

PUHINUI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1448

Principal: Mark Elder

School Address: 116 Puhinui Road, Auckland

School Postal Address: 116 Puhinui Road, Auckland, 2104

School Phone: 09-2788703

School Email: finance@puhinui.school.nz

Accountant / Service Provider: Edtech Financial Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Simon Kent	Presiding Member	Elected May 2019	30-Jun-25
Mark Elder	Principal	Ex-officio	
Helena Yuhoi-Falconer	Parent Representative	Elected May 2019	30-Jun-25
Phillip Wihapi	Parent Representative	Seconded May 2022	30-Jun-25
Luke Doubleday	Parent Representative	Elected August 2022	30-Jun-25
Martyn Chalmers	Parent Representative	Re-elected 2019	30-Jun-25
Lua Mose	Staff Representative	Co-opted February 2022	30-Jun-25

PUHINUI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Puhinui 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.

Simon Kent

Full Name of Presiding Member

Signature of Presiding Member

12 May 2025

Date:

Mark Elder

Full Name of Principal

Signature of Principal

12 May 2025

Date:

Puhinui 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	7,101,146	6,333,262	6,102,064
Locally Raised Funds	3	118,391	75,500	137,344
Interest		66,201	30,000	49,767
Gain on Sale of Property, Plant and Equipment		132	-	-
Total Revenue		7,285,870	6,438,762	6,289,175
Expense				
Locally Raised Funds	3	78,179	46,000	57,928
Learning Resources	4	4,982,507	4,605,800	4,396,664
Administration	5	306,636	278,000	270,497
Interest		8,591	6,500	10,460
Property	6	1,762,354	1,526,000	1,333,136
Loss on Disposal of Property, Plant and Equipment		-	-	64,324
Total Expense		7,138,267	6,462,300	6,133,009
Net Surplus / (Deficit) for the year		147,603	(23,538)	156,166
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		147,603	(23,538)	156,166

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

Puhinui 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		3,029,917	3,029,917	2,739,138
Total comprehensive revenue and expense for the year		147,603	(23,538)	156,166
Contribution - School Network Upgrade Project		-	-	21,676
Contribution - School New Building Project		75,000		
Distributions to the Ministry of Education - Room 21		(141,839)	-	-
Contribution - Furniture and Equipment Grant		24,960	-	112,937
Equity at 31 December		3,135,641	3,006,379	3,029,917
Accumulated comprehensive revenue and expense		3,135,641	3,006,379	3,029,917
Equity at 31 December		3,135,641	3,006,379	3,029,917

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.

The distribution to the Ministry of Education for \$(141,839) relates to room 21 which was owned by the Board since it was built in approximately 1996, with funding from reserves the school had built up over a number of years.

It was part of a block of four classrooms making up block 10, where the MOE owned the other three.

The board decided to sell this classroom to the MOE for \$10 with the resulting loss on transfer. The MOE will fund the school to maintain the classroom in future years, which will benefit the school.

Puhinui 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	268,065	86,229	337,572
Accounts Receivable	8	396,875	285,000	353,466
GST Receivable		57,307	30,000	29,243
Prepayments		17,721	20,000	20,334
Inventories	9	3,347	3,000	2,540
Investments	10	665,380	500,000	665,882
		<u>1,408,695</u>	<u>924,229</u>	<u>1,409,037</u>
Current Liabilities				
Accounts Payable	12	445,030	320,000	336,419
Revenue Received in Advance	13	34,683	-	43,635
Provision for Cyclical Maintenance	14	-	17,000	73,800
Finance Lease Liability	15	42,453	42,000	63,480
Funds held for Capital Works Projects	16	25,745	-	75,000
		<u>547,911</u>	<u>379,000</u>	<u>592,334</u>
Working Capital Surplus		860,784	545,229	816,703
Non-current Assets				
Property, Plant and Equipment	11	2,428,792	2,586,650	2,337,850
		<u>2,428,792</u>	<u>2,586,650</u>	<u>2,337,850</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	112,098	110,000	84,016
Finance Lease Liability	15	41,837	15,500	40,620
		<u>153,935</u>	<u>125,500</u>	<u>124,636</u>
Net Assets		<u>3,135,641</u>	<u>3,006,379</u>	<u>3,029,917</u>
Equity		<u>3,135,641</u>	<u>3,006,379</u>	<u>3,029,917</u>

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

Puhinui 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		2,009,904	1,752,071	1,760,487
Locally Raised Funds		112,052	69,161	156,844
Goods and Services Tax (net)		(28,064)	(757)	(20,489)
Payments to Employees		(855,437)	(830,672)	(812,621)
Payments to Suppliers		(857,924)	(791,245)	(676,697)
Interest Paid		(8,591)	(6,500)	(10,460)
Interest Received		66,169	31,117	44,189
Net cash from Operating Activities		438,109	223,175	441,253
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(484,159)	(500,000)	(474,745)
Purchase of Investments				(64,739)
Proceeds from Sale of Investments		502	165,882	-
Net cash to Investing Activities		(483,657)	(334,118)	(539,484)
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,960	-	112,937
Contributions from Ministry of Education		75,000	-	21,676
Finance Lease Payments		(74,664)	(65,400)	(41,057)
Funds Administered on Behalf of Other Parties		(49,255)	(75,000)	(26,114)
Net cash from/(to) Financing Activities		(23,959)	(140,400)	67,442
Net decrease in cash and cash equivalents		(69,507)	(251,343)	(30,789)
Cash and cash equivalents at the beginning of the year	7	337,572	337,572	368,361
Cash and cash equivalents at the end of the year	7	268,065	86,229	337,572

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.

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Puhinui 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.

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

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.



Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

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	40 years
Board-owned Buildings	40 years
Furniture and Equipment	10 years
Information and Communication Technology	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of Property, Plant, and Equipment

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

Non cash generating assets

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

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

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

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.

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to 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.

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.

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

p) 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.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

r) 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.

s) Budget Figures

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

t) 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.

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,904,438	1,733,262	1,795,922
Teachers' Salaries Grants	3,869,549	3,500,000	3,376,417
Use of Land and Buildings Grants	1,269,767	1,100,000	919,054
Other Government Grants	57,392	-	10,671
	<u>7,101,146</u>	<u>6,333,262</u>	<u>6,102,064</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			
Fees for Extra Curricular Activities	25,847	18,000	21,516
Trading	52,444	37,500	46,067
Fundraising and Community Grants	40,100	20,000	69,761
	<u>118,391</u>	<u>75,500</u>	<u>137,344</u>
Expense			
Extra Curricular Activities Costs	34,160	16,000	18,404
Trading	44,019	30,000	39,524
	<u>78,179</u>	<u>46,000</u>	<u>57,928</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>40,212</u>	<u>29,500</u>	<u>79,416</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	73,439	104,800	113,197
Information and Communication Technology	68,586	60,000	53,316
Employee Benefits - Salaries	4,511,253	4,131,500	3,949,321
Staff Development	20,311	36,000	25,441
Depreciation	306,364	270,000	253,513
Other Learning Resources	2,554	3,500	1,876
	<u>4,982,507</u>	<u>4,605,800</u>	<u>4,396,664</u>

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	12,880	8,000	7,280
Board Fees and Expenses	18,413	24,000	25,688
Operating Leases	4,190	-	315
Other Administration Expenses	78,772	64,500	54,007
Employee Benefits - Salaries	157,723	147,000	149,001
Insurance	23,456	20,500	19,753
Service Providers, Contractors and Consultancy	11,202	14,000	14,453
	<u>306,636</u>	<u>278,000</u>	<u>270,497</u>

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	145,367	140,000	101,081
Cyclical Maintenance	73,943	35,000	50,163
Heat, Light and Water	59,473	54,000	50,033
Repairs and Maintenance	92,769	76,500	54,030
Use of Land and Buildings	1,269,767	1,100,000	919,054
Employee Benefits - Salaries	53,536	55,000	89,946
Other Property Expenses	67,499	65,500	68,829
	<u>1,762,354</u>	<u>1,526,000</u>	<u>1,333,136</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.

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

7. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	268,065	86,229	337,572
Cash and cash equivalents for Statement of Cash Flows	<u>268,065</u>	<u>86,229</u>	<u>337,572</u>

Of the \$268,065 Cash and Cash Equivalents, \$25,745 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 \$268,065 Cash and Cash Equivalents, \$34,683 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	-	-	13,661
Receivables from the Ministry of Education	5,418	-	42,444
Interest Receivable	11,149	10,000	11,117
Teacher Salaries Grant Receivable	380,308	275,000	286,244
	<u>396,875</u>	<u>285,000</u>	<u>353,466</u>
Receivables from Exchange Transactions	11,149	10,000	24,778
Receivables from Non-Exchange Transactions	385,726	275,000	328,688
	<u>396,875</u>	<u>285,000</u>	<u>353,466</u>

9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	3,017	2,500	1,984
Canteen	330	500	556
	<u>3,347</u>	<u>3,000</u>	<u>2,540</u>

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	665,380	500,000	665,882
Total Investments	<u>665,380</u>	<u>500,000</u>	<u>665,882</u>

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Work in Progress	-	73,410	-	-	-	73,410
Buildings	1,530,684	-	(141,839)	-	(52,074)	1,336,771
Furniture and Equipment	424,430	308,794	-	-	(128,303)	604,921
Information and Communication Technology	116,433	104,671	-	-	(88,410)	132,694
Leased Assets	251,822	54,855	(8,245)	-	(35,059)	263,373
Library Resources	14,481	6,913	(1,253)	-	(2,518)	17,623
	2,337,850	548,643	(151,337)	-	(306,364)	2,428,792

The net carrying value of furniture and equipment held under a finance lease is \$263,373 (2023: \$251,822)

The buildings loss on disposal of \$(141,839) relates to room 21 which was owned by the Board since it was built in approximately 1996. It was part of a block of four classrooms making up block 10, where the MOE owned the other three.

The board decided to sell this classroom to the MOE for \$10 with the resulting loss on transfer.

The MOE will fund the school to maintain the classroom in future years, which will benefit the school.

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Work in Progress	73,410	-	73,410	-	-	-
Buildings	1,909,234	(572,463)	1,336,771	2,117,669	(586,985)	1,530,684
Furniture and Equipment	1,240,713	(635,792)	604,921	963,981	(539,551)	424,430
Information and Communication Technology	514,114	(381,420)	132,694	409,443	(293,010)	116,433
Leased Assets	367,436	(104,063)	263,373	368,561	(116,739)	251,822
Library Resources	72,562	(54,939)	17,623	71,867	(57,386)	14,481
	4,177,469	(1,748,677)	2,428,792	3,931,521	(1,593,671)	2,337,850

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	37,504	20,000	26,083
Accruals	17,520	10,000	11,920
Employee Entitlements - Salaries	382,517	280,000	288,381
Employee Entitlements - Leave Accrual	7,489	10,000	10,035
	<u>445,030</u>	<u>320,000</u>	<u>336,419</u>
Payables for Exchange Transactions	445,030	320,000	336,419
	<u>445,030</u>	<u>320,000</u>	<u>336,419</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	34,683	-	23,635
Other revenue in Advance	-	-	20,000
	<u>34,683</u>	<u>-</u>	<u>43,635</u>

14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	157,816	157,816	136,298
Increase to the Provision During the Year	64,219	35,000	50,163
Use of the Provision During the Year	(109,937)	(65,816)	(28,645)
Provision at the End of the Year	<u>112,098</u>	<u>127,000</u>	<u>157,816</u>
Cyclical Maintenance - Current	-	17,000	73,800
Cyclical Maintenance - Non current	112,098	110,000	84,016
	<u>112,098</u>	<u>127,000</u>	<u>157,816</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the schools 10 Year Property plan.

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

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	48,883	42,000	69,619
Later than One Year and no Later than Five Years	49,434	15,500	42,511
Future Finance Charges	(14,027)	-	(8,030)
	<u>84,290</u>	<u>57,500</u>	<u>104,100</u>
Represented by			
Finance lease liability - Current	42,453	42,000	63,480
Finance lease liability - Non current	41,837	15,500	40,620
	<u>84,290</u>	<u>57,500</u>	<u>104,100</u>

16. Funds Held for Capital Works Projects

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

	2024	Opening Balances	Receipts from MOE	Payments	Board / MOE Contributions	Closing Balances
		\$	\$	\$	\$	\$
New Building		75,000	-	-	(75,000)	-
DQLS Upgrade		-	473,850	(448,105)	-	25,745
Totals		<u>75,000</u>	<u>473,850</u>	<u>(448,105)</u>	<u>(75,000)</u>	<u>25,745</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	25,745
Funds Receivable from the Ministry of Education	-

	2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Special Education		25,693	-	(25,693)	-	-
Playground		75,421	-	(75,421)	-	-
New Building		-	75,000	-	-	75,000
Totals		<u>101,114</u>	<u>75,000</u>	<u>(101,114)</u>	<u>-</u>	<u>75,000</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	75,000
Funds Receivable from the Ministry of Education	-

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

17. Related Party Transactions

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

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

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

18. 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	3,100	2,952
<i>Leadership Team</i>		
Remuneration	558,443	544,429
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>561,543</u>	<u>547,381</u>

There are six members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has Finance (three members excluding the principal) committee that meets prior to each board meeting. 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	2023
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	5 - 10	5 - 10
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
130 - 140	1.00	0.00
120 - 130	2.00	2.00
110 - 120	2.00	2.00
100 - 110	4.00	2.00
	<u>9.00</u>	<u>6.00</u>

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

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

19. Compensation and Other Benefits Upon Leaving

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

	2024	2023
	Actual	Actual
Total	\$0	\$3,500
Number of People	0	1

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

Puhinui School

Notes to the Financial Statements

For the year ended 31 December 2024

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$69,180 (2023:nil).

Contract Name	2024 Capital Commitment
	\$
DQLS Upgrade	69,180
Total	<u>69,180</u>

(b) Operating Commitments

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	268,065	86,229	337,572
Receivables	396,875	285,000	353,466
Investments - Term Deposits	665,380	500,000	665,882
Total financial assets measured at amortised cost	<u>1,330,320</u>	<u>871,229</u>	<u>1,356,920</u>

Financial liabilities measured at amortised cost

Payables	445,030	320,000	336,419
Finance Leases	84,290	57,500	104,100
Total financial liabilities measured at amortised cost	<u>529,320</u>	<u>377,500</u>	<u>440,519</u>

23. Events After Balance Date

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

Independent auditor's report

To the readers of the financial statements of Puhinui School for the year ended 31 December 2024

The Auditor-General is the auditor of Puhinui School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 23, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 12 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 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 24 to 33 but does not include the financial statements, and our auditor's report thereon.

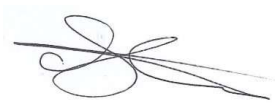
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

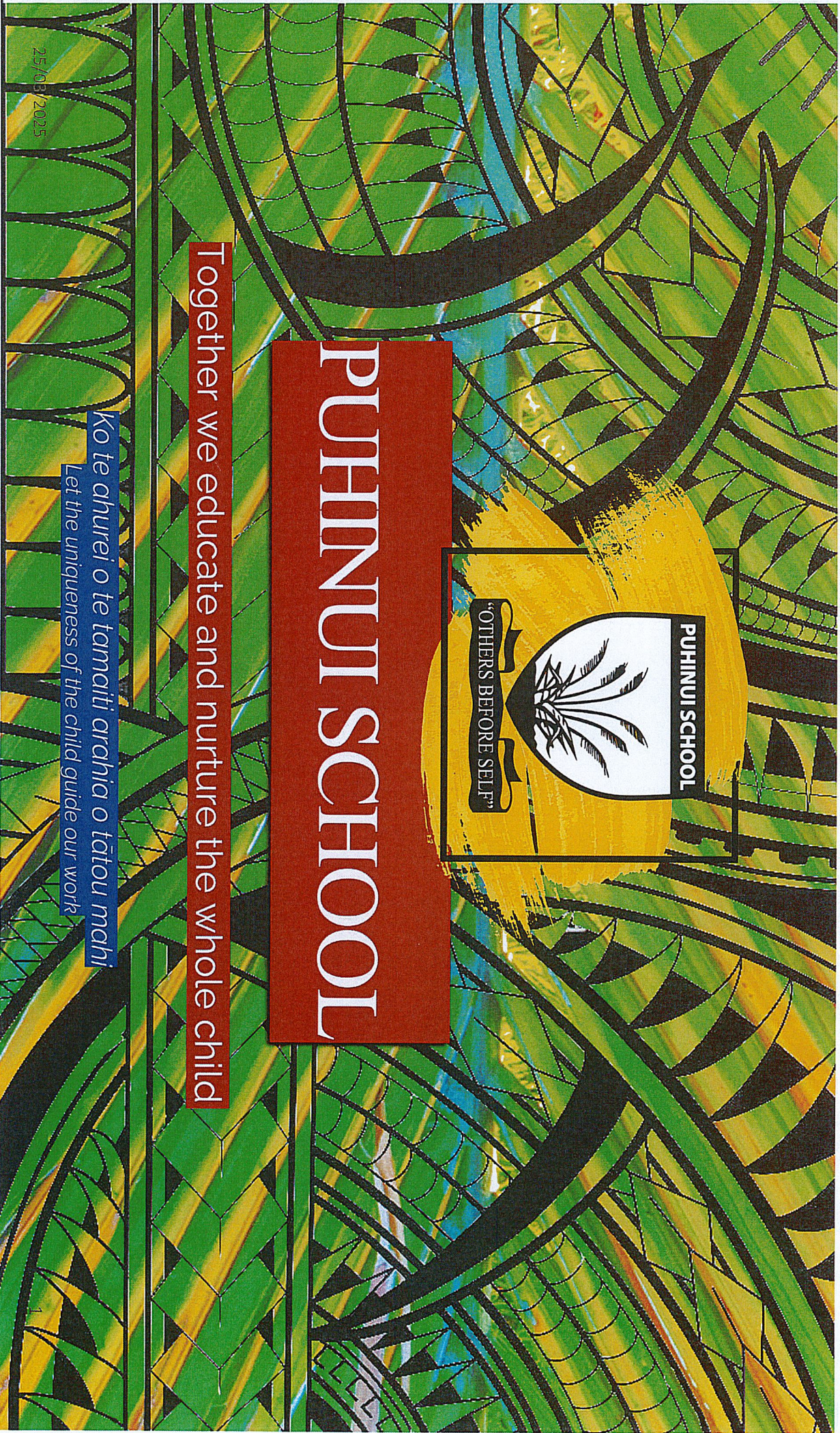
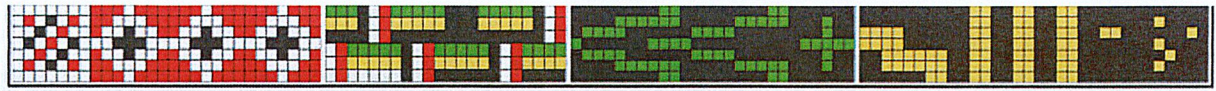
Independence

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) (PSE 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.



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



PUHINU SCHOOL

Together we educate and nurture the whole child

*Ko te ahurei o te tamaiti arhia o tātou mahi
Let the uniqueness of the child guide our work*

25/03/2025

Puhinui School



Together: *We educate and nurture the whole child*

Whakatauki: *Ko te ahurei o te tamaiti arohia o tatou mahi*

Let the uniqueness of the child guide our work

Strategic Goals Years 2025-2026

Revised: February 2025

Goal: Our Educators are confident in delivering the refreshed Mathematics Curriculum

Through teachers having clarity and confidence, we are seeing quality learning for tamariki

Strategic Initiatives

Begin the implementation of the newly refreshed Mathematics Curriculum.

Puhinui Educators build clarity in the delivery of mathematics.

Carry out a schedule of professional development that will support confidence in programme delivery and understanding of concepts to be taught at each year level in mathematics.

Change process mechanisms are used to support our 2025-2026 strategic goals.

There is evidence supporting student learning progress and student engagement in mathematics.

On average 75% of students are making expected progress in maths by the end of 2026.

New School wide and team documents, systems and organisation have been developed to help guide teachers, providing them with clear and consistent information about key learning phases.

Teachers are confident in delivery and professional development has supported their pedagogical growth.

School evaluation mechanisms help us identify areas for further development in implementing the NZC refresh in mathematics.

Carry out revisions of our assessment schedules and assessment tasks, ensure they align with the NZ mathematics curriculum refresh. Revisions are made for reporting to parents.

Our Measures of Success

Goal: Literacy Continues to be confidently delivered by our Educators

Through our collective skill and knowledge of effective literacy pedagogies, we are seeing quality learning outcomes for tamariki

Strategic Initiatives

Begin the implementation of the newly refreshed Early Literacy Curriculum (structured Literacy).

Puhinui educators have identified effective practices that support literacy learning (Reading and Writing).

Continue the development of writing engagement through integration, topic selection, and attention to quality over length in writing.

Carry out a schedule of professional development that will support confidence in programme delivery and understanding of concepts to be taught in early literacy.

There is consistency in daily marking and formative feedback (by teachers) that supports student writing.

Change process mechanisms are used to support our 2025-2026 strategic goals.

In 2025 key educators work towards upskilling in structured literacy. In 2026 begin professional development across the junior team.

Phonics assessments are embedded and evidence supports improvements in phonological awareness for junior students.

In writing students are demonstrating a shift in quality of their written pieces as measured against the refreshed NZC progress outcomes and in their achievement levels.

On average 75% of students are making expected progress in writing.

We have identified through observations, through professional feedback what our educators require for further pedagogical growth reading and writing.

Student writing books have good levels of marking that demonstrates teachers are marking consistently. This is seen on a daily basis. There is evidence of formative feedback over time in students writing books.

Our Measures of Success

Goal: Promote student engagement and the importance of consistent attendance at School

Every day is a learning day for tamariki

Strategic Initiatives

Revise attendance procedures and systems to help us promote good levels of attendance in a sustainable way over time.

Keep attendance on our weekly schedules consistently working towards promotion and positive engagement with tamariki, whānau & our educators.

Work strategically around target students, be responsive to student attendance and make adjustments to targeted students as required over time.

Our Measures of Success

We have developed consistency in how we manage attendance.

Our teachers and leaders have clarity in what their roles and responsibilities are.

We see an improvement in the attendance rates of students.

There are indicators that help support how improved attendance has improved learning achievement and motivation to learn.



Puhinui Annual Implementation Plan



Summary of the plan

Strategic planning:

Puhinui Strategic Planning 2025-2026 has been revised to reflect the government priorities. We are working towards implementing the curriculum refresh in reading, writing and maths. Our first priority being implementation of the mathematics curriculum. We will have an emphasis on pedagogy, delivery of learning and organisation. Early literacy (second priority) will become an area for evaluation mid 2025. Adjustments to how we assess in both English and Mathematics will be part of the ongoing evaluation in 2025-2026. Attendance is our 3rd strategic goal for 2025-2026.

Annual implementation:

Our 2025 Annual plan aligns with the government priorities of Mathematics, Literacy and Attendance. Implementation will also include work relating to, the science of learning, cognitive load theory, explicit teaching and structured program delivery. Annual strategic plans in Maths, Literacy, and Attendance include key goals, and key action steps. 2025 assessment work will include redesigning our current assessment schedules and markbooks so that they align with the curriculum refresh progress outcomes. Assessments will continue to focus on formative assessments that relate to the learning pathways of tamariki. Revisions to our 'Reporting to parents' and the ministry of education will be undertaken.

Where we are at currently:

Our 2024 targets were based around literacy (reading and writing) and mathematics. Targets were set from an analysis of end of year and baseline assessment data. This led to the 2024 student target groups. We used specific criteria that related to each curriculum area. By doing so we could be more responsive in how we utilise assessment data to improve learning for specific cohorts of tamariki.

Reading target cohort

Our target students for 2024 in reading were identified by teachers from a criteria. The criteria were based around students below their expected level of progress, and in a priority order of, firstly, male tamariki, secondly, priority Maori and Pasifika students. With a final criteria being any students below.

Our target cohort group involved 113 students from across the school and according to our priority criteria (see above). At the beginning of the year 2% of the tamariki were at the expected learning level. By the end of the year our target cohort had grown to include 52% of the cohort being at or above the expected level. When we analyse whole school data, we see out of 754 students from years 1 to 6, 14% were well below, 14% were below and 71% were at or above expected level of progress in reading at the end of the 2024 school year.

Writing target cohort

In 2024, year 3 to 6 male boys 'below' in writing were our target cohort. This included a special focus on Maori and Pasifika males. Of the 116 students that were part of the writing target cohort 13% were already at expected curriculum level (these were year 1 students). At the end of 2024 the target cohort achievement levels were, 'well below' 14%, 'below' 35% and 49% were 'at' and 'above'. When we look at analysis of our school wide data we see out of 758 students, 9% were 'well below', 18% were 'below' and 74% of tamariki were 'at' and 'above' in writing.

Maths target cohort

In 2024 our maths cohort selection was based on students 'well below' and 'below' students across the school; there were 75 students in this cohort. At the start of the 2024 year 98% of the students were 'well below' and 'below', 1% were making expected achievement progress. At the end of 2024 the target cohort group achievement level had shifted to 20% 'well below', 31% 'below' and 47% 'at' and 'above'. When we look at an analysis of school wide data we see that, 5% of students are 'well below', 12% 'below' and 82% were 'at' or 'above' in mathematics in 2024.

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

In our analysis we are mindful of how well our Maori students are tracking across the year. We pay attention to pedagogies that help support Maori student engagement. We reference Russel Bishop work 'Teaching to the north east'. The principle being teachers having a culturally responsive lens that supports Maori engagement as well as understanding good pedagogical concepts that support learning for Maori students. These concepts also support quality learning for all. In reading our Maori cohort ended in 2024 with male 55% 'at' and 'above', female 62% 'at' and 'above' overall. In mathematics our Maori cohort ended in 2024 with male 75% 'at' and 'above', female 85% 'at' and 'above', and an overall of 78% 'at' and 'above'. In writing our Maori cohort ended 2024 with male 64% 'at' and 'above', female 78% 'at' and 'above' and overall 70% 'at' and 'above'.

Strategic Goals 2025-2026:

Please see the strategic planning document for long term strategic objectives. These have been revised for 2025-2026 to align with the current topical curriculum refresh and government priorities of the day.

- 1) Our educators are confident in delivering the refreshed mathematics curriculum.
 - a) Through teachers having clarity and confidence, we are seeing quality learning for tamariki
- 2) Literacy continues to be confidently delivered by our educators
 - a) Begin initial implementation of structured literacy into our reading programs.
- 3) Promote student engagement and the importance of consistent attendance at school.
 - a) Every day is a learning day for tamariki

Annual Targets:

- 1) In mathematics we are mindful of the mathematics curriculum refresh and how this is especially important for Y6 students who will transition to Year 7 in 2026. Therefore our target cohort is the Y6 tamariki in 2025.
- 2) In writing our strategic goal is based around our analysis of assessment information in writing at the end of year 2024. Our target cohort group are the Y5 and Year 6 tama.
 - a) We hope to continue the development of writing engagement for teams through integration, topic selection, and attention to quality writing over length in writing.
- 3) With the government's priority around attendance we have decided to set targets based around student engagement and attendance. Our target cohort will vary throughout the year to allow for our responsive changes to attendance (responding to varying cohorts of all individual students as attendance issues arise).

Annual goals	Actions	How will you measure success?
<p>Mathematics</p> <p>To explore and implement the refreshed curriculum.</p>	<p>Actions from strat plan:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Develop a term by term timeline of PLD for teachers and begin implementation of structured maths programmes. <ul style="list-style-type: none"> <input type="checkbox"/> Oxford mathematics is our supporting resources for implementation <input type="checkbox"/> Provide time in Staff Meetings and Team Meetings to unpack the phases and year levels learning outcomes. <input type="checkbox"/> Check in points of time during the year scheduled - Identify where we are at, where to next, refinements required, programme effectiveness, etc. <input type="checkbox"/> Develop our initial 2025 Maths Overview utilising the overviews suggested by our key resource. <ul style="list-style-type: none"> <input type="checkbox"/> Oxford mathematics <input type="checkbox"/> The NZC <input type="checkbox"/> Reference and apply 'Switch' to implement our change process. <input type="checkbox"/> Implement the daily delivery structure across the school - <ul style="list-style-type: none"> <input type="checkbox"/> Basic Facts, Whole Class <input type="checkbox"/> The anchor task, <input type="checkbox"/> Guided teacher learning, <input type="checkbox"/> Independent practice <input type="checkbox"/> Small group Instruction <input type="checkbox"/> Provide PLD to support the Daily Delivery Programme <input type="checkbox"/> Organise observations of teachers and their maths programmes. <ul style="list-style-type: none"> <input type="checkbox"/> Set a timetable <input type="checkbox"/> Gather information that will support professional growth <input type="checkbox"/> Gather information that will help senior management make adjustments to maths systems and organisation during the implementation and into 2026 <input type="checkbox"/> TL observations scheduled, supporting feedback loops and PD <input type="checkbox"/> Utilise Oxford resource 	<p>Goal 1:</p> <p>There is evidence supporting student learning progress and student engagement in mathematics.</p> <p>On average 70% of students are making expected progress in maths by the end of 2026</p> <p>There are school and team documents that help guide teachers, providing them with clear and consistent information about key learning phases</p> <p>Teachers are confident in delivery and they have had professional development that supports their growth</p> <p>School evaluation mechanisms help us identify areas for further development in implementing the NZC refresh in mathematics. Our assessment schedules and assessment tasks are revised and align with the new mathematical learning.</p>
<p>Establish the programme for daily delivery of mathematics.</p>		

<p>Development of assessment procedures, systems and organisation in Mathematics. (please see assessment plan in support of this goal)</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Explore differentiation within a structured maths delivery <input type="checkbox"/> Develop independent tasks, extension tasks <input type="checkbox"/> Establish in class assessment tasks utilising Oxford resource <input type="checkbox"/> Develop assessment timetable in conjunction with the Maths Overview <input type="checkbox"/> Build up Etap markbooks required to capture OTJ data for each Strand, with the Number Strand broken down into Add/Sub, Mult/Div, Prop/Ratio <input type="checkbox"/> Adaptations to school reports as required, working towards a 2026 report <input type="checkbox"/> Target Students: Identifying Year 6 students working below, develop DAT's (deliberate acts of teaching) and plan for careful monitoring as we implement the changes in mathematics for this cohort. 	
<p>Reading</p> <p>Print Rich Environments: Setting clear expectations about what we would expect to see displayed on our walls and in our learning spaces for our tamariki.</p> <p>Structured Literacy in Years 1-3: Establish structured literacy programmes for our Year 1-3 cohorts.</p> <p>Target Student Outcomes: Lifting student achievement for target students in both reading a writing in 2025.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Literacy lead teacher and the leadership team to establish clear expectations for teachers <input type="checkbox"/> Design a 1 page document that supports the expectation of a print rich classroom for our teachers <input type="checkbox"/> Spotlighting examples of quality print rich displays for teachers to help share and give ideas for those requiring further support or inspiration <input type="checkbox"/> Begin working towards structured literacy pedagogies in the second half of 2025. <ul style="list-style-type: none"> <input type="checkbox"/> PLD led by leadership members, to develop our teachers' understanding and delivery of structured literacy. <input type="checkbox"/> Support and guidance by lead literacy teachers via IC coaching and mentoring. <input type="checkbox"/> Monitor data for improvement and areas for development to ensure positive outcomes for our tamariki. <input type="checkbox"/> Begin designing and implementing the systems and organisation for 20 & 40 week phonics assessments. <input type="checkbox"/> Identify our target cohorts: Maori and Pasifika tama in reading and writing. <input type="checkbox"/> Ensuring careful and purposeful deliberate acts of teaching are in place for target students, to support learning progress. <input type="checkbox"/> Regular tracking and check-ins on the progress of our identified target cohorts. 	<p>Goal 2:</p> <p>In 2025 key educators work towards upskilling in structured literacy. In 2026 begin professional development across the junior team. Phonics assessments are embedded and evidence supports improvements in phonological awareness.</p> <p>We have identified through observations, through professional meetings and through professional feedback what and how our educators need to grow their structured literacy pedagogies over time.</p> <p>On average 75% of students are making expected progress in Reading</p>
<p>Literacy/Writing</p> <p>Integrated Literacy: Exploring how writing during reading time is utilised, planned for and delivered. Integration is part of a quality literacy programme.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Integrated Literacy PD: Defining Integrated literacy and having a shared understanding of what it is and teachers sharing how it might look like in their classrooms. <input type="checkbox"/> Supporting teachers with integrated literacy whenever they are on the continuum and utilising IC coaching and mentoring for guidance and development <input type="checkbox"/> Teachers having a 'safe to fail' mindset and working on their capabilities to plan, prepare and deliver quality literacy programmes with integrated literacy as the learning vehicle. Being open to trial, reflect, adapt and be responsive to their learner's reading and writing needs. <input type="checkbox"/> Exploring how we utilise writing in our reading time <input type="checkbox"/> Creating writing everyday opportunities for our tamariki. Explores shorter sharper pieces of writing over long genre bound writing tasks (form over genre) <input type="checkbox"/> Thoughtful topic selection for writing tasks that are designed to motivate students and increase the potential for quality writing. <input type="checkbox"/> Incorporating team wide goals in writing into our Integrated Literacy programmes e.g. modelling, skills based workshops. 	<p>Goal 2:</p> <p>On average 70% of students are making expected progress in writing. Students are demonstrating in their writing a shift in quality as measured against the NZC progress outcomes and in their achievement levels.</p> <p>We have identified through observations, through professional meetings and through professional feedback what and how our educators need to grow their writing pedagogies over time.</p> <p>Student writing books have good levels of marking that demonstrates teachers are marking and providing formative feedback over time and</p>

<p>Target Student Outcomes in Writing: Increasing the achievement outcomes for Year 5 and 6 cohorts in writing.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Ensuring careful and purposeful DATs are in place for target students, to support learning progress. <input type="checkbox"/> Increased support and guidance by the Literacy lead teacher for team leaders and teachers in the Year 5 and 6 teams. <input type="checkbox"/> Regular tracking and check-ins at the team level <ul style="list-style-type: none"> <input type="checkbox"/> Team leaders schedule into their meetings time to: <ul style="list-style-type: none"> <input type="checkbox"/> share ideas <input type="checkbox"/> help teams develop and maintain good planning/preparation <input type="checkbox"/> Grow their pedagogy and delivery of learning <input type="checkbox"/> Reflect on notings and develop DATs <input type="checkbox"/> Become familiar with the NZC refresh progress outcome statements and what they mean. <input type="checkbox"/> Work with teachers to reflect on 'gaps' and known challenges and be solutions focused in addressing these - actioning initiatives, and, or adapting classroom programmes in a responsive and timely manner. 	<p>this is seen on a daily basis across the students books in each class.</p>
<p>Attendance goals strategic plan 2025. To promote the importance of regular attendance at Puhinui School. Refine the school attendance systems to ensure we are consistently monitoring and following up on attendance issues with whanau.</p>	<p>Actions from strat plan.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Utilise a sustainable rewards system to encourage good attendance. This will include certificates, small simple rewards, utilising the house competition system. <input type="checkbox"/> Throughout the year share attendance news, ideas and promotions. In newsletters include information on attendance and promote consistent attendance in a positive way to the community and parents. <input type="checkbox"/> Carry out follow-up calls and meet with parents. Share positive stories, improved attendance and success with attendance plans. <input type="checkbox"/> Identify cohorts of students who have attendance inconsistencies, below 60%, 60-69%, 70-79%, 80-89%, 90-100%. <input type="checkbox"/> Monitor student attendance and identify the families who we will follow-up with in terms of their tamamaki attendance. <input type="checkbox"/> <u>Refine our school systems so we improve the regular and consistent monitoring of student attendance.</u> <input type="checkbox"/> Ensure the staff at Puhinui have clarity on what role they play in supporting good attendance at Puhinui. <input type="checkbox"/> Promote a collective responsibility for improving attendance across the year levels of the school. <input type="checkbox"/> Senior management meets regularly around attendance and what our priority attendance work we will action. <input type="checkbox"/> Where necessary, work with community agencies to support families. For example, SWIS, RTLB, Budget advice, Work and Income, Triancy services. 	<p>Goal 3: We have developed consistency in how we manage attendance. Our teachers and leaders have clarity in what their roles and responsibilities are. We see an improvement in the attendance rates of students. There are indicators that support improved achievement through improved attendance of tamamaki.</p>
<p>Assessment and Reporting Monitor overviews and build in flexibility to ensure best learning outcomes. Identify cohorts/focus groups and target students to monitor learning progress Teams maintain an awareness of student learning and how assessments can help teachers be responsive to learning.</p>	<p>Actions from strat plan.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Realign assessments to allow for the curriculum refresh. Of particular focus are assessments in Mathematics and English. <input type="checkbox"/> Overviews and assessments are strategically placed throughout the year to allow time for analysis in key areas and to align with reporting. <ul style="list-style-type: none"> <input type="checkbox"/> Check ins are scheduled for leadership, teams and for reporting to the board in a timely manner. <input type="checkbox"/> Check-ins support responsive feedback and deliberate acts of teaching. <input type="checkbox"/> Continue to monitor overviews for any adjustments required. <ul style="list-style-type: none"> <input type="checkbox"/> In 2025 we recognise a need to work flexibly, as we adjust and develop our experiences in assessment as they relate to the classroom context and from the NZ Curriculum refresh. <input type="checkbox"/> Identify target students with criteria for variance reports. <input type="checkbox"/> Track target students throughout the year. <input type="checkbox"/> Use assessment information to help support learning initiatives of target students. <input type="checkbox"/> Continue to promote our collective application around deliberate acts of teaching (DATs) <ul style="list-style-type: none"> <input type="checkbox"/> Teachers tuning in and utilising assessments to support DATs. <input type="checkbox"/> Teachers continue to grow their formative feedback pedagogies and appreciate how assessments can support this. <input type="checkbox"/> Use of all sources of evidence to assist leveling students and in making overall teacher judgements (OTJs). 	<p>In 2025 we expect clarity will come to our assessment operation, systems and the assessment design as we learn and develop our insights throughout the year. Revisions and adjustments will be ongoing in 2025 and will inform assessments as we progress into 2026 and 2027. Revisions to how we report to parents will be supported by the redesigning of reports based on the NZC refresh and our new pedagogical shifts.</p>

Professional development around assessments and reporting, alongside refreshed curriculum e.g. Mathematics, Reading & Writing.

- Continued professional development is scheduled around assessment in relation to the new NZC refresh. Particularly in Mathematics, Reading and Writing.
- Check ins with syndicates around key assessments and reporting for any clarification.
- Reviewing reports to parents and making revisions to reflect the new NZC refresh and progress outcomes of the NZC.
- Share revisions and carry out consultations with parents around the revised reports that go home to whanau.

POLICY - EQUAL EMPLOYMENT OPPORTUNITY

Puhinui School is committed to employment practices that are free from discrimination. We aim to provide students with teachers and staff members who are good role models that represent our diversity as a country, city and community. Our practises endeavour to provide equal employment opportunities.

Guidelines:

- For all school policies and procedures to incorporate E.E.O requirements, and reflect a commitment to the Treaty of Waitangi.
- To provide a non-discriminatory, culturally sensitive and safe working environment for all staff.
- The need to identify and address discriminatory practices and policies.
- To ensure the Board of Trustees as employers encourage employees to maintain proper standards of integrity, conduct and concern for students and our school community.
- The need to address sexual harassment grievances and discrimination .
- To ensure no person will be discriminated against because of their:
 - gender
 - religious beliefs
 - ethnicity
 - political beliefs
 - age
 - physical disability
 - sexual orientation

People Seeking employment:

- In the event of an application to the Board for employment, the following criteria will be considered to ensure the most suitable applicant for the position.
 - suitability for the position
 - qualifications relevant to the position
 - experience relevant to the position
 - work history
 - special talents
- After consideration of the criteria and in the event of more than one applicant satisfying these criteria, consideration will be given to those deemed by the State Sector Act as being disadvantaged.
- When given equal consideration and, in the Board's opinion, the most suitable applicant for the position will be appointed.
- All personnel policies and practices will be developed or reviewed to ensure they will include EEO principles. Personnel policies and practices include the areas of:
 - recruitment and selection
 - promotion and career development
 - staff training and development
 - conditions of service.

Conclusion:

The Puhinui Board works to address equity and equal opportunity for all employees. We strive to be a good employer and work in good faith.

The school has fully complied with the above policy during the financial year ending 31 December 2024.



Puhinui School



'Others before Self'

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February 2025

Sport and Outdoor Education

At Puhinui School we value the important role Physical Education (P.E.) and Outdoor Education (O.E.) have in developing the whole child. We see an integral link between what we work towards in our Health and PE curriculum and our school mission, *"We work together to educate and nurture the whole child."* The work we do in P.E. and O.E. helps us provide students with a full curriculum that prepares them for what will hopefully be a well balanced lifestyle.

Puhinui School believes in competing to the best of our ability. We are very good at planning, organising and ensuring our students are active and successful in sports and physical activity. We have well established sport, fitness, P.E. and outdoor education programmes.

Our sporting programmes also provide students with opportunities beyond our school. The Papatoetoe Primary Schools have a well established sports exchange and primary zones competition. Each primary school belongs to the Papatoetoe Primary Sport Association. These include full participation in sports zones days in:

Swimming	Playball
Cricket	Rugby
Soccer	Netball
Rippa Rugby	Gymnastics
Cross Country	Athletics

Sports exchanges and zone days involve thousands of students each year from across the Papatoetoe Primary Schools. As a school we also utilise various sporting organisations. We have a number of active based groups who work with us to provide active P.E. and O.E. experiences for the tamariki.

Swimming is an important part of our P.E. programme. We have 2 seasons, Term 1 and Term 4. Each class has at least 2 swimming lessons a week. We believe it is important to develop water confidence for students so they can be as confident and safe as possible in and around water. Our swimming programmes have two key elements, firstly, developing water confidence and safety in the water. Secondly, development of swimming strokes and technique in the basic strokes of freestyle, backstroke, along with development of treading water, floating and breathing.

Mark Elder
PRINCIPAL



Puhinui School



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2024 Annual Report on Sports Income and Expenditure
In relation to How Kiwi Sports Funding Supports Sports and Fitness

Kiwisport Amount Received: (excluding GST) \$12,378.72

Expenses:

P.E & Sports Expenses:

Sports & PE equipment (general)	\$11,548.49
Sports Equipment & Uniforms	\$ 2,921.28
Swimming pool cost of upkeep	\$18,812.25
Swimming pool refurbishments	\$82,875.00

Grand Total \$116,157.02 (excluding gst)

Yours sincerely,

MARK ELDER,
PRINCIPAL.