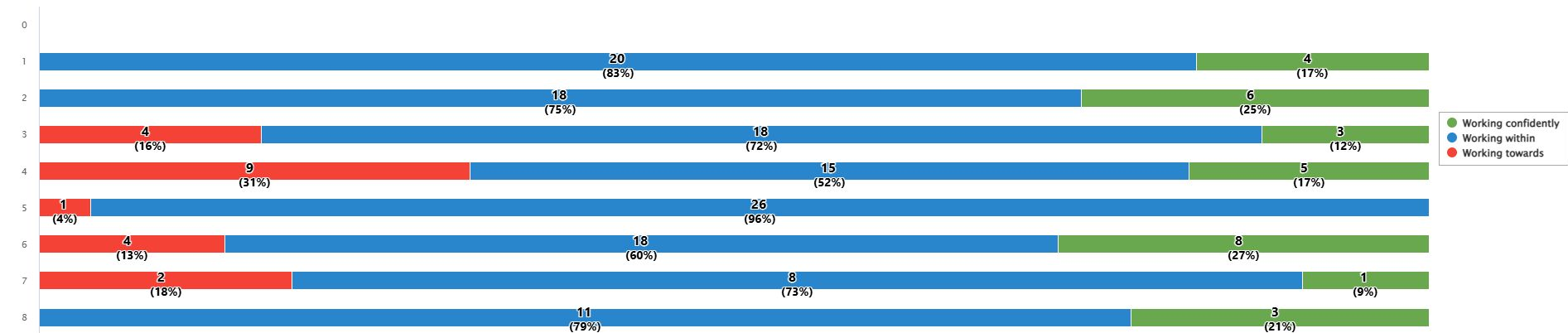
Mid year 2024 - Level 1 students = 43% (12), Level 2 = 57% (16)

**End year 2024 - Level 1 students = 31% (9), Level 2 = 52% (15), Level 3 = 17% (5)**

These students should be working within Level 2 by the end of Year 4. 69% are there, a shift of 12% since mid-year. The focus continues on the 31% to lift their achievement in Reading.

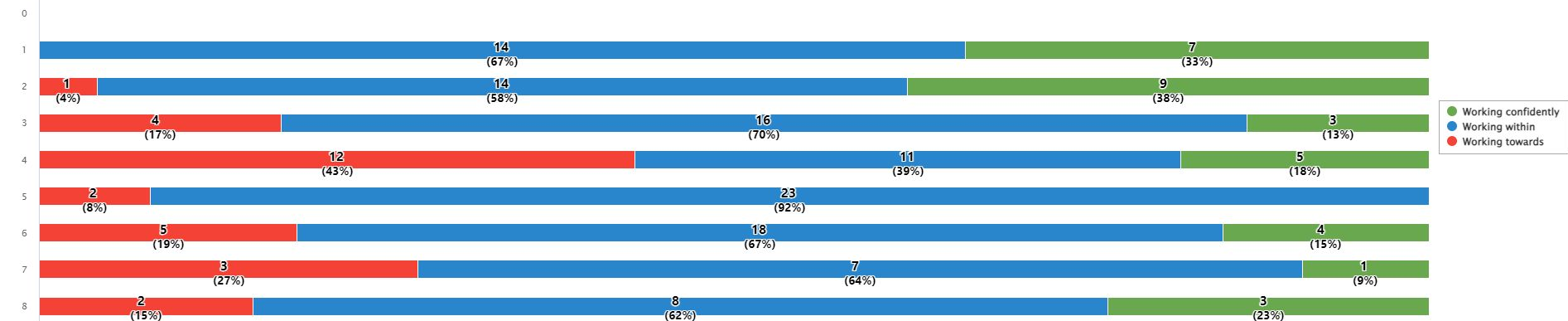
End - Reading level - 2024 - 100% Bar Chart

Split By: Year Level



Mid - Reading level - 2024 - 100% Bar Chart

Split By: Year Level



| Year Level | Reading (within & confidently) | Changes since mid-year     | Supports/ Challenges  |
|------------|--------------------------------|----------------------------|---|
| 0-1        | 100% (24/24)                   | +3 students to roll        | MOE Early Intervention, RTLB Learning and Behaviour Support, ESOL, LSC, LS Teacher* |
| 2          | 100% (24/24)                   | +4%                        | ESOL, RTLB Learning Support, Attendance, LS Teacher                                 |
| 3          | 84% (21/25)                    | +1%<br>+2 students to roll | Speech Language Therapy, Attendance, LS Teacher                                     |
| 4          | 69% (20/29)                    | +12%<br>+1 student to roll | ORS, ESOL, RTLB Learning Support, APD, SPELD, LSC, LS Teacher                       |
| 5          | 96% (26/27)                    | +4%<br>+2 students to roll | Attendance, ICS, LS Teacher   |
| 6          | 87% (26/30)                    | +5%<br>+3 students to roll | ESOL, APD, LSC, LS Teacher  |
| 7          | 82% (9/11)                     | +9%                        | RTLB Learning Support, LS Teacher   |
| 8          | 100% (14/14)                   | +15%<br>+1 student to roll | Attendance, LS Teacher  |

*LS Teacher\* - See Learning Support Groups Term 4 Board Report*

## 12 month view

Accelerated Reading Data - 2023 Term 4 To 2024 Term 4 - 100% Bar Chart

Split By: Year Level



Accelerated = moved 2 to 4 sub levels, Expected = moved 1 sub level, Insufficient = moved 0 sub-levels

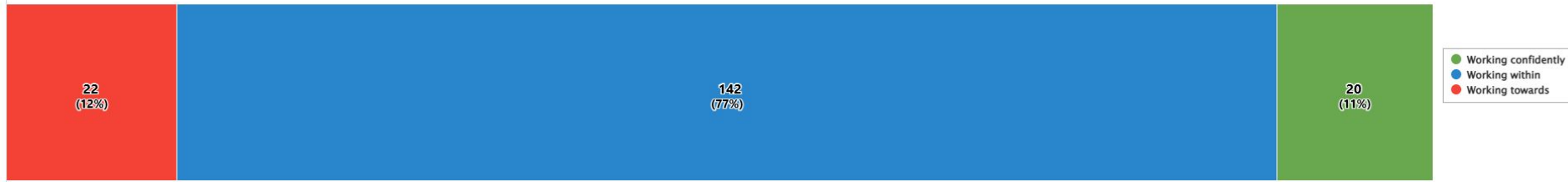
41% (61) students have made accelerated progress over the past 12 months.

Those 16 students with insufficient progress have either had learning interventions in place or were working **confidently** and are now working **within**. Only 2/16 are considered 'at risk'.

# Writing Data



End - Writing Level - 2024 - 100% Bar Chart



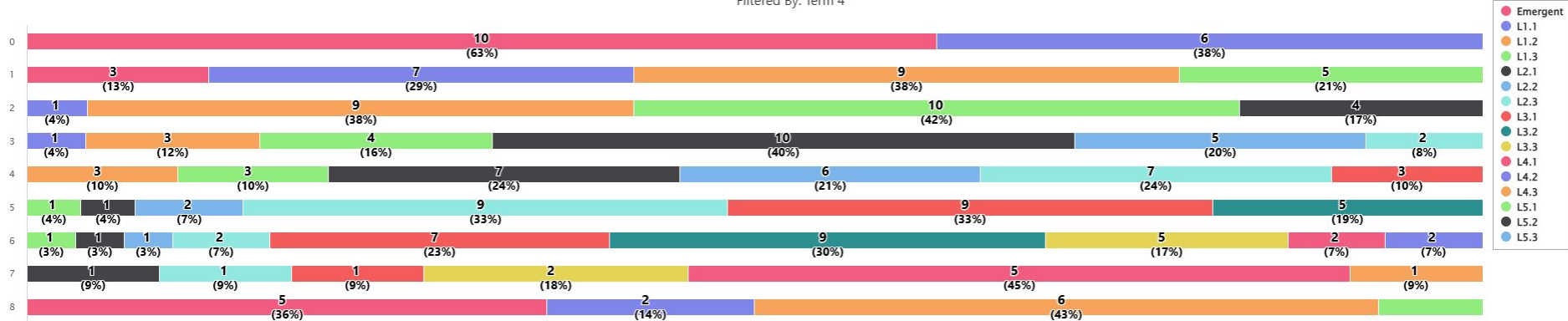
88% of students attending at end of 2024 are writing within or beyond their expected curriculum level. Compared to 74% at mid-year.

184 students at end of year. 8 more students than mid-year. At mid-year 74% of students were writing within or beyond their expected curriculum level. At the end of year 88% of students met or exceeded curriculum expectations for their age in Writing.

# Raw Writing Data - 2024 - 100% Bar Chart

Split By: Year Level

Filtered By: Term 4



We continue to closely track the year 4 cohort. They are spread across three curriculum levels.

Mid year 2024 - Level 1 students = 47% (13), Level 2 = 53% (15)

End year 2024 - Level 1 students = 20% (6), Level 2 = 69% (20), Level 3 = 10% (3)

These students should be working within Level 2 by the end of Year 4. 67% are there, an increase of 14% since mid-year.

The focus is on the 33% to lift their achievement in Writing.

Year 6 & 7 have a very wide range from Level 1.3 through to 4.2 (Yr 6) and 2.1 through to 4.3(Yr 7).

Although, there are 4 students at Year 6 who are already writing at Level 4.

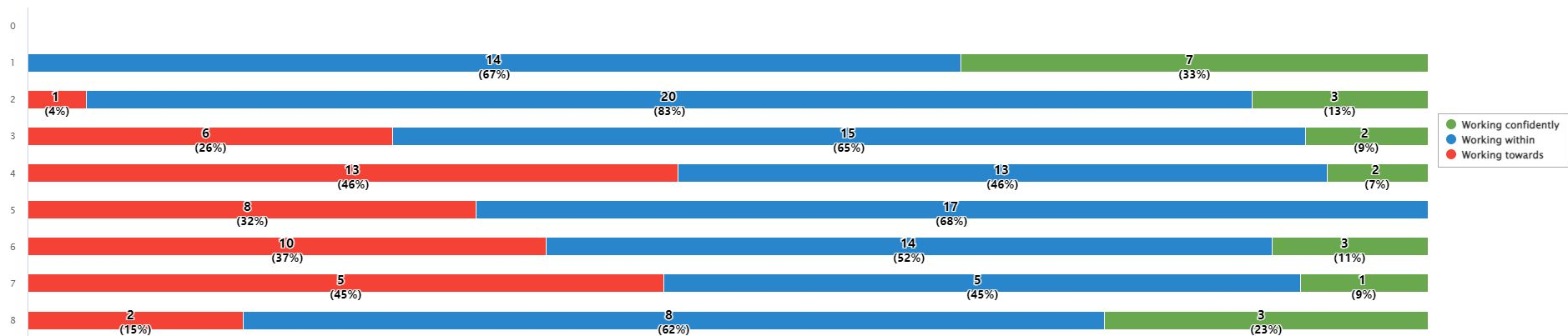
End - Writing Level - 2024 - 100% Bar Chart

Split By: Year Level



Mid - Writing Level - 2024 - 100% Bar Chart

Split By: Year Level



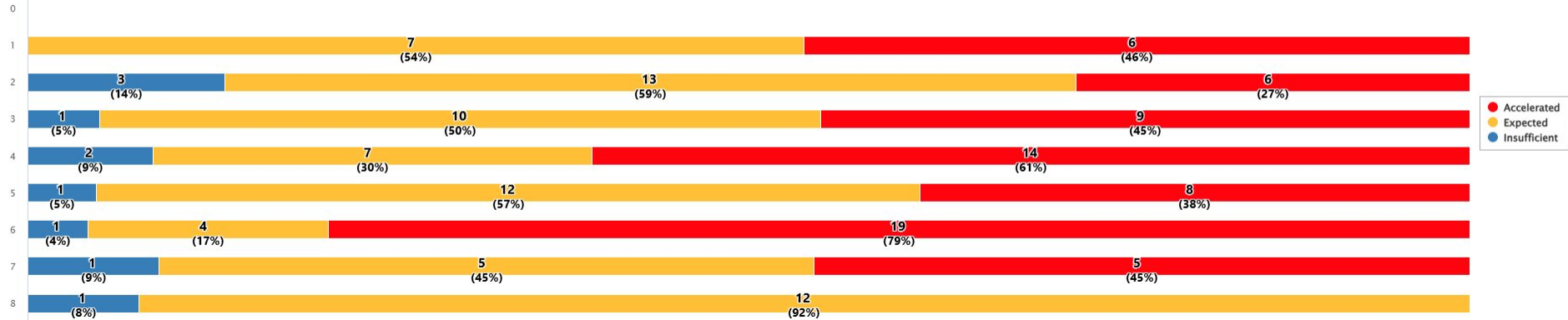
| Year Level | Writing (within & confidently) | Changes since mid-year      | Supports/ Challenges  |
|------------|--------------------------------|-----------------------------|---|
| 0-1        | 100% (24/24)                   | +3 students to roll         | MOE Early Intervention, RTLB Learning and Behaviour Support, ESOL, LSC, LS Teacher* |
| 2          | 100% (24/24)                   | +4%                         | ESOL, RTLB Learning Support, Attendance, LS Teacher                                 |
| 3          | 84% (21/25)                    | +10%<br>+2 students to roll | Speech Language Therapy, Attendance, LS Teacher                                     |
| 4          | 79% (23/29)                    | +26%<br>+1 student to roll  | ORS, ESOL, RTLB Learning Support, APD, SPELD, LSC, LS Teacher                       |
| 5          | 86% (23/27)                    | +18%<br>+2 students to roll | Attendance, ICS, LS Teacher   |
| 6          | 83% (25/30)                    | +20%<br>+3 students to roll | ESOL, APD, LSC, Attendance, LS Teacher  |
| 7          | 73% (8/11)                     | +19%                        | RTLB Learning Support, LS Teacher   |
| 8          | 100% (14/14)                   | +15%<br>+1 student to roll  | Attendance, LS Teacher  |

*LS Teacher\* - See Learning Support Groups Term 4 Board Report*

## 12 month view

Accelerated Writing Data - 2023 Term 4 To 2024 Term 4 - 100% Bar Chart

Split By: Year Level



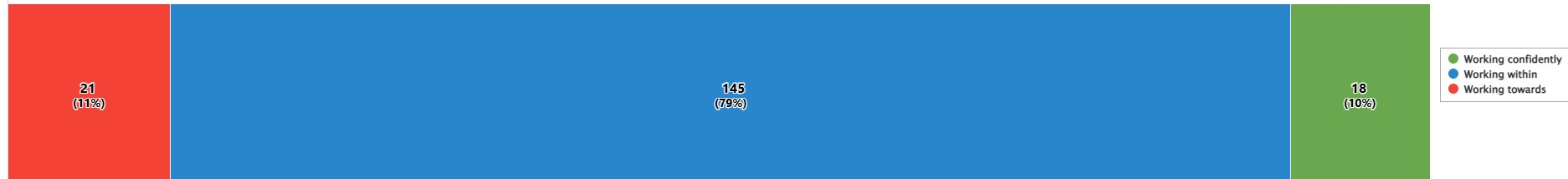
Accelerated = moved 2 to 4 sub levels, Expected = moved 1 sub level, Insufficient = moved 0 sub-levels

46% (67) students have made accelerated progress over the past 12 months.

Those 7% (10) students with insufficient progress have either had learning interventions in place or were working **confidently** and are now working **within**. Only 4/10 are considered 'at risk'.

# Maths Data

End - OTJ Over all maths - 2024 - 100% Bar Chart



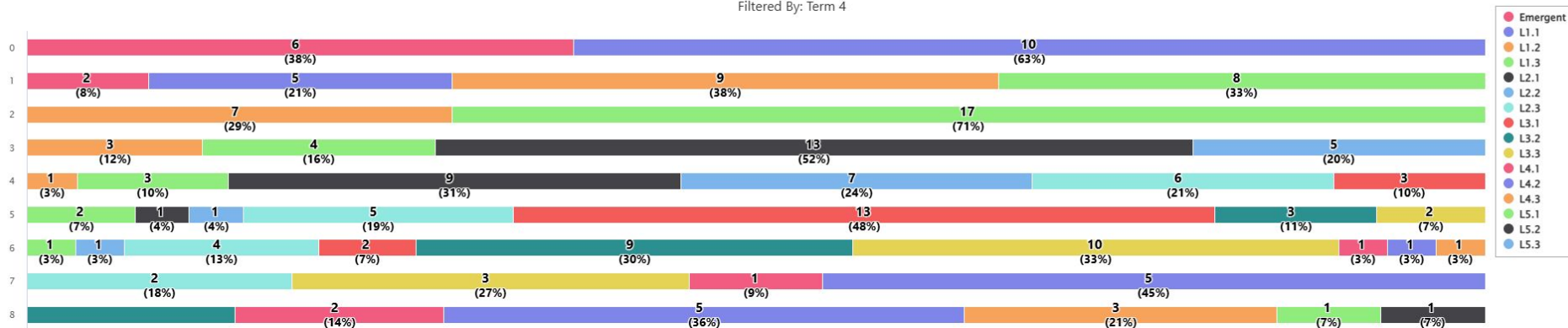
89% of students attending at the end of 2024 are working within or beyond their expected curriculum level in Maths. Compared to 79% at mid-year.

184 students at end of year. 8 more students than mid-year. At mid-year 79% of students were working within or beyond their expected curriculum level in Maths. At the end of year 89% of students met or exceeded curriculum expectations for their age in Maths.

# Raw Math Data - 2024 - 100% Bar Chart

Split By: Year Level

Filtered By: Term 4



We continue to closely track the year 4 cohort. They are spread across three curriculum levels.

Mid year 2024 - Level 1 students = 36% (10), Level 2 = 65% (18)

End year 2024 - Level 1 students = 13% (4), Level 2 = 76% (22), Level 3 = 10% (3)

These students should be working within Level 2 by the end of Year 4. 86% are there, a shift of 21% since mid-year. The focus is on the 13% to lift their achievement in Maths.

Year 6 & 7 have a very wide range from Level 1.3 through to 3.3 (Yr 6) and 2.2 through to 4.3(Yr 7).

Although, there are 3 students at Yr 6 who are already working at Level 4 in Maths.



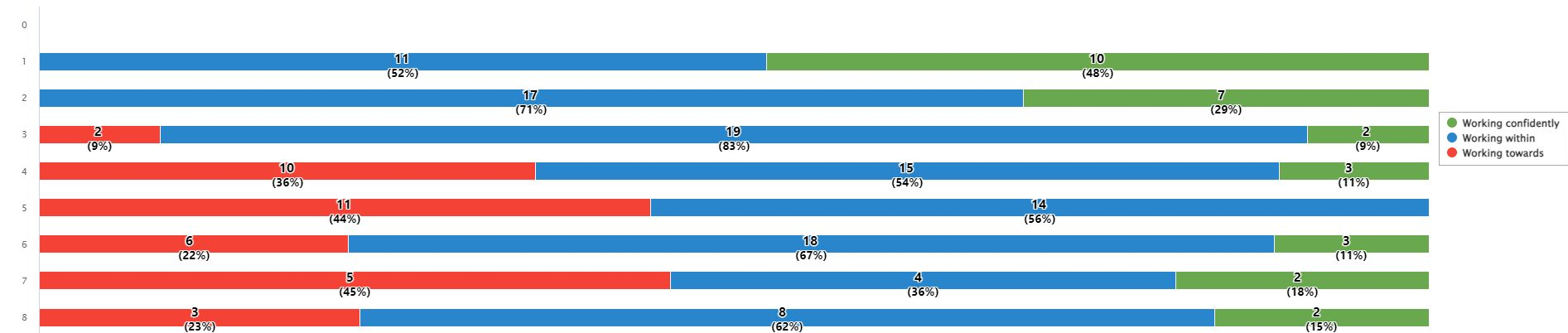
## End - OTJ Over all maths - 2024 - 100% Bar Chart

Split By: Year Level



## Mid - OTJ Over all maths - 2024 - 100% Bar Chart

Split By: Year Level



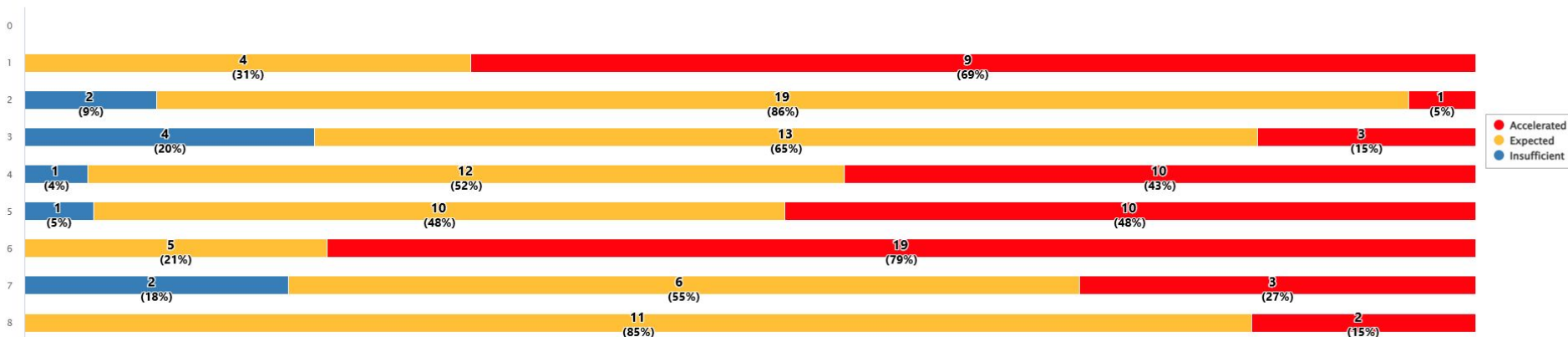
| Year Level | Maths (within & confidently) | Changes since mid-year      | Supports/ Challenges  |
|------------|------------------------------|-----------------------------|---|
| 0-1        | 100% (24/24)                 | +3 students to roll         | MOE Early Intervention, RTLB Learning and Behaviour Support, ESOL, LSC, LS Teacher* |
| 2          | 100% (24/24)                 |                             | ESOL, RTLB Learning Support, Attendance, LS Teacher                                 |
| 3          | 88% (22/25)                  | -4%<br>+2 students to roll  | Speech Language Therapy, Attendance, LS Teacher                                     |
| 4          | 86% (25/29)                  | +21%<br>+1 student to roll  | ORS, ESOL, RTLB Learning Support, APD, SPELD, LSC, LS Teacher                       |
| 5          | 85% (23/27)                  | +29%<br>+2 students to roll | Attendance, ICS, LS Teacher   |
| 6          | 80% (24/30)                  | +2%<br>+3 students to roll  | ESOL, APD, LSC, LS Teacher  |
| 7          | 82% (9/11)                   | +28%                        | RTLB Learning Support, LS Teacher   |
| 8          | 85% (12/14)                  | +8%<br>+1 student to roll   | Attendance, LS Teacher  |

*LS Teacher\* - See Learning Support Groups Term 4 Board Report*

## 12 month view

Accelerated Math Data - 2023 Term 4 To 2024 Term 4 - 100% Bar Chart

Split By: Year Level



Accelerated = moved 2 to 4 sub levels, Expected = moved 1 sub level, Insufficient = moved 0 sub-levels

39% (57) students have made accelerated progress over the past 12 months.

Those 8 students with insufficient progress have either had learning interventions in place or were working **confidently** and are now working **within**. Only 2/8 are considered 'at risk'.

# Ethnicity Data

End - Reading level - 2024 - 100% Bar Chart

Split By: Ethnicity



6 month view

Accelerated Reading Data - 2024 Term 2 To 2024 Term 4 - 100% Bar Chart

Split By: Ethnicity



12 month view

Accelerated Reading Data - 2023 Term 4 To 2024 Term 4 - 100% Bar Chart

Split By: Ethnicity



End - Writing Level - 2024 - 100% Bar Chart

Split By: Ethnicity





6 month view

Accelerated Writing Data - 2024 Term 2 To 2024 Term 4 - 100% Bar Chart

Split By: Ethnicity



12 month view

Accelerated Writing Data - 2023 Term 4 To 2024 Term 4 - 100% Bar Chart

Split By: Ethnicity



End - OTJ Over all maths - 2024 - 100% Bar Chart

Split By: Ethnicity



6 month view

Accelerated Math Data - 2024 Term 2 To 2024 Term 4 - 100% Bar Chart

Split By: Ethnicity



12 month view

Accelerated Math Data - 2023 Term 4 To 2024 Term 4 - 100% Bar Chart

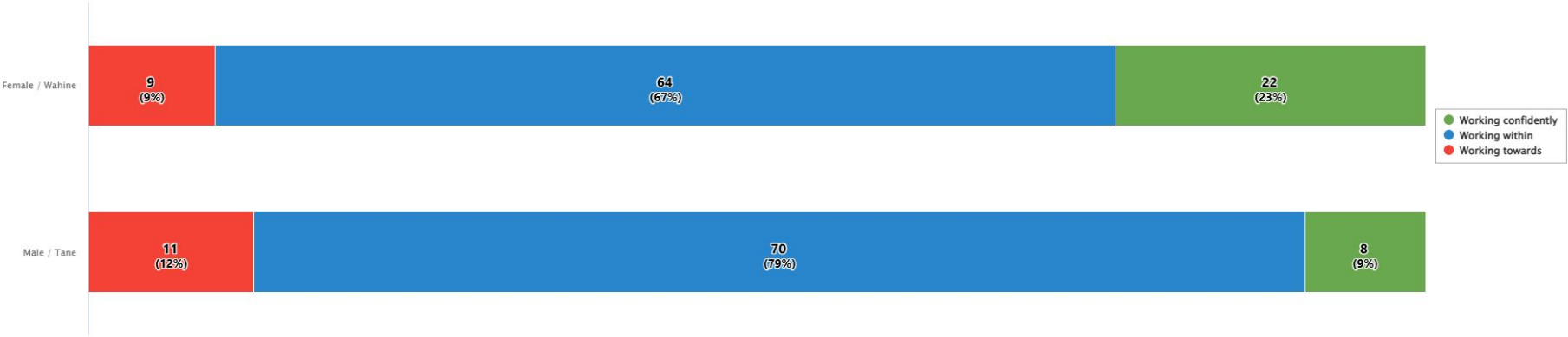
Split By: Ethnicity



# Gender

End - Reading level - 2024 - 100% Bar Chart

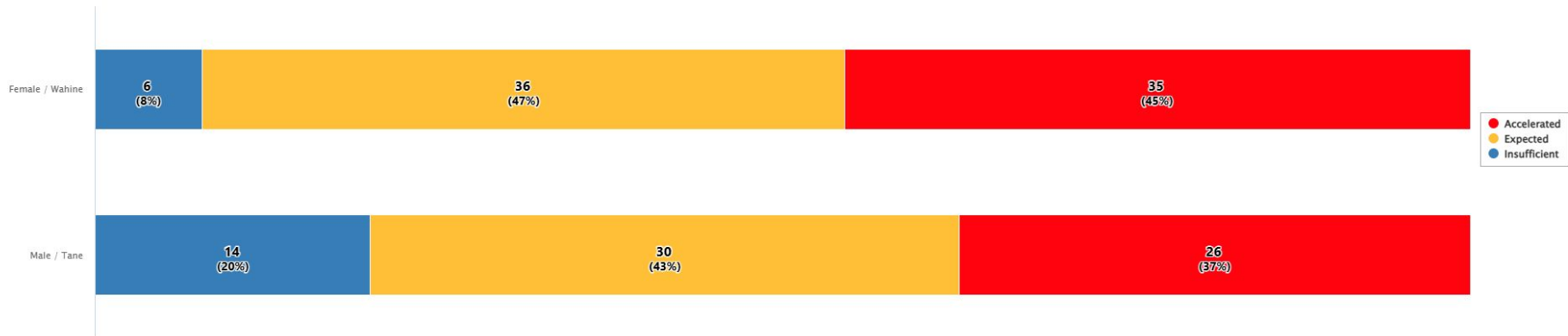
Split By: Gender



## 12 month view

Accelerated Reading Data - 2023 Term 4 To 2024 Term 4 - 100% Bar Chart

Split By: Gender





End - Writing Level - 2024 - 100% Bar Chart

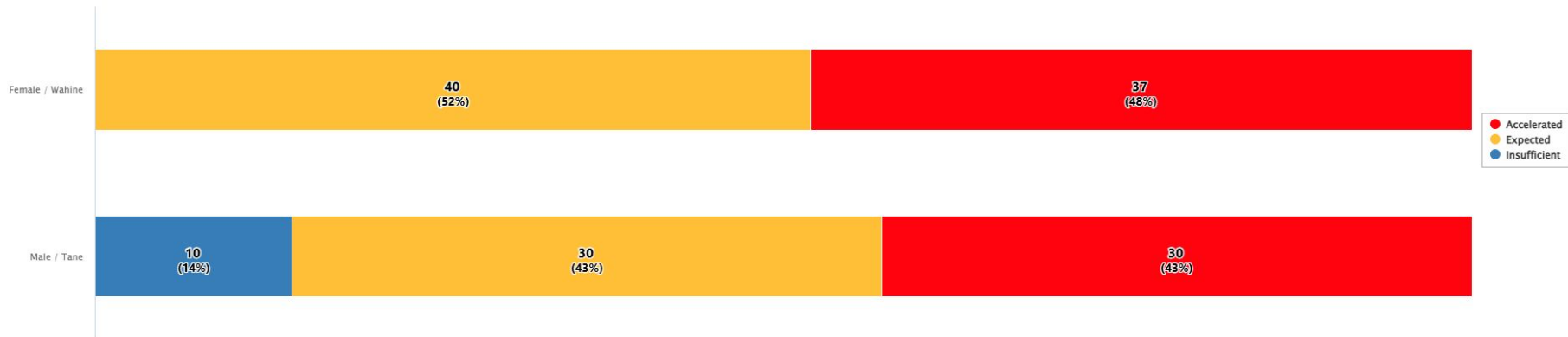
Split By: Gender



## 12 month view

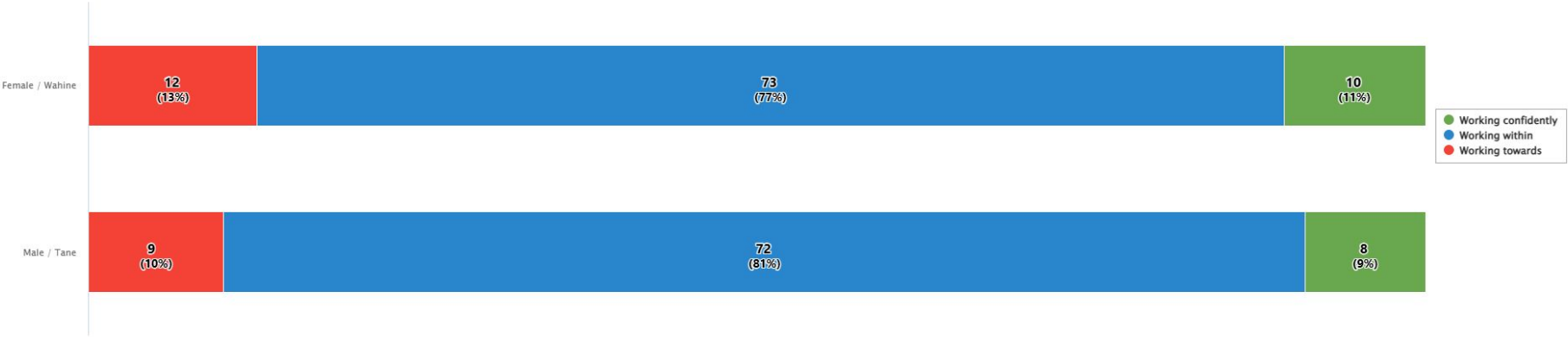
Accelerated Writing Data - 2023 Term 4 To 2024 Term 4 - 100% Bar Chart

Split By: Gender



End - OTJ Over all maths - 2024 - 100% Bar Chart

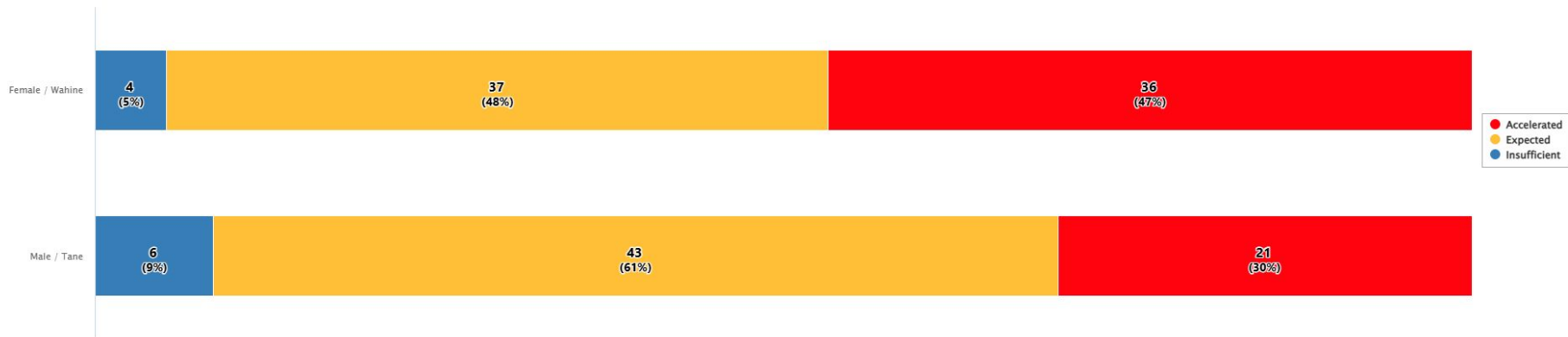
Split By: Gender



## 12 month view

Accelerated Math Data - 2023 Term 4 To 2024 Term 4 - 100% Bar Chart

Split By: Gender



## How Outram School has given effect to Te Tiriti o Waitangi

Outram School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi. Under the Education and Training Act of 2020, a primary objective of the board of Outram School is giving effect to te Tiriti o Waitangi. In 2024 we...

- Ensured our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori.

Our strategic plan, vision and values shows connections to our whenua (land) and links to our rohe (area). We use our school name in te reo 'Te kura o maka kahikātoa' given by Kai Tahu. Along with a senior kapa haka group, we have a junior kapa haka group, both groups are well supported by tamarikik attendance. We held our annual Pōwhiri to welcome our new entrant cohort and new students and whānau that have joined our school community in the last 12 months.

At the end of year assembly we present special awards, Whakaatu ngā mātāpono o te kura, which translates to *Demonstrating the Values of the School*.

The staff attended a Ministry of Education professional learning around nz refreshed curriculum te mataiaho. Te Mātaiaho is designed to be a curriculum that gives effect to Te Tiriti o Waitangi and is inclusive.

- Took all reasonable steps to make instruction available in tikanga Māori and te reo Māori.

Te reo Māori and tikanga are included within Teacher as Inquiries to implement into everyday classroom routines. There is a conscious effort to include te reo in public events, communications and every day interactions. Teacher only day and subsequent staff meeting sessions were held for staff to get familiar with Te Mātaiaho and the seven whakapapa.

- Achieved equitable outcomes for Māori students.

There are 6 students who identify as Māori as their first ethnicity. In Reading, Writing and Maths, there are equitable results for Māori as a group. One student makes a huge difference to percentages given the group size.

- Provided opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

The day starts and ends with a karakia either in classrooms or in our weekly assemblies. We have written our own school based Karakia, which the tamariki know and understand. Some board members have had training in *Giving Effect to Te Tiriti* and we begin each meeting with our school karakia. The school community comes together to celebrate Matariki, sharing kai and learning about the significance of Matariki. As noted above te reo is used in classroom instructions and spoken at public events. Our Inquiry topics incorporate learning from Aotearoa NZ Histories document and includes local Pūrākau (stories) and connections to our local landmarks e.g. school landscaping that signifies local maunga. School assemblies and community celebrations featured waiata, kapa haka and performances related to Pūrākau.

## **Compliance with the Good Employer Policy**

The School Board:

- Has developed and implemented appropriate policies which promote high levels of staff performance and recognise the needs of students;
- Has reviewed its compliance with these policies and can report that it meets all the requirements identified and is in accordance with best practice;
- Is a good employer and complies with all conditions included within employee contracts;
- Ensures all employees are treated fairly, without bias or discrimination;
- Meets all EEO requirements.

## **Kiwisport Funding**

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

In 2024 the School received funding of \$3,049.16. This funding went towards employing a reliever to release teachers to organise and manage sports across the school. It subsidised the cost of Otago sport event entries, Physical Activity Leaders (PALs) training and programme and purchasing sports equipment. A large number of our students participate in the various Sports offered through the school.