

SOUTH MAKIRIKIRI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2446

Principal: Greg Allan

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Accountant / Service Provider:

Education  Services.
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SOUTH MAKIRIKIRI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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South Makirikiri 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.

Libby Rayner
Full Name of Presiding Member

Greg Allan
Full Name of Principal

Rayner
Signature of Presiding Member

Allan
Signature of Principal

03/06/2025
Date:

03/06/2025
Date:

South Makirikiri 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	1,346,569	1,184,828	1,305,867
Locally Raised Funds	3	130,973	90,300	70,183
Interest		7,450	6,500	7,156
Gain on Sale of Property, Plant and Equipment		125	-	-
Total Revenue		1,485,117	1,281,628	1,383,206
Expense				
Locally Raised Funds	3	17,105	61,000	23,615
Learning Resources	4	993,446	916,023	938,864
Administration	5	95,066	92,720	93,232
Interest		1,230	592	1,228
Property	6	355,699	310,040	320,041
Loss on Disposal of Property, Plant and Equipment		-	-	18
Total Expense		1,462,546	1,380,375	1,376,998
Net Surplus / (Deficit) for the year		22,571	(98,747)	6,208
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		22,571	(98,747)	6,208

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

South Makirikiri 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		481,585	475,072	467,412
Total comprehensive revenue and expense for the year		22,571	(98,747)	6,208
Contribution - Furniture and Equipment Grant		-	-	7,965
Equity at 31 December		504,156	376,325	481,585
Accumulated comprehensive revenue and expense		504,156	376,325	481,585
Equity at 31 December		504,156	376,325	481,585

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.

South Makirikiri School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	247,446	166,254	284,390
Accounts Receivable	8	74,953	82,860	60,217
GST Receivable		-	10,881	2,654
Prepayments		5,229	3,360	3,170
Inventories	9	8,636	2,461	2,368
Funds Receivable for Capital Works Projects	15	73,981	-	81,697
		410,245	265,816	434,496
Current Liabilities				
GST Payable		14,924	-	-
Accounts Payable	11	83,307	105,785	92,457
Revenue Received in Advance	12	5,390	-	14,826
Provision for Cyclical Maintenance	13	3,343	49,500	53,169
Finance Lease Liability	14	5,846	4,205	6,422
Funds held for Capital Works Projects	15	51,768	-	57,503
		164,578	159,490	224,377
Working Capital Surplus/(Deficit)		245,667	106,326	210,119
Non-current Assets				
Property, Plant and Equipment	10	292,694	311,358	304,770
		292,694	311,358	304,770
Non-current Liabilities				
Provision for Cyclical Maintenance	13	26,308	31,641	21,885
Finance Lease Liability	14	7,897	9,718	11,419
		34,205	41,359	33,304
Net Assets		504,156	376,325	481,585
Equity		504,156	376,325	481,585

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

South Makirikiri School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		342,833	289,981	295,032
Locally Raised Funds		116,214	86,300	83,399
Goods and Services Tax (net)		17,578	-	8,227
Payments to Employees		(218,215)	(171,500)	(172,169)
Payments to Suppliers		(274,246)	(263,600)	(139,487)
Interest Paid		(1,230)	(592)	(1,228)
Interest Received		7,450	-	7,167
Net cash from/(to) Operating Activities		(9,616)	(59,411)	80,941
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(25,101)	(16,000)	(21,824)
Net cash from/(to) Investing Activities		(25,101)	(16,000)	(21,824)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	7,965	7,965
Finance Lease Payments		(4,208)	(4,318)	(3,756)
Funds Administered on Behalf of Other Parties		1,981	-	(16,954)
Net cash from/(to) Financing Activities		(2,227)	3,647	(12,745)
Net increase/(decrease) in cash and cash equivalents		(36,944)	(71,764)	46,372
Cash and cash equivalents at the beginning of the year	7	284,390	238,018	238,018
Cash and cash equivalents at the end of the year	7	247,446	166,254	284,390

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.



South Makirikiri School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

South Makirikiri 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 13.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

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 comprised of Book Club and Uniforms and Stationery and Photographs. 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:

Board-owned Buildings	40-50 years
Building Improvements	10-75 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

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. The valuation is based on a comparison to recent market transactions.

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 School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to 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) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) 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.

v) Budget Figures

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

w) 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

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

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
346,608	289,940	300,099
747,385	693,648	760,927
252,576	201,240	244,841
1,346,569	1,184,828	1,305,867

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
90,096	38,000	25,982
6,899	15,500	20,527
4,447	5,200	2,785
22,531	21,000	10,489
7,000	10,600	10,400
130,973	90,300	70,183

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs
Other Locally Raised Funds Expenditure
Transport

8,827	54,500	7,136
4,086	-	7,175
-	-	4,300
1,133	1,500	1,907
3,059	5,000	3,097
17,105	61,000	23,615

Surplus for the year Locally Raised Funds

113,868	29,300	46,568
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4. Learning Resources

Curricular
Employee Benefits - Salaries
Staff Development
Depreciation
Information And Communication Technology

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
47,792	64,600	33,887
885,694	786,148	848,191
18,606	29,500	17,787
39,176	32,275	37,755
2,178	3,500	1,244
993,446	916,023	938,864

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	7,898	-	6,017
Board Fees and Expenses	7,800	9,200	8,207
Operating Leases	2,357	-	3,134
Other Administration Expenses	25,970	36,250	28,018
Employee Benefits - Salaries	42,134	38,000	45,772
Insurance	1,669	2,600	1,539
Service Providers, Contractors and Consultancy	7,238	6,670	545
	95,066	92,720	93,232

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	3,789	4,000	2,791
Cyclical Maintenance	14,639	8,500	6,421
Heat, Light and Water	12,457	10,500	10,214
Repairs and Maintenance	26,299	33,000	7,391
Use of Land and Buildings	252,576	201,240	244,841
Employee Benefits - Salaries	38,241	40,000	40,225
Other Property Expenses	7,698	12,800	8,158
	355,699	310,040	320,041

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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	247,446	166,254	284,390
Cash and cash equivalents for Statement of Cash Flows	247,446	166,254	284,390

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$247,446 Cash and Cash Equivalents, \$51,768 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 \$247,446 Cash and Cash Equivalents, \$5,390 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	2,783	1,056	1,406
Receivables from the Ministry of Education	1,731	-	-
Interest Receivable	-	11	-
Teacher Salaries Grant Receivable	70,439	81,793	58,811
	<u>74,953</u>	<u>82,860</u>	<u>60,217</u>
Receivables from Exchange Transactions	2,783	1,067	1,406
Receivables from Non-Exchange Transactions	72,170	81,793	58,811
	<u>74,953</u>	<u>82,860</u>	<u>60,217</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Uniforms	8,636	2,461	2,368
	<u>8,636</u>	<u>2,461</u>	<u>2,368</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	3,000	-	-	-	-	3,000
Board-owned Buildings	38,636	-	-	-	(1,947)	36,689
Building Improvements	130,110	-	-	-	(5,015)	125,095
Furniture and Equipment	53,998	22,085	-	-	(9,474)	66,609
Information and Communication Technology	36,174	2,031	-	-	(10,056)	28,149
Motor Vehicles	18,097	-	-	-	(2,640)	15,457
Leased Assets	18,065	3,454	(946)	-	(6,731)	13,842
Library Resources	6,690	476	-	-	(3,313)	3,853
	304,770	28,046	(946)	-	(39,176)	292,694

The net carrying value of equipment held under a finance lease is \$13,842 (2023: \$18,065)

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	3,000	-	3,000	3,000	-	3,000
Board-owned Buildings	89,464	(52,775)	36,689	89,464	(50,828)	38,636
Building Improvements	220,906	(95,811)	125,095	220,906	(90,796)	130,110
Furniture and Equipment	211,729	(145,120)	66,609	189,645	(135,647)	53,998
Information and Communication Technology	223,930	(195,781)	28,149	221,898	(185,724)	36,174
Motor Vehicles	24,062	(8,605)	15,457	24,062	(5,965)	18,097
Leased Assets	23,917	(10,075)	13,842	25,905	(7,840)	18,065
Library Resources	30,853	(27,000)	3,853	30,377	(23,687)	6,690
	827,861	(535,167)	292,694	805,257	(500,487)	304,770

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	5,719	12,505	26,561
Accruals	5,265	6,895	4,012
Employee Entitlements - Salaries	70,439	81,793	58,811
Employee Entitlements - Leave Accrual	1,884	4,592	3,073
	<u>83,307</u>	<u>105,785</u>	<u>92,457</u>

Payables for Exchange Transactions	83,307	105,785	92,457
	<u>83,307</u>	<u>105,785</u>	<u>92,457</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Income in Advance	184	-	66
Revenue in Advance - Grants	-	-	13,500
Grants in Advance - Ministry of Education	5,206	-	1,260
	<u>5,390</u>	<u>-</u>	<u>14,826</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	75,054	72,641	68,633
Increase to the Provision During the Year	9,051	8,500	8,001
Use of the Provision During the Year	(60,042)	-	-
Other Adjustments	5,588	-	(1,580)
Provision at the End of the Year	<u>29,651</u>	<u>81,141</u>	<u>75,054</u>
Cyclical Maintenance - Current	3,343	49,500	53,169
Cyclical Maintenance - Non current	26,308	31,641	21,885
	<u>29,651</u>	<u>81,141</u>	<u>75,054</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 / painting quotes.



14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	6,718	4,205	7,602
Later than One Year and no Later than Five Years	8,491	9,718	12,384
Future Finance Charges	(1,466)	-	(2,145)
	<u>13,743</u>	<u>13,923</u>	<u>17,841</u>

Represented by

Finance lease liability - Current	5,846	4,205	6,422
Finance lease liability - Non current	7,897	9,718	11,419
	<u>13,743</u>	<u>13,923</u>	<u>17,841</u>

15. 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	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
AMS ILE Outdoor Learning	221277	-	-	(7,081)	-	(7,081)
Block 2 Weather Tightness	221274	(81,697)	222,401	(207,604)	-	(66,900)
Block 1: Water Leak Remediation	239933	57,503	4,127	(9,862)	-	51,768
Totals		<u>(24,194)</u>	<u>226,528</u>	<u>(224,547)</u>	<u>-</u>	<u>(22,213)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	51,768
Funds Receivable from the Ministry of Education	(73,981)

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roof Replace & Remediation	221275	3,950	-	(3,950)	-	-
Heat Pump Replacement	221276	4,315	-	(4,315)	-	-
Block 2 Weather Tightness	221274	(15,505)	-	(66,192)	-	(81,697)
Block 1: Water Leak Remediation	239933	-	57,503	-	-	57,503
Totals		<u>(7,240)</u>	<u>57,503</u>	<u>(74,457)</u>	<u>-</u>	<u>(24,194)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	57,503
Funds Receivable from the Ministry of Education	(81,697)



16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,020	2,965
<i>Leadership Team</i>		
Remuneration	331,353	240,425
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	<u>334,373</u>	<u>243,390</u>

There are 11 members of the Board excluding the Principal. The Board has held 8 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	130 - 140	130 - 140
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	2.00	1.00
	<u>2.00</u>	<u>1.00</u>

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



18. Compensation and Other Benefits Upon Leaving

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

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

19. 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 liability regarding this funding wash-up, which is expected to be settled in July 2025.

20. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$287,720 (2023: \$258,097) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
AMS ILE Outdoor Learning	212,918
Block 2 Weather Tightness	20,424
Block 1: Water Leak Remediation	54,378
Total	287,720

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).



21. 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	247,446	166,254	284,390
Receivables	74,953	82,860	60,217
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	322,399	249,114	344,607

Financial liabilities measured at amortised cost

Payables	83,307	105,785	92,457
Finance Leases	13,743	13,923	17,841
Total financial liabilities measured at amortised cost	97,050	119,708	110,298

22. Events After Balance Date

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

23. 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 SOUTH MAKIRIKIRI SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of South Makirikiri School. The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 03 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 33, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

South Makirikiri School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Libby Rayner	Presiding Member	Elected	Sep 2025
Greg Allan	Principal	ex Officio	
Kate Nitschke	Parent Representative	Elected	Sep 2025
Maria Clayton	Parent Representative	Elected	Sep 2025
Rob Simpson	Parent Representative	Elected	May 2024
Michael Knox	Parent Representative	Elected	Sep 2024
Jonathan Sykes	Parent Representative	Co-opted	
Amy MacDonald	Parent Representative	Co-opted	
Andrew Thoms	Parent Representative	Co-opted	
Jacob Moore	Parent Representative	Appointed	Sep 2025
Tony Maas	Parent Representative	Appointed	Sep 2025
Sharyn Drylie	Staff Representative	Appointed	Sep 2024

South Makirikiri School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$1,942 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the South Makirikiri School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

	Below	At	Above
Y2 2024	37.5%	43.8%	18.8%
Y3 2024	18.8%	31.3%	51%
Y4 2024	25%	50%	25%
Y5 2024	25%	43.5%	31.3%
Y6 2024	25%	31.3%	43.8%
Y7 2024	20%	50%	30%
Yr 8 2024	11.4%	22.2%	66.6%

Target 2024:

In 2024 the target will be to reduce the number of Below students by at least 50% Moving 4 of 7 students to AT by the end of the year.

Making significant progress of students in Year 6 and 7 in 2024. Moving 5 of the 11 students to AT by the end of the year.

This will be supported through Teacher Aide support. Teachers involving home in weekly support, Nessy Digital Maths support.

Teacher PLD through the ALiM Accelerating Learning in Maths starting Term 2.

HOW:

Evaluate Maths programme. What is the best supporting programme to enhance all students in Maths understanding. Unpack New Maths curriculum, create a South Makirikiri Maths Curriculum, scoping sequence.

Regular staff meetings sharing good practice.

Purchasing of effective maths resources

Funding intervention teacher to fill gaps in students knowledge.

These results indicate a huge shift in mathematical understanding in our Year 7 students. Raising the expectations and progressively working through filling gaps with intervention teacher support and providing tools to assist their learning. This can be attributed to the intervention teacher and class teacher identifying essential needs and collaborating on essential skills.

It is exceptional seeing students continuing to strive to excel in Mathematics at the end of their time at South Makirikiri School. This is moderated through using E-Asttle to confirm the achievement of the Year 8's when

they exit learning at South ak. We will engage with a range of the High Schools to moderate how well equipped our tamariki are in their testing situations

We have not compared data as the MOE move in achievement levels has made the comparison of data inconsistent.

Reading 2024

	Below	At	Above
Y2 2024	31%	31.3%	37.7%
Y3 2024	18%	12.5%	68.8%
Y4 2024	25%	31.3%	43.8%
Y5 2024	37.5%	25%	37.5%
Y6 2024	12.5%	31.3%	56.2%
Y7 2024	20%	50%	30%
Yr 8 2024	11.1%	22.2%	66.6%

Target moving 3 of the 5 students in Year 3 from Below to AT:

In Year 4 this is an area to focus on through accelerating those achieving AT to Above in 2024.
Significantly decreasing the number of Students in Year 6 and 7 achieving Below the expected curriculum level in reading.

How: Create South Makirikiri School Literacy curriculum document.

Embed Structured literacy practices across the whole school.

Implement a spelling programme.

Regular moderation of reading assessments using PProbe.

Use LLL reading assessments for junior readers.

Intervention teacher to work with students who struggle.

Teacher Aide Support using Phonics tools.

This is an incredible transformation of reading ability. Very encouraging seeing the rate of progress. Even with the movement in MOE expectations we are sitting in a good place to continue to accelerate the progress of all our learners.

This has been enhanced by the Teacher Aide support and intervention teacher focusing on reinforcing the key concepts and repetition.

This class explored using the IDEAL programme to support Structured Literacy.

Of these students they have received multiple years of Intervention, RTLiT, Digital Programs, Teacher Aide support. We also have one student transition into our school which contributes to the Below statistics

Through the use of the intervention working alongside the class teachers to identify needs and focused learning using the ideal programme has seen students achieving at a great level of achievement. What is encouraging is seeing students striving to excel.

We have not compared data as the MOE move in achievement levels has made the comparison of data inconsistent.

Writing 2024:

	Below	At	Above
Y2 2024	43.2%	43.8%	12.5%
Y3 2024	20.5%	50%	25%
Y4 2024	18.8%	56.3%	25.9%
Y5 2024	25%	37.5%	31.5%
Y6 2024	12.5%	31.3%	50.1%
Y7 2024	20%	50%	30%
Yr 8 2024	11.1%	22.2%	66.6%

Year 3, 4 and 5 students In 2024 the focus will be to reduce the number of students Below the desired curriculum level by 50% moving 8 of the 16 students to AT.

In Year 7 the focus will be to continue to attempt to close the gap on those achieving Below the desired curriculum level.

How:

Involvement in ALL

Create South Makirikiri School Literacy curriculum document.

Moderation of Writing samples regularly within school and across schools.

Using Easttle Writing to support progress monitoring, moderation and identifying gaps in students ability.

Majority of these students achieving below the desired level they have received multiple years of Intervention, RTLiT, Digital Programs, Teacher Aide support.

(ALL)Accelerating Learning in Literacy will begin in Term 2 which will support trialling new ways to accelerate the learning.

In 2024 we have seen a greater number of students in Year 8 moving from AT the desired level to above. This fits wonderfully with our raising expectations and shows that our looking ahead to what is desired in the Secondary system meets the need for students in Writing.

From the established goal this has been achieved with a huge increase in those achieving above the desired curriculum level in 2024.

While there is an increase to the Below students this is due to 2 transient students entering our system for 2024.

We have not compared data as the MOE move in achievement levels has made the comparison of data inconsistent.



Te Tiriti o Waitangi @ South Makirikiri School

Reviewed March 2024.

South Makirikiri School is committed to upholding the principles of Te Tiriti o Waitangi by fostering an inclusive learning environment that values and reflects te ao Māori. We honour the principles of partnership, participation, and protection through meaningful relationships with whānau, iwi, and hapū, integrating te reo Māori and tikanga Māori into our curriculum, and ensuring equitable opportunities for all tamariki. Our teaching practices acknowledge the unique status of Māori as tangata whenua, promoting culturally responsive pedagogy that supports the success and wellbeing of Māori learners and all students.