

NEW PLYMOUTH GIRLS' HIGH SCHOOL

CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

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NEW PLYMOUTH GIRLS' HIGH SCHOOL

Consolidated Annual Financial Statements - For the year ended 31 December 2024

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New Plymouth Girls' High School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual consolidated 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 Group's 2024 consolidated financial statements are authorised for issue by the Board.

Kelly Marriner

Full Name of Presiding Member



Signature of Presiding Member

03 June 2025

Date:

Jacqui Brown

Full Name of Principal



Signature of Principal

03 June 2025

Date:



New Plymouth Girls' High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024	School 2024	2023	2024	Group 2024	2023
		Actual \$	Budget (Unaudited) \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue							
Government Grants	2	15,662,617	12,485,431	14,763,195	15,662,617	12,485,431	14,763,195
Locally Raised Funds	3	544,306	195,432	518,112	508,275	195,432	489,726
Interest		140,273	76,500	96,107	170,808	76,500	119,938
Gain on Sale of Property, Plant and Equipment		4,565	-	-	4,565	-	-
Hostel	4	1,667,111	1,537,946	1,649,989	1,667,111	1,537,946	1,649,989
Total Revenue		18,018,872	14,295,309	17,027,403	18,013,376	14,295,309	17,022,848
Expense							
Locally Raised Funds	3	306,942	17,049	314,063	306,942	17,049	314,063
Hostel	4	1,854,007	1,355,203	1,609,410	1,854,007	1,355,203	1,609,410
Learning Resources	5	11,886,598	9,595,016	11,066,369	11,886,598	9,595,016	11,066,369
Administration	6	797,757	862,656	862,491	801,026	862,656	864,886
Interest		11,735	8,000	10,337	11,735	8,000	10,337
Property	7	3,006,662	2,364,969	2,767,502	3,006,662	2,364,969	2,767,502
Loss on Disposal of Property, Plant and Equipment		17,413	-	-	17,413	-	-
Total Expense		17,881,114	14,202,893	16,630,172	17,884,383	14,202,893	16,632,567
Net Surplus / (Deficit) for the year		137,758	92,416	397,231	128,993	92,416	390,281
Other Comprehensive Revenue and Expense		-	-	-			
Total Comprehensive Revenue and Expense for the Year		137,758	92,416	397,231	128,993	92,416	390,281

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



New Plymouth Girls' High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	2024	School	2023	2024	Group	2023
		Actual	2024 Budget (Unaudited)	Actual	Actual	2024 Budget (Unaudited)	Actual
		\$	\$	\$	\$	\$	\$
Equity at 1 January		5,460,245	5,091,465	4,813,927	6,077,228	4,813,927	5,437,860
Total comprehensive revenue and expense for the year		137,758	92,416	397,231	128,993	92,416	390,281
Contributions from / (Distributions to) the Ministry of Education		-	-	152,488	-	-	152,488
Contribution - Furniture and Equipment Grant							
Transfer (to) From Reserves							
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	96,599	-	-	96,599
Equity at 31 December		5,598,003	5,183,881	5,460,245	6,206,221	4,906,343	6,077,228
Accumulated comprehensive revenue and expense		5,598,003	5,183,881	5,460,245	5,939,063	5,183,881	5,804,324
Reserves		-	-	-	267,158	-	272,904
Equity at 31 December		5,598,003	5,183,881	5,460,245	6,206,221	5,183,881	6,077,228

The above consolidated Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



New Plymouth Girls' High School Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets							
Cash and Cash Equivalents	8	1,700,002	71,377	1,426,567	1,754,752	71,377	1,821,693
Accounts Receivable	9	1,173,926	900,483	913,045	1,193,360	900,483	917,281
GST Receivable		-	83,167	-	-	83,167	-
Prepayments		28,185	55,658	75,851	28,185	55,658	75,851
Inventories	10	2,156	144,663	7,557	2,156	144,663	7,557
Investments	11	1,657,898	1,100,000	1,091,850	2,195,741	1,100,000	1,311,850
Funds Receivable for Capital Works Projects	18	77,779	-	346,105	77,779	-	346,105
		4,639,946	2,355,348	3,860,975	5,251,973	2,355,348	4,480,337
Current Liabilities							
GST Payable		99,242	-	295	99,242	-	295
Accounts Payable	13	1,066,304	937,702	1,323,115	1,070,113	937,702	1,325,494
Revenue Received in Advance	14	470,319	199,040	254,759	470,319	199,040	254,759
Provision for Cyclical Maintenance	15	239,644	219,648	479,720	239,644	219,648	479,720
Finance Lease Liability	16	54,916	90,491	32,140	54,916	90,491	32,140
Funds held in Trust	17	261,089	223,918	269,579	261,089	223,918	269,579
Funds held for Capital Works Projects	18	1,068,975	-	121,071	1,068,975	-	121,071
Funds held on behalf of Kahui Ako Cluster	19	21,827	-	-	21,827	-	-
Funds held on behalf of Attendance Cluster	20	162,896	-	90,197	162,896	-	90,197
		3,445,212	1,670,799	2,570,876	3,449,021	1,670,799	2,573,255
Working Capital Surplus/(Deficit)		1,194,734	684,549	1,290,099	1,802,952	684,549	1,907,082
Non-current Assets							
Property, Plant and Equipment	12	4,760,601	4,567,820	4,484,777	4,760,601	4,567,820	4,484,777
		4,760,601	4,567,820	4,484,777	4,760,601	4,567,820	4,484,777
Non-current Liabilities							
Provision for Cyclical Maintenance	15	284,147	3,856	259,365	284,147	3,856	259,365
Finance Lease Liability	16	73,185	64,632	55,266	73,185	64,632	55,266
		357,332	68,488	314,631	357,332	68,488	314,631
Net Assets		5,598,003	5,183,881	5,460,245	6,206,221	5,183,881	6,077,228
Equity		5,598,003	5,183,881	5,460,245	6,206,221	4,906,343	6,077,228



New Plymouth Girls' High School
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities							
Government Grants		4,091,480	4,004,611	3,890,662	4,091,480	4,004,611	3,890,662
Locally Raised Funds		317,512	1,782,640	937,452	281,481	1,782,640	904,164
Hostel		1,713,687	-	1,478,569	1,713,687	-	1,478,569
International Students		256,931	80,780	142,696	256,931	80,780	142,696
Goods and Services Tax (net)		193,274	-	(35,151)	193,274	-	(35,151)
Payments to Employees		(3,121,432)	(2,302,235)	(2,094,162)	(3,157,463)	(2,302,235)	(2,127,450)
Payments to Suppliers		(2,933,673)	(4,206,427)	(3,061,077)	(2,899,481)	(4,206,427)	(3,027,805)
Interest Paid		(11,735)	(8,000)	(10,337)	(11,735)	(8,000)	(10,337)
Interest Received		132,366	-	90,824	147,703	-	114,851
Net cash from/(to) Operating Activities		638,410	(648,631)	1,339,476	615,877	(648,631)	1,330,199
Cash flows from Investing Activities							
Purchase of Property Plant & Equipment (and Intangibles)		(669,719)	(432,884)	(322,790)	(669,719)	(432,884)	(322,790)
Purchase of Investments		(575,164)	-	(38,409)	(893,007)	-	(38,409)
Proceeds from Sale of Investments		-	-	500,000	-	-	885,976
Net cash from/(to) Investing Activities		(1,244,883)	(432,884)	138,801	(1,562,726)	(432,884)	524,777
Cash flows from Financing Activities							
Furniture and Equipment Grant		-	-	96,599	-	-	96,599
Finance Lease Payments		(44,453)	(90,427)	(46,348)	(44,453)	(90,427)	(46,348)
Funds Administered on Behalf of Other Parties		924,361	-	(615,462)	924,361	-	(615,462)
Net cash from/(to) Financing Activities		879,908	(90,427)	(565,211)	879,908	(90,427)	(565,211)
Net increase/(decrease) in cash and cash equivalents		273,435	(1,171,942)	913,066	(66,941)	(1,171,942)	1,289,765
Cash and cash equivalents at the beginning of the year	8	1,426,567	1,243,319	513,501	1,821,693	1,243,319	531,928
Cash and cash equivalents at the end of the year	8	1,700,002	71,377	1,426,567	1,754,752	71,377	1,821,693

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



New Plymouth Girls' High School

Notes to the Group Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

New Plymouth Girls High 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 New Plymouth Girls High School (the 'Group') consists of New Plymouth Girls High School and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

b) Basis of Preparation

Reporting Period

The Consolidated 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 consolidated financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Basis of Consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with the subsidiary. When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The consolidated financial statements have been prepared in accordance with 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 Group qualifies for Tier 2 as the Group is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The consolidated 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

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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. A school recognises its obligation to maintain the Proprietor'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 16

Useful lives of property, plant and equipment

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 12.

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 16. Future operating lease commitments are disclosed in note 26b.

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.

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 29.

Government Grants

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group 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 Group 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.

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for

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 Consolidated 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 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 schools 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 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 Consolidated financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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 Consolidated 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	5-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Textbooks	3 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the Group are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Consolidated Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

The Group 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 Group 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 the surplus or deficit.

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

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the Group 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.



n) 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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) 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 Group holds sufficient funds to enable the refund of unearned fees in relation to students, should the Group be unable to provide the services to which they relate.

p) Funds Held in Trust

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

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

q) 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.

r) 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 Group holds sufficient funds to enable the funds to be used for their intended purpose.

s) 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 Group 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.



t) Financial Instruments

The Group'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 Group 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 The Group'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.

u) 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.

v) Goods and Services Tax (GST)

The Consolidated 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Government Grants - Ministry of Education	4,107,191	3,950,554	3,940,590	4,107,191	3,950,554	3,940,590
Teachers' Salaries Grants	9,154,804	6,831,140	8,810,467	9,154,804	6,831,140	8,810,467
Use of Land and Buildings Grants	2,323,246	1,624,710	1,937,069	2,323,246	1,624,710	1,937,069
Other Government Grants	77,376	79,027	75,069	77,376	79,027	75,069
	15,662,617	12,485,431	14,763,195	15,662,617	12,485,431	14,763,195

3. Locally Raised Funds

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

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Revenue						
Donations and Bequests	44,247	41,000	36,602	8,216	41,000	8,216
Curriculum related Activities - Purchase of goods and servic	23,194	-	15,775	23,194	-	15,775
Fees for Extra Curricular Activities	164,159	31,102	259,934	164,159	31,102	259,934
Trading	107,702	12,550	159,561	107,702	12,550	159,561
Fundraising and Community Grants	51,870	30,000	36,407	51,870	30,000	36,407
International Student Fees	153,134	80,780	9,833	153,134	80,780	9,833
	544,306	195,432	518,112	508,275	195,432	489,726
Expense						
Extra Curricular Activities Costs	185,260	-	162,415	185,260	-	162,415
Trading	101,187	17,049	155,219	101,187	17,049	155,219
International Student - Other Expenses	20,495	-	(3,571)	20,495	-	(3,571)
	306,942	17,049	314,063	306,942	17,049	314,063
<i>Surplus for the year Locally Raised Funds</i>	237,364	178,383	204,049	201,333	178,383	175,663

4. Hostel Revenue and Expense

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual Number	(Unaudited) Number	Actual Number	Actual Number	(Unaudited) Number	Actual Number
Hostel Financial Performance						
Hostel Full Boarders						
Hostel Weekly Boarders						
Revenue						
Hostel Fees	1,338,157	1,296,346	1,347,543	1,338,157	1,296,346	1,347,543
Other Revenue	328,954	241,600	302,446	328,954	241,600	302,446
	1,667,111	1,537,946	1,649,989	1,667,111	1,537,946	1,649,989
Expense						
Administration	169,845	156,048	90,775	169,845	156,048	90,775
Property	361,706	102,240	68,030	361,706	102,240	68,030
Depreciation	221,798	763,465	201,208	221,798	763,465	201,208
Employee Benefit - Salaries	550,828	333,450	840,335	550,828	333,450	840,335
Other Hostel Expenses	549,830	-	409,062	549,830	-	409,062
	1,854,007	1,355,203	1,609,410	1,854,007	1,355,203	1,609,410
<i>Surplus/(Deficit) for the year Hostel</i>	(186,896)	182,743	40,579	(186,896)	182,743	40,579



5. Learning Resources

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Curricular	519,686	597,610	459,410	519,686	597,610	459,410
Employee Benefits - Salaries	10,873,951	8,341,336	10,185,500	10,873,951	8,341,336	10,185,500
Staff Development	25,427	35,000	28,525	25,427	35,000	28,525
Depreciation	252,773	413,490	213,412	252,773	413,490	213,412
Other Learning Resources	1,160	4,040	366	1,160	4,040	366
Information Management	213,601	203,540	179,156	213,601	203,540	179,156
	<u>11,886,598</u>	<u>9,595,016</u>	<u>11,066,369</u>	<u>11,886,598</u>	<u>9,595,016</u>	<u>11,066,369</u>

6. Administration

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Audit Fees	14,536	13,480	13,551	17,296	13,480	15,930
Board Fees and Expenses	16,454	11,650	8,573	16,454	11,650	8,573
Operating Leases	-	50	12	-	50	12
Other Administration Expenses	117,221	143,678	129,271	117,730	143,678	129,287
Employee Benefits - Salaries	612,051	646,038	672,845	612,051	646,038	672,845
Insurance	19,801	31,760	20,733	19,801	31,760	20,733
Service Providers, Contractors and Consultancy	17,694	16,000	17,506	17,694	16,000	17,506
	<u>797,757</u>	<u>862,656</u>	<u>862,491</u>	<u>801,026</u>	<u>862,656</u>	<u>864,886</u>

7. Property

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Cyclical Maintenance	13,729	105,000	218,329	13,729	105,000	218,329
Heat, Light and Water	222,678	125,000	125,224	222,678	125,000	125,224
Rates	25,904	18,157	19,418	25,904	18,157	19,418
Repairs and Maintenance	21,601	114,421	107,361	21,601	114,421	107,361
Use of Land and Buildings	2,323,246	1,624,710	1,937,069	2,323,246	1,624,710	1,937,069
Employee Benefits - Salaries	166,023	146,001	132,863	166,023	146,001	132,863
Other Property Expenses	233,481	231,680	227,238	233,481	231,680	227,238
	<u>3,006,662</u>	<u>2,364,969</u>	<u>2,767,502</u>	<u>3,006,662</u>	<u>2,364,969</u>	<u>2,767,502</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.

8. Cash and Cash Equivalents

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Bank Accounts	1,700,002	71,377	1,426,567	1,754,752	71,377	1,821,693
Cash and cash equivalents for Statement of Cash Flows	<u>1,700,002</u>	<u>71,377</u>	<u>1,426,567</u>	<u>1,754,752</u>	<u>71,377</u>	<u>1,821,693</u>

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

Of the \$1,700,002 Cash and Cash Equivalents, \$1,068,975 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 \$1,700,002 Cash and Cash Equivalents, \$470,319 of Revenue Received in Advance is held by the school, as disclosed in note 14.



9. Accounts Receivable

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Receivables	294,690	255,621	170,084	294,690	255,621	170,084
Receivables from the Ministry of Education	3,098	(18,588)	-	3,098	(18,588)	-
Loss on Uncollectible Accounts Receivable	(10,368)	-	(10,704)	(10,368)	-	(10,704)
Interest Receivable	24,641	3,840	16,734	44,075	3,840	20,970
Teacher Salaries Grant Receivable	861,865	659,610	736,931	861,865	659,610	736,931
	<u>1,173,926</u>	<u>900,483</u>	<u>913,045</u>	<u>1,193,360</u>	<u>900,483</u>	<u>917,281</u>
Receivables from Exchange Transactions	308,963	259,461	176,114	328,397	259,461	180,350
Receivables from Non-Exchange Transactions	864,963	641,022	736,931	864,963	641,022	736,931
	<u>1,173,926</u>	<u>900,483</u>	<u>913,045</u>	<u>1,193,360</u>	<u>900,483</u>	<u>917,281</u>

10. Inventories

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Stationery	2,156	5,068	7,557	2,156	5,068	7,557
Uniform Shop	-	137,771	-	-	137,771	-
Cafe/kitchen	-	1,824	-	-	1,824	-
	<u>2,156</u>	<u>144,663</u>	<u>7,557</u>	<u>2,156</u>	<u>144,663</u>	<u>7,557</u>

11. Investments

The School's investment activities are classified as follows:

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Current Asset						
Short-term Bank Deposits	1,657,898	1,100,000	1,091,850	2,195,741	1,100,000	1,311,850
Total Investments	<u>1,657,898</u>	<u>1,100,000</u>	<u>1,091,850</u>	<u>2,195,741</u>	<u>1,100,000</u>	<u>1,311,850</u>

12. Property, Plant and Equipment

GROUP	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	160,000	-	-	-	-	160,000
Building Improvements	633,293	-	-	-	(32,928)	600,365
Furniture and Equipment	188,073	371,248	(2,454)	-	(60,835)	496,032
Information and Communication Technology	332,154	197,759	(8,599)	-	(96,951)	424,363
Leased Assets	78,827	93,484	(3,917)	-	(51,898)	116,496
Library Resources	26,329	1,793	-	-	(7,666)	20,456
Hostel	3,063,567	103,525	(2,443)	-	(221,798)	2,942,851
Intangible Assets	2,534	-	-	-	(2,495)	38
	4,484,777	767,809	(17,413)	-	(474,571)	4,760,601

GROUP	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	160,000	-	160,000	160,000	-	160,000
Building Improvements	1,288,104	(687,739)	600,365	1,288,104	(654,811)	633,293
Furniture and Equipment	1,448,769	(952,737)	496,032	1,077,521	(889,448)	188,073
Information and Communication Technology	1,578,272	(1,153,909)	424,363	1,380,513	(1,048,359)	332,154
Leased Assets	518,885	(402,389)	116,496	425,401	(346,574)	78,827
Library Resources	278,816	(258,360)	20,456	277,023	(250,694)	26,329
Hostel	7,522,804	(4,579,953)	2,942,851	7,419,280	(4,355,713)	3,063,567
Intangible Assets	17,450	(17,412)	38	17,450	(14,916)	2,534
	12,813,100	(8,052,499)	4,760,601	12,045,292	(7,560,515)	4,484,777

SCHOOL	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	160,000	-	-	-	-	160,000
Building Improvements	633,293	-	-	-	(32,928)	600,365
Furniture and Equipment	188,073	371,248	(2,454)	-	(60,835)	496,032
Information and Communication Technology	332,154	197,759	(8,599)	-	(96,951)	424,363
Leased Assets	78,827	93,484	(3,917)	-	(51,898)	116,496
Library Resources	26,329	1,793	-	-	(7,666)	20,456
Hostel	3,063,567	103,525	(2,443)	-	(221,798)	2,942,851
Intangible Assets	2,534	-	-	-	(2,495)	38
	4,484,777	767,809	(17,413)	-	(474,571)	4,760,601

SCHOOL	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	160,000	-	160,000	160,000	-	160,000
Building Improvements	1,288,104	(687,739)	600,365	1,288,104	(654,811)	633,293
Furniture and Equipment	1,448,769	(952,737)	496,032	1,077,521	(889,448)	188,073
Information and Communication Technology	1,578,272	(1,153,909)	424,363	1,380,513	(1,048,359)	332,154
Leased Assets	518,885	(402,389)	116,496	425,401	(346,574)	78,827
Library Resources	278,816	(258,360)	20,456	277,023	(250,694)	26,329
Hostel	7,522,804	(4,579,953)	2,942,851	7,419,280	(4,355,713)	3,063,567
Intangible Assets	17,450	(17,412)	38	17,450	(14,916)	2,534
	12,813,100	(8,052,499)	4,760,601	12,045,292	(7,560,515)	4,484,777

The net carrying value of equipment held under a finance lease is \$78,827 (2023: \$518,885)

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.



13. Accounts Payable

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Creditors	129,560	195,275	458,165	129,560	195,275	458,165
Accruals	9,691	9,500	69,372	13,500	9,500	71,751
Employee Entitlements - Salaries	861,865	661,123	736,931	861,865	661,123	736,931
Employee Entitlements - Leave Accrual	65,188	71,804	58,647	65,188	71,804	58,647
	<u>1,066,304</u>	<u>937,702</u>	<u>1,323,115</u>	<u>1,070,113</u>	<u>937,702</u>	<u>1,325,494</u>
Payables for Exchange Transactions	1,066,303	937,702	1,323,114	1,070,112	937,702	1,325,493
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-	-	-	-
	<u>1,066,303</u>	<u>937,702</u>	<u>1,323,114</u>	<u>1,070,112</u>	<u>937,702</u>	<u>1,325,493</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Revenue in Advance - Hostel	46,576	199,040	-	46,576	199,040	-
Grants in Advance - Ministry of Education	60,831	-	27,711	60,831	-	27,711
Other Revenue In Advance	106,606	-	95,034	106,606	-	95,034
International Student Fees	256,306	-	132,014	256,306	-	132,014
	<u>470,319</u>	<u>199,040</u>	<u>254,759</u>	<u>470,319</u>	<u>199,040</u>	<u>254,759</u>

15. Provision for Cyclical Maintenance

	2024	School and Group 2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	739,085	118,504	667,372
Increase to the Provision During the Year	107,884	105,000	88,864
Use of the Provision During the Year	(229,023)	-	(146,616)
Other Adjustments	(94,155)	-	129,465
Provision at the End of the Year	<u>523,791</u>	<u>223,504</u>	<u>739,085</u>
Cyclical Maintenance - Current	239,644	219,648	479,720
Cyclical Maintenance - Non current	284,147	3,856	259,365
	<u>523,791</u>	<u>223,504</u>	<u>739,085</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.

16. 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	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
No Later than One Year	64,056	90,491	38,507	64,056	90,491	38,507
Later than One Year and no Later than Five Years	77,858	64,632	60,920	77,858	64,632	60,920
Future Finance Charges	(13,813)	-	(12,021)	(13,813)	-	(12,021)
	<u>128,101</u>	<u>155,123</u>	<u>87,406</u>	<u>128,101</u>	<u>155,123</u>	<u>87,406</u>
Represented by						
Finance lease liability - Current	54,916	90,491	32,140	54,916	90,491	32,140
Finance lease liability - Non current	73,185	64,632	55,266	73,185	64,632	55,266
	<u>128,101</u>	<u>155,123</u>	<u>87,406</u>	<u>128,101</u>	<u>155,123</u>	<u>87,406</u>



17. Funds held in Trust

	2024	School 2024 Budget	2023	2024	Group 2024 Budget	2023
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	261,089	223,918	269,579	261,089	223,918	269,579
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-	-	-	-
	261,089	223,918	269,579	261,089	223,918	269,579

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.

18. 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 8, and includes retentions on the projects, if applicable.

School and Group

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Waimarie Additions & Alterations	213055		(213,721)	340,845	(127,124)	-	-
School Signage	224997		43,901	(18,842)	(25,059)	-	-
Lightening Strike Damage	235869		(12,419)	12,419	-	-	-
ML Block BMS System	240075		31,305	-	(60,989)	-	(29,684)
Roofing Project Stage 2	240069		(109,615)	4,319,250	(3,464,009)	-	745,626
B: Carpet & Pinboard Replacement	240076		44,085	45,187	(89,272)	-	-
Remediation Lightening Strike	242721		(70)	-	70	-	-
Fire Alarm Panel	240074		(282)	-	(23,250)	-	(23,532)
Electrical Repairs & Replacements	240073		1,780	-	(16,345)	-	(14,565)
Heating Infrastructure Repairs & Replacemer	240072		-	296,553	(5,952)	-	290,601
Block O Radiator	240072		(9,998)	-	-	-	(9,998)
Plumbing Repairs & Hot Water Cyliner Repla	240071		-	35,918	(3,170)	-	32,748
Totals			(225,034)	5,031,330	(3,815,100)	-	991,196

Represented by:

Funds Held on Behalf of the Ministry of Education	1,068,975
Funds Receivable from the Ministry of Education	(77,779)

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
H,N,LR,O,TC/WELL Roofing	210453		(71,297)	70,002	1,295	-	-
Waimarie Additions & Alterations	213055		(9,022)	-	(204,699)	-	(213,721)
School Signage	224997		177,277	-	(133,376)	-	43,901
Block D, E Rationalisation	217588		54,604	13,570	(68,174)	-	-
Stadium Storm Damage	235277		1,016	(4,280)	3,264	-	-
Lightening Strike Damage	235869		(34,350)	-	21,931	-	(12,419)
M Blk (Dance Studio) Ventilation	235487		49,474	3,041	(52,515)	-	-
ML Block BMS System	240075		(3,014)	68,991	(34,672)	-	31,305
Roofing Project Stage 2	240069		-	252,632	(362,247)	-	(109,615)
B: Carpet & Pinboard Replacement	240076		-	180,000	(135,915)	-	44,085
Remediation Lightening Strike	242721		-	9,741	(9,811)	-	(70)
Fire Alarm Panel	240074		-	36,000	(36,282)	-	(282)
Cyclone Tree Damage Removal	241357		-	12,100	(12,100)	-	-
Electrical Repairs & Replacements	240073		-	47,029	(45,249)	-	1,780
Block O Radiator	240072		-	-	(9,998)	-	(9,998)
Totals			164,688	688,826	(1,078,548)	-	(225,034)

Represented by:

Funds Held on Behalf of the Ministry of Education	121,071
Funds Receivable from the Ministry of Education	(346,105)



19. Funds held on behalf of Kahui Ako Cluster

New Plymouth Girls' High School is the lead school funded by the Ministry of Education to provide services to its cluster of schools.

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members			
Funds Received from MOE	37,669	-	-
Total funds received	37,669	-	-
Funds Spent on Behalf of the Cluster	15,842	-	-
Funds remaining	21,827	-	-
Funds Held at Year End	21,827	-	-

20. Funds held on behalf of Attendance Cluster

New Plymouth Girls' High School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2024 Actual \$	School 2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	90,198	-	26,874
Funds Received from Cluster Members			
Funds Received from MOE	228,577	-	170,336
Total funds received	318,775	-	197,210
Funds Spent on Behalf of the Cluster	155,879	-	107,013
Funds remaining	162,896	-	90,197
	90,198	-	26,874
Funds Held at Year End	162,896	-	90,197



21. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 group 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.

22. Remuneration

School and Group

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

	2024 Actual \$	2023 Actual \$
<i>Key management personnel compensation S</i>		
Remuneration	3,900	5,245
<i>Leadership Team</i>		
Remuneration	1,247,763	897,823
Full-time equivalent members	7.00	6.00
Total key management personnel remuneration	<u>1,251,663</u>	<u>903,068</u>

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that met 9 and 9 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 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	270 - 280	220 - 230
Benefits and Other Emoluments	8 - 9	6 - 7
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	24.00	26.00
110 - 120	12.00	14.00
120 - 130	7.00	4.00
130 - 140	3.00	2.00
140 - 150	1.00	2.00
150 - 160	1.00	0.00
	<u>48.00</u>	<u>48.00</u>

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



23. 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
School and Group		
Total	\$0	\$0
Number of People	0	0

24. 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.

25. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$1,822,796 (2023: \$3,944,927) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
ML Block BMS System	2,623
Roofing Project Stage 2	1,332,551
Fire Alarm Panel	-18,992
Electrical Repairs & Replacements	151,151
Heating Infrastructure Repairs & Replacements and Block O Radiator	318,094
Plumbing Repairs & Hot Water Cylinder Replacements	37,369
Total	1,822,796

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 18

(b) Operating Commitments **School and Group**

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

26. 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 \$	School 2024 Budget (Unaudited) \$	2023 Actual \$	2024 Actual \$	Group 2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,700,002	71,377	1,426,567	1,754,752	71,377	1,821,693
Receivables	1,173,926	900,483	913,045	1,193,360	900,483	917,281
Investments - Term Deposits	1,657,898	1,100,000	1,091,850	2,195,741	1,100,000	1,311,850
Total financial assets measured at amortised cost	4,531,826	2,071,860	3,431,462	5,143,853	2,071,860	4,050,824

Financial liabilities measured at amortised cost

Payables	1,066,304	937,702	1,323,115	1,070,113	937,702	1,325,494
Finance Leases	128,101	155,123	87,406	128,101	155,123	87,406
Total financial liabilities measured at amortised cost	1,194,405	1,092,825	1,410,521	1,198,214	1,092,825	1,412,900



27. Events After Balance Date

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

28. Comparatives

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

29. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows:

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group		Value of investment \$000	
			2024	2023	2024	2023
Centenary Trust Fund	Fundraising	New Plymouth	100%	100%	\$ 608,218	\$ 616,983

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity.

Non controlling interests

	2024	2023
Balance at beginning of the year		
Share of profit for the year		
Balance at end of year		



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NEW PLYMOUTH GIRLS' HIGH SCHOOL GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of *New Plymouth Girls' High School* (the School) and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 02 to 21, 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 Group:

- 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 Group 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 Group for assessing the Group'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 Group, 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 Group'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 Group'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 Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- 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, 26 to 50, 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 Group 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 Group.

A handwritten signature in blue ink that reads 'Cameron Town'.

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

New Plymouth Girls' High School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kelly Marriner	Presiding Member	Elected	Sep 2025
Jacqui Brown	Principal	ex Officio	
Daniel Harrison	Parent Representative	Elected	Sep 2025
Blair Withers	Parent Representative	Elected	Sep 2025
Nita Hutchinson	Parent Representative	Elected	Sep 2025
Joy Buckingham	Parent Representative	Elected	Sep 2025
Simon Berndt	Staff Representative	Elected	Sep 2025
Nataya Lumluksanaphaiboon	Student Representative	Elected	Sep 2024
Kayley Clark	Student Representative	Elected	Sep 2025

New Plymouth Girls' High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$35,350 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the New Plymouth Girls' High 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.



New Plymouth Girls' High School
Te Kura Taitamawāhine o Puke Ariki

Statement of Variance

(Reflection on the Annual Goals of 2024)

As a summary of our evaluation of progress in achieving the aims and targets set out in our annual plan, we have used the following colour coding for each annual goal. This provides a visual measure of how successful the actions have been towards improving student achievement.

- Red – target not achieved
- Orange – satisfactory progress made towards achievement of target, and we will continue to work towards this over the following years.
- Green – target met, integration and consolidation now required.

A summary of actions and outcomes noted is provided along with barriers, enablers and next steps that may be useful for future planning.

Principal: Jacqui Brown BEd BSc Dip Tchg PGDipEd

VISIT

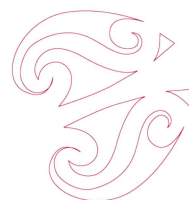
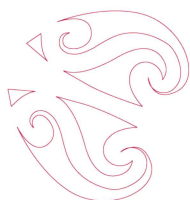
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NPGHS Strategic Plan 2022-2024 and 2024 Annual Implementation Plan Summary

Strategic Intent	2024 Annual Goals	2024 Targets
Equity and excellence We are committed to an equitable education which allows students to unashamedly strive for personal excellence NAG 1,2 NEG1 NELP 2,3,4,6	Ākonga/students and whānau/families are able to describe their progress with respect to the curriculum, and track progress towards NCEA. A thriving system of support for all learners, in the mainstream classroom and in purposefully directed hubs.	<ul style="list-style-type: none"> • Provide specific time for teachers to focus on NCEA L1 • Investigate and implement a suitable tool and reporting system to make a student's current curriculum performance, progress, and next steps in numeracy and literacy more visible. • Establish a course of all Y11 students to assist with meeting the corequisite in numeracy and literacy. • Prioritise school wide and individual professional learning for staff that focuses on NCEA L1 and Te Mātaiaho development and implementation. • Establishment of a supported learning classroom, AFL • Strengthening the use of IEPs across the school, for students engaged with Learning Support. • The system for identification for gifted and talented learners in Y9 and 10 is refreshed.
Culture and belonging We embrace and sustain culture, identity, connection, and inclusion for all, prioritising giving life to Te Tiriti o Waitangi. NAG5 NEG 1,2,,9,10 NELP 1,2,3,5,6,7	We will explore cultural competency in a range of contexts and learn what this looks like in practice for ākonga Māori, and other communities within our school.	<ul style="list-style-type: none"> • We will hold conversations with our whānau and ākonga Māori to build a picture of what cultural competency looks like, sounds like and feels like at NPGHS. • Provide professional learning opportunities for staff to enhance their understanding of cultural competency in the context of Māori, Pasifika, Gifted and Talented, Learning support. • Teaching staff take personal responsibility for their own growth in Te Reo, with some support from school professional learning sessions including development of a 'progress continuum'.
Engagement We nurture engagement, leading to success for each ākonga as a person and a learner, so they have the courage to live their best life. NAG1,2, 6 NEG2,5,6,7,8,10 NELP 1,2,3,6	Increased use of attendance data to identify and respond to issues for individuals, groups, and within our process or curriculum. We will build awareness of, and grow application of, learner agency, habits of mind, growth mindset, along with differentiation and engagement with kaiako, ākonga/students and whānau.	<ul style="list-style-type: none"> • Streamline the attendance system and review accountability and follow up • Develop and enact a partnership plan with whānau/families which encourages greater attendance. • Introduce an electronic record system to celebrate personal success to replace the card system currently in use for school values awards. • Develop and implement key actions and strategies from the school engagement tool, habits of mind, growth mindset, habit formation/goal setting, being an agile learner, and agreeing on what is a 'baseline' for classrooms and teachers at our school. • Habit development/goal setting is linked to the idea of growth and development and a tool is identified to make this more accessible to students.

Strategic Goal 1

Equity and Excellence

We are committed to an equitable education which allows students to unashamedly strive for personal excellence.

Annual Goal 1.1

Ākonga/students and whānau/families are able to describe their progress with respect to the curriculum, and track progress towards NCEA.

Targets

- Provide specific time for teachers to focus on NCEA L1
- Investigate and implement a suitable tool and reporting system to make a student's current curriculum performance, progress, and next steps in numeracy and literacy more visible.
- Establish a course of all Y11 students to assist with meeting the corequisite in numeracy and literacy.
- Prioritise school wide and individual professional learning for staff that focuses on NCEA L1 and Te Mātaiaho development and implementation.

Results

- Time was specifically calendared and professional conversations throughout the year were focused on NCEA L1. Focused use of the Curriculum Staff Only Days allowed staff to think about the skills Y9 and Y10 students need to develop for success in NCEA.
- Implementation of e-asTTle testing at a schoolwide level for numeracy and literacy allowed for both reporting on current stage, progress and next steps. This created the opportunity for conversations with whānau and previous schools about what a student can do on their own and what a student can do with support. Both measures are important, although NCEA will ultimately measure what a student can do on their own. English are also using Smartlab which assesses against curriculum levels and provides students with instant feedback on progress.
- Successful implementation of the Y11 corequisite course to support growth in numeracy and literacy. Core Generic Skills (CGS) was offered to those students who achieved either corequisite and student feedback on this addition was very positive. Students generally valued the support offered by the corequisite course and were focused on achieving the outcome. The decision to allow the numeracy and literacy requirements to be met through the transitional standards until the end of 2027 could create a motivational issue for students in this course in future years and will be monitored. However, we do not think this will be a significant concern given the positive reception towards this course alongside transitional arrangements.
- National changes to the implementation timeline for Te Mātaiaho has hindered the development of this goal. NCEA L1 implementation plans worked successfully and approximately 38% of all PLD requests were related to NCEA L1 implementation and change.
- Engagement reporting for all students (a next step from the 2023 review) has been implemented with positive outcomes, along with end of year summaries of the real time feedback given throughout the year.

Next steps

- Working to the new timelines, the Deputy Principal Curriculum will support HoDs as new curricula are introduced.

Barriers

- The change to the timeline of work re Te Mātaiaho, and the changes throughout the year to NCEA L1 standards.

Enablers

- Dedicated staff who are willing to make NCEA changes work, for the good of learners.
- Consistent schoolwide processes, supported by key staff.

Annual Goal 1.2

A thriving system of support for all learners, in the mainstream classroom and in purposefully directed hubs.

Targets

- Establishment of a supported learning classroom, AFL
- Strengthening the use of IEPs across the school, for students engaged with Learning Support.
- The system for identification for gifted and talented learners in Y9 and 10 is refreshed.

Results

- The AFL classroom was established, staffed and supported through the first year of existence. Student progress was monitored and showed significant gains relative to the student's starting point. The small numbers allow for individualised programmes and data stories. Whānau and student satisfaction is high, and attendance is strong relative to previous performance. We modify support, environment and curriculum so that expectations of behaviour and interaction are maintained.
- Schoolwide strengthening, including evidence-based changes to the way Teacher Aides are deployed and interact with students and greater use of and engagement with IEPs. More than 50 new IEPs were written and reviewed during the year.
- Filling the Gifted and Talented Co-ordinator role took longer than expected and was filled at the start of Term 3. Excellent progress has been made since, with students offered extension programmes and initiatives based on their interests and needs.

Next steps

- Development of a report format that will enable better sharing of progress for students involved in the ESOL and AFL programmes.
- Continue to refine the identification and monitoring processes for AFL and Gifted and Talented programmes.

Barriers

- Changing the ways of doing things can be difficult. Key staff could see the need to do things differently, and the natural tendency of people to want to do things in a familiar way was initially a barrier. With support, this was overcome and we are proud of the results achieved by students and staff.

Enablers

- Flexibility of Within School Teacher roles to meet the Achievement Challenge requirements in our individual school context.
- Support and understanding from the Board for the additional funding required to establish and run the AFL classroom with the level of staffing appropriate for this initiative.

Strategic Goal 2

Culture and Belonging

We embrace and sustain culture, identity, connection, and inclusion for all, prioritising giving life to Te Tiriti o Waitangi.

Annual Goal 2

We will explore cultural competency in a range of contexts and learn what this looks like in practice for ākonga Māori, and other communities within our school.

Targets

- We will hold conversations with our whānau and ākonga Māori to build a picture of what cultural competency looks like, sounds like and feels like at NPGHS.
- Provide professional learning opportunities for staff to enhance their understanding of cultural competency in the context of Māori, Pasifika, Gifted and Talented, Learning support.
- Teaching staff take personal responsibility for their own growth in Te Reo, with some support from school professional learning sessions including development of a 'progress continuum'.

Results

- A whānau hui took place which focused on 'what does success look like'. Appointment of staff member to a 'Hauora Māori' role. Stronger connections with Pasifika students and families, and provision of a Pasifika support space and liaison person.
- Professional learning using the 'Niho taniwha' model, through Evaluation Associates. The onsite face to face sessions were well-received and set staff up well for further conversations. The following online sessions did not generate the same level of engagement and transfer to classroom practice was limited. Further professional learning was offered by our own staff, and from the Taranaki Vaimoana Pasifika Charitable Trust, depending on the context and the session.
- A guidance document. 'My Te Reo Journey' was developed for staff to link together available resources and for staff to generate their own goals in the learning of Te Reo Māori. Three professional learning sessions were dedicated to this, with staff providing feedback on their own implementation.

Next steps

- Active and new connections with whānau, hapū and iwi built on trust and maintained.
- HoDs and DPs monitor and support transfer of knowledge to the classroom over time.

Barriers

- The Kāhui Ako focus was on literacy and numeracy, rather than connection with iwi and hapū, so this was a school focused goal.
- There are varying views from those with cultural knowledge, and negotiating this takes skillful leadership, connections and time.
- Difficult accessing face to face professional learning, and the lack of expertise, or suggestions for services, available via Te Mahau.

Enablers

- Flexibility of Within School Teacher roles to meet the Achievement Challenge requirements in our individual school context.
- A desire to work in partnership, and a commitment to continuing this work.
- Existing connections, such as with local hapū who are involved with Social Sciences, and Vaimoana Charitable Trust.

Strategic Goal 3

Engagement

We nurture engagement, leading to success for each student as a person and a learner, so they have the courage to live their best life.

Annual Goal 3.1

Increased use of attendance data to identify and respond to issues for individuals, groups, and within our process or curriculum.

Targets

- Streamline the attendance system and review accountability and follow up
- Develop and enact a partnership plan with whānau/families which encourages greater attendance.

Results

- The attendance recording process was found to be sound, with possible improvements to be made in the way we follow up absences. A new process was implemented, involving a link between WSTs and Waka Kaitiaki/Waka Amo (Deans). This has raised the importance of attendance for staff, students and whānau and is working effectively.
- Parents are responding to the regular emails home, and discussions between school and whānau are highlighting concerns.

Next steps

- Review process of attendance to determine any useful refinements.
- Continue work to increase regular attendance rates. Many conversations and plans are implemented due to the revised process, although no change in attendance patterns is yet apparent.

Barriers

- Reasons for non-attendance are generally beyond the school, particularly for those in the 80-90% or below 70% groups. The reasons are different, but meaningful to the individual and school systems have limited influence.
- Difficult for middle leaders and teachers to prioritise everything, and the changes to NCEA do take priority.
- Competing professional learning demands mean staff have to make choices and a focus on Te Reo Māori was prioritised by many.

Enablers

- Flexibility of Within School Teacher roles to meet the Achievement Challenge requirements in our individual school context.

Annual Goal 3.2

We will build awareness of, and grow application of, learner agency, habits of mind, growth mindset, along with differentiation and engagement with kaiako, ākonga/students and whānau.

Targets

- Introduce an electronic record system to celebrate personal success to replace the card system currently in use for school values awards.
- Develop and implement key actions and strategies from the school engagement tool, habits of mind, growth mindset, habit formation/goal setting, being an agile learner, and agreeing on what is a 'baseline' for classrooms and teachers at our school.

- Habit development/goal setting is linked to the idea of growth and development and a tool is identified to make this more accessible to students.

Results

- Student voice was gathered regarding the card or electronic record system. This will be picked up again in 2025.
- Staff Professional Learning Teams were implemented, with a consistent structure to increase learning. The school engagement tool was used as a tool to ensure mixed strategies, and to monitor staff and student perceptions of learning. While interesting data was gathered, we learned that a more evidence-based approach is needed to assist staff and students in challenging their learning.
- A 'next step' from the 2023 review was to rebrand goal setting with a greater emphasis on habits and attitudes which build to successful attainment of goals. In 2024, Habits and 'Attitude of the Week' were implemented for 6 weeks in Term 1 and Year 9/10 had the opportunity to use a goal setting form in SchoolBridge in Term 4. Both initiatives met with resistance and experienced limited success.

Next steps

- Refocus on readiness for learning through the teaching of explicit behaviour. The aim is to reduce inequity and help all develop the skills for learning in the classroom.
- Focus on evidence-informed high-impact teaching strategies to improve student outcomes.
- Refine Professional Learning Team objectives to focus on transfer to the classroom.
- Establish why the goal setting or habit development programme is not gaining traction and if this is a useful action for staff and students to persevere with and why.

Barriers

- The Student Council were keen to be involved in the gathering of student voice, and their competing priorities meant that this was not available to us until Term 4.
- The regular engagement reports measure against key competencies and consideration needs to be given to the difference between the school values award and the engagement report.
- Student readiness for the tools for learning, levels of literacy and numeracy.

Enablers

- Middle leaders and teacher desire to increase and improve levels of engagement.

Evaluation and analysis of the school's students' progress and achievement

Student progress is monitored throughout the year, with regular opportunities to share success and progress with parents and whānau through reporting and parent/teacher/student learning conversations.

While we note that the proportion of parents and whānau attending learning conversations is low, we recognise that many more parents and whānau remain invested in and connected to the learning of their taura. Engagement reports, reflecting fortnightly progress related to key competencies, are available to all parents/whānau and students and provide regular feedback on their readiness to learn.

Encouraging this approach to learning supports the consistent work of Kaiako and curriculum leaders as they provide opportunities for student success. Heads of each department or curriculum area report annually to the Principal, outlining the NCEA results achieved by the previous cohort and the next steps in the continual improvement process. This analysis in each area of the curriculum helps ensure that progress is being made by learners, including a specific focus on ākonga Māori.

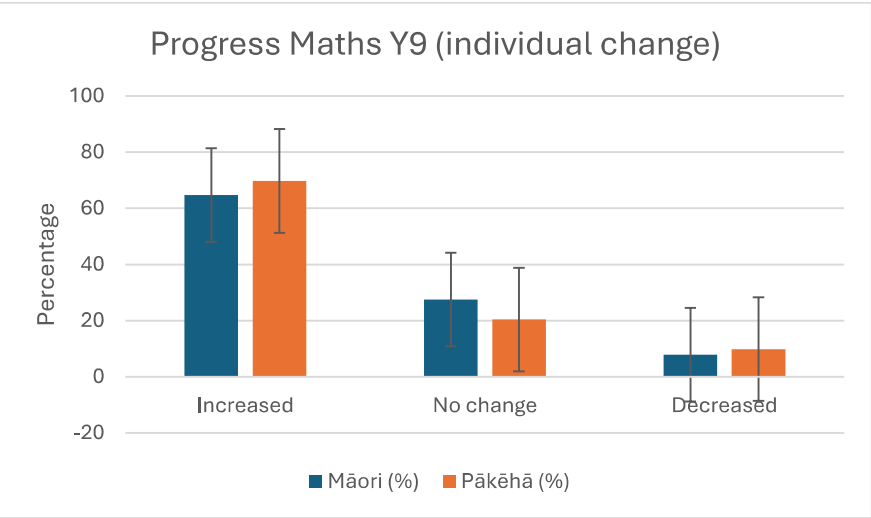
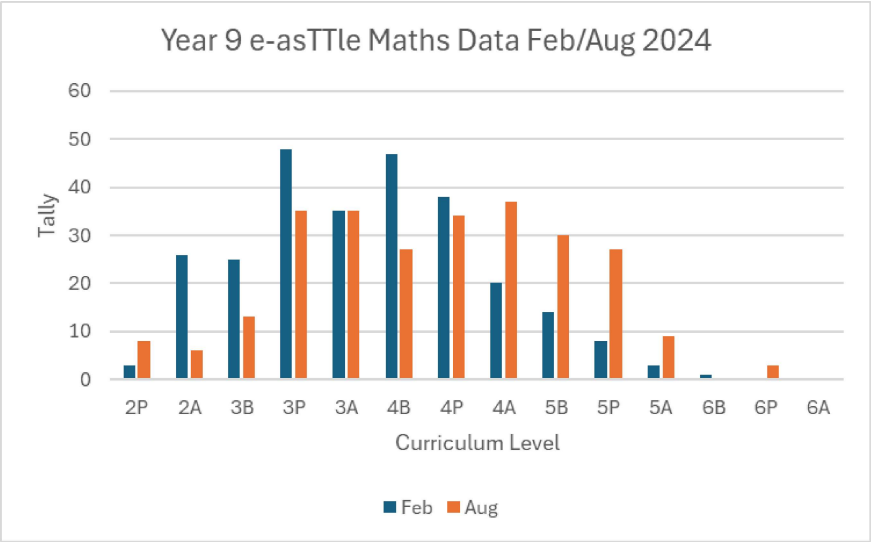
Success in formal qualifications builds on the work from primary, intermediate and junior high school years. As teachers bring the curriculum to life for students, learning and achievement in Year 9 and 10 is given high priority as a critical foundation for later study.

Each curriculum area provides learning and assessment opportunities to guide and support students. We also use standardised testing as a measure of progress, which can be used in conjunction with other data to form a holistic picture of individual and cohort progress to show expected progress across the learning areas.

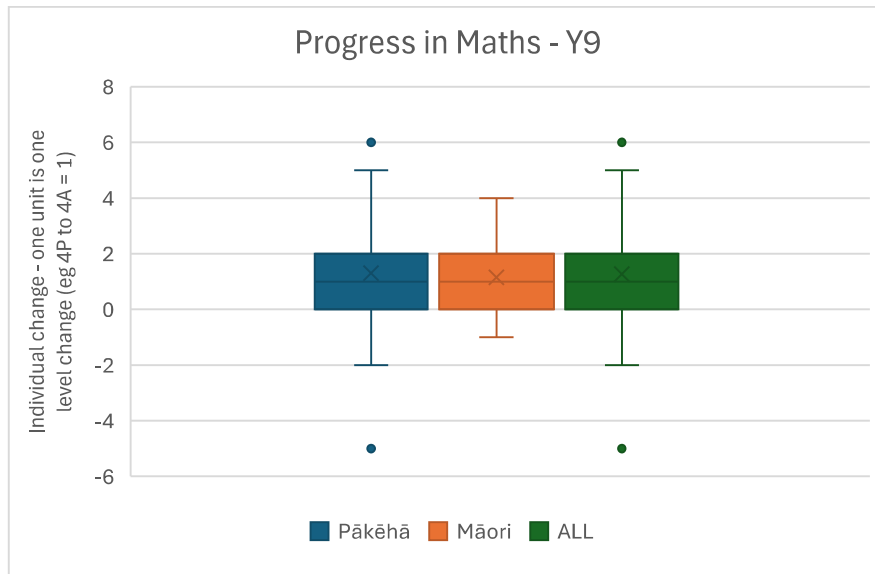
With a focus on numeracy and literacy, we include below the data for Y9 and Y10 students in these areas, along with NCEA reporting. We continue to analyse data for groups of students whose needs are generally not well met in education, such as students who identify as Māori and/or Pasifika, or who receive learning support.

We welcome conversations from parents, whānau and students about the summary data below or their child's individual student progress.

Year 9 Maths

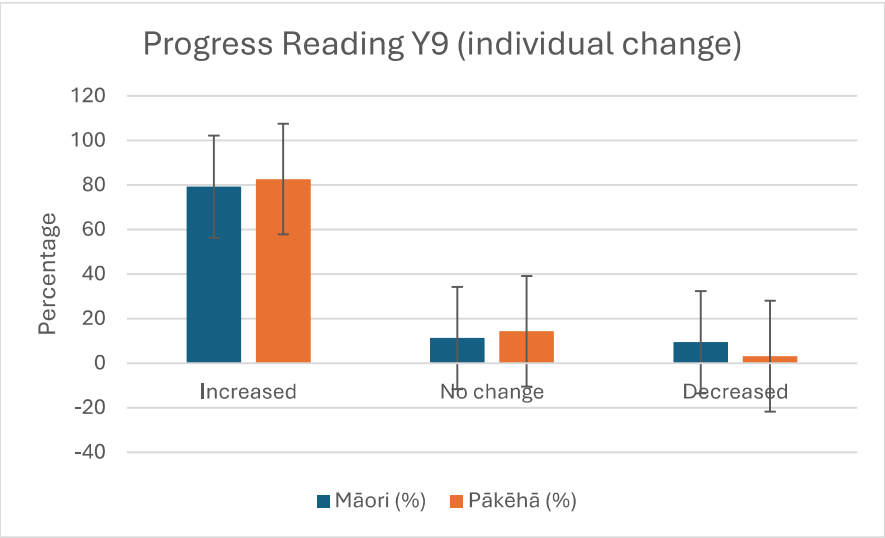
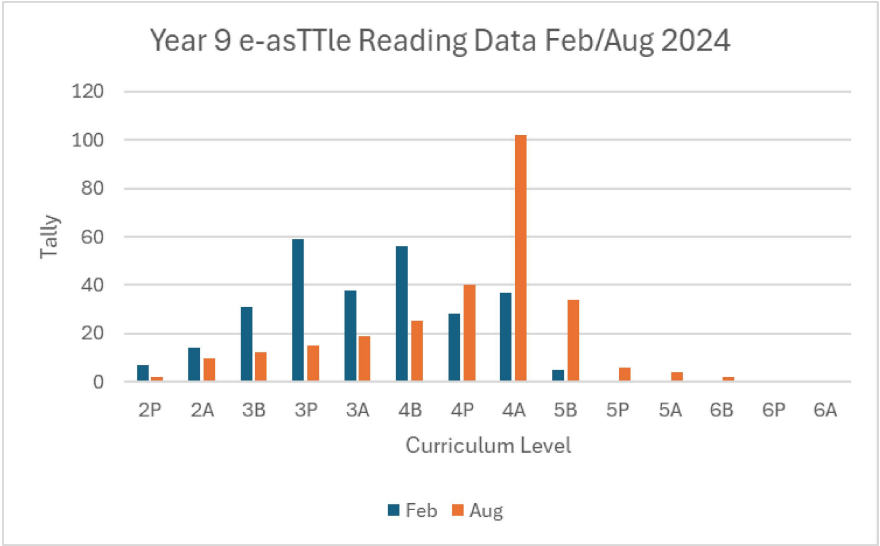


- More than 70% of Year 9 students made an improvement in Maths, advancing their assessed curriculum level across the year.
- The standard error shows no statistical difference between the rate of progress in Maths for Māori and Pākehā Y9 students.

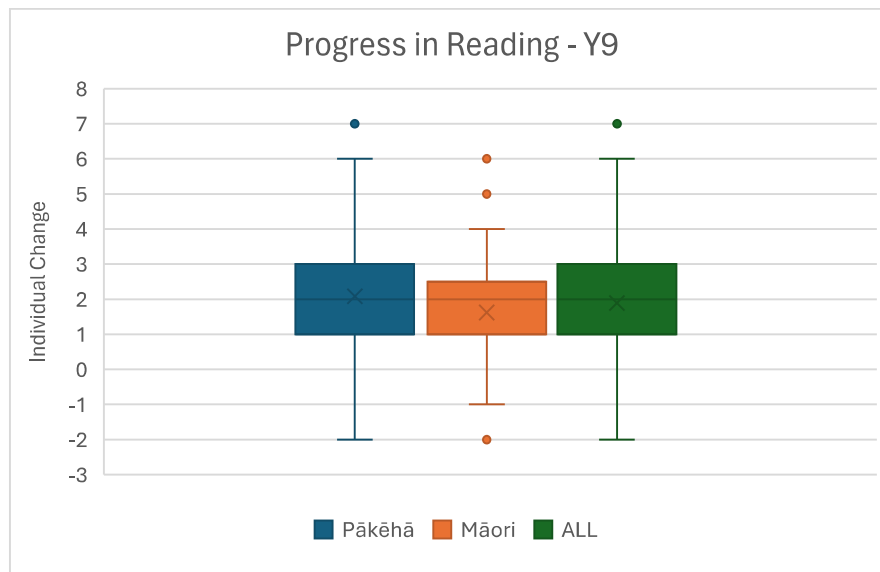


- 25% of students made a gain of at least two curriculum sublevels between testing in February and August. This was the same for ākonga Māori and Pākehā students.
- 50% of students made a gain of up to two curriculum sublevels between testing times. This was the same for ākonga Māori and Pākehā students.

Year 9 Reading

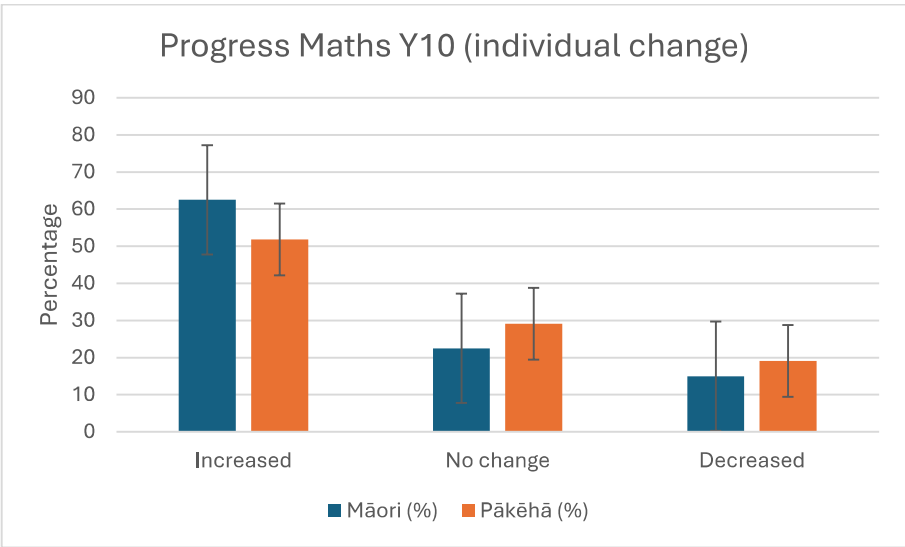
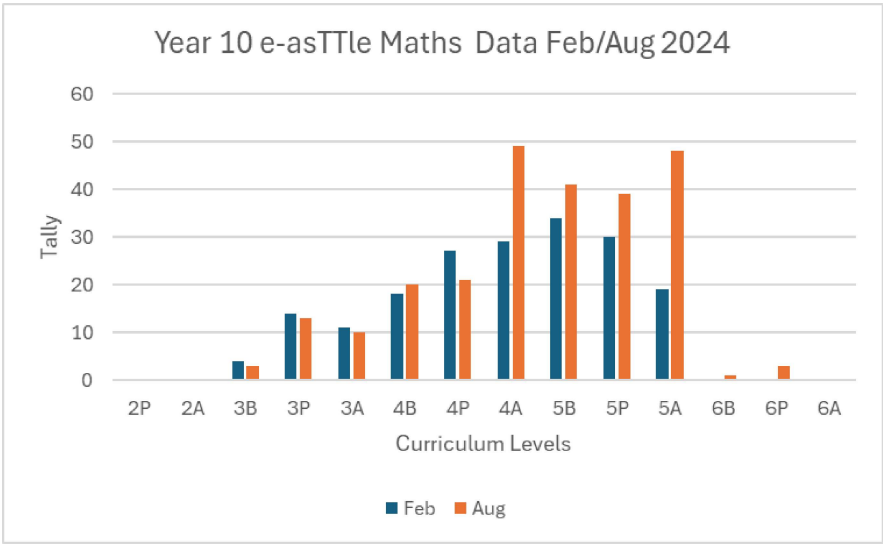


- More than 79% of Year 9 students made an improvement in Reading, advancing their assessed curriculum level across the year.
- The standard error shows no statistical difference between the rate of progress in Reading for Māori and Pākehā learners.

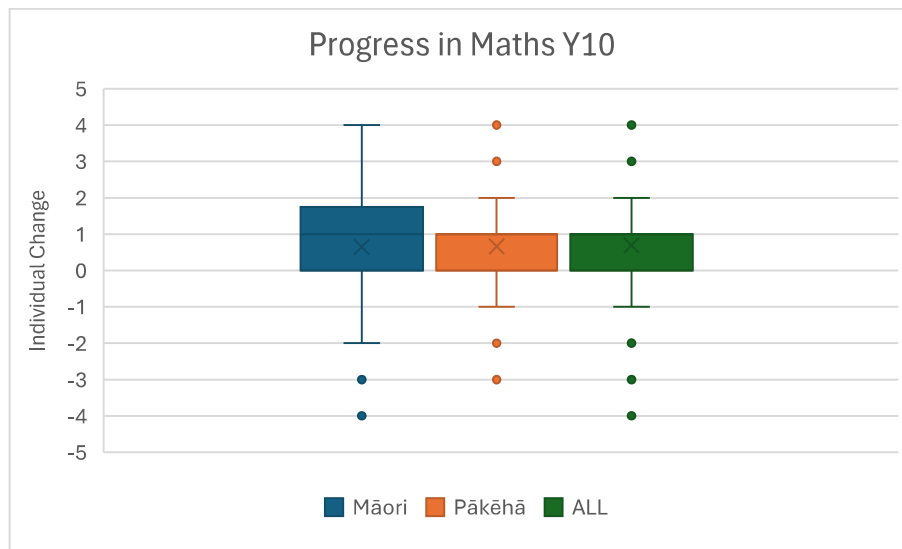


- 25% of all students made a gain of at least three curriculum sublevels (or the equivalent of a full curriculum level) between testing in February and August. 25% of ākonga Māori made a gain of at least 2.5 curriculum sublevels, and ākonga Māori were less likely than Pākehā or other students to show negative outcomes during comparative testing.
- 50% of ākonga Māori students made a gain of up to 2.5 curriculum sublevels, and 50% of Pākehā students made a gain of up to three curriculum sublevels between testing times.

Year 10 Maths

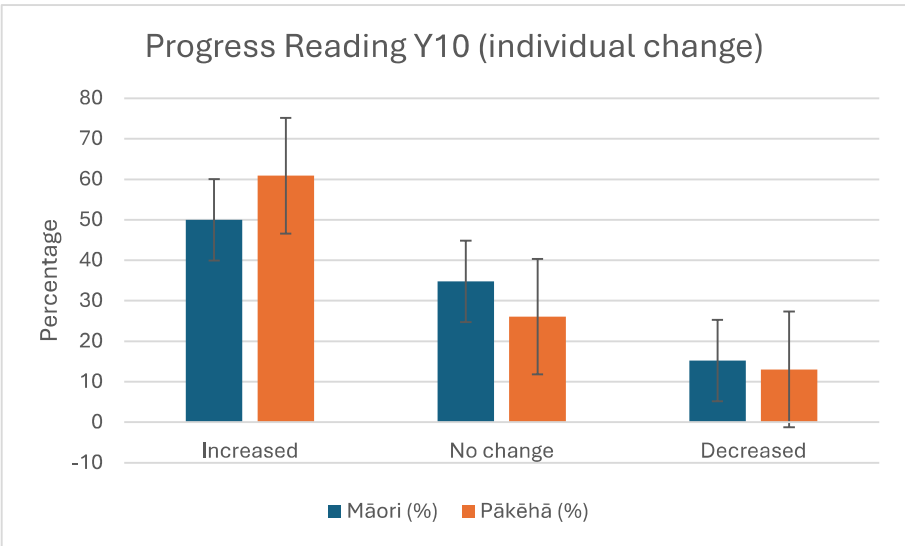
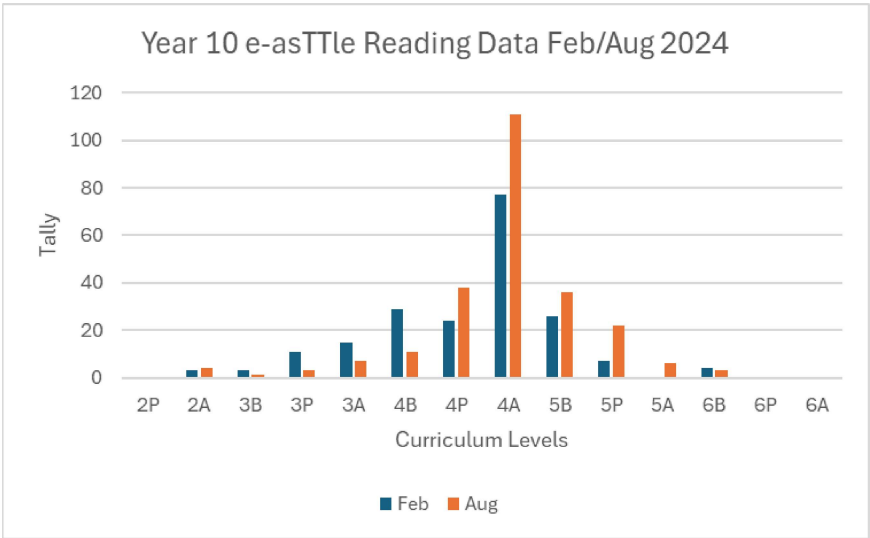


- More than 56% of all Year 10 students made an improvement in Maths, advancing their assessed curriculum level across the year.
- The standard error shows no statistical difference between the rate of progress in Maths for Māori and Pākēhā learners.

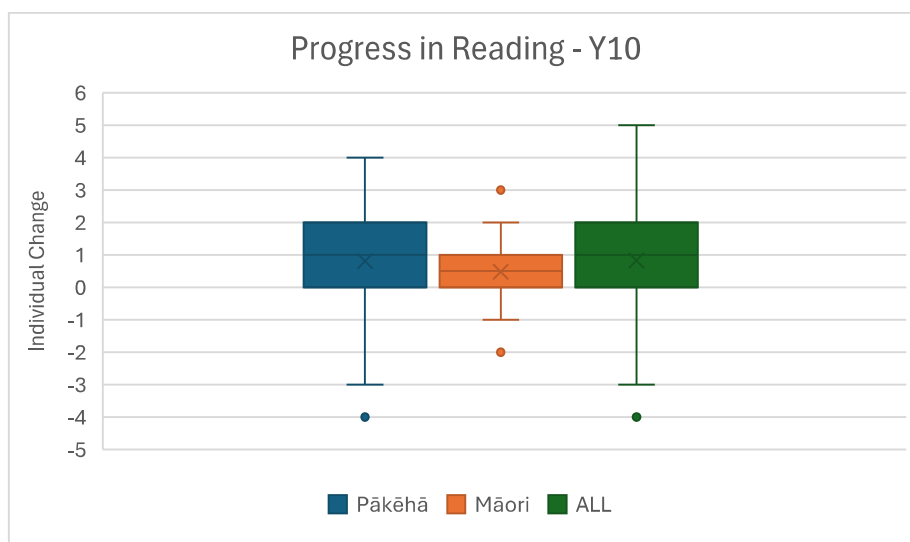


- 25% of all students made a gain of at least one curriculum sublevels in Maths between testing in February and August. 25% of ākonga Māori made a gain of at least 1.75 curriculum sublevels, more than the gain shown by Pākehā or other students.
- 50% of ākonga Māori students made a gain of up to 1.75 curriculum sublevels, and 50% of Pākehā students made a gain of up to one curriculum sublevel between testing times.

Year 10 Reading



- More than 59% of all Year 10 students made an improvement in Reading, advancing their assessed curriculum level across the year.
- The standard error shows no statistical difference between the rate of progress in Reading for Māori and Pākehā learners.

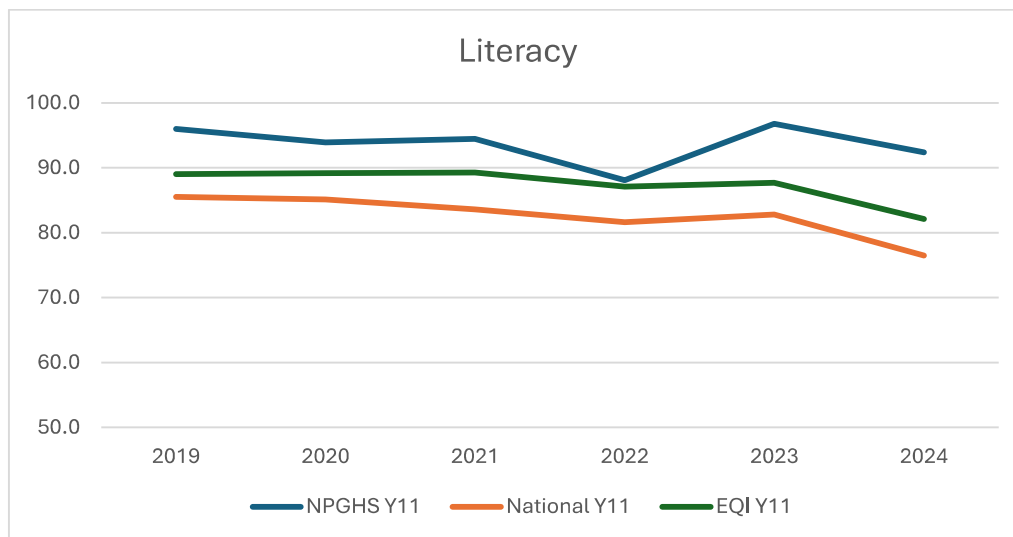
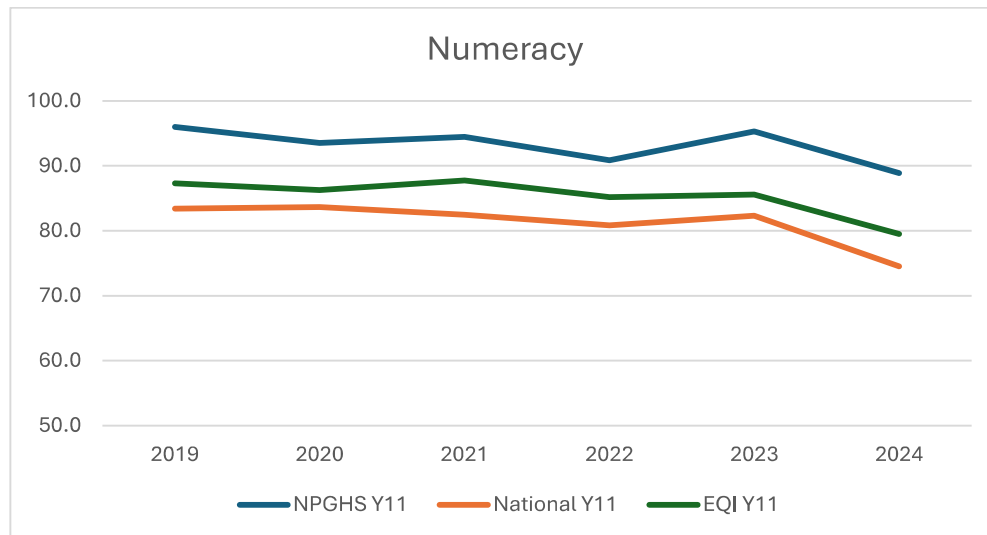


- 25% of all students made a gain of at least two curriculum sublevels in Reading between testing in February and August. 25% of ākonga Māori made a gain of at least 1 curriculum sublevel, less than the gain shown by Pākēhā students.
- 50% of ākonga Māori made a gain of up to 1 curriculum sublevel, and 50% of Pākēhā students made a gain of up to two curriculum sublevels between testing times.

NCEA Achievement

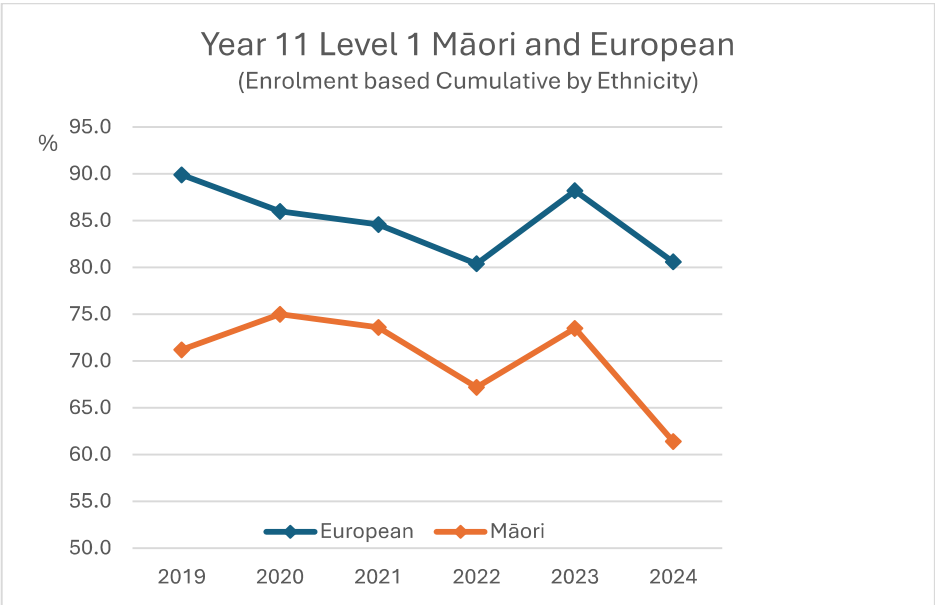
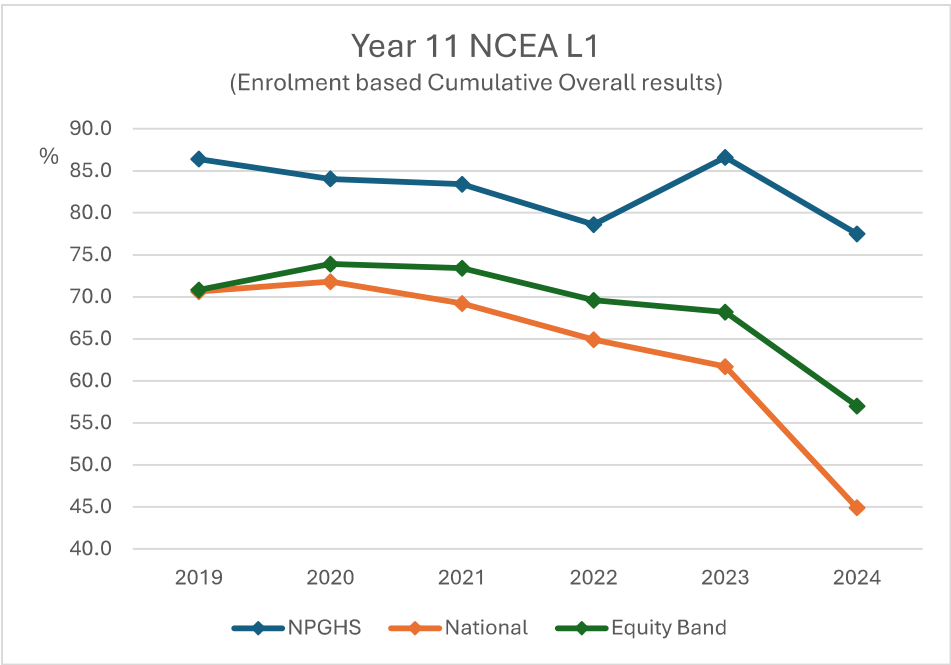
(Note, results are as at 14 January 2025 and we expect a small increase in NPGHS results when confirmed)

Numeracy and literacy

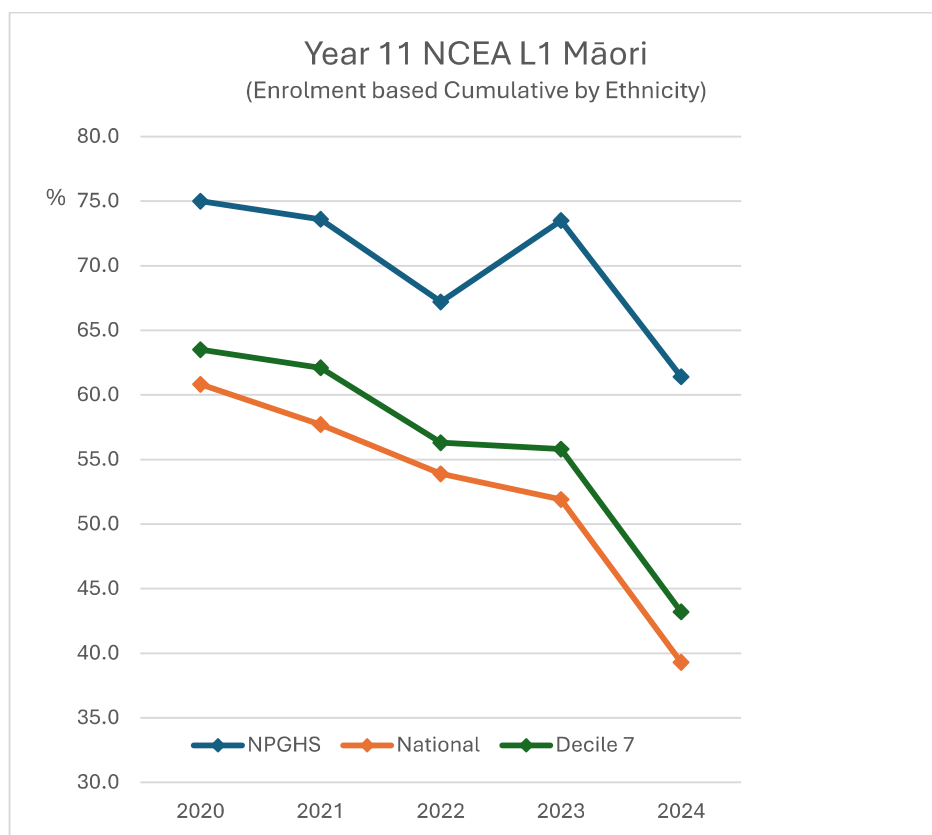


- Results for our school are significantly above the achievement rates nationally and for our equity band.
- While the decreasing trend seen nationally is apparent in our data, it is reassuring that the proactive steps taken to support students have helped maintain an achievement rate of approximately 90%, consistent with previous years.

NCEA Level 1

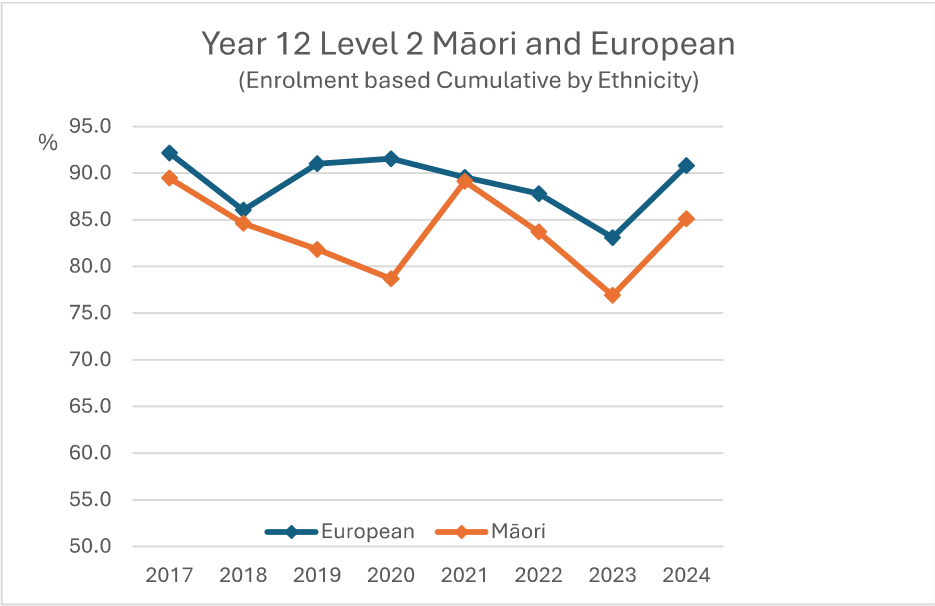
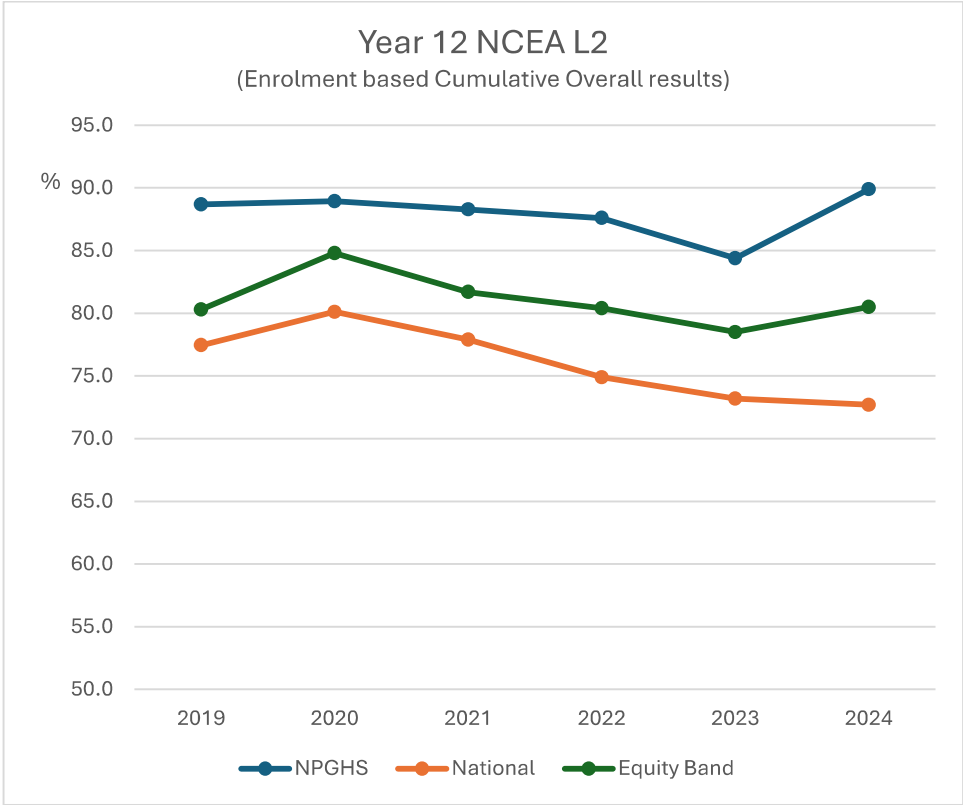


- Although the NCEA L1 results are lower overall than in 2023, they are still comparable with previous years, and well above the national and equity band rates.
- The disparity between ākonga Māori and Pākēhā learners is still apparent and discussed further through the next graph.

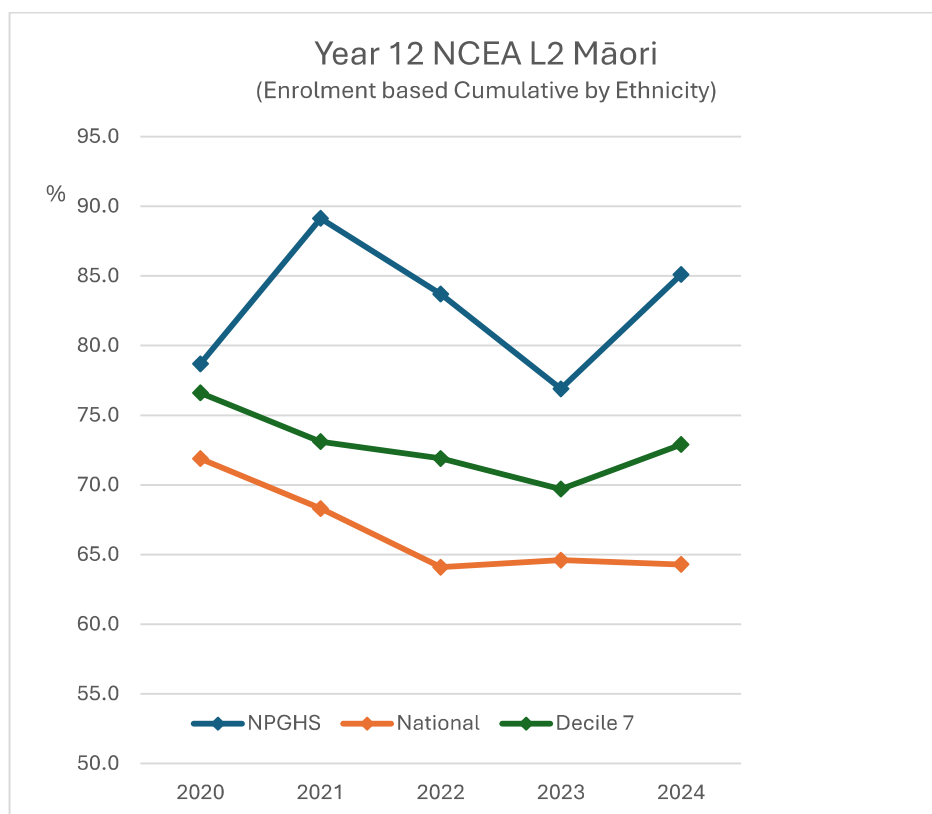


- Achievement for ākonga Māori is below that of Pākēhā at Level 1, however the results for ākonga Māori are well above the national and equity band results. We note that comparisons with other local, national and similar schools show that ākonga Māori achieve better outcomes at our school than elsewhere. Our aspirational goal is to see no discrepancy in outcomes between the results for ākonga Māori and Pākēhā students at all levels.

NCEA Level 2

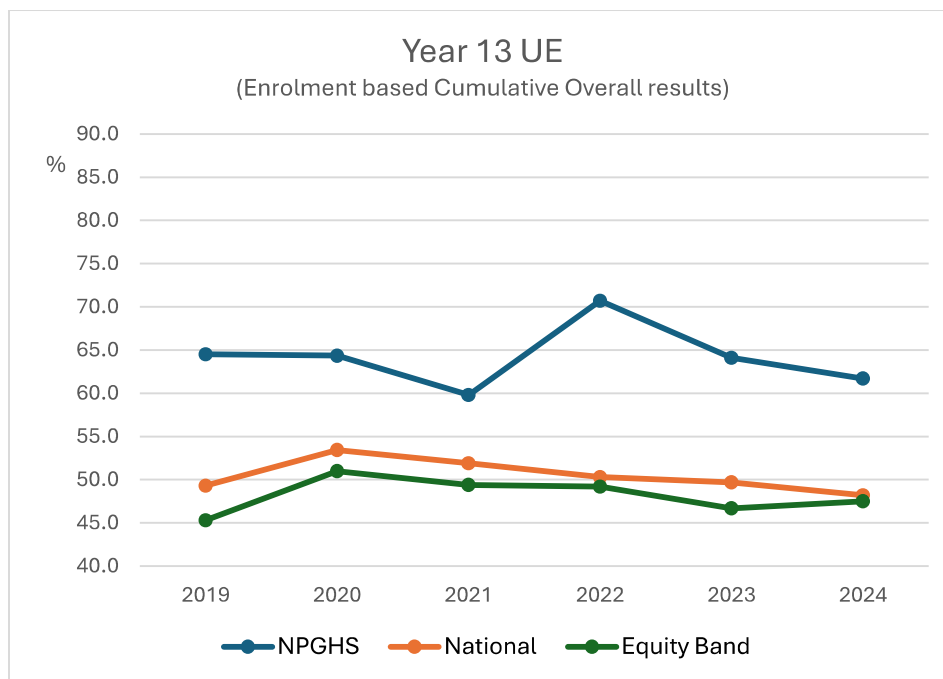
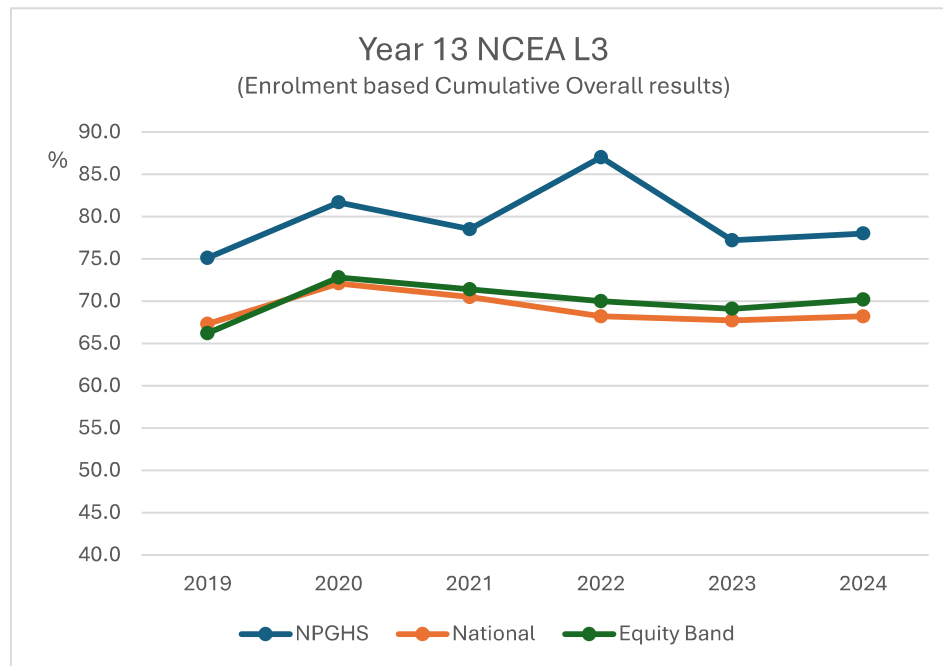


- NCEA 2 results are higher overall than in 2023. While not a large difference, the results are the best in more than 5 years.
- Results are well above the national and equity band rates.
- There is no statistically significant difference between the achievement of ākonga Māori and Pākehā learners at Level 2.



- Achievement for ākonga Māori is significantly above that of the national and equity comparison groups. We note that ākonga Māori achieve better outcomes at our school than in the comparison groups. There is no statistically significant difference in the achievement of ākonga Māori and other learners at Level 2.

NCEA Level 3



- Results for our school are significantly above the achievement rates nationally and for our equity band for both Level 3 and University Entrance.
- Provisionally, 78% of all Year 13 students gained Level 3, and 62% gained University Entrance. This is likely to rise after results reviews are completed and statistics are finalised. This continues the trend shown in previous years, and gives students the opportunity to go on to their next steps in learning or life with confidence.

Giving effect to Te Tiriti o Waitangi

- The statement of variance and the evaluation of student progress show some of the ways in which we ensure that plans, policies and local curriculum reflect Te Ao Māori and the attention given to the achievement of ākonga Māori. Mātauranga Māori is woven through school curriculum in authentic ways, with increased focus in the senior school and assessment.
- Tikanga Māori is celebrated within the school with school wide events as well as events primarily for whānau Māori. Events include pōwhiri, whānau hui and poroporoake. Within more traditional events, such as prizegiving, our bicultural standing as a nation is given effect with appropriate tikanga and include haka pōwhiri, mihi whakatau, waiata and karakia. In 2024 the Prizegiving also included a Pasifika element in the welcome.
- Instruction in tikanga Māori and te reo Māori is made available through offering te reo Māori from Year 9 through to Year 13, and Māori Performing Arts (MPA) course for Year 11 to 13 students. Both of these courses are assessed against NCEA Achievement Standards and contribute to qualifications including as approved subjects for university entrance. Students in Year 9 and Year 10 have the opportunity to study MPA ahead of their cohort, celebrating cultural giftedness and prior knowledge. Te Reo Māori is compulsory for all Y9 students as we recognise the partnership of Te Tiriti.
- Staff continue to develop their understanding 'deep culture' through professional development, and the focus in 2024 was on moving towards an understanding of 'deep culture'. Staff also sing waiata together on a weekly basis, observe tikanga with karakia timatanga and karakia whakakapi in meetings. Staff are encouraged to participate in the staff kapa haka group.
- We are committed to achieving equitable outcomes for ākonga Māori and this is part of our analysis of data including attendance, school assessment and NCEA. We are particularly pleased that the performance of ākonga Māori is well above regional, national and decile comparisons meaning that ākonga Māori are achieving better outcomes at NPGHS than at other local or similar schools. While this is a positive result, our aspiration is to see no discrepancy in outcomes between the results for ākonga Māori and Pākehā students at all levels.