

WESTMERE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

| | |
|---------------------------------------|--|
| Ministry Number: | 1568 |
| Principal: | Rebecca McColgan |
| School Address: | 81 Garnet Road, Westmere, Auckland |
| School Phone: | 09 3610014 |
| School Email: | rebecca@westmere.school.nz |
| Accountant / Service Provider: | Schooled Limited |

Westmere School

Members of the Board

For the year ended 31 December 2024

| Name | Position | How Position Gained | Term Expires |
|-----------------------|-----------------------|----------------------------|------------------------|
| Kim Archibald | Co-Presiding Member | Re-Elected November 2023 | November 2026 |
| Te Mete Lowman | Co-Presiding Member | Co-opted October 2019 | September 2025 |
| Rebecca McColgan | Ex-Officio | | |
| Anthony van Leeuwen | Parent Representative | Elected September 2022 | September 2025 |
| Charles Thompson | Parent Representative | Elected November 2023 | November 2026 |
| Kate Lee | Parent Representative | Co-opted February 2023 | Resigned December 2024 |
| Nadine Hohepa | Parent Representative | Elected September 2022 | September 2025 |
| Paul Scoringe | Parent Representative | Elected September 2022 | September 2025 |
| Deane-Rose Ngatai-Tua | Parent Representative | Co-opted August 2024 | August 2027 |
| Kylie McBeth | Staff Representative | Elected December 2023 | September 2025 |
| Teresa Bum | Ex-Officio | | Resigned April 2024 |

WESTMERE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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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.

Paul Scoringe
Full Name of Presiding Member

Rebecca McCodgan
Full Name of Principal

Paul Scoringe
Signature of Presiding Member

Rebecca McCodgan
Signature of Principal

26.2.2025
Date:

26.02.26
Date:

Westmere School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

| | Notes | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|-------|----------------------|-------------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 4,369,750 | 4,291,504 | 4,348,309 |
| Locally Raised Funds | 3 | 447,780 | 417,810 | 415,759 |
| Interest | | 71,093 | 50,000 | 54,248 |
| Total Revenue | | 4,888,623 | 4,759,314 | 4,818,316 |
| Expense | | | | |
| Locally Raised Funds | 3 | 175,325 | 165,500 | 131,865 |
| Learning Resources | 4 | 2,920,255 | 2,926,857 | 2,951,954 |
| Administration | 5 | 246,867 | 224,164 | 234,761 |
| Interest | | 3,022 | 3,000 | 3,637 |
| Property | 6 | 1,527,123 | 1,533,486 | 1,536,821 |
| Loss on Disposal of Property, Plant and Equipment | | 845 | - | 3,075 |
| Total Expense | | 4,873,437 | 4,853,007 | 4,862,113 |
| Net Surplus / (Deficit) for the year | | 15,186 | (93,693) | (43,797) |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 15,186 | (93,693) | (43,797) |

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

Westmere School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

| | Notes | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 2,276,330 | 2,276,330 | 2,301,072 |
| Total comprehensive revenue and expense for the year | | 15,186 | (93,693) | (43,797) |
| Contribution - Furniture and Equipment Grant | | - | - | 19,055 |
| Equity at 31 December | | 2,291,516 | 2,182,637 | 2,276,330 |
| Accumulated comprehensive revenue and expense | | 2,291,516 | 2,182,637 | 2,276,330 |
| Equity at 31 December | | 2,291,516 | 2,182,637 | 2,276,330 |

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.

Westmere School

Statement of Financial Position

As at 31 December 2024

| | Notes | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|-------|-------------------------|-------------------------------------|-------------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 302,761 | 162,553 | 133,761 |
| Accounts Receivable | 8 | 260,403 | 222,333 | 222,331 |
| GST Receivable | | 43,927 | 9,976 | 9,976 |
| Prepayments | | 34,262 | 24,847 | 24,847 |
| Inventories | 9 | 5,450 | 5,139 | 5,139 |
| Investments | | 961,886 | 1,026,028 | 1,026,028 |
| | | <u>1,608,689</u> | <u>1,450,876</u> | <u>1,422,082</u> |
| Current Liabilities | | | | |
| Accounts Payable | 12 | 276,162 | 263,521 | 268,176 |
| Revenue Received in Advance | 13 | 1,705 | - | 6,000 |
| Provision for Cyclical Maintenance | 14 | 18,435 | 19,234 | - |
| Finance Lease Liability | 15 | 20,036 | 19,164 | 32,190 |
| Funds held in Trust | 16 | 200 | 200 | 200 |
| Funds held for Capital Works Projects | 17 | 138,344 | 90,284 | 90,284 |
| | | <u>454,882</u> | <u>392,403</u> | <u>396,850</u> |
| Working Capital Surplus/(Deficit) | | 1,153,807 | 1,058,473 | 1,025,232 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 1,330,834 | 1,307,282 | 1,457,657 |
| | | <u>1,330,834</u> | <u>1,307,282</u> | <u>1,457,657</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 14 | 185,087 | 177,700 | 181,977 |
| Finance Lease Liability | 15 | 8,038 | 5,418 | 24,582 |
| | | <u>193,125</u> | <u>183,118</u> | <u>206,559</u> |
| Net Assets | | <u>2,291,516</u> | <u>2,182,637</u> | <u>2,276,330</u> |
| Equity | | <u>2,291,516</u> | <u>2,182,637</u> | <u>2,276,330</u> |

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

Westmere School
Statement of Cash Flows
For the year ended 31 December 2024

| | Note | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------|----------------------|-------------------------------------|----------------------|
| Cash flows from Operating Activities | | | | |
| Government Grants | | 848,252 | 870,247 | 831,726 |
| Locally Raised Funds | | 450,878 | 603,867 | 423,545 |
| Goods and Services Tax (net) | | (33,951) | 12,604 | 12,604 |
| Payments to Employees | | (507,381) | (452,059) | (509,461) |
| Payments to Suppliers | | (661,004) | (783,472) | (562,804) |
| Interest Paid | | (3,022) | (3,000) | (3,637) |
| Interest Received | | 57,159 | 50,000 | 54,248 |
| Net cash from/(to) Operating Activities | | 150,931 | 298,187 | 246,221 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (65,880) | (74,151) | (35,946) |
| Purchase of Investments | | - | (244,370) | (168,357) |
| Proceeds from Sale of Investments | | 64,142 | - | - |
| Net cash from/(to) Investing Activities | | (1,738) | (318,521) | (204,303) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | - | - | 19,055 |
| Finance Lease Payments | | (28,254) | (41,158) | (31,672) |
| Funds Administered on Behalf of Other Parties | | 48,061 | 90,284 | 90,284 |
| Net cash from/(to) Financing Activities | | 19,807 | 49,126 | 77,667 |
| Net increase/(decrease) in cash and cash equivalents | | 169,000 | 28,792 | 119,585 |
| Cash and cash equivalents at the beginning of the year | 7 | 133,761 | 133,761 | 14,176 |
| Cash and cash equivalents at the end of the year | 7 | 302,761 | 162,553 | 133,761 |

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.

Westmere School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

| | |
|--|-------------------------|
| Building Improvements | 20 - 40 years |
| Furniture and Equipment | 5 - 10 years |
| Information and Communication Technology | 3 years |
| Leased Assets held under a Finance Lease | Term of Lease |
| Library Resources | 12.5% Diminishing value |

j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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

n) Funds Held in Trust

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

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

o) Funds held for Capital works

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

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

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

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

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education | 858,909 | 769,820 | 826,625 |
| Teachers' Salaries Grants | 2,300,006 | 2,317,352 | 2,317,352 |
| Use of Land and Buildings Grants | 1,210,835 | 1,204,332 | 1,204,332 |
| | <u>4,369,750</u> | <u>4,291,504</u> | <u>4,348,309</u> |

3. Locally Raised Funds

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

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Donations and Bequests | 167,272 | 145,650 | 170,294 |
| Fees for Extra Curricular Activities | 109,042 | 118,000 | 61,482 |
| Trading | 46,470 | 41,000 | 44,701 |
| Fundraising and Community Grants | 124,996 | 113,160 | 139,282 |
| | <u>447,780</u> | <u>417,810</u> | <u>415,759</u> |
| Expense | | | |
| Extra Curricular Activities Costs | 132,878 | 139,500 | 83,198 |
| Trading | 14,505 | 16,000 | 16,993 |
| Fundraising and Community Grant Costs | 27,942 | 10,000 | 31,674 |
| | <u>175,325</u> | <u>165,500</u> | <u>131,865</u> |
| <i>Surplus/ (Deficit) for the year Locally Raised Funds</i> | <u>272,455</u> | <u>252,310</u> | <u>283,894</u> |

4. Learning Resources

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 60,334 | 71,515 | 63,551 |
| Information and Communication Technology | 41,980 | 42,429 | 40,003 |
| Employee Benefits - Salaries | 2,603,888 | 2,579,889 | 2,619,882 |
| Staff Development | 20,595 | 24,500 | 38,205 |
| Depreciation | 188,299 | 206,224 | 188,108 |
| Other Learning Resources | 5,159 | 2,300 | 2,205 |
| | <u>2,920,255</u> | <u>2,926,857</u> | <u>2,951,954</u> |

5. Administration

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fees | 10,120 | 9,000 | 8,163 |
| Board Fees and Expenses | 6,929 | 6,870 | 12,400 |
| Other Administration Expenses | 50,711 | 50,750 | 54,220 |
| Employee Benefits - Salaries | 153,960 | 131,746 | 136,130 |
| Insurance | 13,349 | 14,000 | 12,612 |
| Service Providers, Contractors and Consultancy | 11,798 | 11,798 | 11,236 |
| | <u>246,867</u> | <u>224,164</u> | <u>234,761</u> |

6. Property

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|-----------------------------------|----------------------|-------------------------------------|----------------------|
| Consultancy and Contract Services | 78,475 | 78,480 | 78,475 |
| Cyclical Maintenance | 21,545 | 14,957 | 68,302 |
| Heat, Light and Water Rates | 47,749 | 51,000 | 47,244 |
| Repairs and Maintenance | - | 300 | - |
| Use of Land and Buildings | 74,410 | 80,800 | 53,420 |
| Employee Benefits - Salaries | 1,210,835 | 1,204,332 | 1,204,332 |
| Other Property Expenses | 52,068 | 67,617 | 48,639 |
| | 42,041 | 36,000 | 36,409 |
| | <u>1,527,123</u> | <u>1,533,486</u> | <u>1,536,821</u> |

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

7. Cash and Cash Equivalents

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts | 302,761 | 162,553 | 133,761 |
| Cash and cash equivalents for Statement of Cash Flows | <u>302,761</u> | <u>162,553</u> | <u>133,761</u> |

Of the \$302,761 Cash and Cash Equivalents, \$138,344 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$302,761 Cash and Cash Equivalents, \$1,705 of Revenue Received in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 20,904 | 30,657 | 30,655 |
| Receivables from the Ministry of Education | 8,360 | - | - |
| Interest Receivable | 13,934 | - | - |
| Teacher Salaries Grant Receivable | 217,205 | 191,676 | 191,676 |
| | <u>260,403</u> | <u>222,333</u> | <u>222,331</u> |
| Receivables from Exchange Transactions | 34,838 | 30,657 | 30,655 |
| Receivables from Non-Exchange Transactions | 225,565 | 191,676 | 191,676 |
| | <u>260,403</u> | <u>222,333</u> | <u>222,331</u> |

9. Inventories

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| Stationery | 892 | 1,178 | 1,178 |
| School Uniforms | 4,558 | 3,961 | 3,961 |
| | <u>5,450</u> | <u>5,139</u> | <u>5,139</u> |

10. Investments

The School's investment activities are classified as follows:

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 961,886 | 1,026,028 | 1,026,028 |
| Total Investments | <u>961,886</u> | <u>1,026,028</u> | <u>1,026,028</u> |

11. Property, Plant and Equipment

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|---|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2024 | | | | | | |
| Building Improvements | 1,113,397 | - | - | - | (55,713) | 1,057,684 |
| Furniture and Equipment | 237,036 | 34,220 | (844) | - | (83,659) | 186,753 |
| Information and Communication Technology | 16,939 | 20,850 | - | - | (12,155) | 25,634 |
| Leased Assets | 57,247 | 3,425 | - | - | (32,164) | 28,508 |
| Library Resources | 33,038 | 6,940 | (3,115) | - | (4,608) | 32,255 |
| | <u>1,457,657</u> | <u>65,435</u> | <u>(3,959)</u> | <u>-</u> | <u>(188,299)</u> | <u>1,330,834</u> |

The net carrying value of furniture and equipment held under a finance lease is \$28,508 (2023: \$57,247)

Restrictions

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

| | 2024 Cost or Valuation \$ | 2024 Accumulated Depreciation \$ | 2024 Net Book Value \$ | 2023 Cost or Valuation \$ | 2023 Accumulated Depreciation \$ | 2023 Net Book Value \$ |
|---|---------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Building Improvements | 1,690,649 | (632,965) | 1,057,684 | 1,690,649 | (577,252) | 1,113,397 |
| Furniture and Equipment | 1,084,916 | (898,163) | 186,753 | 1,060,552 | (823,516) | 237,036 |
| Information and Communication Technology | 361,749 | (336,115) | 25,634 | 340,898 | (323,959) | 16,939 |
| Leased Assets | 101,713 | (73,205) | 28,508 | 102,157 | (44,910) | 57,247 |
| Library Resources | 105,361 | (73,106) | 32,255 | 108,666 | (75,628) | 33,038 |
| | <u>3,344,388</u> | <u>(2,013,554)</u> | <u>1,330,834</u> | <u>3,302,922</u> | <u>(1,845,265)</u> | <u>1,457,657</u> |

12. Accounts Payable

| | 2024 | 2024 | 2023 |
|---------------------------------------|----------------|--------------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Creditors | 36,467 | 62,004 | 56,288 |
| Accruals | 10,120 | - | 5,714 |
| Banking Staffing Overuse | - | - | 4,657 |
| Employee Entitlements - Salaries | 217,205 | 191,676 | 191,676 |
| Employee Entitlements - Leave Accrual | 12,370 | 9,841 | 9,841 |
| | <u>276,162</u> | <u>263,521</u> | <u>268,176</u> |
| Payables for Exchange Transactions | 276,162 | 263,521 | 268,176 |
| | <u>276,162</u> | <u>263,521</u> | <u>268,176</u> |

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

| | 2024 | 2024 | 2023 |
|---|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Grants in Advance - Ministry of Education | - | - | 6,000 |
| Other revenue in Advance | 1,705 | - | - |
| | <u>1,705</u> | <u>-</u> | <u>6,000</u> |

14. Provision for Cyclical Maintenance

| | 2024 | 2024 | 2023 |
|---|----------------|--------------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Provision at the Start of the Year | 181,977 | 132,480 | 113,675 |
| Increase to the Provision During the Year | 21,545 | 14,957 | 68,302 |
| Other Adjustments | - | 49,497 | - |
| Provision at the End of the Year | <u>203,522</u> | <u>196,934</u> | <u>181,977</u> |
| Cyclical Maintenance - Current | 18,435 | 19,234 | - |
| Cyclical Maintenance - Non current | 185,087 | 177,700 | 181,977 |
| | <u>203,522</u> | <u>196,934</u> | <u>181,977</u> |

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

15. Finance Lease Liability

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

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| No Later than One Year | 21,557 | 19,164 | 35,198 |
| Later than One Year and no Later than Five Years | 8,527 | 5,418 | 25,978 |
| Future Finance Charges | (2,010) | - | (4,404) |
| | <u>28,074</u> | <u>24,582</u> | <u>56,772</u> |
| Represented by | | | |
| Finance lease liability - Current | 20,036 | 19,164 | 32,190 |
| Finance lease liability - Non current | 8,038 | 5,418 | 24,582 |
| | <u>28,074</u> | <u>24,582</u> | <u>56,772</u> |

16. Funds held In Trust

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Funds Held in Trust on Behalf of Third Parties - Current | 200 | 200 | 200 |
| | <u>200</u> | <u>200</u> | <u>200</u> |

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

17. Funds Held for Capital Works Projects

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

| 2024 | Opening Balances \$ | Receipts from MOE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|-------------------------------------|---------------------------|----------------------------|------------------|------------------------------|---------------------------|
| MOE Fencing - Project # 240474 | 55,864 | - | (55,864) | - | - |
| MOE Drainage - Project # 246916 | 34,420 | 5,379 | (39,799) | - | - |
| MOE Joinery - Project # 240469 | - | 62,845 | (2,575) | - | 60,270 |
| MOE Playground - Project # 248899 | - | 81,405 | (3,331) | - | 78,074 |
| MOE Solar - Project # 248897 | - | 57,157 | (57,157) | - | - |
| MOE Heat Pumps - Project # 248898 | - | 63,105 | (63,105) | - | - |
| MOE Light/Carpet - Project # 240471 | - | 61,952 | (61,952) | - | - |
| Totals | 90,284 | 331,843 | (283,783) | - | 138,344 |

Represented by:

| | |
|---|---------|
| Funds Held on Behalf of the Ministry of Education | 138,344 |
| Funds Receivable from the Ministry of Education | - |

| 2023 | Opening Balances \$ | Receipts from MOE \$ | Payments \$ | Board Contributions \$ | Closing Balances \$ |
|---------------------------------|---------------------------|----------------------------|-----------------|------------------------------|---------------------------|
| MOE Fencing - Project # 240474 | - | 57,984 | (2,120) | - | 55,864 |
| MOE Drainage - Project # 246916 | - | 49,500 | (15,080) | - | 34,420 |
| Totals | - | 107,484 | (17,200) | - | 90,284 |

Represented by:

| | |
|---|--------|
| Funds Held on Behalf of the Ministry of Education | 90,284 |
| Funds Receivable from the Ministry of Education | - |

18. 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.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

| | 2024 | 2023 |
|--|-----------------------|-----------------------|
| | Actual | Actual |
| | \$ | \$ |
| <i>Board Members</i> | | |
| Remuneration | 3,555 | 3,385 |
| <i>Leadership Team</i> | | |
| Remuneration | 404,022 | 409,681 |
| Full-time equivalent members | 3 | 3 |
| Total key management personnel remuneration | <u>407,577</u> | <u>413,066</u> |

There are nine members of the Board excluding the Principal. The Board has held eight 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. Of the total Board Member Attendance Fees disclosed, \$1,725 was donated back to the school by Board Members during 2024.

Principal 1

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

| | 2024 | 2023 |
|---|---------------|---------------|
| | Actual | Actual |
| | \$000 | \$000 |
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 120 - 130 | - |
| Benefits and Other Emoluments | 0 - 5 | - |
| Termination Benefits | - | - |

Principal 2

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

| | 2024 | 2023 |
|---|---------------|---------------|
| | Actual | Actual |
| | \$000 | \$000 |
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 60 - 70 | 160 - 170 |
| Benefits and Other Emoluments | 0 - 5 | 0 - 5 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration | 2024 | 2023 |
|---------------------|-------------------|-------------------|
| \$000 | FTE Number | FTE Number |
| 100 - 110 | 5 | 7 |
| 110 - 120 | 1 | - |
| 120 - 130 | 1 | - |
| | <u>7</u> | <u>7</u> |

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

| | 2024 Actual | 2023 Actual |
|------------------|----------------|----------------|
| Total | - | - |
| Number of People | - | - |

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$138,344 (2023:\$87,133) as a result of entering the following contracts:

| Contract Name | 2024 Capital Commitment \$ |
|-----------------------------------|----------------------------------|
| MOE Joinery - Project # 240469 | 60,270 |
| MOE Playground - Project # 248899 | 78,074 |
| Total | 138,344 |

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

(b) Operating Commitments

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

23. Financial Instruments

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

Financial assets measured at amortised cost

| | 2024 Actual \$ | 2024 Budget (Unaudited) \$ | 2023 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 302,761 | 162,553 | 133,761 |
| Receivables | 260,403 | 222,333 | 222,331 |
| Investments - Term Deposits | 961,886 | 1,026,028 | 1,026,028 |
| Total financial assets measured at amortised cost | <u>1,525,050</u> | <u>1,410,914</u> | <u>1,382,120</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 276,162 | 263,521 | 268,176 |
| Finance Leases | 28,074 | 24,582 | 56,772 |
| Total financial liabilities measured at amortised cost | <u>304,236</u> | <u>288,103</u> | <u>324,948</u> |

24. Events After Balance Date

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

25. Comparatives

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

Annual Report 2024



Strategic Goal 1: To respond to the data and have high aspirations for all students

Summary of the Plan

Our focus for the last three years has been to improve our formative assessment practice. We have embedded teaching practices that make the learning explicit and relevant to the children. Success criteria support learning intentions.

In our English medium classes, achievement in writing reflects the national picture. While achievement at Westmere is high, it is not as high as in reading or maths. We want to change this by strengthening our analysis of student needs, and improving teacher feedback and feedforward so that both teachers and students can talk about improvement more specifically.

In Māori medium classes ensuring high standards in years 1-4 ensures that students move into formal teaching of reading and writing in te reo Māori with strong literacy skills that they use for transference into a second language. This will support raising standards across Ngā Uri O Ngā Iwi.

Where we are currently at?

See [end-of-year data](#)

How will our targets and actions give effect to Te Tiriti o Waitangi?

The school responded at the end of 2023 by strengthening the teaching team in Ngā Uri O Ngā Iwi. This included bringing more experience to the team, and reducing the class sizes significantly in the early years to support students. This demonstrates the board prioritising students who have been disadvantaged in a difficult-to-staff area of the school.

Annual Target

- All teachers to have reviewed their teaching of phonics against effective practice and have integrated this into their literacy teaching
- Agreed shared understanding of effective literacy practice within the Westmere local curriculum and evidence that teachers are working toward this
- Improved tracking of students from Ngā Uri O Ngā Iwi in years 1-2 and whānau meetings with action plans when students do not make expected progress

What do you expect to see by the end of the year?

- Increased numbers of students in English medium working above expectation
- Improved teaching of writing based on professional learning, formative assessment, agreed effective practice and coaching goals
- Students in Years 1-4 in Ngā Uri O Ngā Iwi will either be on track or have a whānau plan for supporting their tamariki

Strategic Goal 1: To respond to the data and have high aspirations for all students

| Actions | Measurement of Success | Analysis of Actions | | | | | | | | |
|--|---|--|--------------------|---------------------------|---------------------------|-------|---|-----|-----|----|
| <p>Writing PLD - Louise Dempsey Years 3-6</p> | <p>Teachers will feel more confident about the components of a high quality literacy programme and this will start to be reflected in planning and teaching.</p> <p>The Westmere Way for literacy will be completed</p> | <p>The feedback from the Teacher Only Day was positive. Teachers reported that content knowledge increased and they learned new teaching strategies that they could implement in the classroom. We have seen evidence of this in planning across the school.</p> <p>Ongoing modelling and co-teaching across the school throughout the year as well as staff meetings has continued to embed and grow content knowledge. We have seen this in the planning and the planning process - teachers are having robust conversations while planning.</p> <p>Teachers are clearer about what a good writing programme looks like. Louise Dempsey and SLT examined a random assortment of books and it was clear the impact the teaching was having on the quality of work the children were producing.</p> | | | | | | | | |
| <p>New Junior School teachers (including NUONI) will complete BSLA training</p> <p>Agreed effective literacy practice within the Westmere local curriculum</p> <p>Coaching triads with goals and PCGs for improving writing that align with our AFL practice will be in place for all teachers</p> | <p>Teachers will be confident implementing the BSLA approach</p> <p>Teams will begin to implement the Westmere Way for teaching literacy</p> | <p>All Junior School teachers have been trained in BSLA. All teachers in the Junior School are consistently using BSLA as their teaching method for Reading and Phonics.</p> <p>A Westmere Way for Writing has been developed alongside teachers and implemented. Teams have worked together to moderate feedback/feedforward practices.</p> <p>Work with Louise has been complimented by the coaching triads. Teachers have analysed practice (using evidence, e.g. writing books, recordings of lessons) to set and reset goals throughout the year to improve their practice.</p> <p>All teachers are running workshops to target student needs.</p> <p>The percentage of children one year or more above in English-medium was 14% at the end of 2023. At the end of 2024 it was 13%.</p> <p>Further analysis reveals the following shifts by cohort:</p> <table border="1" data-bbox="1262 651 1436 1384"> <thead> <tr> <th>Year Level in 2024</th> <th>2023 T4 Results >6m above</th> <th>2024 T4 Results >6m above</th> <th>Shift</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>37%</td> <td>35%</td> <td>-2</td> </tr> </tbody> </table> | Year Level in 2024 | 2023 T4 Results >6m above | 2024 T4 Results >6m above | Shift | 2 | 37% | 35% | -2 |
| Year Level in 2024 | 2023 T4 Results >6m above | 2024 T4 Results >6m above | Shift | | | | | | | |
| 2 | 37% | 35% | -2 | | | | | | | |

| | | | |
|---|-----|-----|-----|
| 3 | 32% | 24% | -8 |
| 4 | 48% | 50% | +2 |
| 5 | 40% | 40% | 0 |
| 6 | 34% | 52% | +16 |

- Students in Y6 made excellent progress
- While the number of children overall above in Y5 was the same, the number of children 1 year or more above increased by 6%
- Years 2 and 3 are areas for further investigation as the number of children above declined.

Coaching for NUONI YGL - how to analyse data and support teachers and whānau to support students

Coaching notes and subsequent actions show the needs of students being addressed within the teaching programme

YGL has worked alongside SLT to analyse data. Goal wheels were inaccurate. During Term 2 and 3 the YGL and SLT have worked to develop greater accuracy through use of assessment data and in-class support. Planning has also helped kaiako to identify progress being made and alignment with progressions.

Team are using the data to analyse practice and target priority learners. Using data to question moderation and then using evidence to refine moderation and further develop their understanding of the progressions. There is more urgency across the team. Interventions are in place as a result of data analysis and identification of needs, e.g. RTLB Tier 2 programmes

NUONI kaiako are working alongside English-medium to support planning and lessen the burden on the YGL trying to be across all the year levels. This means she has been able to focus on issues that affect the whole team.

YGL doing observations of kaiako to understand the needs of the learners and kaiako.

Whānau Hui have been deliberately planned out and support for parents/whānau is gradually being integrated into these hui.

Terms 3-4: SLT worked alongside Y4-6 kaiako to support implementation of a Reading programme. SLT also worked in Y4-6 to implement a Mathematics intervention to support priority learners.

Audit children in Year 4-6 who are writing at but reading two years ahead

The SLT are assured that the Westmere Way for teaching literacy meets the needs of improving writing

An audit revealed that there were only two children who were reading two years ahead but were At in Reading. There were 35 other children reading two or more years above but they were all achieving 6 months or more above in Writing. There was not a concerning discrepancy in achievement. Teachers were providing students with the opportunity to work at Level 4 goals.

| | | |
|--|---|---|
| <p>Meet with whānau (individually or in groups) when children are not making expected progress in their first 6 months at school and ongoing after that.</p> | <p>achievement</p> <p>By the end of 2024 we will have seen accelerated progress for identified students.</p> | <p>Data is more accurate. Tamariki needing more support have been identified and an intervention put in place. All parents have been communicated with. SENCo support sought out where and when needed.</p> |
|--|---|---|

Next Steps

- Continue to align programme to progressions in new English curriculum
- Continue to carefully monitor tamariki in NUONI to track progress
- Implement 'one-month check' in NUONI so whānau relationships are developed early
- Continue to revisit Westmere Way for Writing so fidelity in programme is maintained
- Investigate Y1-3 more thoroughly. Y2 and 3 cohorts made negative gains in the number of children Above - why? Why did the Year 6s make such a big gain? What lessons could be transferred across the school?

Strategic Goal 2: Ensure equitable outcomes for all learners through the implementation of Te Mātaiaho

Summary of the Plan

Our current maths programmes align closely with the maths component of Te Mātaiaho. We are considering the place of structured literacy within our wider literacy teaching and working on closing the gap between achievement in reading and writing. These factors make implementing maths the best starting point.

Where we are currently at

We have an effective system in place for tracking the progress of students, for reporting to parents, planning, teaching and sustaining what we regard as effective practice that aligns with Te Mātaiaho.

There is a change in curriculum that needs to be addressed, but these changes fit well within our current systems.

Annual Target:

- Teachers are aware of the curriculum content changes and are supported to implement these with regards to their own content knowledge
- Planning and assessment matrix updated

What do you expect to see by the end of the year?

- Curriculum coverage in place that responds to the new demands of Te Mātaiaho
- A support plan for teachers for 2025 is gaps have been identified

Strategic Goal 2: Ensure equitable outcomes for all learners through the implementation of Te Mātaidaho

| Actions | Measurement of Success | Analysis of Actions |
|--|---|---|
| PLD on changes to curriculum expectations in maths | Teachers will be able to identify changes in expectation at each curriculum level | Instead of working with each team we worked with the Curriculum Team (CT) to implement the new progressions as we felt the best way to familiarise ourselves with the new progressions was while using them to plan. |
| Continued review of expectations at a leadership level | Maths facilitator will assure that Westmere continues to deliver high-quality teaching in maths | The CT worked through the progressions in Terms 1 and 2 to fill in the missing progressions and unpack each of the expectations across the year levels. Teams then used those progressions in their planning. Support was given by the CT and SLT at planning sessions to unpack each of the new progressions. |
| Support for Senior Team | Teachers will feel confident | When the new draft curriculum was released late in Term 3 we developed the progressions into a matrix again and worked again with the CT and YGLs to unpack the differences. Teams worked with the newer progressions at planning time. Teams were supported by the CT and SLT members to unpack each progression and what that would look like for each team/year group. |
| Support for Middle Team | teaching to the new expectations | We used the ToD to give teachers an overview of the Science of Learning. All teachers were then given the opportunity to plan using the new Mathematics and English progressions. Teachers have continued to plan using the new progressions. |
| Support for Junior Team | All will be complete by the end of the year | In Term 4 teachers are using both the new and old progressions as they need to complete this year's reporting to parents using the old progressions. |
| Updating Matrices on Hero | Matrices will be updated termly as each team collects data that aligns with what they have learned. | Teachers have continued to work alongside our Maths facilitator throughout the year. We are waiting on Ministry guidelines on reporting to parents before we update Hero. Teachers have been prepared about what this might mean for our school and our systems for assessment/reporting to parents. |

Next Steps

- Further work familiarising teachers with new progressions through planning and supporting content knowledge where needed
- Developing an overview to ensure coverage of the new progressions
- Engaging in BSLA programme for Y4-6
- Developing a reporting system in alignment with the new Ministry requirements

Strategic Goal 3: For our school to have a Westmere Way around MHWB and positive behaviour for learning

Summary of the Plan

Synthesise the components of our wellbeing programme into a clear, cohesive Westmere Way programme and model for delivery. We expect this will increase children's capacity to regulate and manage wellbeing, mental health and behaviour and continue to build a shared language and way of being across the school.

Where we are currently at

We have completed two and a half years as a Mitey School, an RTLB project for Circle Time, ongoing work around restorative practices, and a Within School leader dedicated to improving practice. We have seen a lot of growth in the students but practices are still inconsistent. We have one area of the school who have not been able to prioritise this work and only recently began their engagement with Mitey.

How will our targets and actions give effect to Te Tiriti o Waitangi

We will work with NUONI to develop a culturally appropriate model for their tamariki and our whole school. Senior Leaders are aligned with tools and practices for both areas of the school.

Annual Target

- YGL ensure that mental health and wellbeing are part of the weekly programme
- Review of needs at YGL meeting and resource accordingly
- Induction of new staff

What do you expect to see by the end of the year?

- Reduced behaviour incidents
- Consistent practice and language across the school
- Student wellbeing survey is aligned with observational data and behaviour reporting

Strategic Goal 3: For our school to have a Westmere Way around MHWB and positive behaviour for learning

| Actions | Measurement of Success | Analysis of Actions |
|--|---|--|
| Termly review at YGL meeting | <p>Consistent wellbeing sessions in weekly planning</p> <p>Resourcing needs met</p> <p>Consistency of language and behaviour expectations across the school</p> | <p>Termly staff meetings were held on MHWB to continue to upskill, resource and value MHWB. There is a clear expectation across the school that Circle Time is a part of the weekly programme. Ongoing audits of planning are carried out by YGLs and SLT. Mitey units are integrated into our Yearly Overview. Mitey resources are accessed as part of Circle Time as needed. New staff have been supported through PCT and induction meetings.</p> <p>School values and issues arising in the studios and playground are addressed at assemblies through talks and skits.</p> |
| <p>Management unit/WSL role for a teacher to review and resource</p> | <p>Well-resourced programme</p> <p>Confident and capable leader</p> | <p>Zones of Regulation resources have been updated for Māori and English-medium. New resources to help support teaching have been purchased and staff meeting time set aside to introduce these. RTLB interventions have supported our programme.</p> <p>We have assigned a DP to oversee the MHWB programme.</p> |
| Induction of new staff | <p>Staff are confident to deliver wellbeing and mental health programme</p> | <p>There is greater consistency of language across the school. Children are clear about the process for unpacking problems and that when they go to the office they are there to solve their problems.</p> |
| <p>Attending Mitey workshops/accessing Mitey resources</p> | <p>Well-resourced programme</p> | <p>It has been challenging to analyse Hero behaviour post data as we have encouraged teachers to post more. In that sense we have been successful as in the past some teachers were not using Hero to document incidents. This used to make it difficult when bigger incidents happened and children were sent to the office. We are now better able to use the Hero posts as an alert to building behaviour issues and address these with proactive interventions.</p> |
| <p>Year 6 Kaitiaki/Whole School Events/Representative Events/Newsletter Articles</p> | | <p>The wellbeing survey showed that:</p> <ul style="list-style-type: none"> ● 92% of children feel safe at school ● 95% of children say behaviours like bullying are not OK at school ● 94% of children thought that teachers always take action if someone is being hit or bullied ● 93% of children said teachers care about how they feel ● There was an 8% improvement in responses to the statement "At school, I learn how to manage my feelings (like if I am upset or angry)." ● 89% of children felt that at school, they learn what to say or do if other children are being mean or bullying them <p>There are overall significant shifts in the data on prosocial student culture and students' social</p> |

strategies since 2020.

Next Steps

- Review how we are using Hero posts and how we can better use the system to track changes in overall school behaviour
- Continue to resource teachers with tools and resources that help them to give children skills and strategies for them to manage themselves
-

Strategic Goal 4: Engage students and the community with school projects that build sustainability and care for our school and our environment

Summary of the Plan

In the past two years we have built a strong Westmere Supporters Group. Westmere School Supporters have a clear and shared understanding that fundraising supports the school to enrich the experiences that children have at school and that they can also provide the function of building community.

The board ensure that the school grounds are well maintained.

Where we are currently at

There is evidence that our parent community are willing to give time and energy to the school (recent working bee and volunteers managing gardens). The falling roll impacts our ability to manage development projects such as the nature trail.

We have classrooms over code and upkeep on these buildings (e.g. washing buildings) leaving no time for development projects from support staff.

This target works in conjunction with Goal 3.

Annual Target:

- Maintain support for Westmere School Supporters to grow a succession plan
- Continue to encourage participation from whānau in Ngā Uri O Ngā Iwi
- Ensure that every studio has a connector and that events are organised at least twice a year
- Ensure that all volunteers at events are thanked and acknowledged in multiple ways
- Grow a culture of volunteering and involvement in school

What do you expect to see by the end of the year?

- An increased number of volunteers supporting our school
- Our community feel more appreciated for the time and energy that they give
- School grounds improved (gardens/nature trail/skink refuge/playgrounds/planting)

Strategic Goal 4: Engage students and the community with school projects that build sustainability and care for our school and our environment

| Actions | Measurement of Success | Analysis of Actions |
|--|---|--|
| Termly working bee | An increased number of volunteers helping out | We have run one working bee this year to plant Pohutukawa Park. We are currently rewilding two areas of the school which is a project that improves sustainability but does not require a working bee. We also had solar panels installed. We have had a large number of events that have required parent support and we didn't want to stretch the community too thin and risk attendance at events where parent ratios are required for health and safety. |
| Studio connectors established at the start of the year and organising events | An increased number of volunteers helping out Increased sense of community | Studio connectors are now up and running. Their events have been popular amongst the community. NUONI have been added to English-medium studio events and this has fostered relationships across the school. |
| Regular WSS meetings | An increased number of volunteers helping out | WSS have been holding regular meetings and doing an excellent job of building community through their events. |
| Acknowledgement of whānau support regularly in newsletters. Thank you cards from children after every event | Community feel appreciated for the time and energy they give | We have worked hard to promote and acknowledge WSS and parent volunteers through our newsletters and cards from children. Parent presence has been significant at school this year. Community events that are held for parents and children have been highly successful with strong engagement. |

Next Steps

- Two parent-only events were cancelled due to lack of ticket sales. We believe this is due to the economic conditions and time of year of the events. Further examination required in coming year to determine whether events may need to pivot.
- Introduction of Studio Hui to increase parent engagement, voice and participation in school.
- Continued exploration of how the school can be more environmentally friendly

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

Student performance against the learning areas.

| | Mathematics | Reading | Writing |
|----------------------|-------------|---------|---------|
| % of chn At or Above | 94% | 93% | 89% |

- Achievement is remains consistent with the majority of students performing At or Above the expected level across all areas of the curriculum. We continue to track at similar levels of achievement to 2023.
- There is some disparity in achievement between our students in English and Māori-medium which we have been working to address through extra resourcing and PLD and will continue to do so in 2025. This has had a good impact on the number of children below in Reading and Mathematics. We would like to see the number of children Above increase.
- Because the numbers are so small, all students who are below have been involved in interventions or have specialised programmes.

How we have given effect to Te Tiriti o Waitangi

In addition to actions outlined above, we have a te reo Māori overview that is followed throughout the English-medium. Te ao Māori is also integrated into all Kaupapa units and where appropriate throughout the rest of the curriculum. Tikanga is set by Ngā Uri O Ngā Iwi and followed throughout the kura.

Statement of compliance with employment policy

| Reporting on the principles of being a Good Employer | |
|---|--|
| How have you met your obligations to provide good and safe working conditions? | <p>All team meetings have a health and safety component - asking for identified hazards, near misses, accidents and incidents. These are shared with the principal who evaluates the level of urgency and addresses these with the property manager and/or office staff.</p> <p>The principal and property manager meet on an ongoing basis, or sooner if a matter arises.</p> <p>The caretaker has a schedule to be completed daily. This is reviewed in an ongoing manner to address short-term changes (e.g. a weekend event at school) or longer-term trends.</p> <p>All matters are reported to the board at each meeting.</p> |
| What is in your equal employment opportunities programme? How have you been fulfilling this programme? | <p>The board appointed the Principal as the EEO.</p> <p>The policy is shared with all new staff as part of the induction process.</p> <p>The principal reports to the presiding members in detail on the appointment process and to the whole board as part of the principal's report.</p> <p>Staff professional progress was addressed in an ongoing way through staff meetings for professional learning and coaching sessions. The senior leadership team regularly addressed any areas where teachers may benefit from support (including flexible working arrangements) or encouragement to further their careers.</p> <p>In October/November teachers are invited for a formal discussion so the principal can better understand changes to their career aspirations and goal for the short and long term.</p> <p>The EEO policy is reviewed alongside our School Docs schedule.</p> |

| | |
|--|---|
| How do you practise impartial selection of suitably qualified persons for appointment? | There is an appointment committee established for appointments. Our policies clearly outline a schedule of delegations to ensure impartiality. Ensuring that presiding members are well-informed adds a layer of checks and balances. |
| How are you recognising, <ul style="list-style-type: none"> • The aims and aspirations of Māori, • The employment requirements of Māori, and • Greater involvement of Māori in the Education service? | <p>We have a new Year Group Leader who is Māori. We are currently coaching her in the role. This aligns with the community feedback that Māori leadership is an important factor in meeting the aspirations of Māori learners at our school.</p> <p>Another Māori teacher has joined our curriculum team to develop her leadership skills.</p> <p>3 Māori staff members have been involved in Te Ahu o te Reo to continue to grow and develop their language.</p> <p>Our Māori unit has been heavily supported by SLT and the Board to have smaller class sizes and help induct new staff and support learning of kaiako and tamariki. This has been to ensure staff feel supported and successful.</p> |
| How have you enhanced the abilities of individual employees? | <p>Staff professional progress is addressed in an ongoing way through staff meetings for professional learning and coaching sessions. The senior leadership team regularly addressed any areas where teachers may benefit from support (including flexible working arrangements) or encouragement to further their careers.</p> <p>This year we have had two Year Group Leaders progress to DP positions. We have had three teachers become Year Group Leaders. Three other teachers have joined the Curriculum Team. Other areas of responsibility are always open for development to any teachers who have an interest/passion in a particular area. LAs have also been involved in PLD to continue to upskill.</p> <p>In October/November teachers are invited for a formal discussion so the principal can better understand changes to their career aspirations and goals for the short and long term.</p> |
| How are you recognising the employment requirements of women? | The nature of our profession is that we have an overrepresentation of women in our workplace, including leadership positions. |
| How are you recognising the employment requirements of persons with disabilities? | This is addressed through the EEO policy and establishment of an appointments committee where all applications are shared with the committee. When and where needed employment conditions have been altered to meet needs. |

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

Kiwisport funding

We received a grant of \$6250.04 from Kiwi Sport. In 2024 this was used to subsidise swimming lessons across the school.

Independent Auditor's Report

To the readers of Westmere School's financial statements For the year ended 31 December 2024

The Auditor-General is the auditor of Westmere school (the School). The Auditor-General has appointed me, Sefton Vuli, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2024; and
 - the 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 26 February 2026. This is the date at which our opinion is expressed.

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 audit 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 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 the Board intends to close or merge the School, or has 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 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 included in the Board's Annual Report

The Board is required to prepare an Annual Report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

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

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

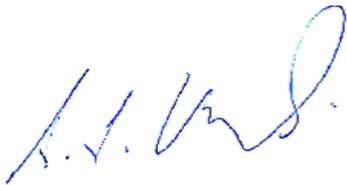
In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the

financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the 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)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

A handwritten signature in blue ink, appearing to be 'S. Vuli', is written in a cursive style.

Sefton Vuli
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand