



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1557
Principal:	Heather Atkinson
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Accountant / Service Provider:	Schooled Limited

WAITAKERE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2024

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Waitakere Primary School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial report and the judgements used in the financial reports.

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.

Heather Irvine

Full Name of Presiding Member

Signed by:

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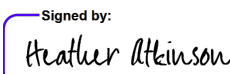
Signature of Presiding Member

30 May 2025

Date:

Heather Atkinson

Full Name of Principal

Signed by:

03495014265E4BB

Signature of Principal

30 May 2025

Date:

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

		2024	2024	2023
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	4,178,403	3,846,469	4,390,728
Locally Raised Funds	3	261,982	252,001	203,282
Interest		33,535	20,000	28,419
Total Revenue		4,473,920	4,118,470	4,622,429
Expense				
Locally Raised Funds	3	122,816	106,000	107,862
Learning Resources	4	3,194,360	2,935,813	3,351,655
Administration	5	386,531	358,193	372,068
Interest		5,446	5,580	4,177
Property	6	802,178	787,557	784,150
Loss on Disposal of Property, Plant and Equipment		754	-	-
Total Expense		4,512,085	4,193,143	4,619,912
Net Surplus / (Deficit) for the year		(38,165)	(74,673)	2,517
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(38,165)	(74,673)	2,517

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

Waitakere 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		783,933	783,933	781,416
Total comprehensive revenue and expense for the year		(38,165)	(74,673)	2,517
Contribution - Furniture and Equipment Grant		28,947	-	-
Equity at 31 December		774,715	709,260	783,933
Accumulated comprehensive revenue and expense		774,715	709,260	783,933
Equity at 31 December		774,715	709,260	783,933

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.

Waitakere 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	581,754	168,951	313,573
Accounts Receivable	8	334,996	250,778	250,780
GST Receivable		11,406	32,426	32,426
Prepayments		-	-	-
Inventories	9	8,632	6,209	6,209
Investments		-	348,943	348,943
Funds Receivable for Capital Works Projects	17	10,889	-	-
		947,677	807,307	951,930
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	12	307,388	317,607	326,420
Borrowings		-	-	-
Revenue Received in Advance	13	8,329	7,780	7,781
Provision for Cyclical Maintenance	14	169,255	5,879	66,288
Finance Lease Liability	15	40,761	54,020	47,602
Funds held in Trust	16	2,336	-	790
Funds held for Capital Works Projects	17	115,181	-	75,851
Funds held on behalf of School Cluster	18	59,929	85,949	85,950
		703,179	471,235	610,682
Working Capital Surplus/(Deficit)		244,499	336,072	341,248
Non-current Assets				
Investments		-	-	-
Property, Plant and Equipment	11	569,859	548,286	638,697
		569,859	548,286	638,697
Non-current Liabilities				
Borrowings		-	-	-
Provision for Cyclical Maintenance	14	8,548	174,176	144,371
Finance Lease Liability	15	31,095	922	51,642
Funds held in Trust		-	-	-
		39,643	175,098	196,013
Net Assets		774,715	709,260	783,932
Equity		774,715	709,260	783,933

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

Waitakere 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		950,220	1,038,046	1,079,150
Locally Raised Funds		176,716	201,620	154,264
International Students		32,383	40,000	16,530
Goods and Services Tax (net)		21,020	(23,051)	(23,051)
Payments to Employees		(615,591)	(621,564)	(634,854)
Payments to Suppliers		(589,854)	(585,472)	(499,413)
Interest Paid		(5,446)	(5,580)	(4,177)
Interest Received		38,735	14,799	23,218
Net cash from/(to) Operating Activities		8,184	58,798	111,667
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		166	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(67,089)	(200,286)	(108,771)
Purchase of Investments		-	(14,945)	(14,945)
Proceeds from Sale of Investments		348,943	-	-
Net cash from/(to) Investing Activities		282,020	(215,231)	(123,716)
Cash flows from Financing Activities				
Furniture and Equipment Grant		28,947	-	-
Finance Lease Payments		(45,730)	2,778	(53,243)
Loans Received		(9,206)	-	-
Funds Administered on Behalf of Other Parties		3,967	(15,399)	177,787
Net cash from/(to) Financing Activities		(22,022)	(12,621)	124,544
Net increase/(decrease) in cash and cash equivalents		268,182	(169,054)	112,495
Cash and cash equivalents at the beginning of the year	7	313,572	338,005	201,077
Cash and cash equivalents at the end of the year	7	581,754	168,951	313,572

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Waitakere Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Waitakere 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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

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.

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 received from students for 2025 Camp 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.

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) 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.

o) Financial Instruments

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

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

p) 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.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	999,284	995,076	1,077,506
Teachers' Salaries Grants	2,656,669	2,359,054	2,783,979
Use of Land and Buildings Grants	522,450	492,339	529,243
	<u>4,178,403</u>	<u>3,846,469</u>	<u>4,390,728</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	53,588	82,000	66,630
Fees for Extra Curricular Activities	151,265	96,500	82,765
Trading	16,130	16,000	14,556
Fundraising and Community Grants	8,616	17,501	22,801
International Student Fees	32,383	40,000	16,530
	<u>261,982</u>	<u>252,001</u>	<u>203,282</u>
Expense			
Extra Curricular Activities Costs	111,461	83,500	83,323
Trading	3,264	4,000	8,120
Fundraising and Community Grant Costs	1,295	8,500	11,155
Other Locally Raised Funds Expenditure	6,796	10,000	5,264
	<u>122,816</u>	<u>106,000</u>	<u>107,862</u>
Surplus for the year Locally Raised Funds	<u>139,166</u>	<u>146,001</u>	<u>95,420</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	61,623	59,339	43,420
Information and Communication Technology	29,729	51,000	35,883
Employee Benefits - Salaries	2,926,564	2,619,582	3,085,348
Staff Development	14,223	30,000	26,900
Depreciation	161,587	173,892	158,233
Other Learning Resources	634	2,000	1,871
	<u>3,194,360</u>	<u>2,935,813</u>	<u>3,351,655</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	12,753	7,350	8,082
Board Fees and Expenses	10,190	10,500	12,586
Other Administration Expenses	60,297	56,300	47,519
Employee Benefits - Salaries	287,118	268,724	276,763
Insurance	6,967	6,077	18,316
Service Providers, Contractors and Consultancy	9,206	9,242	8,802

386,531	358,193	372,068
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6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	57,701	64,000	66,608
Cyclical Maintenance	(32,856)	35,684	(29,141)
Heat, Light and Water	27,310	26,000	26,584
Rates	91	800	-
Repairs and Maintenance	69,369	47,634	60,237
Use of Land and Buildings	522,450	492,339	529,243
Employee Benefits - Salaries	76,734	67,000	71,971
Other Property Expenses	81,379	54,100	58,648

802,178	787,557	784,150
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7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	581,754	168,951	313,572
Cash and cash equivalents for Statement of Cash Flows	581,754	168,951	313,572

Of the \$581,754 Cash and Cash Equivalents, \$104,293 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 \$581,754 Cash and Cash Equivalents, \$2,336 of Revenue Received in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	91,141	14,146	14,148
Interest Receivable	-	5,201	5,201
Teacher Salaries Grant Receivable	243,855	231,431	231,431
	334,996	250,778	250,780
Receivables from Exchange Transactions	91,141	19,347	19,349
Receivables from Non-Exchange Transactions	243,855	231,431	231,431
	334,996	250,778	250,780

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	8,632	6,209	6,209
	8,632	6,209	6,209

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	-	348,943	348,943
Total Investments	-	348,943	348,943

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	249,839	-	-	-	(44,461)	205,378
Furniture and Equipment	193,803	56,304	(508)	-	(31,972)	217,627
Information and Communication Technology	71,079	6,797	(245)	-	(27,684)	49,947
Leased Assets	99,094	26,579	-	-	(53,882)	71,791
Library Resources	24,882	3,987	(166)	-	(3,588)	25,116
	638,697	93,667	(919)	-	(161,587)	569,859

The net carrying value of furniture and equipment held under a finance lease is \$71,791 (2023: \$99,094)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	896,198	(690,820)	205,378	933,426	(683,587)	249,839
Furniture and Equipment	630,826	(413,199)	217,627	579,040	(385,237)	193,803
Information and Communication Technology	294,060	(244,113)	49,947	290,224	(219,145)	71,079
Leased Assets	195,268	(123,477)	71,791	236,611	(137,517)	99,094
Library Resources	102,113	(76,997)	25,116	98,783	(73,901)	24,882
	2,118,465	(1,548,606)	569,859	2,138,084	(1,499,387)	638,697

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	15,299	86,176	42,218
Accruals	11,543	-	12,210
Banking Staffing Overuse	-	-	9,603
Employee Entitlements - Salaries	243,855	231,431	231,431
Employee Entitlements - Leave Accrual	36,691	-	30,958
	307,388	317,607	326,420
Payables for Exchange Transactions	307,388	317,607	326,420
	307,388	317,607	326,420

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	6,672
Other revenue in Advance	8,329	7,780	1,109
	<u>8,329</u>	<u>7,780</u>	<u>7,781</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	210,659	226,108	239,800
Increase to the Provision During the Year	(32,856)	35,684	(29,141)
Use of the Provision During the Year	-	(81,737)	
Provision at the End of the Year	<u>177,803</u>	<u>180,055</u>	<u>210,659</u>
Cyclical Maintenance - Current	169,255	5,879	66,288
Cyclical Maintenance - Non current	8,548	174,176	144,371
	<u>177,803</u>	<u>180,055</u>	<u>210,659</u>

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

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	59,450	12,300	51,866
Later than One Year and no Later than Five Years	97,304	45,352	54,217
Future Finance Charges	(13,845)	(2,710)	(6,839)
	<u>142,909</u>	<u>54,942</u>	<u>99,244</u>
Represented by			
Finance lease liability - Current	40,761	54,020	47,602
Finance lease liability - Non current	31,095	922	51,642
	<u>71,856</u>	<u>54,942</u>	<u>99,244</u>

16. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,336	-	790
	<u>2,336</u>	<u>-</u>	<u>790</u>

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

17. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE 5YA - Weather related damage - Project 241129	18,960	-	(22,090)	-	(3,130)
MOE 5YA - Rms 1-6 weather tightness	56,891	1,495,239	(1,528,632)	-	23,498
MOE 5YA - CCTV Septic & Pump		136,800	(134,359)		2,441
MOE 5YA - Block 9 Carpet & Heat Pumps		81,000	(63,758)		17,242
MOE 5YA - Blocks 1/3/11 Heatpumps & Switchboard Replacement		28,080	(28,344)		(264)
MOE 5YA - Toilet Refurbishment		12,000	(19,494)		(7,494)
MOE 5YA - Hesian Replacement	-	72,000	-	-	72,000
Totals	<u>75,851</u>	<u>1,825,119</u>	<u>(1,796,677)</u>	<u>-</u>	<u>104,293</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	115,181
Funds Receivable from the Ministry of Education	(10,889)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE 5YA - Weather related damage - Project 241129	-	230,270	(211,310)	-	18,960
MOE 5YA - Rms 1-6 weather tightness	(41,133)	232,614	(134,590)	-	56,891
MOE 5YA - ILE Rm9, 10 & 18,19 & Jnr toilets	(69,539)	37,427		32,112	
MOE 5YA - Drainage - Project 208262	9,416	-	(9,416)	-	-
Totals	<u>(101,256)</u>	<u>500,311</u>	<u>(355,316)</u>	<u>32,112</u>	<u>75,851</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	75,851
Funds Receivable from the Ministry of Education	-

18. Funds Held on Behalf of Cluster

Waitakere Primary School is the lead school funded by the Ministry of Education to provide Kahui Ako services to its cluster of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	85,950	-	101,239
Funds Received from Cluster Members	37,126	-	46,268
Funds Received from MOE	-	-	3,754
Total funds received	123,077	85,949	151,261
Funds Spent on Behalf of the Cluster	41,143	-	61,693
Funds remaining	81,934	85,949	89,568
Distribution of Funds			
Hobsonville Point Primary	10,385	-	1,331
Huapai District School	3,408	-	-
Marina View Primary	1,513	-	774
Rangiora High School	1,000	-	-
Riverhead School	2,645	-	1,513
Scott Point Primary School	1,492	-	-
Taupaki Primary School	1,523	-	-
Waitakere Primary School	39	-	-
Funds Held at Year End	59,929	85,949	85,950

19. 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.

20. 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	5,590	5,176
Leadership Team Remuneration	533,657	519,001
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	539,247	524,177

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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	180-190	180-190
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	6.00	8.00
110 -120	3.00	5.00
120-130	2.00	
	11	13

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

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$95,498 (2023:\$763,273) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
MOE 5YA - RMS 1-6 Weather tightness	23,498
MOE 5YA - Hesian Replacement	72,000
Total	95,498

(b) Operating Commitments

As at 31 December 2024, the Board has no operating commitments. (2023 Nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	581,754	168,951	313,572
Receivables	334,996	250,778	250,780
Investments - Term Deposits	-	348,943	348,943
Total financial assets measured at amortised cost	916,750	768,672	913,295

Financial liabilities measured at amortised cost

Payables	307,388	317,607	326,420
Finance Leases	71,856	54,942	99,244
Total financial liabilities measured at amortised cost	379,244	372,549	425,664

24. Events After Balance Date

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

25. Comparatives

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

Independent Auditor's Report

To the readers of Waitakere Primary School's Financial statements For the year ended 31 December 2024

RSM Hayes Audit

Level 13, 125 Queen Street,
Auckland CBD, Auckland 1010

T +64 (9) 367 1656

www.rsmnz.co.nz

The Auditor-General is the auditor of Waitakere Primary School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 20, that comprise the statement of responsibility, 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 accompanying 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 May 2025. This is the date at which our opinion is expressed.

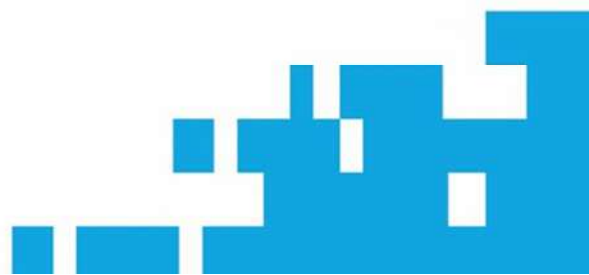
The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis of 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 of Trustees 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, in terms of the requirements 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 of Trustees is responsible for the other information. The other information includes Members of the Board of Trustees, Statement of Variance 2024 and Principal's Annual Report, 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.

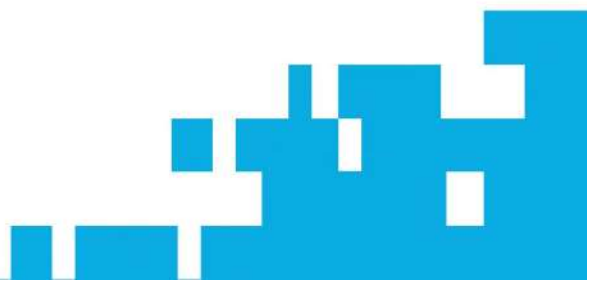
Independence

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* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in black ink, appearing to read 'B. Lyon', is positioned above the printed name.

Brendan Lyon
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Evaluation and Analysis of the School's Student Progress and Achievement 2024

80% of our students are achieving at or above expectation in literacy and numeracy. They continue to achieve well, and this is reflected in other areas of the curriculum. Although we do not track achievement in the other areas of the curriculum in terms of levelling, student engagement and attitude are noted by teachers, and this is included in our reporting to parents using either Seesaw or written reports - whichever is most appropriate.

Māori boys are currently overrepresented in the group achieving below expectation in Literacy and Numeracy.

We continue to provide support and differentiated programmes for all students identified as achieving below expectation in Literacy and Numeracy. We are also running an ESOL programme as our number of students who have English as a second language grows.



KIWISPORT FUNDING 2024

In 2024 Waitakere Primary received Kiwisport funding of \$ 7145.00.

The 2024 Kiwisport funding was used for new equipment across a range of sporting codes. First of all, we upgraded our softball and tee ball gear by replacing gloves, getting new modern bats, getting new catcher gear, and helmets that had the correct safety components. We purchased new netball bibs and balls for our school teams. We also got a range of equipment to replace old and tatty gear such as, footballs, basketballs, rugby balls, netballs, and a range of soft bouncy balls for the junior school.

As our sports shed was closed for most of the year due to school renovations, we used much of the budget to replace old gear that was outdated.

Some of the funding was also used to purchase modified sports gear to allow the opportunity for a wider range of students with cognitive and physical needs to have access to participate in sports and games at our school. For the junior school, we purchased a variety of different fine motor equipment to encourage development of hand eye coordination and increased movement. In the senior school, we purchased and replaced a range of balls and gear that is regularly used as well as gear to improve stamina and fitness.

In order to encourage students getting into new sports, and opportunities for different sports during physical education, we bought new tennis and pickle ball gear, including nets and rackets.



at

Waitakere Primary School Achievement Target 2024 Reviewed

Annual Target

To improve achievement in writing in Year 5, 6, and 8 students who are not working at expectation by at least 5% and maintain steady progress for all students working within the expected curriculum level range.

Interim data

Endpoint Data Years 5, 6 and 8 OTJs in Writing 2022-2024

Year	22		23		24		22		23		24		22		23		24	
2024 level	Well below						Below						At/Above					
5					3	5%	3	5%	13	22%	10	18%	58	95%	47	78%	42	76%
6	3	5%	3	5%	5	9%	20	33%	9	16%	9	17%	38	62%	43	71%	40	74%
8 NB	6	10%	10	20%	8	15%	9	15%	7	14%	7	13%	46	75%	34	67%	37	71%

Summary of findings and recommendations.

2024 Year 5 cohort – this cohort has 55 students, a decrease of 6 students from 2023 and a new enrolment in 2024. 5 students have shifted downward this year – 3 from above to at, 1 from at to below and one from below to well below. 1 student has moved from at to above expectations. 3 of the students working below expectations have special needs and 4 have less than 85% attendance.

2024 Year 6 cohort – this cohort has 54 students one less than in 2023. 6 students moved from at to above expectations and 1 student from well below to below. 3 students shifted downward – 1 from at to below and 2 from below to well below. This cohort has 4 ESOL students as well as those with identified special needs.

2024 Year 8 cohort – This cohort has 52 students – 1 new student from 2023. This cohort has made pleasing progress. 11 students have shifted upwards: 3 from at expectations to above, 5 from below expectations to at, and 3 from well below to below. 2 students shifted downwards from at expectations to below. This cohort had small group targeted teaching intervention throughout the year which has impacted positively on students working at and below expectations.

Recommendations

Continue with:

- Targeted small group teaching
- Our focus on improving attendance
- Moderation of levels/phases
- Exploring ways of showing progress using the new curriculum milestones etc.
- Regular monitoring of priority students and sharing successful practices.

Actions	Timeframe	Who	Outcome
Identify students who are achieving below expectations in Writing	February 2024	All staff	End of year 2023 data shared and analysed by teams who then identified priority students to focus on. Writing task completed at start of year to inform programmes and confirm priority students. Throughout the year writing tasks were set to monitor progress and set new groupings.
Continue monitoring student achievement/progress in writing through team meetings, staff meetings and discussion with teachers running support programmes	Ongoing	SLT and staff	Monitoring done through team and staff meetings sharing of data and strategies. Interventions put in place to address needs – Denise and Alex working with Year 7 and 8 and Year 3 and 4 groups. ESOL funding used to fund TA to work with ESOL students.

Monitor progress of students achieving below expectations regularly in team meetings, staff meetings and in meetings with LSC in writing.	Scheduled meeting each term	All staff	Ongoing.
Monitor and address attendance concerns of students in our target groups including lateness	Ongoing	Teachers and Principal	Students with frequent lateness and attendance issues in 2023 followed up by teacher, principal and attendance services as appropriate. Improved attendance noted in 5 students in the target cohorts. Key actions which impacted on attendance were: <ul style="list-style-type: none"> • Developing strong relationships with whānau • Regular touch base conversations with students • Teachers kept principal informed of concerns who followed up by contacting parents and or attendance services.
Data analysis meetings held to identify trends and patterns, plan interventions, research best practice and review progress	Term 1, Term 2 and Term 4	All staff	Completed
Set up collaborative Cycle of Improvement to conduct a shared focus based on 2023 data. This could include exploring the following to effect change: <ul style="list-style-type: none"> • Establishing Formative Assessment Practices • Flexible grouping • Growing student agency • Learner Dispositions • Phonological awareness • Using research to effect change • Writers' Toolbox 	Term 1	All staff	Team cycles of improvement were successful in creating collective responsibility for these cohorts. DATS and strategies shared. Variability amongst teams was noted in their sharing of data and strategies. Clearer expectations established to guide cycles of inquiry in 2025 including looking for quick wins and scheduling staff meeting time to share between teams.
Professional development using our Mentor teachers within our staff for Writers Toolbox (previously known as WTE) for the Year 3 to 6 teams involving the following: <ul style="list-style-type: none"> • Team meetings • Collaborative planning • Use of online tool (year 5 and 6 only) • Use of resources available 	Whole Year	As needed for Year 3-8	Taken as needed. Whole staff meeting at the end of year to look at using the WTB analytical features to synthesize data.
Continued moderation of achievement expectations and use of mid-point expectations to have greater consistency in levelling for writing, and increase teacher self-efficacy	Ongoing	All staff	2 staff meetings held using mixed teams to moderate samples – consistency noted. Teams also moderated in their meetings. Challenge is understanding the expectations of the new curriculum and moderating against these
Establish expectations re how a writing lesson should be structured to achieve maximum impact –i.e. timing, content, use of student voice/feedback (our common practice model)	Term 1	All staff	Expectations created and shared with year 3 to 8 – As BSLA is a focus in year – 0-2 they have developed specific guidelines applicable to the programme.
Familiarise and use the Curriculum Refresh to inform programmes	Ongoing	All Staff	Ongoing



How Waitakere Primary School have given effect to Te Tiriti o Waitangi

2024

Waitakere Primary has an active Runanga who works alongside the school in supporting local tikanga Māori, mātauranga Māori and te ao Māori. We meet with our Māori whānau to hear their feedback on our programmes and ways in which we can further embed te ao Māori in our school. Our school mihi and karakia are used in classrooms, at assemblies and school events. Our school values – Manaakitanga, Haepapatanga, and Manawaroa underpin and are embedded in our student learner profile and behaviour management plan.

We are currently working in partnership with Te Kawera ā Maki in the Mana Kura programme, a school engagement and development programme.

Te ao Māori and te reo Māori continue to be a focus in our school professional learning programmes with teachers enrolled in te Reo courses for the year. Our Te Ao Māori team, which has a member of each teaching team in it, plan our Te ao Māori focus for each term. Students share a focus phrase/kupu or conversation starter, that relates to the classroom or playground each day for a week, (using our school speaker system). Our 2 kapa haka groups, which combined have over 200 students, meet weekly and perform at school events. Students not involved in kapa haka participate in te reo lessons.

Mātauranga Māori and te ao Māori are woven throughout our inquiries and curriculum. Matariki events and activities are planned and span several weeks, as well as student led activities to support ngā wiki te reo Māori.

Students identifying as Māori are part of our priority students tracking – on average our Māori students working at or above expectations are achieving 10% below the general population in reading (73% as compared to 85%), writing (72% as compared to 78%) and maths (74% as compared to 84%). We have learning support programmes and a focus on improving attendance to lift this achievement.



Waitakere

PRIMARY SCHOOL

Waitakere School

Reporting on the Principles of being a good employer for the year ended 31 December 2024.

An up-to-date record is kept by the school of staff gender, age, ethnicity and health needs. All steps are taken to ensure a fair and equal working environment for all staff.

The practise of employment is done by shortlisting suitable applicants related to their skills, experience and qualifications according to the job description.

The school has a "Runanga" who supports the school in Te reo Maori with fundraising and expertise and they have a representative on the Board of Trustees. We have 6 staff that identify as Maori and Pacifica which is representative of student ethnicity.

Fixed term units for responsibility are advertised each year according to the areas of responsibility related to the goals of the school.

Professional Development is tailored to meeting the goals of the school with emphasis put on literature and maths.

Opportunities are offered to women and men on an equal basis, with provision for family responsibilities and meets all Equal Employment opportunity requirements.

Heather Atkinson

17/2/25

Date

Waitakere Primary School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expires
Heather Irvine	Parent Representative (Chairperson, effective March 2025)	Elected March 2024	September 2026
Heather Atkinson	Principal	Ex officio	Current
Wade Hansen	Chairperson (Parent Representative, effective March 2025)	Co-opted - Sept 2022	September 2025
Ashleigh Stewart	Staff Representative	Elected September 2022	September 2025
Nick Bithell	Parent Representative	Elected September 2022	September 2025
Carla Bonnici	Parent Representative	Elected September 2022	September 2025
Rhiannon Robertson	Parent Representative	Elected September 2022	September 2025
Sonja Lister	Parent Representative	Elected September 2023	September 2026