

ANNUAL REPORT TO THE COMMUNITY For the year ended 31 December 2024

Following several years in which our school roll has either declined or remained static 2024 saw some increased growth in the number of students enrolled. The roll peaked at 380, an increase of 44 students between February and November. New students enrolled across the range of year levels. The board and management committed to maintaining small class numbers and by mid year we had grown from 17 to 20 classes. This and a couple of other staff changes resulted in some disruption to a number of classes for students in our English medium ropū.

Currently in New Zealand there is a significant shortage of teachers making it extremely difficult to recruit and employ experienced educators. We were extremely fortunate to be able to fill all of our vacancies in a timely manner. The Board continues to meet all EEO requirements to ensure that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.

During 2024 Wiri Central School was reviewed by the Education Review Office/Te Tari Arotake Mātauranga (ERO). ERO is the New Zealand government's external education evaluation agency. They evaluate and report on the education and care of learners in schools, kura, kōhanga reo, puna reo, and early childhood services. Following each review a public report about the school's performance is published.

ERO reported that our school is working towards achieving equitable and excellent outcomes for learners and confirmed the challenges we are striving to address; increasing student attendance and raising student achievement levels. These continue to be the priority goals of our Strategic and Annual Plans. ERO also reported that learners at Wiri Central School have a strong sense of belonging to their school and experience a positive, inclusive and supportive learning environment that celebrates their cultures and identities.

The report identified that learner success was being supported through leadership practices that are strengthening high trust, collaborative relationships across the school and increasing consistent approaches to teaching and learning. Learner success was also supported by students having increasingly meaningful opportunities to learn through an engaging curriculum.

It was pleasing to see continued improvement to our attendance data during 2024. Regular attendance is essential for children to make progress in their learning. The Ministry of Education uses the following categories for reporting attendance:

Regular attendance	Irregular absence	Moderate absence	Chronic absence
Student attends more than 90% of the term/year	Student attends more than 80% and up to 90% of the term/year	Student attends more than 70% and up to 80% of the term/year	Student attends 70% or less of the term/year

We have been working hard to increase the number of students with regular attendance. Regular attendance is promoted, celebrated and encouraged in a number of ways. At weekly school assemblies classes receive a certificate for each day they have 100% attendance (all students present). Every time the class achieves five certificates, they can select a board game to keep and play in their classroom. Each term, every student who achieves regular attendance (more than 90% for that term) is rewarded with an ice block, and every student who achieves 100% attendance for that term, also gets a special certificate and is invited to an ice cream sundae celebration in the staffroom. At the end of 2024 there were 18 students who achieved 100% attendance across the whole year. This achievement was celebrated with a lunch shout at McDonalds.

The table below shows that the number of regular attenders is increasing. We are heading in the right direction however still have a long way to go to achieve a majority of our students attending regularly.

Year	Greater than 90% attendance
2022	19% (71 students)
2023	34% (125 students)
2024	45% (166 students)

At Wiri Central School the Board is committed to making sure that all students are able to access the resources they need to attend school, participate fully and to learn. The school provides all students with required stationery items at no cost to families. We operate a Breakfast Club each morning before school starts, students receive a piece of fruit daily for morning tea and lunches are provided through the Ministry of Education's School Lunch programme. We do not charge any school fees and day trips, sports excursions and school activities are paid for by the school.

In 2024 Wiri Central students had opportunities to participate in a wide range of Education Outside the Classroom (EOTC) experiences including:

- Interschool sports tournaments - Years 5/6: rippa tag, football, netball, basketball, Ki o rahi, and touch rugby. Years 7-8: tag, football, rugby, league, ki o rahi, netball, and basketball
- Field of Dreams swimming tuition for Years 3-6 students
- Day trips to The All Blacks Experience, Auckland Botanical Gardens, Butterfly Creek, Maritime Museum, Wero Whitewater Rafting, Auckland Zoo, Matakana, Hayman Park, Otahuhu Pools
- Theatre shows at the Due Drop Event Centre
- Wellbeing programmes - Butter Bean Motivation (BBM) gym sessions, REINS equine education, RDA equine education
- Year 6 Camp (Sir Peter Blake Marine Education Resource Centre and Orewa Beach)
- Year 8 Camp (Rotorua)

Previous feedback from whānau informed us that families would like us to hold more activities involving whānau and community. As well as regular ropū events the school held a Family Fun Night at the start of the year and a very successful cultural concert towards the end of the year. It is a privilege to continue to work in a community that values coming together to celebrate our students and to support their achievements. The board, management and staff look forward to continuing to work with you all in 2025.

Mā whero mā pango e oti ai te mahi.

'By working together we will accomplish all things'

Jan Donaldson
Principal

Stacey Morunga
Presiding Board member

WIRI CENTRAL SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1576

Principal: Jan Donaldson

School Address: 11 - 23 Inverell Avenue, Wiri, Auckland

School Postal Address: PO Box 97-148 Manukau 2241

School Phone: 09 262 0594

School Email: office@wiricentral.school.nz

Accountant / Service Provider: Edtech Financial Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Stacey Morunga	Presiding Member	Elected	Apr-25
Jan Donaldson	Principal ex Officio		
Mema Schwalger	Parent Representative	Elected	Sep-24
Jackie Flanagan	Parent Representative	Elected	Apr-25
Paul Milmine	Parent Representative	Co-opted	Apr-25
Chelsea Turner	Parent Representative	Elected	Apr-25
Zeenat Buksh	Parent Representative	Elected	Apr-25
Sharlene Howe	Staff Representative	Elected	Apr-25

WIRI CENTRAL SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Wiri Central 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.

Stacey Maraea Morunga
Full Name of Presiding Member

A. [Signature]
Signature of Presiding Member

29/05/25
Date:

Janette Elizabeth Donaldson
Full Name of Principal

J. E. Donaldson
Signature of Principal

29/05/25
Date:

Wiri Central 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	5,129,539	4,119,442	4,514,172
Locally Raised Funds	3	29,533	19,500	30,139
Interest		122,875	85,000	82,850
Total Revenue		5,281,947	4,223,942	4,627,161
Expense				
Locally Raised Funds	3	28,315	26,500	25,569
Learning Resources	4	3,491,534	3,001,000	3,118,713
Administration	5	632,288	558,403	585,801
Interest		2,705	2,000	2,922
Property	6	883,384	797,693	823,103
Loss on Disposal of Property, Plant and Equipment		5,886	-	4,415
Total Expense		5,044,112	4,385,596	4,560,523
Net Surplus / (Deficit) for the year		237,835	(161,654)	66,638
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		237,835	(161,654)	66,638

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

Wiri Central School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,876,832	2,877,964	2,797,642
Total comprehensive revenue and expense for the year		237,835	(161,654)	66,638
Contributions from the Ministry of Education - Te Mana Tuhono		18,647	-	-
Distributions to the Ministry of Education		-	-	12,552
Contribution - Furniture and Equipment Grant		29,889	-	-
Equity at 31 December		3,163,203	2,716,310	2,876,832
Accumulated comprehensive revenue and expense		3,163,203	2,716,310	2,876,832
Equity at 31 December		3,163,203	2,716,310	2,876,832

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.



Wiri Central 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	108,524	155,841	132,955
Accounts Receivable	8	327,014	276,000	283,492
GST Receivable		18,575	17,500	19,801
Prepayments		22,259	35,000	27,936
Investments	9	920,000	750,000	998,130
		1,396,372	1,234,341	1,462,314
Current Liabilities				
Accounts Payable	11	264,585	224,500	247,861
Revenue Received in Advance	12	10,380	-	30,993
Provision for Cyclical Maintenance	13	11,480	-	-
Finance Lease Liability	14	12,423	15,000	12,387
Funds held on behalf of School Cluster	15	407	509	509
		299,275	240,009	291,750
Working Capital Surplus/(Deficit)		1,097,097	994,332	1,170,564
Non-current Assets				
Investments	9	1,338,873	920,000	920,000
Property, Plant and Equipment	10	839,908	911,793	873,233
		2,178,781	1,831,793	1,793,233
Non-current Liabilities				
Provision for Cyclical Maintenance	13	102,654	92,315	66,561
Finance Lease Liability	14	10,021	17,500	20,404
		112,675	109,815	86,965
Net Assets		3,163,203	2,716,310	2,876,832
Equity		3,163,203	2,716,310	2,876,832

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



Wiri Central 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		1,619,756	1,549,454	1,376,361
Locally Raised Funds		2,784	(11,199)	28,027
Goods and Services Tax (net)		1,226	2,301	5,450
Payments to Employees		(806,242)	(732,985)	(754,630)
Payments to Suppliers		(474,726)	(810,335)	(452,805)
Interest Paid		(2,705)	(2,000)	(2,922)
Interest Received		101,820	83,951	40,141
Net cash from/(to) Operating Activities		441,913	79,187	239,622
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(147,979)	(3,728)	(4,415)
Purchase of Property Plant & Equipment (and Intangibles)		-	(288,852)	(277,613)
Purchase of Investments		(340,743)	248,130	-
Net cash from/(to) Investing Activities		(488,722)	(44,450)	(282,028)
Cash flows from Financing Activities				
Furniture and Equipment Grant		29,889	-	130
Contributions from (Distributions to) Ministry of Education		-	(12,552)	12,422
Finance Lease Payments		(7,410)	701	(13,096)
Funds Administered on Behalf of Other Parties		(101)	-	(37,101)
Net cash from/(to) Financing Activities		22,378	(11,851)	(37,645)
Net increase/(decrease) in cash and cash equivalents		(24,431)	22,886	(80,051)
Cash and cash equivalents at the beginning of the year	7	132,955	132,955	213,006
Cash and cash equivalents at the end of the year	7	108,524	155,841	132,955

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.



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Wiri Central 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.

Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

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 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 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.



Wiri Central 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) 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.



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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.

h) 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.



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

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:

Board-owned Buildings	20 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Motor Vehicles	10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) 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.

j) 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.



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees and grants received where there are unfulfilled obligations for the Group 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.

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

m) 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.

n) Shared Funds

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



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services Received In-kind

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

Wiri Central 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	1,612,839	1,189,454	1,725,306
Teachers' Salaries Grants	2,480,042	2,000,000	2,174,524
Use of Land and Buildings Grants	633,197	569,988	604,399
Ka Ora, Ka Ako - Healthy School Lunches Programme	396,751	350,000	-
Other Government Grants	6,710	10,000	9,943
	<u>5,129,539</u>	<u>4,119,442</u>	<u>4,514,172</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	1,341	1,000	7,344
Fees for Extra Curricular Activities	27,136	18,500	21,715
Trading	38	-	-
Fundraising and Community Grants	1,018	-	1,080
	<u>29,533</u>	<u>19,500</u>	<u>30,139</u>
Expense			
Extra Curricular Activities Costs	27,460	26,500	25,569
Fundraising and Community Grant Costs	855	-	-
	<u>28,315</u>	<u>26,500</u>	<u>25,569</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>1,218</u>	<u>(7,000)</u>	<u>4,570</u>



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	158,290	155,400	137,477
Information and Communication Technology	14,133	9,600	9,482
Employee Benefits - Salaries	3,087,989	2,532,500	2,724,966
Staff Development	36,096	50,000	29,927
Depreciation	191,340	249,300	213,385
Other Learning Resources	3,686	4,200	3,476
	<u>3,491,534</u>	<u>3,001,000</u>	<u>3,118,713</u>

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	11,004	8,500	8,023
Board Fees and Expenses	12,715	12,550	9,298
Other Administration Expenses	35,066	28,050	23,880
Employee Benefits - Salaries	150,210	136,700	145,063
Insurance	14,439	10,500	11,422
Service Providers, Contractors and Consultancy	12,103	12,103	11,467
Ka Ora, Ka Ako - Healthy School Lunches Programme	396,751	350,000	376,648
	<u>632,288</u>	<u>558,403</u>	<u>585,801</u>

Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	60,887	59,250	54,013
Cyclical Maintenance	47,573	37,755	25,755
Heat, Light and Water	32,071	27,500	26,598
Repairs and Maintenance	22,267	18,000	14,681
Use of Land and Buildings	633,197	569,988	604,399
Employee Benefits - Salaries	53,746	62,000	75,839
Other Property Expenses	33,643	23,200	21,818
	<u>883,384</u>	<u>797,693</u>	<u>823,103</u>

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

7. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	108,524	155,841	132,955
Cash and cash equivalents for Statement of Cash Flows	<u>108,524</u>	<u>155,841</u>	<u>132,955</u>

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	12,430	6,000	6,294
Interest Receivable	100,006	80,000	78,951
Teacher Salaries Grant Receivable	214,578	190,000	198,247
	<u>327,014</u>	<u>276,000</u>	<u>283,492</u>
Receivables from Exchange Transactions	112,436	86,000	85,245
Receivables from Non-Exchange Transactions	214,578	190,000	198,247
	<u>327,014</u>	<u>276,000</u>	<u>283,492</u>



Wiri Central School
Notes to the Financial Statements
For the year ended 31 December 2024

9. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	920,000	750,000	998,130
Non-current Asset			
Long-term Bank Deposits	1,338,873	920,000	920,000
Total Investments	2,258,873	1,670,000	1,918,130



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	203,443	-	(144)	-	(41,231)	162,068
Furniture and Equipment	478,558	61,749	(332)	-	(97,531)	442,444
Information and Communication Technology	94,523	63,357	(3,480)	-	(31,481)	122,919
Motor Vehicles	41,008	-	-	-	(7,456)	33,552
Work in Progress - Team Turf	-	32,355	-	-	-	32,355
Leased Assets	35,847	2,938	(285)	-	(10,927)	27,573
Library Resources	19,854	3,616	(1,759)	-	(2,714)	18,997
	873,233	164,015	(6,000)	-	(191,340)	839,908

The net carrying value of furniture and equipment held under a finance lease is \$27,573 (2023: \$35,847)

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	1,312,668	(1,150,600)	162,068	1,312,973	(1,109,530)	203,443
Furniture and Equipment	1,750,836	(1,308,392)	442,444	1,712,987	(1,234,429)	478,558
Information and Communication Technology	249,535	(126,616)	122,919	280,560	(186,037)	94,523
Motor Vehicles	44,736	(11,184)	33,552	44,736	(3,728)	41,008
Work in Progress - Team Turf	32,355	-	32,355	-	-	-
Leased Assets	45,697	(18,124)	27,573	60,992	(25,145)	35,847
Library Resources	66,222	(47,225)	18,997	68,694	(48,840)	19,854
	3,502,049	(2,662,141)	839,908	3,480,942	(2,607,709)	873,233



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

11. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	14,707	12,500	26,394
Accruals	10,486	5,000	4,435
Employee Entitlements - Salaries	219,766	190,000	200,114
Employee Entitlements - Leave Accrual	19,626	17,000	16,918
	<u>264,585</u>	<u>224,500</u>	<u>247,861</u>
Payables for Exchange Transactions	264,585	224,500	247,861
	<u>264,585</u>	<u>224,500</u>	<u>247,861</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Other revenue in Advance	10,380	-	30,993
	<u>10,380</u>	<u>-</u>	<u>30,993</u>

13. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	66,561	66,561	114,310
Increase to the Provision During the Year	47,573	37,755	25,755
Use of the Provision During the Year	-	(12,001)	(73,504)
Provision at the End of the Year	<u>114,134</u>	<u>92,315</u>	<u>66,561</u>
Cyclical Maintenance - Current	11,480	-	-
Cyclical Maintenance - Non current	102,654	92,315	66,561
	<u>114,134</u>	<u>92,315</u>	<u>66,561</u>

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



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

14. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	12,423	15,000	12,387
Later than One Year and no Later than Five Years	10,021	17,500	20,404
	<u>22,444</u>	<u>32,500</u>	<u>32,791</u>
Represented by			
Finance lease liability - Current	12,423	15,000	12,387
Finance lease liability - Non current	10,021	17,500	20,404
	<u>22,444</u>	<u>32,500</u>	<u>32,791</u>

15. Funds Held for Capital Works Projects

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Admin Upgrade	-	7,500	-	(7,500)	-
Switchboard & LED Lighting	-	500	-	(500)	-
Totals	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education -
Funds Receivable from the Ministry of Education -

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Admin Upgrade	37,610	-	(42,370)	4,760	-
LSC Office Upgrade	-	7,439	(7,439)	-	-
Switchboard & LED Lighting	-	6,364	(6,864)	500	-
Totals	<u>37,610</u>	<u>13,803</u>	<u>(56,673)</u>	<u>5,260</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education -
Funds Receivable from the Ministry of Education -



Wiri Central School

Notes to the Financial Statements

For the year ended 31 December 2024

16. Funds Held on Behalf of Manurewa Numeracy Cluster

Wiri Central School is the lead school funded by the Manurewa Numeracy Cluster to provide numeracy services to its cluster of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	509	509	-
Funds Received from Cluster Members	174		2,287
Total funds received	683	509	2,287
Funds Spent on Behalf of the Cluster	276	-	1,778
Funds Held at Year End	407	509	509

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.



Wiri Central 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 Actual \$	2023 Actual \$
Board Members Remuneration	1,955	1,770
Leadership Team Remuneration	464,880	411,450
Full-time equivalent members	3	3
Total key management personnel remuneration	466,835	413,220

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 a Finance (3 members) committee that meet monthly. 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	190 - 200	160 - 170
Benefits and Other Emoluments	5 -10	1 -5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	6.00	4.00
110 - 120	2.00	2.00
120 - 130	1.00	2.00
130 - 140	0.00	0.00
140 - 150	1.00	0.00
	10.00	8.00

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



Wiri Central 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 Actual	2023 Actual
Total	\$0	\$0
Number of People	\$0	\$0

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 has not entered into any capital commitments

(b) Operating Commitments

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

Wiri Central School

Notes to the Financial Statements

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:

Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	108,524	155,841	132,955
Receivables	327,014	276,000	283,492
Investments - Term Deposits	2,258,873	1,670,000	1,918,130
Total financial assets measured at amortised cost	<u>2,694,411</u>	<u>2,101,841</u>	<u>2,334,577</u>

Financial liabilities measured at amortised cost

Payables	264,585	224,500	247,861
Finance Leases	22,444	32,500	32,791
Total financial liabilities measured at amortised cost	<u>287,029</u>	<u>257,000</u>	<u>280,652</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 WIRI CENTRAL SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Wiri Central School (the 'School'). The Auditor-General has appointed me, Matt Laing, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 23, 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 29 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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



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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Matt Laing
for Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WIRI CENTRAL SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Wiri Central School (the 'School'). The Auditor-General has appointed me, Matt Laing, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 23, 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 29 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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



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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Matt Laing
for Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand

Analysis of variance and student achievement - Literacy 2024

ANNUAL GOALS

Language for Literacy

Build teacher knowledge of oral language strategies

- Model strategies (external expertise)
- Coaching partners, LoL and curriculum leader observations and feedback cycles - focused on strategy implementation
- Planning connected to data/needs

2023 Recommendations

Leading the Learning

Roopū Leaders of Learning need to drive the professional development for their teams. This needs to be specific and targeted to needs, planned and connected to the pd for that roopū. Eg BSLA, reciprocal reading, agility with sound

Language for Literacy

As part of the Language for literacy professional development the focus will continue to be developing oral language

Targets and results -- READING

Reading results	2023	2024 target	2024
English	43	60	47
FiV	58	60	66
MĀ	53	60	65

Overall -51%

The 14 Year 2 (EM) students who are achieving at 1E in February to be working at L1 by the end of the year

The 6 Year 2 (MĀ) students who are achieving at 1E in February to be working at L1 by the end of the year

The 5 Year 4 (FiV) students who are achieving at L1 in February to be working at L2 by the end of the year

Reading results	2023	2024
Y1	100	100
Y2	35	31
Y3	26	41
Y4	57	41
Y5	26	28
Y6	26	34
Y7	26	48
Y8	50	47

Of the 24 target students; 4 left (17%), 8 made accelerated progress (33%), 3 made expected

	progress (13%) and 9 made less than expected progress (38%).
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Targets and results -WRITING																																														
Start																																														
<table><tr><th>Writing results</th><th>2023</th><th>2024 target</th><th>2024</th></tr><tr><td>English</td><td>41</td><td>60</td><td>38</td></tr><tr><td>Fofoa i Vaoese</td><td>61</td><td>65</td><td>62</td></tr><tr><td>Mōkai Āwhina</td><td>33</td><td>50</td><td>53</td></tr></table>	Writing results	2023	2024 target	2024	English	41	60	38	Fofoa i Vaoese	61	65	62	Mōkai Āwhina	33	50	53	<table><tr><th>Writing results</th><th>2023 Eng Med</th><th>2024 Eng Med</th></tr><tr><td>Y1</td><td>100</td><td>100</td></tr><tr><td>Y2</td><td>33</td><td>27</td></tr><tr><td>Y3</td><td>17</td><td>18</td></tr><tr><td>Y4</td><td>38</td><td>27</td></tr><tr><td>Y5</td><td>30</td><td>28</td></tr><tr><td>Y6</td><td>26</td><td>13</td></tr><tr><td>Y7</td><td>19</td><td>47</td></tr><tr><td>Y8</td><td>43</td><td>34</td></tr></table>			Writing results	2023 Eng Med	2024 Eng Med	Y1	100	100	Y2	33	27	Y3	17	18	Y4	38	27	Y5	30	28	Y6	26	13	Y7	19	47	Y8	43	34
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<p>Overall 43%</p> <p><u>2024 Targets</u></p> <p>The 10 Year 6 (EM) students who are achieving at 2E in February to be working at 3E by the end of the year</p> <p>The 5 Year 7 (MĀ) students who are achieving at L2 in February to be working at L3 by the end of the year</p> <p>The 5 Year 7/8 (FiV) students who are achieving at 3E in February to be working at 4E by the end of the year</p>																																														
<p>Of the 19 students; 1 left, 5 made accelerated progress (26%), 10 made expected progress (53%), and 3 made less than expected progress (16%)</p>																																														

Targets and Results - English for bilingual learners E4BL (number of students)	
Reading	Writing

Target 50% (67)	Y5 (18)	Y6 (17)	Y7 (16)	Y8 (16)	Target 18% (67)	Y5 (18)	Y6 (17)	Y7 (16)	Y8 (16)
Result 2024	22%	53%	60%	93%	Result 2024	0%	0%	20%	53%

Evaluation/Reasons for variance (Why did this happen?)

In reading all year levels improved on the previous year (except Year 4) although the target was not reached in the mainstream. The bilingual classes achieved their targets in reading. In writing most year levels did not improve on the previous levels and the targets were not achieved.
21% of bilingual learners achieved the expected level for mainstream learners

Teachers have become much better at assessing writing levels accurately.

We had 9 classes affected by students changing class and/or teacher at the beginning of term 3. Three of these teachers were new to teaching in New Zealand.

Next steps

Each class needs to have some target students in reading and writing. To ensure there is accelerated progress there needs to be continual monitoring. This includes weekly discussions at rrōpū hui and one-on-one time with the team leader following observations of the intervention in action.
Continue implementing BSLA in the junior school and training of new staff to deliver the BSLA approach.
Reciprocal teaching professional development to continue for rōpū tūi and Tuluiga.
Using the teaching sequence to support planning and delivery of the teaching for reading and writing.
Continue developing Language for Literacy professional development across the school with an emphasis on teaching writing.

Analysis of Variance and Improvement Plan - Numeracy 2024

Strategic Goal 2: Raising student achievement in Maths-develop teacher knowledge of the numeracy framework and strengthen effective (consistent) implementation (internal expertise)

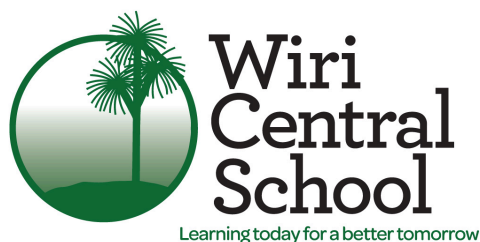
Annual Goals:	Tracking Results	Results 2024																																								
<p>Targets:</p> <p><u>2024 Targets</u> 20% of English Medium students AT or ABOVE in Basic Facts to increase to 50% by the end of the year.</p> <p>16 Year 4 (EM) students who are achieving at L1 in February to be working at L2 by the end of the year</p> <p>The 8 Year 7/8 (MĀ) students who are achieving at L3 in February to be working within L4 by the end of the year</p> <p>20% of (FiV) students are achieving at the expected level in basic facts. Increase this to 50% of students by the end of the year</p>	<p>Overall Mathematics</p> <table><tr><th>Overall Results %</th><th>2019</th><th>2020</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>English Med.</td><td>61</td><td>54</td><td>44</td><td>39</td><td>47</td></tr><tr><td>MĀ</td><td>71</td><td>55</td><td>54</td><td>64</td><td>72</td></tr><tr><td>FiV</td><td>88</td><td>67</td><td>69</td><td>67</td><td>71</td></tr></table> <p>2021-No overall data collected in 2021.</p> <p><u>Analysis of Targets for 2024:</u></p> <ul style="list-style-type: none">● Overall English Medium data for the end of year basic facts = 17%● 9 out of 16 Y4 (EM) students working in Level 2. 4 target students left during the year; and 3 students are still working in level 1.● MA-4 Y7 and 8 students working at Level 4. 3 students at Level 3; 1 student at level 2E.● FiV- 47% AT or ABOVE for basic facts.	Overall Results %	2019	2020	2022	2023	2024	English Med.	61	54	44	39	47	MĀ	71	55	54	64	72	FiV	88	67	69	67	71	<table><tr><th>Overall Maths</th><th>Targets for 2024 %</th><th>Actual Results &</th><th>Variance %</th></tr><tr><td>English Med.</td><td>60</td><td>47</td><td>-13%</td></tr><tr><td>MĀ</td><td>70</td><td>72</td><td>+2%</td></tr><tr><td>FiV</td><td>70</td><td>71</td><td>+1%</td></tr></table>	Overall Maths	Targets for 2024 %	Actual Results &	Variance %	English Med.	60	47	-13%	MĀ	70	72	+2%	FiV	70	71	+1%
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Evaluation of AoV 2024:

- **Overall maths data for 2025-** There has been some improvement overall in numeracy at our school. Although there is certainly more scope for improvement in our English Medium classes (who are a much larger group); the hope is that we have possibly 'turned a corner' and through identified actions in 2025, improvement will continue. It is pleasing to see both our Māori and Samoan bilingual units achieve their overall targets for 2024.
- **Spotlight-** 2024 was the first year in which we used Spotlight on etap to help select learning intentions and track student achievement of these learning intentions. Generally speaking this was successful; however for 2025 the learning intentions will be new again with the refreshed learning areas. In 2025 we need to make sure Spotlight has aligned properly with this for both English Medium classes and Mōkai Āwhina. Spotlight will continue to be used by teachers to track learning intentions during the year.
- **Basic facts-** although this was a school target and a focus for 2024, overall results are very disappointing. It is difficult to identify why as there are a number of potential factors- teacher expertise and knowledge of basic facts progressions, time spent on basic facts in the classroom, consistency around basic facts assessment and levelling. The structured maths approach in 2025, especially around the consistency of planning should help address some of this.

Next steps for 2025:

- **Planning consistency-** one (of many things) discussed at both an SLT and SS level is the lack of consistency around planning. For 2025 templates will be established that all teachers must follow in maths, reading and writing which will include all learning intentions from the new curriculum learning areas. There is also an expectation that 1 hour of maths teaching is being followed in timetables 5 days a week. This should have a positive impact.
- **Implementation of 'structured approach' through use of Oxford Maths resources-** Our school has selected Oxford maths resources to support structured maths teaching for 2025. These resources should provide excellent support for teaching maths in classrooms. PD for this is still to be finalised for 2025.
- **LoL -** in 2025 more support is needed for our LoL. LoL have a very crucial role between the classroom teachers in their teams, and the overall direction from the SLT. They need to be continually checking in, monitoring the progress of teachers and that things we are doing together for PD are actually being implemented correctly; if not, then what extra support is needed for individual teachers. LoL need to be prepared to have 'difficult conversations' with teachers when they notice things could be better.
- **Target students-** for 2025 target students will again be identified. Teams will identify target students for maths, reading and writing. Regular checking in and discussions around target student progress need to be occurring throughout the year.
- **Clarification around entering data-** at a schoolwide level we need clarification around the entering of maths data; some teachers have been entering data onto etap for '**what students have mastered**' other teachers entering '**what stage**' the students will work on next. This is important to address so there is better accuracy. If anything, it may 'lift' some of the data.
- **PD with Fiona Fox -** for 2025 we will be having some PD with Fiona Fox who Toroa last year found very effective. The exact details of this PD is still to be decided, however schoolwide data is suggesting a focus on place value knowledge.
- **'Pulling up'**- another next step for 2025 will be the successful implementation of the Maths / Pāngarau refreshed learning areas. One particular aspect of this is making sure that teachers are teaching students the correct learning intentions. The new learning areas are divided up into year levels rather than curriculum levels. Students should be able to experience more appropriate learning rather than never moving from level 1 for example.



SPORTS REPORT 2024

This report reflects on the Physical Education 2024 objectives and highlights the successes of students during sports activities at Wiri Central School.

Objectives set for 2024 were based on a series of progressions from the previous year. For future advancement in teacher and student awareness around physical education, our objectives will need to be reviewed to reflect our ever changing climate and school culture.

Our underpinning component is to have a balance of regular P.E. lessons that prepare students for healthy, active lives beyond school. If we equip staff to have regular P.E. lessons, this will contribute significantly to the holistic development of students, fostering lifelong habits of physical activity, teamwork, and resilience.

Objective 1: All teachers implementing regular Physical Education (P.E) lessons

Throughout 2024, it was encouraging to see some teachers use our schoolwide P.E and Health planning templates. These planning templates were established so that teachers could use The Movewell resource to allow for easier planning by spending less time thinking about what skills or activities to use. Teachers simply select their activities and are then provided with instructions on how to play and given a list of equipment that is required.

A greater emphasis to monitor staff planning will be covered with the Health and P.E Curriculum team in 2025.

Several classes have also used our P.E ordering system to select sporting equipment to take their classes out. This shows some teachers taking their classes outside for skills and games-based learning while others have taken their students out for unstructured physical activity. Although being active is vital to being healthy, students and teachers are encouraged to develop skills-based learning and apply them during activities. The integration of regular Physical Education lessons is essential for the well-being of students, offering benefits ranging from physical health to social and emotional development. We had planned to monitor and track the frequency of these sessions however, the execution needs to be reviewed and actioned better in 2025.

Professional Development (PD)

To further enhance the PD for Years 5 - 8 teachers, we teamed up with external organisations who provided our teachers with the knowledge and skill set for:

- Cricket (Summer Splash)
- Netball (Southern Stars)

Objective 2: Enter and be competitive in inter-school competitions

Our students engaged in a small range of inter-school competition sports this year. Several factors ranged from not enough students interested in joining a sport, school trips planned when tournaments were being held and only a few staff confident enough to coach a team.

Years 5-6: Students participated in rippa tag, football, netball, basketball, Ki o rahi, and touch rugby. This group managed to have both boys and girls playing in a range of sports. The students had lots of practice which enabled them to be somewhat competitive in their tournaments. To aid these students in their development there were a small number of teachers who took up the challenge to spend time training them and accompanying them to their tournaments.

Years 7-8: Students participated in tag, football, rugby, league, ki o rahi, netball, and basketball. The majority of these sports were played by our boys. They managed to be very competitive in football, rugby, league, and basketball. This year a core group of boys entered most of the sports played. They developed lots of team spirit, cohesion, and skills that are transferable between a range of sports. Our boys reached the next tier tournament, Counties Champs in rugby, and league. They were unlucky during the tag tournament. Although they did not lose a game, they did not make the finals to challenge for Counties champion.

There were a handful of girls who wanted to play in contact sports, so it was not a proactive year for girls. They did manage to make a netball team and were keen to play volleyball. It was a shame we did not have enough staff to take teams this year.

In Ki o Rahi our mixed team of students played well but were unlucky not to progress to the finals. This year also saw a range of year 8 boys try out for contact sports. Boys who would normally not play contact sports suddenly found themselves enjoying the practices, team spirit, tackling, and playing during the tournaments

Our school van played a vital role in traveling to venues. In most instances, the van was used along with the coach's car and a parent helper. We did have to hire a bus when two teams were playing at the same venue. The bus hire cost this year was \$1000.50, significantly reduced from previous years.

In 2025 we will continue to encourage teachers to coach a sports team and support them if required.

Objective 3: Have children engaged in play at break times.

During the first semester, students utilised the turf, playground, and concrete areas to play during break times. A lot of people were in one area playing and trying to avoid each other. Classes had some equipment from the classroom gear given out the previous year. What was not utilised well, was the spaces where small activities could have been played like gutter boards, etc.

During semester two our field opened up and so did the space for our students to run more freely on the turf without any injuries.

The Field of Dreams organisation continued to support our middle school students with swimming lessons. This programme has seen large numbers of students feeling more confident in the water.

Sadly, our juniors were unable to have gymnastics this year as the organisation was no longer running any lessons. We will look to see if there is another provider as our junior students enjoyed developing motor skills and experiencing the different components of gymnastics.

Financial Summary:

In 2024 Wiri Central School received KiwiSport funding of \$5795.

In 2024 Wiri Central School invested \$6017 in PE/Sport.

We would have liked to engage more outside providers to give further opportunities for students to experience a wider range of sports activities, however providers were not available.

We are excited to have CLM Community Sport - Healthy Active Learning (HAL) working alongside our school to assist us in securing opportunities with outside sports agencies, professional development for staff, and assisting with health/P.E.

Goals for 2025:

- Look for some swimming P.D
- Secure funding for a range of activities and equipment-classroom gear
- Have more girls playing and entering interschool sports
- Incorporating whanau challenges as lunchtime activities and school-wide events
- Gymnastics for the juniors - source funding and provider
- P.D sessions around P.E planning, lessons - progression of skills for teachers and students
- Generate a survey for both caregivers/parents and students about the Health and P.E Curriculum. The results of the survey will help us shape our curriculum for the next 2 years.

In closing, it's been a year of small successes and learning. We're excited to roll into 2025 armed with greater knowledge, and a more determined attitude to achieve the goals set for Sport and PE.

Joseph TeHaki
Sports Coordinator

Jan Donaldson
Principal



2024 Report on how the school has given effect to Te Tiriti o Waitangi

Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives. Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:

- working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
- achieving equitable outcomes for Māori students.

At Wiri Central School we continue to make instruction available in tikanga Māori and te reo Māori through provision of a Māori bilingual unit, Mōkai Āwhina. Our rumaki unit provides level 1 language instruction for students who opt into the unit. Students in Mōkai Āwhina continue to make pleasing progress in comparison to students working in mainstream/English medium classes (refer to 2024 Literacy and Numeracy Analysis of Variance). In 2024 the school's Evaluation Report completed by ERO identifies several conditions that support learner success. One of these conditions is that the school authentically honours partnerships with whānau and mana whenua for guidance on relevant kaupapa.

Staff and board members are encouraged to participate in professional development that builds their knowledge and understanding of te reo me ona tikanga. This enables te reo Māori and tikanga Māori to be included across all classroom settings. Use of te reo Māori around the school is an everyday occurrence. Signage in te reo is also evident around the school. The board continues to support educational equity through provision of free breakfast, lunches and stationery to all students at Wiri Central School.

Tikanga Māori guides school practices, plans and our curriculum. Relevant tikanga is evidenced, but not limited to, pōwhiri to welcome new students, staff or visitors, karakia when appropriate and waiata. Our school values are articulated in Māori and are at the core of all that we do. Consultation with kaumātua and/or kuia is undertaken as required. We have previously worked with local iwi to develop a school pepeha and a carved waharoa. We continue to incorporate these taonga into our curriculum and daily life at Wiri Central School.

Statement of Compliance With Employment Policy 2024

Wiri Central School has policies and procedures in place to ensure compliance with Good Employer legislation and Health and Safety in the Workplace. The school uses SchoolDocs to manage and maintain policies, which includes an Equal Employment Opportunities (EEO) section. Policies can be viewed on the school's SchoolDocs site (URL): <https://wiricentral.schooldocs.co.nz>

Username: wiricentral

Password: whanau

For the 2024 school year no significant issues relating to employment were raised or identified. Policies and procedures were reviewed in accordance with the School Docs review schedule.