

# DARGAVILLE HIGH SCHOOL



## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 19

**Principal:** Michael Houghton

**School Address:** Plunket Street, Dargaville 0310

**School Postal Address:** Plunket Street, Dargaville

**School Phone:** 09 4397229

**School Email:** [office@darghigh.school.nz](mailto:office@darghigh.school.nz)

**Accountant / Service Provider:**  The School Office  
all things finance for schools

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Kim McCahon	Presiding Member	Re-elected	Sep-25
Michael Houghton	Principal	ex Officio	
Kylie Kelsen	Parent Representative	Elected	Sep-25
Sadie Cogan	Parent Representative	Elected	Sep-25
Laken Kelly	Staff Representative	Re-elected	Sep-25
Byrce Murray	Parent Representative	Elected	Sep-25
Ricky Wiperi	Parent Representative	Elected	Sep-25
Issiah Watene-Kete	Student Representative	Elected	Sep-25
Riaz Peita	Student Representative	Elected	Sep-24
Brendan Nathen	Parent Representative	Re-elected	Feb-24

**Auditor:** Bennett & Associates Chartered Accountants

# DARGAVILLE HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Dargaville High 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.

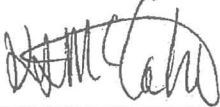
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

Kim L McMahon

Full Name of Presiding Member



Signature of Presiding Member

9/5/25

Date:

Michael Houghton

Full Name of Principal



Signature of Principal

9/5/25

Date:

# Dargaville High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	8,187,328	7,538,703	7,911,212
Locally Raised Funds	3	894,064	552,400	733,814
Interest		244,889	182,400	164,367
<b>Total Revenue</b>		<b>9,326,281</b>	<b>8,273,503</b>	<b>8,809,393</b>
<b>Expense</b>				
Locally Raised Funds	3	588,901	473,000	485,816
Learning Resources	4	5,050,774	5,084,777	4,897,471
Administration	5	1,434,937	1,342,500	1,198,419
Interest		3,420	-	4,898
Property	6	1,199,386	1,372,731	1,449,057
Loss on Disposal of Property, Plant and Equipment		3,491	-	8,312
<b>Total Expense</b>		<b>8,280,909</b>	<b>8,273,008</b>	<b>8,043,973</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>1,045,372</b>	<b>495</b>	<b>765,420</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>1,045,372</b>	<b>495</b>	<b>765,420</b>

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





# Dargaville High 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		5,290,172	5,284,956	4,481,766
Total comprehensive revenue and expense for the year		1,045,372	495	765,420
Contribution - Furniture and Equipment Grant		1,875	-	42,986
Equity at 31 December		6,337,419	5,285,451	5,290,172
Accumulated comprehensive revenue and expense		6,337,419	5,285,451	5,290,172
Equity at 31 December		6,337,419	5,285,451	5,290,172

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.



# Dargaville High School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	347,020	2,339,792	2,517,447
Accounts Receivable	8	428,179	315,633	337,783
GST Receivable		72,183	30,549	30,552
Prepayments		20,699	19,187	19,187
Inventories	9	33,498	8,437	8,437
Investments		4,200,000	1,400,000	1,400,000
Funds Receivable for Capital Works Projects	17	101,681	-	55,647
		5,203,260	4,113,598	4,369,053
<b>Current Liabilities</b>				
Accounts Payable	12	548,675	473,613	490,547
Revenue Received in Advance	13	21,453	22,733	22,733
Provision for Cyclical Maintenance	14	120,087	203,580	203,580
Finance Lease Liability	15	22,399	13,100	26,271
Funds held in Trust	16	27,794	26,825	26,825
Funds held for Capital Works Projects	17	2,842	-	207,528
		743,250	739,851	977,484
<b>Working Capital Surplus/(Deficit)</b>		4,460,010	3,373,747	3,391,569
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	2,116,841	2,117,671	2,117,668
		2,116,841	2,117,671	2,117,668
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	229,376	201,267	201,267
Finance Lease Liability	15	10,056	4,700	17,798
		239,432	205,967	219,065
<b>Net Assets</b>		6,337,419	5,285,451	5,290,172
<b>Equity</b>		6,337,419	5,285,451	5,290,172

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



# Dargaville High School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		3,853,519	3,876,181	3,386,439
Locally Raised Funds		896,783	555,350	736,764
Goods and Services Tax (net)		(41,631)	(17,103)	(17,107)
Payments to Employees		(1,468,190)	(1,374,914)	(1,323,349)
Payments to Suppliers		(2,295,533)	(1,859,434)	(1,789,989)
Interest Paid		(3,420)	-	(4,898)
Interest Received		172,499	167,257	149,224
Net cash from/(to) Operating Activities		1,114,027	1,347,337	1,137,084
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		4,609	-	
Purchase of Property Plant & Equipment (and Intangibles)		(212,545)	(334,779)	(226,045)
Purchase of Investments		(2,800,000)	(1,164,881)	(800,000)
Net cash from/(to) Investing Activities		(3,007,936)	(1,499,660)	(1,026,045)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,875	-	42,986
Finance Lease Payments		(28,642)	(26,000)	(26,141)
Funds Administered on Behalf of Other Parties		(249,751)	668	102,631
Net cash from/(to) Financing Activities		(276,518)	(25,332)	119,476
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(2,170,427)</b>	<b>(177,655)</b>	<b>230,515</b>
Cash and cash equivalents at the beginning of the year	7	2,517,447	2,517,447	2,286,932
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>347,020</b>	<b>2,339,792</b>	<b>2,517,447</b>

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.



# Dargaville High School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Dargaville High 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) Operating Lease Payments**

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

#### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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



### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	3–40 years
Board Owned Buildings	3–40 years
Furniture and equipment	2–20 years
Information and communication technology	2–20 years
Intangible Assets	3 years
Motor vehicles	5 years
Textbooks	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **k) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

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

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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



**n) Revenue Received in Advance**

Revenue received in advance relates to fees received from students 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 in relation to international students, should the School be unable to provide the services to which they relate.

**o) Funds Held in Trust**

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

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

**p) 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.

**q) 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.

**r) 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.

**s) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.





**t) 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.

**u) Budget Figures**

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

**v) 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	2,595,200	2,033,751	2,432,339
Teachers' Salaries Grants	3,514,093	3,500,000	3,593,616
Use of Land and Buildings Grants	836,888	870,000	863,371
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,085,897	970,000	860,633
Other Government Grants	155,250	164,952	161,253
	<u>8,187,328</u>	<u>7,538,703</u>	<u>7,911,212</u>

## 3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	24,788	30,000	28,362
Fees for Extra Curricular Activities	163,005	126,000	151,570
Trading	55,979	40,000	44,179
Other Revenue	650,292	356,400	509,703
	<u>894,064</u>	<u>552,400</u>	<u>733,814</u>
<b>Expense</b>			
Extra Curricular Activities Costs	172,630	183,000	155,000
Trading	28,134	20,000	21,578
Other Locally Raised Funds Expenditure	388,137	270,000	309,238
	<u>588,901</u>	<u>473,000</u>	<u>485,816</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>305,163</u>	<u>79,400</u>	<u>247,998</u>

## 4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	247,464	465,627	187,049
Information and Communication Technology	9,291	12,000	3,469
Employee Benefits - Salaries	4,545,929	4,392,400	4,483,835
Staff Development	19,575	1,000	11,174
Depreciation	222,300	205,000	207,097
Other Learning Resources	6,215	8,750	4,847
	<u>5,050,774</u>	<u>5,084,777</u>	<u>4,897,471</u>



## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	11,540	9,000	8,200
Board Fees and Expenses	46,382	49,000	39,267
Operating Leases	8,975	19,000	5,520
Legal Fees	-	5,000	-
Other Administration Expenses	103,816	105,500	81,799
Employee Benefits - Salaries	240,775	240,000	243,385
Insurance	23,521	25,000	25,010
Service Providers, Contractors and Consultancy	6,685	-	-
Ka Ora, Ka Ako - Healthy School Lunches Programme	993,243	890,000	795,238
	<u>1,434,937</u>	<u>1,342,500</u>	<u>1,198,419</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	(34,192)	-	187,565
Heat, Light and Water Rates	90,504	77,000	75,962
Repairs and Maintenance	14,382	14,000	13,294
Use of Land and Buildings	15,049	53,731	23,630
Employee Benefits - Salaries	836,888	870,000	863,371
Other Property Expenses	228,720	290,000	237,231
	48,035	68,000	48,004
	<u>1,199,386</u>	<u>1,372,731</u>	<u>1,449,057</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	347,020	2,339,792	2,517,447
Cash and cash equivalents for Statement of Cash Flows	<u>347,020</u>	<u>2,339,792</u>	<u>2,517,447</u>

Of the \$347,020 Cash and Cash Equivalents, \$2,842 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 \$347,020 Cash and Cash Equivalents, \$11,453 of Revenue Received in Advance is held by the School, as disclosed in note 13.

Of the \$347,020 Cash and Cash Equivalents, \$95,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.



## 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	2,401	6,400	6,400
Interest Receivable	92,874	20,484	20,484
Banking Staffing Underuse	-	-	22,150
Teacher Salaries Grant Receivable	332,904	288,749	288,749
	<u>428,179</u>	<u>315,633</u>	<u>337,783</u>
Receivables from Exchange Transactions	95,275	26,884	26,884
Receivables from Non-Exchange Transactions	332,904	288,749	310,899
	<u>428,179</u>	<u>315,633</u>	<u>337,783</u>

## 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	33,498	8,437	8,437
	<u>33,498</u>	<u>8,437</u>	<u>8,437</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	4,200,000	1,400,000	1,400,000
Total Investments	<u>4,200,000</u>	<u>1,400,000</u>	<u>1,400,000</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	371,434	-	-	-	-	371,434
Buildings	838,969	-	-	-	(39,623)	799,346
Building Improvements	326,109	-	-	-	(19,874)	306,235
Furniture and Equipment	378,829	100,856	(5,959)	-	(68,244)	405,482
Information and Communication Technology	112,591	44,872	-	-	(50,235)	107,228
Motor Vehicles	13,856	63,997	-	-	(12,075)	65,778
Textbooks	7,380	1,347	-	-	(2,226)	6,501
Leased Assets	55,718	17,028	-	-	(28,509)	44,237
Library Resources	12,782	1,473	(2,141)	-	(1,514)	10,600
	<u>2,117,668</u>	<u>229,573</u>	<u>(8,100)</u>	<u>-</u>	<u>(222,300)</u>	<u>2,116,841</u>

The net carrying value of furniture and equipment held under a finance lease is \$44,237 (2023: \$34,399)



### 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
	\$	\$	\$	\$	\$	\$
Land	371,434	-	371,434	371,434	-	371,434
Buildings	1,451,829	(652,483)	799,346	1,451,829	(612,860)	838,969
Building Improvements	736,027	(429,792)	306,235	736,027	(409,918)	326,109
Furniture and Equipment	1,092,463	(686,981)	405,482	1,007,565	(628,736)	378,829
Information and Communication Technology	1,214,286	(1,107,058)	107,228	1,169,414	(1,056,823)	112,591
Motor Vehicles	235,344	(169,566)	65,778	171,347	(157,491)	13,856
Textbooks	79,629	(73,128)	6,501	78,282	(70,902)	7,380
Leased Assets	105,204	(60,967)	44,237	101,398	(45,680)	55,718
Library Resources	46,135	(35,535)	10,600	53,649	(40,867)	12,782
	<u>5,332,351</u>	<u>(3,215,510)</u>	<u>2,116,841</u>	<u>5,140,945</u>	<u>(3,023,277)</u>	<u>2,117,668</u>

### 12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	40,622	46,697	63,631
Accruals	13,271	9,430	9,430
Employee Entitlements - Salaries	429,535	355,023	355,023
Employee Entitlements - Leave Accrual	65,247	62,463	62,463
	<u>548,675</u>	<u>473,613</u>	<u>490,547</u>
Payables for Exchange Transactions	548,675	473,613	490,547
	<u>548,675</u>	<u>473,613</u>	<u>490,547</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	10,000	10,000	10,000
Other revenue in Advance	11,453	12,733	12,733
	<u>21,453</u>	<u>22,733</u>	<u>22,733</u>



#### 14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	404,847	404,847	217,282
Increase to the Provision During the Year	95,179	-	187,565
Use of the Provision During the Year	(21,192)	-	-
Other Adjustments	(129,371)	-	-
Provision at the End of the Year	349,463	404,847	404,847
Cyclical Maintenance - Current	120,087	203,580	203,580
Cyclical Maintenance - Non current	229,376	201,267	201,267
	349,463	404,847	404,847

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan and/or quotes from local painting contractors.

#### 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	24,243	13,600	29,025
Later than One Year and no Later than Five Years	10,926	4,900	18,566
Future Finance Charges	(2,714)	(700)	(3,522)
	32,455	17,800	44,069
Represented by			
Finance lease liability - Current	22,399	13,100	26,271
Finance lease liability - Non current	10,056	4,700	17,798
	32,455	17,800	44,069

#### 16. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	27,794	26,825	26,825
	27,794	26,825	26,825

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
	\$	\$	\$	\$	\$
Reroof CLV	152,384	996,872	(1,165,217)	-	(15,961)
School Masterplan - Design Phase	(27,611)	-	-	-	(27,611)
Hub Canopy (SIP)	-	9,937	(9,937)	-	-
D Block Demo	(25,682)	446,400	(464,576)	-	(43,858)
D Block Fire Alarm Upgrade	2,014	-	(360)	-	1,654
LSC Fitout	(2,354)	56,721	(58,203)	-	(3,836)
LSPM	13,190	524	(13,714)	-	-
Heating & Lighting	39,940	26,855	(75,070)	-	(8,275)
Drainage Project	-	12,200	(11,012)	-	1,188
Fencing	-	-	(1,098)	-	(1,098)
Swimming Pool Roof	-	-	(1,042)	-	(1,042)
Totals	151,881	1,549,509	(1,800,229)	-	(98,839)

### Represented by:

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

2,842  
(101,681)

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Reroof CLV	-	169,244	(16,860)	-	152,384
School Masterplan - Design Phase	(27,800)	-	189	-	(27,611)
Prefab demolition	(4,526)	8,557	(5,382)	1,351	-
Hub Canopy (SIP)	82,244	-	(172,787)	90,543	-
D Block Demo	-	-	(25,682)	-	(25,682)
D Block Fire Alarm Upgrade	-	8,478	(6,464)	-	2,014
LSC Fitout	-	-	(2,354)	-	(2,354)
LSPM	-	14,000	(810)	-	13,190
Heating & Lighting	-	47,500	(7,560)	-	39,940
Totals	49,918	247,779	(237,710)	91,894	151,881

### Represented by:

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

207,528  
(55,647)





## 18. Related Party Transactions

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

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

## 19. Remuneration

### *Key management personnel compensation*

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

	2024 Actual \$	2023 Actual \$
Board Members Remuneration	5,060	5,525
Leadership Team Remuneration Full-time equivalent members	901,066 7	2,108,188 19
Total key management personnel remuneration	906,126	2,113,713

There are seven members of the Board excluding the Principal. The Board has held ten full meetings of the Board in the year. The Board also has a Property (2 members) committees 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	180-190	180-190
Benefits and Other Emoluments	4-5	4-5
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	8	9
110 - 120	8	6
120 - 130	1	2
130 - 140	1	2
	18.00	19.00

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

#### 20. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	nil	nil

#### 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) 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 \$1,779,512 (2023:\$2,633,197) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Reroof CLV	541,343
School Masterplan - Design Phase	823,130
D Block Demo	5,742
D Block Fire Alarm Upgrade	2,654
LSC Fitout	25,285
Heating & Lighting	380,170
Drainage Project	1,188
<b>Total</b>	<b><u>1,779,512</u></b>

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

As at 31 December 2024, the Board has no operating commitments

## 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	347,020	2,339,792	2,517,447
Receivables	428,179	315,633	337,783
Investments - Term Deposits	4,200,000	1,400,000	1,400,000
Total financial assets measured at amortised cost	<u>4,975,199</u>	<u>4,055,425</u>	<u>4,255,230</u>

### Financial liabilities measured at amortised cost

Payables	548,675	473,613	490,547
Finance Leases	32,455	17,800	44,069
Total financial liabilities measured at amortised cost	<u>581,130</u>	<u>491,413</u>	<u>534,616</u>

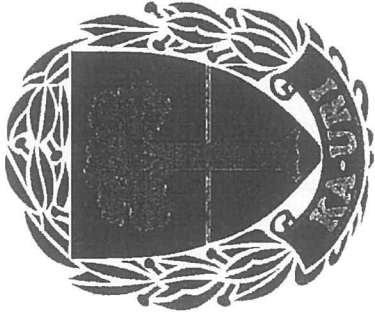
## 24. Events After Balance Date

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

## 25. Comparatives

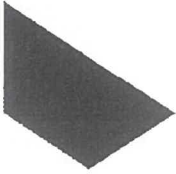
There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.





Dargaville High School

# Analysis of Variance for 2024



School Name:	Dargaville High School	School Number:	019
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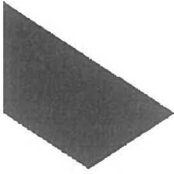
Strategic Aim:	All ākonga are given an equitable opportunity to excel in their learning area and in their community.		
Annual Aim:	To raise and sustain NCEA academic achievement.		
Target:	70% of ākonga in Year 11 will achieve NCEA Level One.		
Baseline Data:	Previous percentage of ākonga attaining NCEA Level 1:		
	Year	Achievement Rates for ākonga Level 1 NCEA (% and roll based)	Achievement Rates for Māori ākonga Level 1 NCEA (% and roll based)
	2020	61.9%	53.5%
	2021	74.4%	65.9%
	2022	58.5%	49.2%
	2023	49%	30.4%

Actions	Outcomes	Reasons for the variance	Evaluation
<i>What did we do?</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
<ul style="list-style-type: none"> <li>Regular tracking of Year 11 ākonga including the cohort of Māori ākonga.</li> <li>Sharing tracking with Lead Team, CDF and Board meetings.</li> <li>Devising strategies and implementing strategies to assist ākonga needing further support.</li> <li>He Maara Hou mentoring to work with identified Year 11 and Year 12 ākonga.</li> <li>Providing more directed 1 on 1 or small group support, with a focus on Literacy and Numeracy.</li> <li>Providing other opportunities as available.</li> <li>Offering a range of subjects to enable opportunities for students to experience success.</li> <li>Ongoing professional development available to support the staff to deliver the new NCEA Level 1 changes.</li> </ul>	<ul style="list-style-type: none"> <li>From the 2024 provisional results 43.6% of ākonga achieved NCEA Level One (roll based).</li> <li>For Māori ākonga, 30.4% achieved NCEA Level 1 (roll based) in 2024.</li> <li>For both cohorts, the results have decreased compared to 2023 results. Both are the lowest for the last 5 years.</li> <li>When looking into the data further, the introduction of the Literacy and Numeracy C.A.'s. These are co-requisites, meaning they are needed to achieve NCEA. Our Literacy and Numeracy C.A.A results show a decrease also, which would affect NCEA attainment.</li> <li>Regular tracking of overall progress towards NCEA as well including tracking of Māori ākonga towards NCEA.</li> </ul>	<ul style="list-style-type: none"> <li>The official introduction of the NCEA Level 1 changes in 2024 impacted on outcomes for ākonga, with many more external common assessment tasks, more focus on external examinations.</li> <li>The new Literacy and Numeracy C.A.As which all ākonga need to achieve to gain NCEA. Opportunities to gain these are available twice a year and are an online assessment.</li> <li>Ākonga entered for NCEA (counting in our data) leaving the school (for various reasons), had an impact on the NCEA Level 1 statistics.</li> <li>Mentors working with Year 11 and Year 12 ākonga, with a focus on Literacy and Numeracy.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to focus on attainment of NCEA Level 1 One for our Year 11 cohort.</li> <li>Teachers collaborating together to provide connection across the curriculum.</li> <li>Introduction of Assessment for Learning strategies to make better use of assessment information in decision making.</li> <li>Building further connections with contributing schools to identify foci areas and work collaboratively on these.</li> <li>Reporting progress to Board, Lead Team, HODs, Deans and staff.</li> <li>Inform parents / whānau of the importance of regular attendance and completing all the assessments offered.</li> <li>Our new house based pastoral systems, building connection and pride in ākonga.</li> <li>A focus on enhancing goal setting and increasing the effectiveness of the Hui Ako and Hui Whānau interviews.</li> <li>Strategic Measurement for Schools course being undertaken.</li> </ul>
Planning for next year:			
Year 11 Māori ākonga attainment of NCEA Level One to increase by at least 20%.			



# Analysis of Variance Reporting 2024

continued



<b>School Name:</b>	Dargaville High School	<b>School Number:</b>	019
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<b>Strategic Aim:</b>	All ākonga are given an equitable opportunity to excel in their learning area and in their community.																
<b>Annual Aim:</b>	To improve the Literacy and Numeracy Levels in preparation for the new requirements for NCEA, with both being co-requisites.																
<b>Targets:</b>	70% of Year 9 and Year 10 ākonga improve in their E-asTTle results by at least 2 sub-levels.																
<b>Baseline Data:</b>	Beginning of the Year E-AsTTle analysis. Note Start of year e-asTTle was completed in February / March 2024, with the end of year e-asTTle testing completed by November. <table><tr><td>Year 9</td><td>%age improving by at least 2 sub-levels.</td></tr><tr><td>Mathematics</td><td>36%</td></tr><tr><td>Reading</td><td>22%</td></tr><tr><td>Writing</td><td>41%</td></tr><tr><td>Year 10</td><td>%age improving by at least 2 sub-levels.</td></tr><tr><td>Mathematics</td><td>53%</td></tr><tr><td>Reading</td><td>17%</td></tr><tr><td>Writing</td><td>43%</td></tr></table>	Year 9	%age improving by at least 2 sub-levels.	Mathematics	36%	Reading	22%	Writing	41%	Year 10	%age improving by at least 2 sub-levels.	Mathematics	53%	Reading	17%	Writing	43%
Year 9	%age improving by at least 2 sub-levels.																
Mathematics	36%																
Reading	22%																
Writing	41%																
Year 10	%age improving by at least 2 sub-levels.																
Mathematics	53%																
Reading	17%																
Writing	43%																

Actions	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																
<div>What did we do?</div> <ul style="list-style-type: none"><li>Professional Development with staff on the E-AsTTle test results and strategies to integrate into teaching.</li><li>English teachers undertaking A.L.L (accelerated learning in literacy) professional development and using these in English classes.</li><li>Mathematics teachers undertaking A.L.I.M (accelerated learning in Mathematics) professional development and using these in Mathematics classes.</li><li>Turbo Literacy introduced / trialled during the year, working with selected Year 9 ākonga.</li><li>Literacy and Numeracy 1 on 1 as well as small group support provided by Year 11 ākonga as well as identified junior ākonga.</li><li>Academic coaching interviews and parent teacher interviews, including information about Literacy and Numeracy, to encourage parent support.</li><li>Re-assessing ākonga progress by end of year E-AsTTle in mathematics, Reading and Writing.</li></ul>	<div>The goal set for the year was that 70% of Year 9 and 10 ākonga would improve their results by 2 sub-levels. Moving by 2 sub-levels or more, shows accelerated progress.</div> <table><tr><td>Year 9</td><td>%age improving by at least 2 sub-levels.</td></tr><tr><td>Mathematics</td><td>29%</td></tr><tr><td>Reading</td><td>60%</td></tr><tr><td>Writing</td><td>57%</td></tr><tr><td>Year 10</td><td>%age improving by at least 2 sub-levels.</td></tr><tr><td>Mathematics</td><td>21%</td></tr><tr><td>Reading</td><td>54%</td></tr><tr><td>Writing</td><td>75%</td></tr></table> <div>The goal for 2023 has not been met for any of the e-AsTTle tests. Movement in results was best for Mathematics at Year 9 (53%).</div>	Year 9	%age improving by at least 2 sub-levels.	Mathematics	29%	Reading	60%	Writing	57%	Year 10	%age improving by at least 2 sub-levels.	Mathematics	21%	Reading	54%	Writing	75%	<div>Why did it happen?</div> <ul style="list-style-type: none"><li>A number of different programmes were in place for 2024 to target ākonga in the junior school.</li><li>Professional Development involved all staff having an improved understanding of what the e-AsTTle results meant, as well as the analysis.</li><li>Professional Development included sharing different strategies employed by teachers, for other teachers to use in their classes.</li><li>A number of ākonga identified in the target group often has inconsistent attendance, which impacted on their progress.</li><li>This year, the new Numeracy and Literacy co-requisites were in place.</li></ul>	<div>Where to next?</div> <ul style="list-style-type: none"><li>Retain the emphasis on improving Literacy and Numeracy across the curriculum.</li><li>Develop and reinforce a school wide Literacy and Numeracy strategy.</li><li>Strategies gained from A.L.L and (accelerated learning in literacy) and ALiM (accelerated learning in mathematics being retained in teaching programmes.</li><li>Ongoing professional development for staff, both internally and externally sourced. Dargaville High School is a signatory of Te Manu Ka Rere. This professional development is to support schools with Literacy and numeracy C.A.A's.</li><li>Design a way of tracking progress towards Literacy and Numeracy, including these in the tracking.</li><li>Sharing Literacy and Numeracy strategies to be used across the curriculum.</li></ul>
Year 9	%age improving by at least 2 sub-levels.																		
Mathematics	29%																		
Reading	60%																		
Writing	57%																		
Year 10	%age improving by at least 2 sub-levels.																		
Mathematics	21%																		
Reading	54%																		
Writing	75%																		
Planning for next year:			Continuing the focus to Literacy and Numeracy, with the goal being 80% of ākonga in Year 9 and Year 10 will progress by more than the expected level of progress in e-asTTle.																

# Analysis of Variance Reporting 2024

continued

<b>School Name:</b>		Dargaville High School	<b>School Number:</b>	019
<b>Strategic Aim:</b>		All ākonga are given an equitable opportunity to excel in their learning area and in their community.		
<b>Annual Aim:</b>		To improve the Literacy and Numeracy Levels in preparation for the new requirements for NCEA, with both being co-requisites.		
<b>Targets:</b>		All kaiako will be trained in Literacy and Numeracy strategies to implement cross curricula, reflected in unit planning and teaching.		
<b>Baseline Data:</b>		This was a new goal starting in 2024.		



Actions	Outcomes	Reasons for the variance	Evaluation																
What did we do?	What happened?	Why did it happen?	Where to next?																
<ul style="list-style-type: none"><li>Professional Development with staff on the E-AsTTle test results and strategies to integrate into teaching.</li><li>English teachers undertaking A.L.L (accelerated learning in literacy) professional development and using these in English classes.</li><li>Mathematics teachers undertaking A.L.i.M (accelerated learning in Mathematics) professional development and using these in Mathematics classes.</li><li>Turbo Literacy introduced / trialled during the year, working with selected Year 9 ākonga.</li><li>Literacy and Numeracy 1 on 1 as well as small group support provided by Year 11 ākonga as well as identified junior ākonga.</li><li>Academic coaching interviews and parent teacher interviews, including information about Literacy and Numeracy, to encourage parent support.</li><li>Re-assessing ākonga progress by end of year E-AsTTle in mathematics, Reading and Writing.</li></ul>	<p>The goal set for the year was that 70% of Year 9 and 10 ākonga would improve their results by 2 sub-levels. Moving by 2 sub-levels or more, shows accelerated progress.</p> <table><tr><td>Year 9</td><td>%age improving by at least 2 sub-levels.</td></tr><tr><td>Mathematics</td><td>29%</td></tr><tr><td>Reading</td><td>60%</td></tr><tr><td>Writing</td><td>57%</td></tr><tr><td>Year 10</td><td>%age improving by at least 2 sub-levels.</td></tr><tr><td>Mathematics</td><td>21%</td></tr><tr><td>Reading</td><td>54%</td></tr><tr><td>Writing</td><td>75%</td></tr></table> <p>The goal for 2023 has not been met for any of the e-AsTTle tests. Movement in results was best for Mathematics at Year 9 (53%).</p>	Year 9	%age improving by at least 2 sub-levels.	Mathematics	29%	Reading	60%	Writing	57%	Year 10	%age improving by at least 2 sub-levels.	Mathematics	21%	Reading	54%	Writing	75%	<ul style="list-style-type: none"><li>A number of different programmes were in place for 2024 to target ākonga in the junior school.</li><li>Professional Development involved all staff having an improved understanding of what the e-AsTTle results meant, as well as the analysis.</li><li>Professional Development included sharing different strategies employed by teachers, for other teachers to use in their classes.</li><li>A number of ākonga identified in the target group often has inconsistent attendance, which impacted on their progress.</li><li>This year, the new Numeracy and Literacy co-requisites were in place.</li></ul>	<ul style="list-style-type: none"><li>Retain the emphasis on improving Literacy and Numeracy across the curriculum.</li><li>Develop and reinforce a school wide Literacy and Numeracy strategy.</li><li>Strategies gained from A.L.L and ALiM (accelerated learning in literacy) and mathematics being retained in teaching programmes.</li><li>Ongoing professional development for staff, both internally and externally sourced. Dargaville High School is a signatory of Te Manu Ka Rere. This professional development is to support schools with Literacy and numeracy C.A.A's.</li><li>Design a way of tracking progress towards Literacy and Numeracy, including these in the tracking.</li><li>Sharing Literacy and Numeracy strategies to be used across the curriculum.</li></ul>
Year 9	%age improving by at least 2 sub-levels.																		
Mathematics	29%																		
Reading	60%																		
Writing	57%																		
Year 10	%age improving by at least 2 sub-levels.																		
Mathematics	21%																		
Reading	54%																		
Writing	75%																		
Planning for next year:																			
Continuing the focus to Literacy and Numeracy, with the goal being 80% of ākonga in Year 9 and Year 10 will progress by more than the expected level of progress in e-asTTle.																			

# Analysis of Variance Reporting 2024

continued

School Name:	Dargaville High School	School Number: 019
Strategic Aim:	All ākonga have a sense of belonging and hauora, feeling connected with their identity language and culture.	
Annual Aim:	Belonging and hauora of ākonga are enhanced through strong relationships.	
Targets:	80% of responses for the School wide Climate and Practice sections of the NZCER Wellbeing Survey are either agree or strongly agree.	
Baseline Data:	<p>The previous NZCER Ākonga Survey was completed in 2023.</p> <ul style="list-style-type: none"><li>• In 2020 65% of responses for the Climate and Practice sections for the NZCER Wellbeing Survey were either agree or strongly agree.</li><li>• In 2022 76.9% of responses for the Climate and Practice sections for the NZCER Wellbeing Survey were either agree or strongly agree.</li><li>• In 2023 67.71% of responses for the Climate and Practice sections for the NZCER Wellbeing Survey were either agree or strongly agree.</li></ul>	



<div> <div>Actions</div> <div>What did we do?</div> </div>	<div> <div>Outcomes</div> <div>What happened?</div> </div>	<div> <div>Reasons for the variance</div> <div>Why did it happen?</div> </div>	<div> <div>Evaluation</div> <div>Where to next?</div> </div>
<ul style="list-style-type: none"> <li>• Having a wellbeing focus for staff and ākonga.</li> <li>• The transition programme of Year 9 ākonga at the start of the year.</li> <li>• Peer Support Programme, with Year 13 ākonga supporting junior ākonga (particularly Year 9).</li> <li>• Having a well-resourced pastoral network, including Form Teachers, Deans, and Guidance Counsellor, a Social Worker in school, 24/7 as well as mentoring and Ako Tautoko. Additionally there are a range of agencies that work in school to support ākonga.</li> <li>• Year 12 ākonga visiting and working with ākonga in the intermediate school.</li> <li>• An expanded Ara Tātou committee has continued to meet regularly, with a focus on promoting the positive behaviour of ākonga through school values.</li> <li>• Regular Principal meeting with the Guidance Counsellor, discussing what issues that the Guidance Counsellor is dealing with.</li> <li>• Restorative training and PB4L professional development.</li> <li>• Regular Professional Learning on wellbeing issues included as part of the staff meetings.</li> <li>• Access for staff to wellbeing resources, such as EAP.</li> </ul>	<ul style="list-style-type: none"> <li>• After much discussion with the Lead Team, pastoral network and the Ara Tātou team, the questions used were more specific, in areas that we wanted feedback on. This resulted in 12 questions being used to cover school climate, teaching and learning as well as pro-social behaviour. It is hard for a genuine comparison when looking at previous year's results.</li> <li>• When analysing the responses, from the survey last year, the percentage of agree or strongly agree responses for the Climate and Practice section of the survey was 41%. This is a decrease on responses to previous years.</li> <li>• The most pleasing results was to the statement "I know a staff member that I can go to if I have an issues", with almost 72% either agreeing or strongly agreeing.</li> </ul>	<ul style="list-style-type: none"> <li>• There is a decrease in positive feedback from the NZCER Ākonga Wellbeing survey. A covered previously, the survey was aimed at specific areas that we wanted to get feedback on.</li> <li>• The survey took place in the middle of the year and the feedback from the survey was used to set the direction for the Lead Team and the Ara Tātou team for the remainder of 2024.</li> <li>• The focus of the Ara Tātou team was promotion of positive behaviour through the school values. This was successful in raising the profile of the values and acknowledging ākonga meeting or exceeding the values.</li> <li>• Relationships are also important and many staff have built meaningful relationships with ākonga in their classes, which have proven beneficial to the wellbeing of ākonga in those classes.</li> </ul>	<ul style="list-style-type: none"> <li>• Introduction of a new pastoral system. The change includes moving to a House based structure – with house Deans being vertically structured. The intention is to improve connection with ākonga.</li> <li>• The house names have changed being more relevant to students moving to house names that</li> <li>• Working closely with contributing schools to review and update the transition process. This includes Year 12 ākonga building connections with Year 8 ākonga at the Intermediate School.</li> <li>• Building the role of the Ara Tātou team, including restorative PLD with staff. The team has a new chair and new coach, as well as several new members.</li> <li>• Raising the status of peer support, working with Year 13 ākonga to mentor Year 9 ākonga.</li> <li>• Working closely with staff of the pastoral network and further enhancing the role of the agencies that interact in our school.</li> <li>• Continuing the Principal and Guidance Counsellor meetings. As well as Child Protection hui.</li> <li>• Professional Learning on wellbeing issues included as part of the staff meetings.</li> </ul>
<div>Planning for next year:</div>			
Continuing to have a focus on wellbeing - both for the staff and for the ākonga.			

# Analysis of Variance Reporting 2024

Continued...



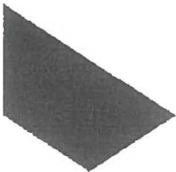
School Name:	Dargaville High School	School Number:	019
Strategic Aim:	All ākonga have a sense of belonging and hauora, feeling connected with their identity, language and culture.		
Annual Aim:	Belonging and hauora of ākonga are enhanced through strong relationships.		
Targets:	The attendance rate for each term is greater than 80% for Year 9 ākonga.		
Baseline Data:	<div>Year 9 Attendance 2022:</div> <div>Term 1: 64.6%      Term 2: 63.7%      Term 3: 76.14%      Term 4: 73.83%      Average for year: 69.6%</div> <div>Year 9 Attendance 2023:</div> <div>Term 1: 74.4%      Term 2: 74.2%      Term 3: 74.1%      Term 4: 74.9%      Average for year: 74.4%</div>		

Actions	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?												
<div>What did we do?</div> <ul style="list-style-type: none"><li>Regular tracking and monitoring of attendance.</li><li>Daily texts sent out for ākonga not at school as well as follow-up phone calls.</li><li>Longer term attendance issues followed up by our engagement officer, who started in 2023.</li><li>NETs referrals and follow-up.</li><li>Ako Tatuoko (on-site alternative education), new in 2023.</li><li>Check and Connect. A Ministry of Education PB4L initiative to improve ākonga's engagement at school. Started at DHS early in 2023.</li><li>Ara Tātou continued to look at strategies to support ākonga and staff, particularly with the school values and attendance.</li><li>Hui Whānau, including discussions around attendance.</li><li>Year 9 transition programme.</li><li>Peer Support.</li><li>Regular messages in the newsletter and other ways, about the importance of regular attendance.</li></ul> <div>Planning for next year:</div>	<div>Year 9 Attendance</div> <table><tr><th>Term</th><th>%age attendance</th></tr><tr><td>1</td><td>85.6</td></tr><tr><td>2</td><td>79.6</td></tr><tr><td>3</td><td>74.3</td></tr><tr><td>4</td><td>68.3</td></tr><tr><td>Overall</td><td>76.95</td></tr></table> <p>The goal for 2023 has not been met for any of the terms, with the highest attendance being 74.9%. The average overall attendance throughout the year was in the mid 70% band (74.4%).</p> <p>While the goal was not achieved, the attendance for Year 9 ākonga was overall better than in 2022. Additionally Year 9 attendance for each term was higher in 2023 than 2022.</p>	Term	%age attendance	1	85.6	2	79.6	3	74.3	4	68.3	Overall	76.95	<ul style="list-style-type: none"><li>Continued Check and Connect, with the programme continuing into 2025.</li><li>The School Engagement officer has continued to make a big difference. Both the Check and Connect Coordinator as well as the Student Engagement Officer make regular contact home, including home visits.</li><li>Although covid is much less of an issue for attendance, illness rates remained high, including for staff.</li></ul>	<ul style="list-style-type: none"><li>Retain an emphasis of improving attendance of ākonga. Improved attendance should result in improved ākonga results.</li><li>Trialling a Stepped Attendance Response plan, using this system before it becomes</li><li>Ongoing monitoring of attendance and working with our Student Engagement Officer and agencies to work on possible solutions to improve attendance rates.</li><li>Continue the 3<sup>rd</sup> year of the Check and Connect programme.</li><li>Further enhance the relationship with key contributing schools and further develop a transition programme for ākonga attending Dargaville High school, in Year 9.</li><li>Continuing the messaging about the importance of attending school regularly.</li><li>Improved role of Ara Tātou team, which has been re vitalised with a new chair and a new coach, as well as new members of the team.</li></ul>
Term	%age attendance														
1	85.6														
2	79.6														
3	74.3														
4	68.3														
Overall	76.95														
Raising regular attendance by at least 10% for all ākonga to be at least 40%.															



# Analysis of Variance Reporting 2024

continued

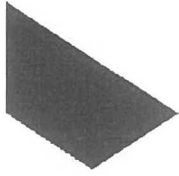


School Name:	Dargaville High School	019
Strategic Aim:	Kaiāiakitanga – Ākonga are connected to their tūrangawaewae – their identity, language and culture.	
Annual Aim:	A phased approach to developing a local curriculum, acknowledging local knowledge, people and skills.	
Targets:	Kaiako develop their knowledge of Te Ao Māori, supporting their capacity to deliver effective learning programmes.	
Baseline Data:	The staff have been on journey of learning more Te Ao Māori which has included use of karakia and our new school waiata as well school haka.	

Actions	Outcomes	Reasons for the variance	Evaluation
<i>What did we do?</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
<ul style="list-style-type: none"> <li>Regular professional development built into staff meetings with focus on pronunciation of names, learning karakia.</li> <li>Repackaging a school waiata and writing a school haka in preparation to teach the ākonga and the staff.</li> <li>Increased staff participation in powhiri and whakatau.</li> </ul>	<ul style="list-style-type: none"> <li>An increased presence of Te Ao Māori around the school, visible in classrooms as well as being used around the school.</li> <li>Karakia for meetings and assembly - karakia timatanga and karakia whakamutunga.</li> </ul>	<ul style="list-style-type: none"> <li>Leadership of initiatives by a core group of teachers and working in a supportive way to engage staff.</li> <li>Staff buy-in of the initiatives and willingness to get involved in the initiatives.</li> </ul>	<ul style="list-style-type: none"> <li>Professional Development for staff. Engagement of Te Pūheke to deliver professional development and programmes to support staff. First PLD on 3 February 2025.</li> <li>Ongoing professional development incorporated into staff meetings.</li> <li>Teaching staff the school waiata and haka. The waiata to include actions and to be used at full school powhiri and whakatau.</li> <li>Investigating ways to increase staff knowledge of local stories, to enhance opportunities for localised curriculum.</li> </ul>
Planning for next year:			
Kaiako develop their knowledge of Te Ao Māori, supporting their capacity to deliver effective learning programmes.			

# Analysis of Variance Reporting 2024

continued



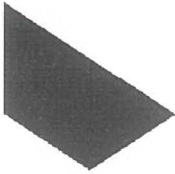
School Name:	Dargaville High School	School Number: 019
Strategic Aim:	Acknowledging ākonga as kaitiaki of the past, present and future.	
Annual Aim:	A phased approach to developing a local curriculum, acknowledging local knowledge, people and skills.	
Target:	Student voice will be sought and genuinely considered in curriculum initiatives, programmes and strategies.	
Baseline Data:	This is a new goal.	





# Analysis of Variance Reporting 2024

continued



School Name:	Dargaville High School	School Number:	019
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Strategic Aim:	Acknowledging ākonga as kaitiaki of the past, present and future.										
Annual Aim:	A phased approach to developing a local curriculum, acknowledging local knowledge, people and skills.										
Target:	70% of Maori ākonga will achieve NCEA Level One.										
Baseline Data:	<div>Māori Achievement of NCEA Level One:</div> <table><tr><th>Year</th><th>%age of Maori cohort achieving NCEA Level One</th></tr><tr><td>2020</td><td>53.5</td></tr><tr><td>2021</td><td>65.9</td></tr><tr><td>2022</td><td>49.2</td></tr><tr><td>2023</td><td>40.8</td></tr></table>	Year	%age of Maori cohort achieving NCEA Level One	2020	53.5	2021	65.9	2022	49.2	2023	40.8
Year	%age of Maori cohort achieving NCEA Level One										
2020	53.5										
2021	65.9										
2022	49.2										
2023	40.8										

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Regular tracking of Year 11 Māori ākonga.</li> <li>Sharing tracking with Lead Team, CDF and Board meetings.</li> <li>Devising strategies and implementing strategies to assist ākonga needing further support.</li> <li>He Maara Hou mentoring to work with identified Year 11 and Year 12 ākonga.</li> <li>Providing more directed 1 on 1 or small group support, with a focus on Literacy and Numeracy.</li> <li>Providing other opportunities as available.</li> <li>Offering a range of subjects to enable opportunities for students to experience success.</li> <li>Ongoing professional development available to support the staff to deliver the new NCEA Level 1 changes.</li> </ul>	<ul style="list-style-type: none"> <li>For Māori ākonga, 30.4% achieved NCEA Level 1 (roll based) in 2024.</li> <li>This is a decrease compared to the results for 2023 and is the lowest for the last 5 years.</li> <li>For both cohorts, the results have decreased compared to 2023 results. Both are the lowest for the last 5 years.</li> <li>When looking into the data further, the introduction of the Literacy and Numeracy C.A.A's. These are co-requisites, meaning they are needed to achieve NCEA. Our Literacy and Numeracy C.A.A results show a decrease also, which would affect NCEA attainment.</li> <li>Regular tacking of overall progress towards NCEA as well including tracking of Māori ākonga towards NCEA.</li> </ul>	<ul style="list-style-type: none"> <li>The official introduction of the NCEA Level 1 changes in 2024 impacted on outcomes for ākonga, with many more external common assessment tasks, more focus on external examinations.</li> <li>The new Literacy and Numeracy C.A.As which all ākonga need to achieve to gain NCEA. Opportunities to gain these are available twice a year and are an online assessment.</li> <li>Mentors working with Year 11 and Year 12 ākonga, with a focus on Literacy and Numeracy.</li> </ul>	<ul style="list-style-type: none"> <li>He Maara Hou mentoring to continue and this year as well as the school engaging with the Pūhoro programme. Pūhoro works with senior Maori ākonga to improve engagement and outcomes in STEM subjects.</li> <li>Continue to focus on attainment of NCEA Level 1 for our Year 11 Māori cohort.</li> <li>Building further connections with contributing schools to identify foci areas and work collaboratively on these.</li> <li>Reporting progress to Board, Lead Team, HODs, Deans and staff.</li> <li>Inform parents / whānau of the importance of regular attendance and completing all the assessments offered.</li> <li>Our new house based pastoral systems, building connection and pride in ākonga.</li> <li>Offering subjects and opportunities for Māori ākonga to achieve as Māori. New subjects in 2025.</li> <li>A focus on enhancing goal setting and increasing the effectiveness of the Hui Ako and Hui Whānau interviews.</li> </ul>
<b>Planning for next year:</b>			
By 2026, 80% of all Māori ākonga will be retained to complete NCEA Level Two.			



## Dargaville High School - Annual Implementation Plan 2025

<p><b>Summary of the Plan:</b></p> <p>The strategic plan consists of 3 key strategic goals under the titles of:</p> <ul style="list-style-type: none"> <li>• ākonga with a focus on outcomes for <i>learners</i>.</li> <li>• hauora focuses on the <i>well-being</i> of ākonga and having a safe environment for all.</li> <li>• kaitiakitanga has teachers being <i>guardians</i> of the students, connecting with their culture as well as having a genuine voice in decisions being made at school.</li> </ul> <p>Overall the annual implementation plan has a concentration on using strategies and approaches to provide a learning environment which enables student success, in ways that are defined through the creation of a learning profile and not just academic achievement.</p> <p>Belonging and connectedness are important part of the goals this year through an enhanced Ara Tātou team, a refreshed Peer Support programme and other strategies as well as ākonga connecting with their tūrangawaewae - being proud of who they are and where they are from.</p> <p><b>Where we are at currently:</b></p> <p>Currently, the school is on a journey working towards achieving the goals in the annual plan, as many of the goals are a continuation or an altered version of goals from previous years.</p> <ul style="list-style-type: none"> <li>• Many of the 'tools' / groups are already in place. For instance the Ara Tātou team is in place, with a new chair and a new coach. The size of the Ara Tātou team has grown, and we are working collaboratively with the Ministry of Education PB4L coordinator.</li> <li>• Peer support training has been enhanced and the Year 13 students are ready to work with the Year 9 groups that they will be working with.</li> </ul> <p><b>How will our targets and actions give effect to Te Tiriti o Waitangi:</b></p> <ul style="list-style-type: none"> <li>• The first strategic goal under the heading of ākonga includes a statement of ākonga having an equitable opportunity to excel, including culturally responsive approaches and strategies.</li> <li>• The strategic goal of kaitiakitanga has ākonga being connected to their tūrangawaewae - their identity, language and culture. The initiatives for this include professional development to increase kaiako knowledge in Te Reo me ōna Tikanga to scaffold and support learning. Included in the strategic plan is the one of the strategic goals having a target of improving the attainment of NCEA Level One for Māori ākonga by at least 20%.</li> <li>• Partnerships on a number of different levels are enhanced in the annual plan. The Kāhui Ako has been the vehicle for working collaboratively with local Iwi to enable consistency between schools. It is intended for the collaboration to continue.</li> <li>• The pastoral changes, in place at the start of 2025, with the focus being new house names, having a Lead Dean, House Deans and whānau teachers focussing on building and / or enhancing connections, including ākonga, whānau and kaiako.</li> <li>• Ensuring that the hauora of ākonga is enhanced is included under the hauora strategic goal.</li> <li>• The kaitiakitanga goal also includes supporting student voice being sought and genuinely considered when making decisions impacting students, such as designing house logos and narrative for the houses.</li> </ul>
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***Mahi tahi tātou, mo te oranga ā mātou rangatahi"***

Working together for the well-being of our youth.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF DARGAVILLE HIGH SCHOOL'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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The Auditor-General is the auditor of Dargaville High School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 20, 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 Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 9 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 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, arise from section 87 of the Education Act 1989.

### **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 Novopay 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 Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility 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 the School.



**Steve Bennett**

**BENNETT & ASSOCIATES**

On behalf of the Auditor-General  
Whangarei, New Zealand

