

# PAPAKURA HIGH SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

**Ministry Number:** 101

**Principal:** Simon Craggs

**School Address:** Willis Road, Papakura

**School Postal Address:** PO Box 72080, Papakura, Auckland 2244

**School Phone:** 09 296 4400

**School Email:** l.jones@papakurahigh.school.nz

**Accountant / Service Provider:** S.A.J. Services Ltd

**Members of the Board:**

Name	Position	How Position Gained	Term Expired/ Expires
Michelle Proctor	Presiding Member	Elected	Aug-25
Simon Craggs	Principal ex Officio	ex Officio	Current
Ramona Tu'ua	Parent Representative	Co-opted	Aug-25
Maria Taufa	Parent Representative	Elected	Aug-25
Angelitsa Nekelo	Parent Representative	Co-opted	Aug-25
Melanie Etana	Parent Representative	Elected	Aug-25
Tony Kake	Parent Representative	Elected	Aug-25
Jacqueline Beazley	Parent Representative	Elected	Aug-25
Marama Mae	Parent Representative	Co-opted	Aug-25
Beverly Matamua	Staff Representative	Elected	Aug-25
Hola Ki Vaiola Pateki	Student Representative	Elected	Aug-25

# PAPAKURA HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Papakura High School

## Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Michelle Proctor

Full Name of Presiding Member



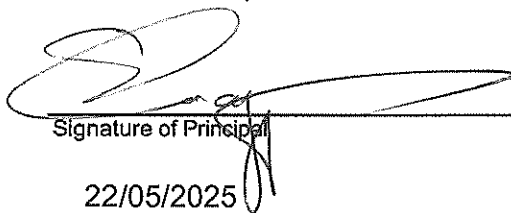
Signature of Presiding Member

22/05/2025

Date:

Simon Craggs

Full Name of Principal



Signature of Principal

22/05/2025

Date:

**Papakura High School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	15,900,289	12,138,775	14,282,267
Locally Raised Funds	3	558,835	298,250	635,612
Interest		122,633	60,000	100,925
<b>Total Revenue</b>		<b>16,581,757</b>	<b>12,497,025</b>	<b>15,018,804</b>
<b>Expense</b>				
Locally Raised Funds	3	277,063	234,900	202,041
Learning Resources	4	10,573,311	9,140,318	9,292,982
Administration	5	2,512,179	920,953	2,053,030
Interest		8,217	12,000	5,453
Property	6	3,141,625	2,547,095	3,082,311
Loss on Disposal of Property, Plant and Equipment		2,050	-	42,957
<b>Total Expense</b>		<b>16,514,445</b>	<b>12,855,266</b>	<b>14,678,774</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>67,312</b>	<b>(358,241)</b>	<b>340,030</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>67,312</b>	<b>(358,241)</b>	<b>340,030</b>

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

# Papakura High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		3,545,023	3,545,023	3,104,196
Total comprehensive revenue and expense for the year		67,312	(358,241)	340,030
Contribution - Furniture and Equipment Grant		51,795	-	100,797
Equity at 31 December		3,664,130	3,186,782	3,545,023
Accumulated comprehensive revenue and expense		3,664,130	3,186,782	3,545,023
Equity at 31 December		3,664,130	3,186,782	3,545,023

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

# Papakura High School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	653,912	114,661	626,857
Accounts Receivable	8	784,772	161,411	701,343
GST Receivable		40,629	73,611	73,611
Prepayments		28,276	85,673	85,673
Inventories	9	6,559	6,470	6,470
Investments	10	1,605,811	1,413,509	1,513,509
Funds Receivable for Capital Works Projects	17	267,432	549,228	549,228
		3,387,391	2,404,563	3,556,691
<b>Current Liabilities</b>				
Accounts Payable	12	942,996	468,840	1,012,578
Revenue Received in Advance	13	40,291	205,330	154,293
Provision for Cyclical Maintenance	14	-	53,106	53,106
Finance Lease Liability	15	39,143	37,308	37,308
Funds held in Trust	16	18,442	28,961	28,961
Funds held for Capital Works Projects	17	99,083	32,600	32,599
		1,139,955	826,145	1,318,845
<b>Working Capital Surplus/(Deficit)</b>		2,247,436	1,578,418	2,237,846
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,946,762	2,020,687	1,719,500
		1,946,762	2,020,687	1,719,500
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	461,475	342,312	342,312
Finance Lease Liability	15	68,593	70,011	70,011
		530,068	412,323	412,323
<b>Net Assets</b>		3,664,130	3,186,782	3,545,023
<b>Equity</b>		3,664,130	3,186,782	3,545,023

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



# Papakura High School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		5,568,783	4,963,467	6,266,697
Locally Raised Funds		544,112	251,823	504,063
Goods and Services Tax (net)		32,982	11,459	11,459
Payments to Employees		(3,065,326)	(2,263,304)	(2,231,258)
Payments to Suppliers		(2,893,777)	(2,526,070)	(3,888,232)
Interest Paid		(8,217)	(12,000)	(5,453)
Interest Received		120,815	60,000	71,335
Net cash from/(to) Operating Activities		299,372	485,375	728,611
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(526,035)	(1,285,964)	(596,210)
Purchase of Investments		(92,301)	(1,413,509)	(1,513,509)
Net cash from/(to) Investing Activities		(618,336)	(2,699,473)	(2,109,719)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		51,795	-	100,797
Finance Lease Payments		(43,536)	450,768	(33,650)
Funds Administered on Behalf of Other Parties		337,760	(412,322)	(412,322)
Net cash from/(to) Financing Activities		346,019	38,446	(345,175)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>27,055</b>	<b>(2,175,652)</b>	<b>(1,726,283)</b>
Cash and cash equivalents at the beginning of the year	7	626,857	2,290,313	2,353,140
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>653,912</b>	<b>114,661</b>	<b>626,857</b>

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

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

# Papakura High School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Papakura High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

###### *PBE Accounting Standards Reduced Disclosure Regime*

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

###### *Measurement Base*

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

###### *Presentation Currency*

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

###### *Specific Accounting Policies*

The accounting policies used in the preparation of these financial statements are set out below.

###### *Critical Accounting Estimates And Assumptions*

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

###### *Cyclical maintenance*

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

###### *Useful lives of property, plant and equipment*

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



### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

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

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

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

#### ***Other Grants where conditions exist***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **d) Operating Lease Payments**

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

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

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

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

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

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

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

#### **h) Inventories**

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

#### **i) Investments**

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

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	40 Years
Board-owned Buildings	10-75 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

**Non cash generating assets**

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

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

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

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

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

**l) Accounts Payable**

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

**m) Employee Entitlements****Short-term employee entitlements**

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

**Long-term employee entitlements**

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

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

**n) Revenue Received in Advance**

Revenue received in advance relates to fees received from grants received where there are unfulfilled obligations for the Group to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

**o) Funds Held in Trust**

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

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

**p) Funds held for Capital works**

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

**q) Provision for Cyclical Maintenance**

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

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

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

**r) Financial Instruments**

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

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

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

**s) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**t) Budget Figures**

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

**u) Services received in-kind**

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

## 2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,888,395	4,233,415	4,362,864
Teachers' Salaries Grants	6,787,948	6,308,867	6,301,890
Use of Land and Buildings Grants	1,967,400	1,366,718	1,777,354
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,483,160	-	1,219,251
Other Government Grants	773,386	229,775	620,908
	<u>15,900,289</u>	<u>12,138,775</u>	<u>14,282,267</u>

## 3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	114,781	85,000	160,670
Fees for Extra Curricular Activities	108,659	33,750	34,116
Trading	66,997	34,500	49,751
Fundraising and Community Grants	121,826	100,000	262,765
Other Revenue	146,572	45,000	128,310
	<u>558,835</u>	<u>298,250</u>	<u>635,612</u>
<b>Expense</b>			
Extra Curricular Activities Costs	248,709	225,300	190,157
Trading	28,354	9,600	11,884
	<u>277,063</u>	<u>234,900</u>	<u>202,041</u>
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<u>281,772</u>	<u>63,350</u>	<u>433,571</u>

## 4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	914,315	878,652	789,904
Information and Communication Technology	246,365	188,926	191,216
Employee Benefits - Salaries	8,949,917	7,736,340	7,912,437
Staff Development	117,494	77,700	86,419
Depreciation	340,675	250,000	299,518
Other Learning Resources	4,545	8,700	13,488
	<u>10,573,311</u>	<u>9,140,318</u>	<u>9,292,982</u>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	11,120	11,000	10,849
Board Fees and Expenses	21,744	25,000	13,145
Operating Leases	579	700	527
Legal Fees	4,998	5,000	-
Other Administration Expenses	155,063	171,299	110,500
Employee Benefits - Salaries	750,489	636,104	627,648
Insurance	30,060	25,350	22,650
Service Providers, Contractors and Consultancy	54,966	46,500	48,460
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,483,160	-	1,219,251
	<u>2,512,179</u>	<u>920,953</u>	<u>2,053,030</u>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	178,506	187,600	641,178
Cyclical Maintenance	66,057	50,000	137,396
Heat, Light and Water	180,969	214,800	198,108
Rates	851	500	766
Repairs and Maintenance	256,194	290,000	101,147
Use of Land and Buildings	1,967,400	1,366,718	1,777,354
Employee Benefits - Salaries	180,421	199,727	9,200
Other Property Expenses	311,227	237,750	217,162
	<u>3,141,625</u>	<u>2,547,095</u>	<u>3,082,311</u>

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

## 7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	653,912	114,661	626,857
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>653,912</u>	<u>114,661</u>	<u>626,857</u>

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

Of the \$653,912 Cash and Cash Equivalents, \$99,083 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 \$653,912 Cash and Cash Equivalents, \$348,509 of Revenue Received in Advance is held by the School, as disclosed in note 13.

## 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	120,144	161,411	77,378
Receivables from the Ministry of Education	-	-	54,443
Interest Receivable	31,408	-	29,590
Teacher Salaries Grant Receivable	633,220	-	539,932
	<u>784,772</u>	<u>161,411</u>	<u>701,343</u>
Receivables from Exchange Transactions	151,552	161,411	106,968
Receivables from Non-Exchange Transactions	633,220	-	594,375
	<u>784,772</u>	<u>161,411</u>	<u>701,343</u>

## 9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	6,559	6,470	6,470
	<u>6,559</u>	<u>6,470</u>	<u>6,470</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,605,811	1,413,509	1,513,509
Total Investments	<u>1,605,811</u>	<u>1,413,509</u>	<u>1,513,509</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	25,000	-	-	-	-	25,000
Buildings	670,382	163,250	-	-	(27,039)	806,593
Furniture and Equipment	469,742	146,797	(11,565)	-	(86,719)	518,255
Information and Communication Technology	361,737	78,166	-	-	(137,172)	302,731
Motor Vehicles	51,212	140,682	-	-	(34,756)	157,138
Textbooks	9,694	-	-	-	(6,076)	3,617
Leased Assets	106,892	43,952	-	-	(44,976)	105,868
Library Resources	24,841	9,209	(2,553)	-	(3,937)	27,560
	<u>1,719,500</u>	<u>582,056</u>	<u>(14,118)</u>	<u>-</u>	<u>(340,675)</u>	<u>1,946,762</u>

The net carrying value of furniture and equipment held under a finance lease is \$105,868 (2023: \$106,892)

### Restrictions

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





	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Land	25,000	-	25,000	25,000	-	25,000
Buildings	1,129,842	(323,249)	806,593	966,592	(296,210)	670,382
Furniture and Equipment	1,263,717	(745,462)	518,255	1,128,988	(659,246)	469,742
Information and Communication Technology	1,037,959	(735,228)	302,731	959,794	(598,057)	361,737
Motor Vehicles	296,325	(139,187)	157,138	155,642	(104,430)	51,212
Textbooks	18,230	(14,613)	3,617	18,231	(8,537)	9,694
Leased Assets	170,628	(64,760)	105,868	157,445	(50,553)	106,892
Library Resources	120,814	(93,254)	27,560	124,387	(99,546)	24,841
	<u>4,062,515</u>	<u>(2,115,753)</u>	<u>1,946,762</u>	<u>3,536,079</u>	<u>(1,816,579)</u>	<u>1,719,500</u>

## 12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	160,685	342,179	345,985
Accruals	7,520	126,661	7,249
Banking Staffing Overuse	-	-	5,395
Employee Entitlements - Salaries	713,475	-	613,956
Employee Entitlements - Leave Accrual	61,316	-	39,993
	<u>942,996</u>	<u>468,840</u>	<u>1,012,578</u>
Payables for Exchange Transactions	942,996	468,840	1,012,578
	<u>942,996</u>	<u>468,840</u>	<u>1,012,578</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	142,046
Other revenue in Advance	40,291	205,330	12,247
	<u>40,291</u>	<u>205,330</u>	<u>154,293</u>



#### 14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	395,418	207,825	258,022
Increase to the Provision During the Year	66,057	137,593	137,396
Use of the Provision During the Year	-	50,000	-
Provision at the End of the Year	461,475	395,418	395,418
Cyclical Maintenance - Current	-	53,106	53,106
Cyclical Maintenance - Non current	461,475	342,312	342,312
	461,475	395,418	395,418

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

#### 15. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	39,143	37,308	37,308
Later than One Year and no Later than Five Years	68,593	70,011	70,011
	107,736	107,319	107,319
<b>Represented by</b>			
Finance lease liability - Current	39,143	37,308	37,308
Finance lease liability - Non current	68,593	70,011	70,011
	107,736	107,319	107,319

#### 16. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	18,442	28,961	28,961
	18,442	28,961	28,961

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

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Spouting Replacement	15,161	-	(15,161)	-	-
Heatpumps	(37,239)	49,307	(12,068)	-	-
E & WB Block Refurbishment	7,635	-	-	-	7,635
Gas Works	(7,485)	7,485	-	-	-
C Block Rationalisation	(123,458)	-	-	-	(123,458)
Tiger Turf	-	-	-	-	-
Fire Upgrade	(339,424)	679,569	(428,986)	-	(88,841)
H Block Toilest	(37,757)	9,500	-	28,257	-
Roof & Clearlite Replacement	(3,865)	769,590	(682,659)	-	83,066
LSC Office	9,803	-	(1,421)	-	8,382
AMS Combined - MA: Music Refurbishment	-	-	(38,687)	-	(38,687)
Gym Ceiling Repairs	-	-	(16,446)	-	(16,446)
<b>Totals</b>	<b>(516,629)</b>	<b>1,515,451</b>	<b>(1,195,428)</b>	<b>28,257</b>	<b>(168,349)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	99,083
Funds Receivable from the Ministry of Education	(267,432)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Spouting Replacement	15,161	-	-	-	15,161
Heatpumps	(18,669)	-	(42,706)	24,136	(37,239)
Dance Studio	(5,703)	-	-	5,703	-
Shade Structure	(15,155)	15,155	-	-	-
E & WB Block Refurbishment	(45,276)	52,911	-	-	7,635
Administration Roof	(16,491)	16,491	-	-	-
Hall Refurbishment	(26,732)	11,609	(66,815)	28,474	-
Block G Autex	72,139	8,386	(80,525)	-	-
Gas Works	(69,954)	67,366	(4,897)	-	(7,485)
C Block Rationalisation	(3,344)	430,000	(550,114)	-	(123,458)
Tiger Turf	(21,579)	-	-	21,579	-
Fire Upgrade	-	-	(339,424)	-	(339,424)
H Block Toilest	-	85,500	(123,257)	-	(37,757)
Roof & Clearlite Replacement	-	-	(3,865)	-	(3,865)
LSC Office	-	9,803	-	-	9,803
<b>Totals</b>	<b>(135,603)</b>	<b>697,221</b>	<b>(1,211,603)</b>	<b>79,892</b>	<b>(516,629)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	32,599
Funds Receivable from the Ministry of Education	(549,228)

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	8,960	6,460
<i>Leadership Team</i>		
Remuneration	879,748	787,529
Full-time equivalent members	6	6
Total key management personnel remuneration	888,708	793,989

There are 10 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (10 members) and Property (3 members) committees that meet monthly and quarterly 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.

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	230 - 240	220 - 230
Benefits and Other Emoluments	5 - 10	5 - 10
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	19.00	15.00
110 - 120	6.00	6.00
120 - 130	5.00	0.00
130 - 140	3.00	4.00
	33.00	25.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	\$21,500	-
Number of People	2	-

## 21. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### Pay Equity and Collective Agreement Funding Wash-up

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

## 22. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$433,629 (2023:\$985,895) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment	\$
AMS Combined - MA: Music Refurbishment	433,629	
<b>Total</b>	<b>433,629</b>	

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

### (b) Operating Commitments

As at 31 December 2024, the Board had no operating commitments (2023: nil)

## 23. Financial Instruments

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

### Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	653,912	114,661	626,857
Receivables	784,772	161,411	701,343
Investments - Term Deposits	1,605,811	1,413,509	1,513,509
Total financial assets measured at amortised cost	<u>3,044,495</u>	<u>1,689,581</u>	<u>2,841,709</u>

### Financial liabilities measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Payables	942,996	468,840	1,012,578
Finance Leases	107,736	107,319	107,319
Total financial liabilities measured at amortised cost	<u>1,050,732</u>	<u>576,159</u>	<u>1,119,897</u>

## 24. Events After Balance Date

Blocks J, F and G have been identified as having weathertightness issues.

In 2025 the Ministry of Education are managing the weathertightness project for remediation works to these 3 blocks. The school will be making a contribution of \$261,000 towards the costs of the remediation work.

## 25. Comparatives

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

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

The Auditor-General is the auditor of Papakura High School (the School). The Auditor-General has appointed me, Paul Walker using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- a) 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
- b) comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 23 May 2025. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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## **Responsibilities of the Board for the financial statements**

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

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

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Te Tiriti o Waitangi, compliance with Employer policy and Kiwisport note, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



Paul Walker  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Hastings, New Zealand



# Papakura High School Analysis of Variance – 2024

Strategic aim	Achievement target	Performance	Variance to target	Analysis	Evaluation
<b>Student Success</b>					
Raise student achievement against key metrics	<ul style="list-style-type: none"> <li>● Level 1 - 5% above EQI - 37.6</li> </ul>	<ul style="list-style-type: none"> <li>● L1 - 21.1</li> </ul>	-16.5	<ul style="list-style-type: none"> <li>● This result is well below target and also well below similar schools in our EQI band. It also represents a significant drop from Level 1 results in previous years.</li> <li>● Results for Māori students at Level 1 were below the overall figure for the school by 5% and well below our EQI band.</li> <li>● Level 1 results for Pasifika were slightly above the school total result and less than 4% below EQI.</li> <li>● Level 1 results for Asian students was 1.3% above the national average.</li> </ul>	<ul style="list-style-type: none"> <li>● The NCEA changes had a much more significant impact on Level 1 achievement than initially anticipated. In particular, the changes to literacy and numeracy had a large negative impact on our students in Year 11. None of our students had sat the CAAs prior to 2024. Those that did sit them struggled with the mode of assessment even though we knew from our own data that they were at the required level. As a result many students had to complete the alternative pathway for lit/num. The flow on effect was students having to complete 20 more credits.</li> <li>● Additionally, the new standards at Level 1 do not fit well with our semester timetable structure. The increased size of the new standards meant that it was difficult for teachers to offer more than one internal standard in a semester course. This meant that, with the additional burden of the lit/num requirements, students were not entered into enough credits to pass L.1.</li> <li>● Due to the poor results and analysis of 2023 results showing that very few students left with Level 1 only, as a school we will no longer be offering Level 1 as a qualification for students in 2025. Instead, the Year 11 focus will be on achieving literacy and numeracy and gaining a minimum of 20 credits towards Level 2. We now see Year 11 &amp; 12 as a two year Level 2 course.</li> </ul>

# Papakura High School Analysis of Variance – 2024

<ul style="list-style-type: none"> <li>• Level 2 - 5% above EQI - 62.9%</li> <li>• Level 3 - 5% above EQI - 60.4%</li> <li>• UE - above EQI 20% in 2024</li> </ul>	<ul style="list-style-type: none"> <li>• L2 - 52.9%</li> <li>• L3 - 56.1%</li> <li>• UE - 14.9%</li> </ul>	<p>-10%</p> <p>-4.3%</p> <p>-5.1%</p>	<ul style="list-style-type: none"> <li>• Level 2 results are 8.8% lower than last year and 5% below EQI band. This is the lowest result at Level 2 in the last 5 years.</li> <li>• Results for Māori students were 60.6%, 2.2% above the EQI band and 4.8% below national average.</li> <li>• Pasifika students achieved at 2.9% below the wider student population and 3.1% below the EQI band.</li> <li>• Asian students performed significantly below the school and EQI average.</li> <li>• Although not quite at target, Level 3 results were almost 10% higher than 2023 and above the EQI band.</li> <li>• At 64.3%, Māori student achievement is more than double last year, 5.3% above national average, nearly 10% above EQI and significantly above the school average.</li> <li>• Pasifika achievement is 1.8% above EQI and a 15% increase on 2023.</li> <li>• UE achievement in 2024 was 2% higher than 2023.</li> <li>• Māori students achieved at twice the rate of 2023 but 1.6% below the wider Year 13 cohort. This is 3.5% lower than EQI band.</li> <li>• Pasifika achieved 7% higher than 2023. This is slightly above the</li> </ul>	<ul style="list-style-type: none"> <li>• The Level 2 results reflect a significant influx of ESL and overseas students into Year 12 in 2024. This meant that they had not met the lit/num requirements for Level 2. This also shows in the low percentage of Asian students achieving Level 2.</li> <li>• Results for Māori students were on par with 2023 and it is pleasing to see that they were above EQI, while results for Pasifika students were lower. This can be partially attributed to a number of Year 12 students migrating from the islands, in particular, Fiji during the 2024 year. Their English language skills were not sufficient to pass literacy and numeracy at this point.</li> <li>• The increase in Level 3 results is a result of a concerted effort from staff to focus on individually conferencing with students to ensure they were on track to achieve Level 3. There was also a significant increase in the attendance in Year 13 in 2024.</li> <li>• Year 13 students were least affected by the NCEA changes, in particular for literacy and numeracy as students had already achieved this in previous years.</li> <li>• It is encouraging to see some improvement on the previous year but there are still a few students who were not picked up for having a programme that provided sufficient credits for UE. In 2025 we will be implementing more prescriptive checking requirements for teachers to ensure that students can access their chosen pathway.</li> <li>• The significant improvement in rates for Māori and Pacific students are pleasing as</li> </ul>
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## Papakura High School Analysis of Variance – 2024

	<p><b>Year 9 Kia Puawai</b> Beginner - 20% Proficient - 35% Expert - 35%</p> <p><b>Year 10 Te Tohu Rangatira</b> Bronze - 30% Silver - 40% Gold - 20%</p>	<p>Beginner - 23% Proficient - 34% Expert - 20%</p> <p>Bronze - 20% Silver - 34% Gold - 20%</p>	<p>77% achieved Kia Puawai</p> <p>74% achieved Te Tohu Rangatira</p>	<p>rest of cohort and 1.3% below EQI</p> <ul style="list-style-type: none"> <li>The total percentage of students achieving Kia Puawai is 9% higher than 2023.</li> <li>Expert is down on last year but numbers achieving Proficient and Beginner have increased significantly.</li> <li>The total percentage of students achieving Te Tohu Rangatira is 10% higher than 2023.</li> <li>Numbers achieving Gold are up by 12%</li> </ul>	<p>they are well above 5 year averages. The 1 to 1 conferencing has contributed to improved rates and students having higher aspirations.</p> <ul style="list-style-type: none"> <li>The increase in students achieving in our junior programmes reflect an increase in attendance and engagement from the previous year. A more focused academic mentoring programme and increased whānau engagement have supported this increase.</li> <li>The changes to curriculum, especially the Wednesday programme, have led to raised aspirations amongst students. Other programmes such as Ola Fou tutoring are also supporting students to focus on academic achievement.</li> <li>In 2025 we have restructured the Kaitohutohu programme to allow more focused time for teachers to engage with students on taking responsibility for their achievement in these programmes. Also introducing Banqer and My Mahi for a more structured pastoral programme.</li> </ul>
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Strategic Aspiration	Comment
<ul style="list-style-type: none"> <li>Implementing a strengths-based, formalised goal-setting and tracking programme</li> </ul>	<p>In 2024 we made more progress towards achieving this by introducing more stringent accountability measures for staff who were not implementing the programme as well as expected. This included walk-ins and monitoring of tracking spreadsheets. Despite this, there is still some variability of practice with some teachers doing an outstanding job and others still requiring monitoring and support. In 2025 we have added more resources to the programme including Banqer High for financial literacy and MyMahi for students to work on self-directed personal improvement.</p>

## Papakura High School Analysis of Variance – 2024

	Improvement of attendance can be attributed to a range of factors including regular fortnightly tracking meetings to analyse the attendance data with kaitohutohu teachers. Kaitohutohu teachers received a colour coded list with attendees for the week , 80% and above green, 50-79% orange and red was under 50%. This system proved successful for most teachers, although there were still some attendance concerns where teachers were less proactive. In 2025 this system will be aligned with the STAR framework and ensure that rangatahi with less than 50% attendance are discussed at a multi-agency forum.
<ul style="list-style-type: none"> <li>● Grow 'Te Oranga Reo' immersion pathway</li> </ul>	<p>In 2024 we saw a reinvigoration of Kaupapa Māori at PHS. This was especially evident in Kapa Haka where we had groups performing at both Polyfest and Ahurea Tino Rangatiratanga. This has led to a number of students wanting to transfer to Te Oranga Reo. We were assessed by the ERO Kaupapa Māori team who identified positive aspects of students' identity. However, there were a number of work-ons around ensuring that quality classroom programmes are available for students.</p> <p>A leadership restructure has meant a stronger focus on developing learning pathways for students in Te Oranga Reo, which will, in turn lead to further growth.</p>
<ul style="list-style-type: none"> <li>● Plan and implement a schoolwide literacy and numeracy approach.</li> </ul>	<p>In 2024 a literacy coordinator and a numeracy coordinator were appointed to oversee schoolwide strategies in lit/num in conjunction with SLT. The Board agreed to fund Writer's Toolbox as a schoolwide plan for improving writing. Professional learning took place in terms 3 &amp; 4 in preparation for a 2025 roll out. Staff engagement has been positive and initial feedback is that students enjoy this.</p> <p>We have also made the decision to move away from assessing using PATs as we were only doing this for compliance with Manaiaakalani and are using E-AsTTle for literacy and numeracy. This will provide our staff with better information on students to inform their teaching programmes.</p> <p>We put our first students through the CAA exams in Term 3. Unfortunately, even though we put students forward who we believed were ready, our students did not perform well. The majority of students will continue to access the alternative pathway for the co-requisites and this will be emphasised in Year 11 for most students.</p>
<ul style="list-style-type: none"> <li>● Develop and implement a professional learning programme for staff using the Tū Rangatira framework</li> </ul>	The Tū Rangatira professional learning community worked towards implementing a framework with our staff. The PLC framework provided an excellent platform for staff not in formal leadership positions to show leadership in the school. The presentations back to staff and the sense of agency created by this programme was a positive for staff leadership development.
<ul style="list-style-type: none"> <li>● Implement and resource a staff wellbeing programme.</li> </ul>	Once a term a staff wellbeing activity was implemented. One of these was having guest speakers talk about wellbeing. Staff wellbeing measured through the AWE survey remained relatively high.
<ul style="list-style-type: none"> <li>● Adapt the Tū Rangatira framework for a PHS student leadership programme.</li> </ul>	A database of student leadership opportunities was compiled in 2024. This brought all of the different aspects of leadership, formal, curriculum, sporting, cultural all under the one framework. Student leadership is also included in the Kia Puawai and Te Tohu Rangatira frameworks for students to be recognised for leadership activities. We are still to develop a rubric for students to self-assess against and plan next steps for developing leadership.
<ul style="list-style-type: none"> <li>● Implement the property master plan refresh and grounds landscape plan.</li> </ul>	In 2024 a house was gifted by Kainga Ora and renovated for our Whaia te Amorangi programme. This has given our senior class a home in the school and in Term 4 the Board approved a new classroom to be built and brought onto site to house the junior programme.

## Papakura High School Analysis of Variance – 2024

	<p>During the year the Master Plan design was developed and approved by the Board. At this stage the plan has not been funded to proceed to design. We will be advocating for this to occur in the 2025-26 financial year. At the end of the 2024 year we received four new modular teaching spaces, which are labelled R Block. In addition, a number of major 5YA projects were completed including full replacement of the school's alarms, roofing on a number of blocks and the beginning of the refurbishment of the Music Block. A major weathertightness project was initiated on the Gymnasium.</p> <p>We completed the next phase of the landscape plan with the area near the Gym and K Block being landscaped and a full-size sand volleyball court installed.</p>
<ul style="list-style-type: none"> <li>Conduct and implement a review of inclusive practices and wellbeing supports at PHS.</li> </ul>	<p>In 2024 the restructure was completed and a new FOLCO (Focussed Learning Coordinator) appointed. The Learning Support area was renamed, Ngā Manu Rere (Birds taking flight). A more inclusive approach to students with diverse learning needs is being developed. New staff were hired as specialist teacher, Learning Support Coordinator and Gifted Coordinator.</p> <p>Students and staff report a more positive learning environment and excellent relationships with the learning support team. The wider staff is beginning to be supported to work with students in their classroom with additional learning needs.</p>
<ul style="list-style-type: none"> <li>Relaunch of new PHS school values and expectations.</li> </ul>	<p>A PLC was formed to work on launching the PHS values. However, work in this area remains ongoing and we have yet to see a schoolwide rollout of the new values.</p>
<ul style="list-style-type: none"> <li>Develop and implement a Pasifika engagement plan in conjunction with staff and community.</li> </ul>	<p>In 2024 we held two parent Fono, the first of which was well attended. Samoan and Tongan groups performed at Polyfest, the Samoan group had not performed since prior to Covid. The Pasifika Engagement Mentor and Pasifika Liaison set up a Pasifika student council (Kura Moana) in conjunction with Papakura Intermediate. These students were active in organising the Fono. This initiative will continue in 2025. Ola Fou came into school regularly to tutor students. The tutors are Pacific university students who engaged well with our students. These sessions were well-attended with up to 70 students attending some sessions. These will continue in 2025.</p> <p>The Board co-opted a representative from the Pasifika community.</p> <p>A written plan is yet to be developed and this is a priority for the Pasifika Liaison in 2025.</p>
<ul style="list-style-type: none"> <li>Implement Te Ara Mātauranga o Ngati Tamaoho.</li> </ul>	<p>A Mātauranga Māori PLC was begun in 2024 and a range of departments were represented. Teachers in this group led the inclusion of Māori knowledge and perspectives across the school curriculum. Regular meetings between the WSL for Te Ara Mātauranga and Principal helped support the development of Kaupapa Māori at PHS.</p> <p>A Hui-a-Whānau was held with a focus on the strategic plan in Term 2 and was well-attended. Mana Whenua week will be on a two year rotation - next to be held in 2025.</p>
<ul style="list-style-type: none"> <li>Develop and implement a strategic plan for community engagement and partnerships.</li> </ul>	<p>In 2024 a Head of Pro-Jects and Electives was appointed to oversee the Wednesday programme. The process was refined significantly to better meet student demand and to align better with vocational pathways.</p> <p>Restructure of the Pathways area took place late in the year with alignment between the Careers &amp; Pathways Department and the Pro-Jects. This has led to better-defined roles and increased resourcing. A department structure was developed in Term 4.</p>

Papakura High School Analysis of Variance – 2024

	More partnerships were developed that brought increased resourcing into the school in the areas of Business and STEM. Future development in Trades will be developed in 2025.
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# Papakura High School

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Next review: Term 1 2027

## Te Tiriti o Waitangi

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This policy refers to **Te Tiriti o Waitangi** rather than **The Treaty of Waitangi** to align with the Education and Training Act 2020.

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Papakura High School acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. We recognise our responsibility to give effect to Te Tiriti o Waitangi and are guided by the articles of Te Tiriti o Waitangi in fulfilling this responsibility.

- **Article 1: Kāwanatanga | Honourable governance**

We are committed to equitable partnerships and genuine collaboration. We undertake governance, leadership, and decision making that is equitable and collective.

- **Article 2: Rangatiratanga | Māori self-determination**

We affirm tino rangatiratanga and mana motuhake. We honour the tikanga and kawa of mana whenua and ensure they are active participants in decisions that impact Māori in their takiwā (area).

- **Article 3: Ōritetanga | Equity**

We seek out and remove barriers and bias from systems, structures, and processes. We give status and mana to all aspects of te ao Māori. We pursue equity for all. We actively revitalise te reo Māori and appropriately observe tikanga Māori.

- **Te Ritenga | Spiritual and religious freedom**

We ensure people have the right to and freedom of their spiritual and religious beliefs. We honour Māori spirituality and integrate mātauranga Māori appropriately into school programmes.

We have particular regard to the National Education and Learning Priorities (NELP), which align with the education and learning objectives set out in the Education and Training Act (s 5.4). These objectives include instilling in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori.

### Board responsibility

Under the Education and Training Act (s 127), a primary objective of the board in governing the school is to give effect to Te Tiriti o Waitangi by:

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

The board also operates an employment policy that complies with the principles of being a good employer. This includes our responsibility under the Education and Training Act (s 597) to

recognise:

- the aims and aspirations of Māori
- the employment requirements of Māori
- the need for greater involvement of Māori in the education service.

### Engaging with mana whenua

Papakura High School is committed to establishing and strengthening our relationships with mana whenua. We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.

### Community partnership

We build relationships and partner with Māori to support rangatiratanga and Māori educational success as Māori (NELP Priority 2).

We engage regularly with our school community and we aim to include our Māori community in decision making by:

- creating opportunities for whānau Māori to meet together with school representatives
- having appropriate and accessible ways that whānau Māori can communicate with the school.

See [School Community Engagement Policy](#).

### Strategic planning

Strategic planning at Papakura High School underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals.

- Our **strategic plan** includes strategies for giving effect to Te Tiriti o Waitangi.
- Our **annual implementation plan** includes how targets and actions will support Te Tiriti o Waitangi obligations.
- Our **annual report** includes how the school has given effect to Te Tiriti o Waitangi.


See [School Planning and Reporting](#).

As part of our strategic planning, we consider the aspirations our Māori community have for empowering their children to be successful as Māori. We seek to support the educational success of Māori students in ways that include, but are not limited to, academic achievement.

See [Māori Educational Achievement](#).

### School programmes

Papakura High School aims to instil in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori. We ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori (Education and Training Act, s 5.4 and s 127). Papakura High School works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community.

Our school curriculum aligns with Te Tiriti o Waitangi as a guiding principle of The New Zealand Curriculum and Te Marautanga o Aotearoa. We engage with Ka Hikitia Ka Hāpaitia (Māori Education Strategy) as a framework to ensure Māori students achieve success as Māori. See [Ka Hikitia Ka Hāpaitia](#)  (Ministry of Education).

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staff to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6).



See [Curriculum and Student Achievement Policy](#).

## Equitable outcomes

As a board, our objectives include ensuring every student is able to attain their highest possible standard in educational achievement, and giving effect to Te Tiriti o Waitangi by achieving equitable outcomes for Māori students (Education and Training Act, s 127).

We have high aspirations for every student and aim to identify and reduce barriers that prevent students from accessing, participating in, or remaining engaged in school. We partner with families and whānau to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures (NELP Priorities 2 and 3).

Our school planning addresses how we can support students whose needs have not yet been well met. Papakura High School regularly reviews our progress towards achieving equitable outcomes, as set out in our strategic plan. We monitor achievement to provide support (including learning support) or extension programmes as required, and we are accountable and responsive to student and community needs through regular reporting and review.

See [Māori Educational Achievement](#) and [Learning Support](#).

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## Related topics

- [Board Responsibilities](#)
- [School Community Engagement Policy](#)
- [School Planning and Reporting](#)
- [Māori Educational Achievement](#)
- [Inclusive School Culture](#)

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## Legislation

- Education and Training Act 2020
- Treaty of Waitangi Act 1975 (Schedule 1)

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## Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: [The Education and Training Act 2020: Te Tiriti o Waitangi](#) 

### Hei mihi | Acknowledgement

SchoolsDocs wishes to acknowledge Janelle Riki-Waaka (Tainui Awhiro, Ngāti Hauiti), Kaihautū of Riki Consultancy Ltd, who has supported the SchoolDocs team through the process of reviewing and updating this policy, as well as providing expert advice on the content it contains.  
He mihi ka tika ki a Janelle mō tōna mahi āwhina ki a mātou.

**Release history:** [Term 3 2024](#), [Term 4 2022](#), [Term 4 2020](#)

Last review	Term 1 2024
Topic type	Core

### **Papakura High School Statement of Compliance with Employment Policy**

As of 31st of December 2024, Papakura High School has ensured the fair and proper treatment of its employees in all aspects of employment by:

- Confirming that policies and procedures relating to personnel have been reviewed.
- Confirming that it meets the requirements identified as best practice.
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contracts.
- Confirming that all employees are treated fairly according to the skill, abilities, and qualifications they bring without bias.
- Confirming that it meets all its Equal Employment Opportunities requirements.