

Takapuna Primary School

A community of connected, lifelong learners. Proud to be different. Proud to make a difference.



Annual Report 2024

Mā te pā ka taea te whakatipu te tamaiti

It takes a village to raise a child

Takapuna Primary School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Ministry Number:	1525
Principal:	Devika Tagg
School Address:	23 Auburn Street, Takapuna, Auckland
School Postal Address:	23 Auburn Street, Takapuna, Auckland 0622
School Phone:	09 489 6339
School Email:	office@tps.school.nz
Accountant / Service Provider:	School Finance Hub

Takapuna Primary School

Annual Financial Statements - For the year ended 31 December 2024

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Takapuna Primary 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.

ANDREW STEVENS
Full Name of Presiding Member


Signature of Presiding Member

29-5-2025
Date:

Denka Tagg
Full Name of Principal


Signature of Principal

29-05-2025
Date:

Takapuna Primary 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	4,810,553	4,957,079	4,443,549
Locally Raised Funds	3	480,498	359,186	349,499
Interest		46,806	30,000	37,636
Total Revenue		5,337,857	5,346,265	4,830,684
Expense				
Locally Raised Funds	3	98,370	112,686	72,021
Learning Resources	4	3,326,706	3,175,829	2,982,378
Administration	5	303,223	308,388	290,330
Interest		2,229	2,200	2,590
Property	6	1,439,622	1,818,800	1,467,774
Loss on Disposal of Property, Plant and Equipment		8,539	-	2,261
Total Expense		5,178,689	5,417,903	4,817,354
Net Surplus / (Deficit) for the year		159,168	(71,638)	13,330
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		159,168	(71,638)	13,330

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

Takapuna Primary 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		1,775,861	1,775,861	1,738,652
Total comprehensive revenue and expense for the year		159,168	(71,638)	13,330
Contribution - Furniture and Equipment Grant		-	-	23,879
Equity at 31 December		1,935,029	1,704,223	1,775,861
Accumulated comprehensive revenue and expense		1,935,029	1,704,223	1,775,861
Equity at 31 December		1,935,029	1,704,223	1,775,861

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.

Takapuna Primary 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	663,283	300,290	472,436
Accounts Receivable	8	531,997	235,000	282,582
GST Receivable		-	10,000	846
Prepayments		45,439	35,000	31,660
Inventories	9	513	400	392
Investments	10	350,000	300,000	500,000
Funds Receivable for Capital Works Projects	16	7,834	-	50,974
		1,599,066	880,690	1,338,890
Current Liabilities				
GST Payable		1,705	-	-
Accounts Payable	12	320,260	278,000	295,678
Revenue Received in Advance	13	118,434	98,000	250,618
Provision for Cyclical Maintenance	14	19,806	2,500	16,944
Finance Lease Liability	15	17,115	16,000	18,025
Funds held for Capital Works Projects	16	371,140	-	23,921
		848,460	394,500	605,186
Working Capital Surplus/(Deficit)		750,606	486,190	733,704
Non-current Assets				
Property, Plant and Equipment	11	1,381,079	1,428,033	1,214,033
		1,381,079	1,428,033	1,214,033
Non-current Liabilities				
Provision for Cyclical Maintenance	14	174,625	185,000	146,192
Finance Lease Liability	15	22,031	25,000	25,684
		196,656	210,000	171,876
Net Assets		1,935,029	1,704,223	1,775,861
Equity		1,935,029	1,704,223	1,775,861

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

Takapuna Primary 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		952,933	856,549	910,555
Locally Raised Funds		(754)	191,331	287,408
International Students		154,150	97,344	187,632
Goods and Services Tax (net)		2,551	(9,154)	17,608
Payments to Employees		(616,303)	(595,795)	(598,403)
Payments to Suppliers		(566,882)	(611,934)	(557,118)
Interest Paid		(2,229)	(2,200)	(2,590)
Interest Received		48,857	31,369	35,717
Net cash from/(to) Operating Activities		(27,677)	(42,490)	280,809
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(309,234)	(346,000)	(109,110)
Proceeds from Sale of Investments		150,000	200,000	-
Net cash from/(to) Investing Activities		(159,234)	(146,000)	(109,110)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	23,879
Finance Lease Payments		(12,601)	(10,709)	(13,361)
Funds Administered on Behalf of Other Parties		390,359	27,053	(78,967)
Net cash from/(to) Financing Activities		377,758	16,344	(68,449)
Net increase/(decrease) in cash and cash equivalents		190,847	(172,146)	103,250
Cash and cash equivalents at the beginning of the year	7	472,436	472,436	369,186
Cash and cash equivalents at the end of the year	7	663,283	300,290	472,436

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.

Takapuna Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Takapuna Primary 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

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

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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.

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.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

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 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.

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.

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:

Buildings - School	10-40 years
Furniture and equipment	5-40 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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 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 the valuer's approach to determining market value.

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

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

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, to but not yet taken at balance date.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

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's 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.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

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 7-10 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, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

2. Government Grants

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

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
971,941	907,079	923,696
2,694,005	2,550,000	2,408,701
1,144,607	1,500,000	1,111,152
4,810,553	4,957,079	4,443,549

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Other Revenue
International Student Fees

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
196,644	124,300	152,982
16,513	22,750	39,650
756	500	2,831
48,990	44,600	50,730
217,595	167,036	103,306
480,498	359,186	349,499

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs
Other Locally Raised Funds Expenditure
International Student - Other Expenses

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
15,732	22,750	38,547
486	500	3,600
-	1,000	-
46,058	57,700	18,393
36,094	30,736	11,481
98,370	112,686	72,021
382,128	246,500	277,478

Surplus / (Deficit) for the year Locally Raised Funds

4. Learning Resources

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

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
65,821	58,829	52,422
27,532	27,200	24,693
3,028,855	2,871,362	2,741,648
52,597	73,938	29,309
149,333	140,000	129,271
2,568	4,500	5,035
3,326,706	3,175,829	2,982,378

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	11,224	8,000	7,384
Board Fees and Expenses	9,784	14,545	10,531
Operating Leases	16,227	16,470	22,283
Other Administration Expenses	42,748	34,660	35,589
Employee Benefits - Salaries	203,086	214,548	196,441
Insurance	15,864	15,865	14,247
Service Providers, Contractors and Consultancy	4,290	4,300	3,855
	303,223	308,388	290,330

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	45,793	50,500	44,298
Cyclical Maintenance	31,295	30,000	50,674
Heat, Light and Water	54,603	47,000	45,763
Rates	25	-	61
Repairs and Maintenance	59,509	79,500	106,513
Use of Land and Buildings	1,144,607	1,500,000	1,111,152
Employee Benefits - Salaries	74,702	73,800	75,866
Other Property Expenses	29,088	38,000	33,447
	1,439,622	1,818,800	1,467,774

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	663,283	300,290	472,436
Cash and cash equivalents for Statement of Cash Flows	663,283	300,290	472,436

Of the \$663,283 Cash and Cash Equivalents, \$371,140 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 \$663,283 Cash and Cash Equivalents, \$118,434 of Revenue Received in Advance is held by the School, as disclosed in note 13.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	264,202	2,000	61,577
Receivables from the Ministry of Education	3,655	28,000	-
Interest Receivable	4,318	5,000	6,369
Teacher Salaries Grant Receivable	259,822	200,000	214,636
	<u>531,997</u>	<u>235,000</u>	<u>282,582</u>
Receivables from Exchange Transactions	268,520	7,000	67,946
Receivables from Non-Exchange Transactions	263,477	228,000	214,636
	<u>531,997</u>	<u>235,000</u>	<u>282,582</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	513	400	392
	<u>513</u>	<u>400</u>	<u>392</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	350,000	300,000	500,000
Total Investments	<u>350,000</u>	<u>300,000</u>	<u>500,000</u>

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings - School	983,324	230,845	(7,766)	-	(63,200)	1,143,203
Furniture and Equipment	117,516	71,710	(3,464)	-	(30,295)	155,467
Information and Communication Technology	60,861	10,063	-	-	(34,670)	36,254
Leased Assets	41,637	15,685	-	-	(19,918)	37,404
Library Resources	10,695	1,846	(2,540)	-	(1,250)	8,751
	1,214,033	330,149	(13,770)	-	(149,333)	1,381,079

The net carrying value of furniture and equipment held under a finance lease is \$37,404 (2023: \$41,637)

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
	\$	\$	\$	\$	\$	\$
Buildings - School	1,933,856	(790,653)	1,143,203	1,734,407	(751,083)	983,324
Furniture and Equipment	690,773	(535,306)	155,467	625,303	(507,787)	117,516
Information and Communication Technology	342,070	(305,816)	36,254	332,008	(271,147)	60,861
Leased Assets	71,529	(34,125)	37,404	81,619	(39,982)	41,637
Library Resources	29,807	(21,056)	8,751	36,680	(25,985)	10,695
	3,068,035	(1,686,956)	1,381,079	2,810,017	(1,595,984)	1,214,033

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	31,794	35,000	52,573
Accruals	11,224	8,000	7,384
Employee Entitlements - Salaries	271,384	225,000	226,544
Employee Entitlements - Leave Accrual	5,858	10,000	9,177
	320,260	278,000	295,678
Payables for Exchange Transactions	320,260	278,000	295,678
	320,260	278,000	295,678

The carrying value of payables approximates their fair value.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	33,823	19,000	41,530
International Student Fees in Advance	81,247	75,000	144,692
Other Revenue in Advance	3,364	4,000	64,396
	118,434	98,000	250,618

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	163,136	163,136	189,100
Increase to the Provision During the Year	31,295	30,000	50,674
Use of the Provision During the Year	-	(5,636)	(76,638)
Provision at the End of the Year	194,431	187,500	163,136
Cyclical Maintenance - Current	19,806	2,500	16,944
Cyclical Maintenance - Non current	174,625	185,000	146,192
	194,431	187,500	163,136

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 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	18,778	17,200	19,665
Later than One Year and no Later than Five Years	23,151	26,000	26,605
Future Finance Charges	(2,783)	(2,200)	(2,561)
	39,146	41,000	43,709
Represented by			
Finance lease liability - Current	17,115	16,000	18,025
Finance lease liability - Non current	22,031	25,000	25,684
	39,146	41,000	43,709

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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 / Receivables from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Rooms 6D & 6E Refurbishment		(45,714)	226,641	(17,501)	-	163,426
MOE Fire & Security System Upgrade		(5,260)	219,090	(9,524)	-	204,306
MOE Flooding Remediation incl Toilet Block Repairs		18,169	86,812	(101,573)	-	3,408
MOE Roofing Remedial Works		5,752	-	(13,586)	-	(7,834)
MOE Roof Replacement Caretaker's Shed		-	15,486	(15,486)	-	-
Totals		(27,053)	548,029	(157,670)	-	363,306

Represented by:

Funds Held on Behalf of the Ministry of Education	371,140
Funds Receivable from the Ministry of Education	(7,834)
	<u>363,306</u>

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Hall Deck Replacement		-	7,050	(9,199)	2,149	-
MOE Rooms 6D & 6E Refurbishment		-	-	(45,714)	-	(45,714)
MOE Fire & Security System Upgrade		-	-	(5,260)	-	(5,260)
MOE Flooding Remediation incl Toilet Block Repairs		-	31,915	(13,746)	-	18,169
MOE New Surface for Playground		(5,655)	6,130	(475)	-	-
MOE Heatpumps Rooms 1-4 & DP Office		658	-	(658)	-	-
MOE Rangitoto Block Air Conditioning		7,625	-	(7,625)	-	-
MOE Roofing Remedial Works		14,728	-	(8,976)	-	5,752
MOE Switchboard Upgrade & Heat Pump Installation		12,688	-	(16,468)	3,780	-
MOE Library Carpet Replacement		21,870	-	(21,870)	-	-
Totals		51,914	45,095	(129,991)	5,929	(27,053)

Represented by:

Funds Held on Behalf of the Ministry of Education	23,921
Funds Receivable from the Ministry of Education	(50,974)
	<u>(27,053)</u>

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 conditions 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.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

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 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,910	3,020
<i>Leadership Team</i>		
Remuneration	517,108	501,465
Full-time equivalent members	4	4
Total key management personnel remuneration	520,018	504,485

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (4 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	160-170
Benefits and Other Emoluments	0-5	0-10
Termination Benefits	-	-

Other Employees

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

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	10.00	7.00
110 - 120	2.00	3.00
120 - 130	1.00	-
	13.00	10.00

19. Compensation and Other Benefits Upon Leaving

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

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

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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.

21. Commitments	
(a) Capital Commitments	
At 31 December 2024, the Board had capital commitments of \$371,140 (2023:\$23,921) as a result of entering the following contracts:	
Contract Name	2024 Capital Commitment
	\$
Rooms 6D & 6E Refurbishment	163,426
Fire and Security System Upgrade	204,306
Flooding Remediation inc Toilet Block Repairs	3,408
Total	371,140

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments
 As at 31 December 2024, the Board has entered into the following contracts:
 - operating lease for motor vehicles

	2024 Actual	2023 Actual
	\$	\$
No later than One Year	13,860	14,467
Later than One Year and No Later than Five Years	8,486	22,399
	22,346	36,866

The total lease payments incurred during the period were \$16,227 (2023: \$22,283).

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

22. Financial Instruments

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	663,283	300,290	472,436
Receivables	531,997	235,000	282,582
Investments - Term Deposits	350,000	300,000	500,000
Total financial assets measured at amortised cost	1,545,280	835,290	1,255,018
Financial liabilities measured at amortised cost			
Payables	320,260	278,000	295,678
Finance Leases	39,146	41,000	43,709
Total financial liabilities measured at amortised cost	359,406	319,000	339,387

23. Events After Balance Date

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

24. Comparatives

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

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INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF TAKAPUNA PRIMARY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Takapuna Primary School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 30/5/25. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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Registered in England 3692575

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's payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement, a Report on how the school has given effect to Te Tiriti o Waitangi and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

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

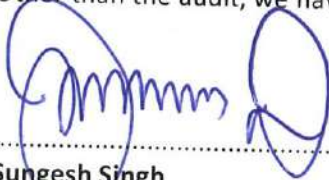
In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



.....
Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Statement of Variance 2024

Achievement Target 2024:

→ By the end of 2024, all students who were identified **at the start of the year** as not working at expectation (2023 data) will make progress of 1 year or more in writing.

Achievement can be considered accelerated when a student makes more than one year's progress over a year on a trajectory that will indicate they are achieving at or above the standard at the end of the year.

Noting:

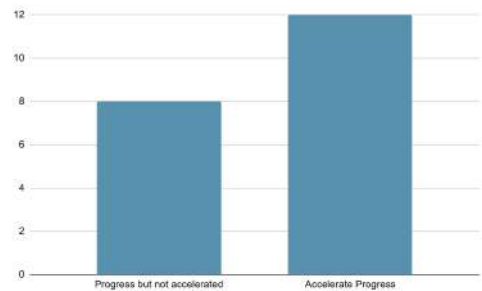
- Students need to keep up the new expectations as well as close the achievement gap from previous year - this is not easily achieved.
- Students who don't make accelerated progress does not mean they haven't made progress e.g if they were one year behind, most children still made a year's progress but couldn't catch up with making additional progress.

Focus Groups:

Whānau Kiwi:

Total number of students identified as not meeting expectation from 2023 data: 20 students

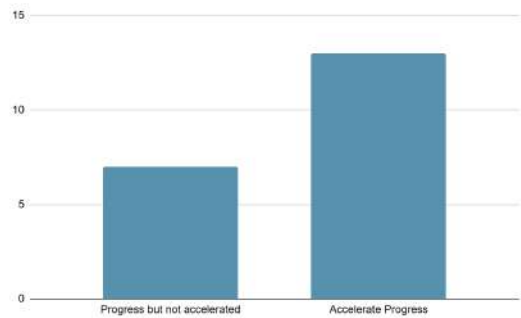
Number of students who made 1 year of progress (accelerated progress): 12 students



Whānau Tūi:

Total number of students identified as not meeting expectation from 2023 data: 20 students

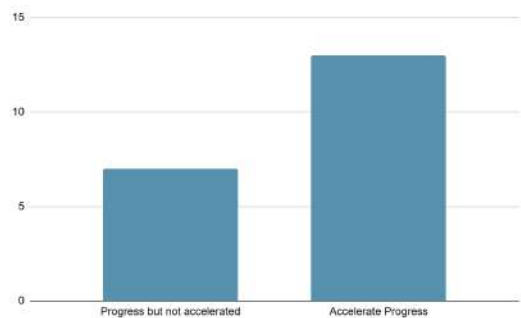
Number of students who made 1 year of progress (accelerated progress): 8 students



Whānau Kererū:

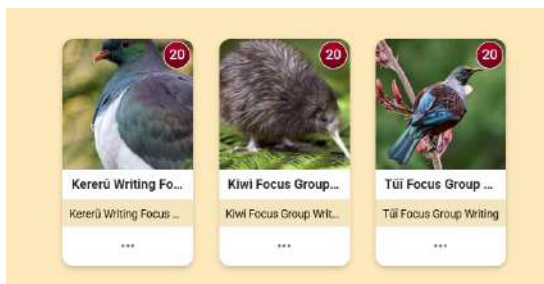
Total number of students identified as not meeting expectation from 2023 data: 20 students

Number of students who made 1 year of progress (accelerated progress): 13 students

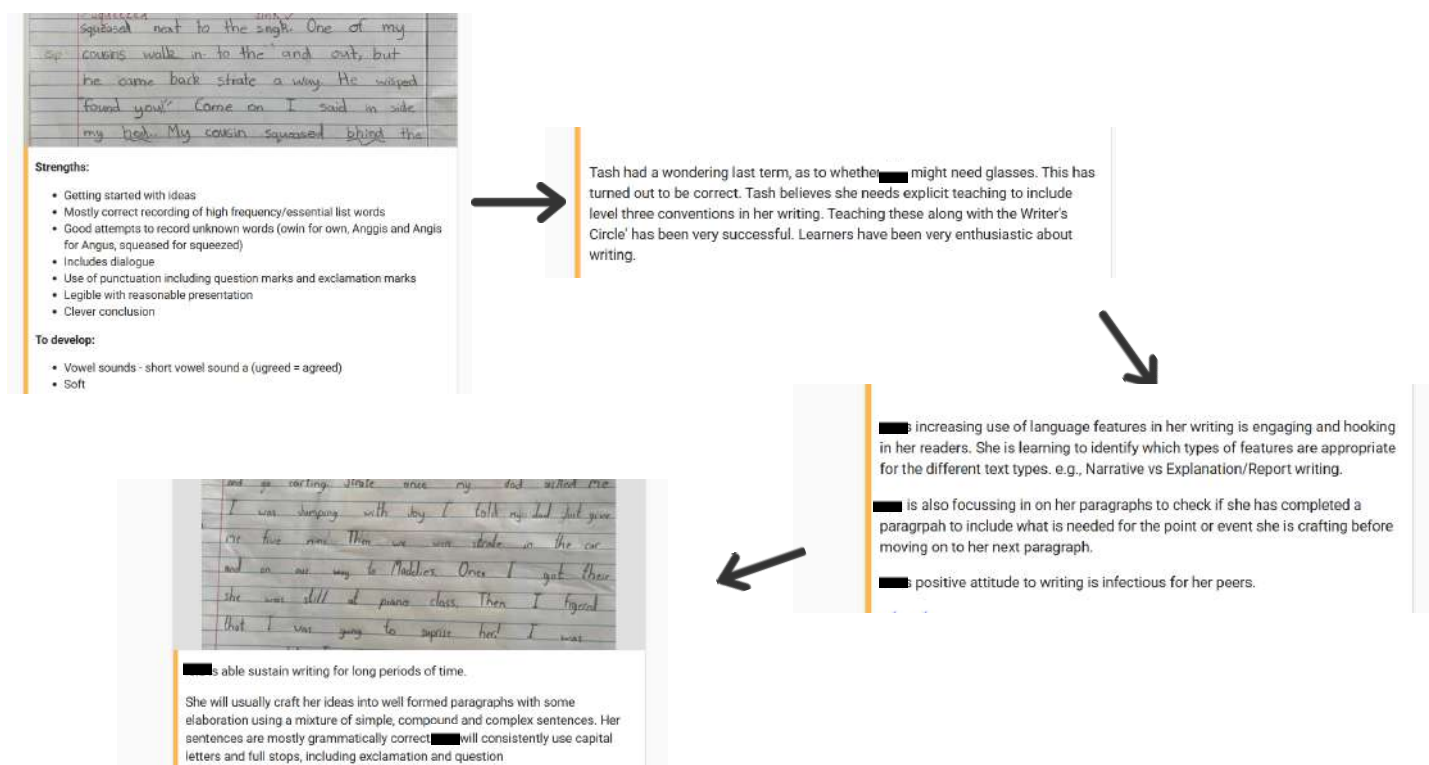


Outcome - Total number of students who have made accelerated progress (focus group): Total of 33 learners is a massive achievement.

This is our Focus Group set up on Hero:



One examples of tracking:



Other considerations:

- Attendance trend in 2024:
 - 167 children took leave during school time
 - There is a link to learners who are absent and late with underachievement in particular to writing
- **English Language Learners:**
 - How many students had ESOL funding in 2024?
 - For the period 3 and 4 (Terms 3 and 4) we received funding for 172 students, not including International Students
 - How many students in total were given specialist teaching in ESOL?
 - 87 were on the ESOL program - either 3x a week with Tash Giles (Y3-6) or 1x per week with Siu-Ling

Additional ELL considerations:

- Learning an additional language is a long process. It generally takes between five and seven years for a learner of 'typical' learning ability who has strong foundations in their first

language to reach the same level as a native speaker of the same age and acquire academic proficiency in an additional language. (The length of time depends on many factors, including the age at which they begin learning.)

- In Tash's experience ELLs need at least 3 years to become competent enough to access the classroom curriculum with any degree of success.
- It's common for a language learner to initially be better at oral language than written language (or sometimes vice versa), depending on what type of exposure the learner has had to the language they are learning.
- It's very important to support and encourage the use of a learner's first language when they are learning an additional language. The learner who maintains their first language and continues to develop their first-language CALP generally achieves better in the additional language than the learner who has not maintained their first language.
- There is a long period of 'input only' when learning a 2nd language so the data will always be affected by the length of time an ELL has been in English medium schooling ie: if the ELL spends 6 months in the 'silent period' then the oral language will be limited and therefore the writing won't be of a high standard. There will be minimal output.
- When the ELL comes out of that period and starts to 'produce' language it is usually very mixed up grammatically which also affect achievement data as the grammar, spelling, ideas and language features will score low
- It is only in approx the 3rd-4th year of language learning that the ELL can be assessed alongside a native speaker with any comparable results

Students with additional learning needs: (Lisa to present to Board)

Students identified as not at expectation in 2024 in writing, data showing breakdown of student who are part of Learning Support (needing additional input)

	Writing
Year 1	Total:3 Learning Support: (2) ESOL 1
Year 2	Total: 31 Learning Support (11) ESOL 21
Year 3	Total: 29 Learning Support: (11) ESOL 7
Year 4	Total 37 Learning Support (13) ESOL 8
Year 5	Total 23 Learning Support (11) ESOL 11
Year 6	Total 32 Learning Support (8) ESOL 6

END POINT OTJ ASSESSMENT ANALYSIS AND PROGRESS TOWARDS ACHIEVEMENT TARGETS - 2024



School Target for 2024

→ By the end of 2024, all students who were identified **at the start of the year** as not working at expectation (2023 data) will make progress of 1 year or more in writing.

Whole School End of Year			
	Not Yet Making the progress %	Making the progress %	Total
Reading	25.41	74.59	366
Writing	34.43	65.57	366
Mathematics	19.13	80.87	366

End of Year Writing Goals Summary			
	Not Yet Making the progress %	Making the progress %	Total
Kiwi Year 1 & 2	20.72	79.28	111
TŪT Year 3 & 4	45.08	54.92	122
Kererū Year 5 & 6	36.09	63.91	133

Whānau Kiwi (Year 1 & 2)

Reading End of Year					
	Not Yet Making the Progress	Making the Progress	Not Yet Making the Progress %	Making the Progress %	Total
Year 1	5	39	11.36	88.64	44
Year 2	17	50	25.37	74.63	67

Writing End of Year					
	Not Yet Making the Progress	Making the Progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	7	37	15.91	84.09	44
Year 2	16	51	23.88	76.12	67

Mathematics End of Year					
	Not Yet Making the Progress	Making the Progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	6	38	13.64	86.36	44
Year 2	10	57	14.93	85.07	67

Whānau Tūi (Year 3 & 4)

Reading *End of Year*

	Not Yet Making the Progress	Making the Progress	Not Yet Making the progress %	Making the progress %	Total
Year 3	23	37	38.33	61.67	60
Year 4	14	48	22.58	77.42	62

Writing *End of Year*

	Not Yet Making the Progress	Making the Progress	Not Yet Making the progress %	Making the progress %	Total
Year 3	32	28	53.34	46.67	60
Year 4	23	39	37.09	62.9	62

Mathematics *End of Year*

	Not Yet Making the Progress	Making the Progress	Not Yet Making the progress %	Making the progress %	Total
Year 3	18	42	30	70	60
Year 4	9	53	14.51	85.49	62

Whānau Kererū (Year 5 & 6)

Reading *End of Year*

	Not Yet Making the Progress	Making the Progress	Not Yet Making the progress %	Making the progress %	Total
Year 5	26	48	35.14	64.87	74
Year 6	8	51	13.55	86.44	59

Writing *End of Year 6*

	Not Yet Making the Progress	Making the Progress	Not Yet Making the progress %	Making the progress %	Total
Year 5	33	41	44.6	55.40	74
Year 6	15	44	25.42	74.58	59

Mathematics *End of Year 6*

	Not Yet Making the Progress	Making the Progress	Not Yet Making the progress %	Making the progress %	Total
Year 5	20	54	27.03	72.97	74
Year 6	7	52	11.86	88.14	59



End-Point Achievement of Māori Learners

Reading *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	0	1	0	100	1
Year 2	3	3	50	50	6
Year 3	1	0	100	0	1
Year 4	1	2	33.33	66.67	3
Year 5	2	3	40	60	5
Year 6	0	3	0	100	3
Total	7	12	36.84	63.16	19

Writing *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	0	1	0	100	1
Year 2	2	4	33.33	66.67	6
Year 3	1	0	100	0	1
Year 4	1	2	33.33	66.67	3
Year 5	2	3	40	60	5
Year 6	1	2	33.33	66.67	3
Total	7	12	36.84	63.16	19

Mathematics *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	0	1	0	100	1
Year 2	2	4	33.33	66.67	6
Year 3	1	0	100	0	1
Year 4	0	3	0	100	3
Year 5	2	3	40	60	5
Year 6	1	2	33.33	66.67	3
Total	6	13	31.57	68.43	19

End-point Achievement - Pasifika Learners

Reading *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	0	2	0	2	2
Year 2	0	0	0	0	0
Year 3	0	0	0	0	0
Year 4	0	4	0	100	4
Year 5	2	0	100	0	2
Year 6	0	4	0	100	4
Total	2	10	16.66	83.34	12

Writing *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	0	2	0	2	2
Year 2	0	0	0	0	0
Year 3	0	0	0	0	0
Year 4	1	3	25	75	4
Year 5	1	1	50	50	2
Year 6	2	2	50	50	4
Total	4	8	33.33	66.67	12

Mathematics *End of Year*

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Year 1	0	2	0	100	2
Year 2	0	0	0	0	0
Year 3	0	0	0	0	0
Year 4	0	4	0	100	4
Year 5	1	1	50	50	2
Year 6	2	2	50	50	4
Total	3	9	25	75	12

Writing Achievement Target - Implementation Plan 2024 - REVIEW

[Links to TPS Strategic Plan 2024](#)

Goal: Achievement Targets 2024

- Within School leads (WSLs) Col focus - improve Literacy skills (handwriting progressions, mileage and writing)
- Improve teacher pedagogy and assessment practices in writing (Leadership Inquiry) including observations of practice

2024 Achievement Target

Achievement Target:

- By the end of 2024, all students who were identified **at the start of the year** as not working at expectation (2023 data) will make progress of 1 year or more in writing.

Outcomes	Actions & Led by	Time frame	Resources	Traffic light
Learning Leaders have a collective leadership goal to discuss for 2024	→ Active participation in Leadership Professional Learning (NLN) with a focus on this implementation gap (Leadership team)	2024	NLN, Leadership team	
Our leadership team attended several Professional Learning opportunities led by facilitators who challenged our thinking and encouraged us to focus on aspects of education/schooling that we can have more control of, the group chose to focus on writing and clarity. The leadership team engaged in conversations on using consistent assessment practices within teams and across teams.				
Collaborative tracking and discussions are recorded in a shared document	→ A Hero group is set up by Learning Leaders with the identified learners and is discussed regularly at Team Meetings (Learning Leaders) → The Writing Focus Group tab is used to record anecdotal information when teachers are sharing in team meetings (beginning with a photo of the child's writing) → Group is discussed and shared at Leadership Meetings regularly (Devika) → Each teacher identifies 3-5 students who will be in their focus group (teachers) → Second observation of Practice as part of the Professional Growth Cycle is on writing (Leadership team)	March 2024	Create group on Hero,	
Learning Leaders made time in their team meetings to discuss and share ideas on what was making a difference for their focus group students. All teachers were observed as part of their professional growth cycle with a writing lesson. This close tracking and using Hero was helpful for the leadership team to see how students were making progress. Next year, we need to build on this by discussing this more at Leadership Meetings and encouraging all teachers to consistently update this information on Hero.				

Learning Support and resources are utilised to support learners/teachers in writing	→ A termly plan is set out sharing the support given to students in collaboration with Learning Leaders (Lisa)	2024 - reviewed termly	Learning Support Staff Quick 60	
Learning Support staff were utilised in classrooms to support writing, with programmes designed by teachers. Learning Support staff continue to deliver programmes such as Tier 2 Structured Literacy support and run programmes such as Quick 60. In 2025, it will be good to collect specific information and measure how this is making a positive difference to student outcomes. It will also be good to collect teachers ideas on how to best utilise LSAs.				
Within School Leads will improve their teaching pedagogy so student outcomes improve	→ WSLs will apply the principles of accelerated learning (as per TPS model) to lift achievement for a group of students in their classroom <ul style="list-style-type: none"> ◆ Share best practice with their wider whānau team ◆ Closely track the learners ◆ Work with other WSLs and ASLs to improve writing outcomes ◆ Parents work alongside the WSL → WSLs will research and collate a progression/guidelines for TPS teachers based on expectations for Handwriting for each whānau group across the school (including pre-handwriting skill development)	2024 Goals begin by Week 7	Kahūi Ako ASLs/WSLs	
3 within school leads combined their WSL writing focus inquiry with support and guidance from the Ministry funded ALL (Accelerated Learning) programme. This aligned the two inquiries and the teachers had support to make a difference to both student outcomes but also continue to develop teacher capability when working with children who find writing challenging. The second goal of creating a Handwriting progression was not completed but information on what teachers were currently doing, resources they were needing were collected and this informed the leadership team with considerations for 2025.				
Accurate assessment information is collected on student progress in writing and moderated	→ Teachers have accurate assessment tools that is discussed before OTJs are recorded (midpoint and end-point) → Planning documents are reviewed (goals for students) so TPS have a consistent approach to teaching writing skills (Leadership team) → Focus students will have regular assessment data (formative & summative)	2024	Hero	

Takapuna Primary School

2024

New Zealand's bicultural heritage is unique and at TPS we are committed to Te Tiriti O Waitangi through:

- ❖ Māori language programmes delivered by classroom teachers
- ❖ Te Reo expert employed to teach Tikanga and Kapa Haka and to support our Kapa Haka lead teacher
- ❖ Participate and contribute to our Kāhui Ako achievement challenge
- ❖ Te Ao Māori leader who keeps focus on this area (DP)
- ❖ Principal and Te Ao Māori leader active participation in MAC (Māori Achievement Collaborative)
- ❖ TPS Board Te Ao Māori committee
 - Collaboration evenings with whānau Māori in 2024 was scheduled for at least once a term.

Students from a range of cultural groups and ethnicities attend our school. We value and celebrate the diversity of our school and community by recognising and acknowledging traditions, histories and languages of the different cultures, by promoting non-racist attitudes and behaviour, by supporting staff and teachers to be culturally responsive. We continue to upskill and support our teachers to teach Te Reo Māori and Tikanga.

Highlights of achievement in 2024:

- Te Ao māori teacher started mid way through the year, all classes attending Te Ao māori classes for 1 hour per week.
- Whānau māori hui held termly. Sharing of Te Ao māori progressions and Te Reo progressions with whānau.
- Pae Pae happens in most classes in the school daily. Includes students sharing their pepeha, waiata being sung and team karakia's spoken.
- Framed posters of our team karakia displayed in every classroom.
- Our school pepeha and karakia kia are framed and displayed in shared spaces such as the office, staffroom and hall.
- Met with our MAC facilitator each term. Workshops provided to new staff on the Treaty of Waitangi.
- Professional Learning Group offered for staff on Te Ao māori for 3 terms
- All staff and students from years 4-6 completed a Te Reo PAT test to ascertain our current level of achievement.
- All teachers received 4B funding by the end of 2024

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

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • <i>Meeting Health and Safety requirements</i> • <i>Following policies and procedures regarding employment opportunities</i> • <i>Creating a safe working environment where everyone is able to take responsibility</i>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • <i>EEO officer – this role is taken by the principal</i> • <i>shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</i> • <i>select the person most suited to the position in terms of skills, experience, qualifications, and aptitude</i> • <i>recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</i> • <i>ensures that employment and personnel practices are fair and free of any bias.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • <i>Shortlisting criteria is used</i> • <i>Application process involves collecting EEO information</i> • <i>A variety of members are involved in appointment process including senior leaders and referee checks, Impartial representation from the Board</i> • <i>A system for recording the quality of answers to individual questions - NZSTA guidelines for appointment are followed</i>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • <i>Advertising to appointment process includes our commitment to Treaty of Waitangi, sharing of our school whakatauki to explicitly advertising for staff who are committed to our treaty aspirations</i> • <i>By clearly outlining in our website, charter and strategic planning our desire to engage with improving education service for all, in particular Māori</i> • <i>Encourage Māori to apply by making available opportunities to share pepeha and making connections and including our aspirations</i>
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • <i>Create a culture of learning and growth for all staff and a leadership pathway for all staff</i> • <i>Include staff in making school wide decisions so more voices are heard and represented</i> • <i>Representation of Board and teaching staff that reflect our multicultural learning space and community</i>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • <i>Recognise the challenges women in our workplace can feel e.g child care and ensure we support an inclusive, problem solving work culture, this means flexibility with work hours</i>

	<p><i>where possible, counseling services and positive role modelling from female leaders in the school.</i></p> <ul style="list-style-type: none"> • <i>Equal salary and equal opportunities to apply for any additional responsibilities</i>
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • <i>The appointment process ends with the appointment of the person who best matches the job requirements, enacting our EEO policy means including suitably skilled persons.</i>

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

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

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Takapuna Primary School operates an employment policy that complies with the principle of being a **good employer** and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

Takapuna Primary School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

EEO programme

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal

employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Takapuna Primary School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an EEO representative
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

Takapuna Primary School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.

Takapuna Primary School

KiwiSport Funding Report 2024



KiwiSport is a Government funded initiative set up in 2009 to support school-age students' participation in organised sport. The initiative also aims at strengthening the partnerships between schools, clubs and community groups to promote sport. In 2024, the school received KiwiSport funding totalling \$6,022.48 (excluding GST). This figure is based on the number of students in the school.

Breakdown of funding (figures are approximates)

- 1) Contribution to the release for staff sports coordinator and staff to plan for in school sports events with students **\$4,000**
- 2) Contribution to release days for lead sports teacher to organise sports events, coaching and team registrations **\$1,000**
- 3) Purchasing of equipment supporting skills to develop sports, including contribution to equipment for school pool **\$1,000**

Total \$6,000