

WESTPORT SOUTH SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3236

Principal: Craig Adams

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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

WESTPORT SOUTH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Westport South 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.

Di Rossiter

Full Name of Presiding Member

Signed by:

8EDE201E9B29C818

Signature of Presiding Member

28/05/2025

Date:

Craig Adams

Full Name of Principal

Signed by:

FA5A4A7D3FCCC980

Signature of Principal

28/05/2025

Date:

Westport South School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Nathan Thompson	Co Presiding Member	Elected	Sep 2025
Diana Rossiter	Co Presiding Member	Elected	Sep 2025
Craig Adams	Principal	ex Officio	
Lucas Hateley	Parent Representative	Elected	Sep 2025
Ainslie Duncan	Parent Representative	Elected	Sep 2025
Desiree Casey	Parent Representative	Elected	Sep 2025
Lisa Halsall	Staff Representative	Elected	Sep 2025

Westport South School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,831,801	2,666,759	2,859,136
Locally Raised Funds	3	35,224	47,275	99,081
Interest		43,440	18,000	29,509
Total Revenue		2,910,465	2,732,034	2,987,726
Expense				
Locally Raised Funds	3	5,114	7,775	44,487
Learning Resources	4	1,891,750	1,824,913	1,887,864
Administration	5	414,234	395,234	404,509
Interest		1,423	200	804
Property	6	618,777	509,756	619,127
Loss on Disposal of Property, Plant and Equipment		4	-	262
Total Expense		2,931,302	2,737,878	2,957,053
Net (Deficit)/Surplus for the year		(20,837)	(5,844)	30,673
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(20,837)	(5,844)	30,673

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

Westport South 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		833,536	833,536	777,170
Total comprehensive revenue and expense for the year		(20,837)	(5,844)	30,673
Contribution - Furniture and Equipment Grant		-	-	25,693
Equity at 31 December		812,699	827,692	833,536
Accumulated comprehensive revenue and expense		812,699	827,692	833,536
Equity at 31 December		812,699	827,692	833,536

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.

Westport South School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	43,598	670,530	696,499
Accounts Receivable	8	159,272	122,672	122,672
GST Receivable		21,031	-	-
Prepayments		140,776	23,555	23,555
Investments	9	630,000	230,000	230,000
		994,677	1,046,757	1,072,726
Current Liabilities				
GST Payable		-	3,416	3,416
Accounts Payable	11	148,834	178,684	178,684
Revenue Received in Advance	12	23,762	15,160	15,160
Provision for Cyclical Maintenance	13	8,264	24,094	-
Finance Lease Liability	14	6,938	9,979	9,979
Funds held for Capital Works Projects	15	18,712	111,742	111,742
Funds Held on Behalf of the Kahui Ako Community Of Learning	16	7,983	5,983	5,983
Funds Held on Behalf of the RTLit Cluster	17	6,890	5,266	5,266
		221,383	354,324	330,230
Working Capital Surplus		773,294	692,433	742,496
Non-current Assets				
Property, Plant and Equipment	10	190,766	237,783	195,283
		190,766	237,783	195,283
Non-current Liabilities				
Provision for Cyclical Maintenance	13	136,976	97,973	99,692
Finance Lease Liability	14	14,385	4,551	4,551
		151,361	102,524	104,243
Net Assets		812,699	827,692	833,536
Equity		812,699	827,692	833,536

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

Westport South School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		732,577	662,536	764,075
Locally Raised Funds		13,405	47,275	100,789
Goods and Services Tax (net)		(24,447)	-	19,795
Payments to Employees		(558,782)	(404,470)	(504,434)
Payments to Suppliers		(334,994)	(251,610)	(269,097)
Interest Paid		(1,423)	(200)	(804)
Interest Received		42,258	18,000	29,256
Net cash (to)/from Operating Activities		(131,406)	71,531	139,580
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(24,322)	(97,500)	(38,795)
Purchase of Investments		(400,000)	-	-
Net cash (to) Investing Activities		(424,322)	(97,500)	(38,795)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	25,693
Finance Lease Payments		(7,767)	-	(14,411)
Funds Administered on Behalf of Other Parties		(89,406)	-	(2,126)
Net cash (to)/from Financing Activities		(97,173)	-	9,156
Net (decrease)/increase in cash and cash equivalents		(652,901)	(25,969)	109,941
Cash and cash equivalents at the beginning of the year	7	696,499	696,499	586,558
Cash and cash equivalents at the end of the year	7	43,598	670,530	696,499

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.

Westport South School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Westport South 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

1.2. 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 in accordance with generally accepted accounting practice. The 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 School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure 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

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 22b.

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.

1.3. 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 to which they relate. 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 to which 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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 not trivial.

1.9. 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	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Leased Assets held under a Finance Lease	4 years
Library Resources	12.5% Diminishing value

1.10. 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 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 as 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 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.

1.11. 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.

1.12. 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, 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.

1.13. 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.

1.14. 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.

1.15. 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.

1.16. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.17. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.18. Financial Instruments

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

The School's financial liabilities comprise accounts payable, and finance lease 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.

1.19. 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures

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

1.21. 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	695,975	635,023	744,237
Teachers' Salaries Grants	1,376,120	1,388,891	1,388,891
Use of Land and Buildings Grants	442,535	338,845	406,890
Ka Ora, Ka Ako - Healthy School Lunches Programme	279,093	270,000	282,336
Other Government Grants	38,078	34,000	36,782
	<u>2,831,801</u>	<u>2,666,759</u>	<u>2,859,136</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	15,694	31,000	46,833
Fees for Extra Curricular Activities	10,133	6,775	7,428
Trading	1,407	1,500	7,770
Fundraising and Community Grants	-	5,000	14,233
Other Revenue	7,990	3,000	22,817
	<u>35,224</u>	<u>47,275</u>	<u>99,081</u>
Expenses			
Extra Curricular Activities Costs	2,104	5,775	3,590
Trading	1,233	1,500	10,446
Other Locally Raised Funds Expenditure	1,777	500	30,451
	<u>5,114</u>	<u>7,775</u>	<u>44,487</u>
<i>Surplus for the year Locally raised funds</i>	<u>30,110</u>	<u>39,500</u>	<u>54,594</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	69,215	96,065	56,787
Information and Communication Technology	5,116	6,000	4,143
Employee Benefits - Salaries	1,743,511	1,629,848	1,766,251
Other Learning Resources	956	11,000	1,649
Staff Development	24,805	27,000	16,331
Depreciation	48,147	55,000	42,703
	<u>1,891,750</u>	<u>1,824,913</u>	<u>1,887,864</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	11,075	5,513	5,788
Board Fees and Expenses	6,934	6,400	6,505
Ka Ora, Ka Ako - Healthy School Lunches Programme	279,093	270,000	282,336
Other Administration Expenses	21,466	30,189	26,184
Employee Benefits - Salaries	79,677	70,000	68,945
Insurance	9,690	9,272	9,260
Service Providers, Contractors and Consultancy	6,299	3,860	5,491
	<u>414,234</u>	<u>395,234</u>	<u>404,509</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance	40,499	22,375	29,551
Adjustment to the Provision- Other Adjustments	10,569	-	12,766
Heat, Light and Water	16,369	13,400	11,364
Rates	2,226	2,400	2,068
Repairs and Maintenance	11,240	15,866	57,235
Use of Land and Buildings	442,535	338,845	406,890
Other Property Expenses	13,519	16,870	11,586
Employee Benefits - Salaries	81,820	100,000	87,667
	<u>618,777</u>	<u>509,756</u>	<u>619,127</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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	43,598	670,530	696,499
Cash and Cash Equivalents for Statement of Cash Flows	<u>43,598</u>	<u>670,530</u>	<u>696,499</u>

Of the \$43,598 Cash and Cash Equivalents, \$18,712 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 includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$43,598 Cash and Cash Equivalents, \$9,913 of Other Revenue in Advance is held by the School, as disclosed in note 12.

Of the \$43,598 Cash and Cash Equivalents, \$7,983 is held by the School on behalf of the Kahui Ako cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.

Of the \$43,598 Cash and Cash Equivalents, \$6,890 is held by the School on behalf of the RTLit cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	21,851	207	207
Receivables from the Ministry of Education	6,816	9,567	9,567
Interest Receivable	1,767	585	585
Teacher Salaries Grant Receivable	128,838	112,313	112,313
	<u>159,272</u>	<u>122,672</u>	<u>122,672</u>
Receivables from Exchange Transactions	23,618	792	792
Receivables from Non-Exchange Transactions	135,654	121,880	121,880
	<u>159,272</u>	<u>122,672</u>	<u>122,672</u>

9. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	630,000	230,000	230,000
Total Investments	<u>630,000</u>	<u>230,000</u>	<u>230,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	94,914	-	-	-	(12,365)	82,549
Furniture and Equipment	41,020	5,647	-	-	(9,308)	37,359
Information and Communication Technology	35,884	17,094	-	-	(16,180)	36,798
Leased Assets	10,335	19,312	-	-	(8,456)	21,191
Library Resources	13,130	1,581	(4)	-	(1,838)	12,869
Balance at 31 December 2024	195,283	43,634	(4)	-	(48,147)	190,766

The net carrying value of furniture and equipment held under a finance lease is \$21,191 (2023: \$10,335)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	167,007	(84,458)	82,549	167,007	(72,093)	94,914
Furniture and Equipment	238,239	(200,880)	37,359	232,592	(191,572)	41,020
Information and Communication Technology	196,208	(159,410)	36,798	179,114	(143,230)	35,884
Leased Assets	30,537	(9,346)	21,191	17,816	(7,481)	10,335
Library Resources	51,941	(39,072)	12,869	50,375	(37,245)	13,130
Balance at 31 December	683,932	(493,166)	190,766	646,904	(451,621)	195,283

11. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	1,118	15,281	15,281
Accruals	8,875	3,938	3,938
Banking Staffing Overuse	-	6,487	6,487
Employee Entitlements - Salaries	132,797	127,980	127,980
Employee Entitlements - Leave Accrual	6,044	24,998	24,998
	148,834	178,684	178,684
Payables for Exchange Transactions	148,834	178,684	178,684
	148,834	178,684	178,684

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	13,849	5,072	5,072
Other Revenue in Advance	9,913	10,088	10,088
	23,762	15,160	15,160

13. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	99,692	99,692	57,375
Increase to the Provision During the Year	40,499	22,375	29,551
Use of the Provision During the Year	(5,520)	-	-
Other Adjustments	10,569	-	12,766
Provision at the End of the Year	145,240	122,067	99,692
Cyclical Maintenance - Current	8,264	24,094	-
Cyclical Maintenance - Non current	136,976	97,973	99,692
	145,240	122,067	99,692

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 School's most recent 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

14. Finance Lease Liability

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No later than one year	8,146	10,661	10,661
Later than One Year	15,731	4,890	4,890
Future Finance Charges	(2,554)	(1,021)	(1,021)
	21,323	14,530	14,530
Finance lease liability - Current	6,938	9,979	9,979
Finance lease liability - Non-current	14,385	4,551	4,551
	21,323	14,530	14,530

15. Funds Held for Capital Works Projects

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

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Weatherboard; Flooring and Heating #245029	76,647	-	(76,647)	-	-
Roofing: Guttering and Non Trafficable #245028	35,095	-	(35,095)	-	-
A; C: Cladding Repairs; Sub Floor Ventilation; & Heating #250532	-	26,763	(8,051)	-	18,712
A,B,D,E,G,I Electrical upgrade Income #215377	-	43,751	(43,751)	-	-
A;B Built in Joinery and Whiteboards #245030	-	66,995	(66,995)	-	-
Asbestos Contamination Remediation #245032	-	105,614	(105,614)	-	-
Totals	111,742	243,123	(336,153)	-	18,712

Represented by:

Funds Held on Behalf of the Ministry of Education

18,712

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Insulation Upgrade/ Block A Mould - Roof Project #235494	(1,173)	988	-	185	-
Roofing replacement & repitch Project #215375	99,702	-	(136,832)	37,130	-
Windows and Door Replacement # 222807	(4,038)	12,608	(8,570)	-	-
Weatherboard; Flooring and Heating #245029	-	94,503	(17,856)	-	76,647
Roofing: Guttering and Non Trafficable #245028	-	42,158	(7,063)	-	35,095
Totals	94,491	150,257	(170,321)	37,315	111,742

Represented by:

Funds Held on Behalf of the Ministry of Education

111,742



16. Funds Held on Behalf of the Kahui Ako Community Of Learning Cluster

Westport South School was the lead school and holds funds on behalf of the Kahui Ako Community of Learning Cluster, a group of schools funded by the Ministry of Education to share professional support.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	5,983	5,983	11,502
Funds Received from Cluster Members	2,000	-	-
Funds Spent on Behalf of the Cluster	-	-	(5,519)
Funds Held at Year End	7,983	5,983	5,983

17. Funds Held on Behalf of the RTLit Cluster

Westport South School was the lead school and holds funds on behalf of the RTLit cluster, a group of schools funded by the Ministry of Education to share professional support.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	5,266	5,266	19,124
Funds Received from Ministry of Education	17,210	-	-
Funds Spent on Behalf of the Cluster	(15,586)	-	(13,858)
Funds Held at Year End	6,890	5,266	5,266

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 and Assistant Principals.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,870	2,635
<i>Leadership Team</i>		
Remuneration	447,582	318,188
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	450,452	320,823

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance and Property member 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.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

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	4.00	5.00
110 - 120	1.00	1.00
	5.00	6.00

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 the number of persons to whom all or part of that total was payable was as follows:

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

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. 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 \$193,444 (2023:\$111,742) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
A; C: Cladding Repairs; Sub Floor Ventilation; & Heating #250532	18,712
Playco Equipment	69,728
Smart Play	105,004
Total	193,444

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

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	43,598	670,530	696,499
Receivables	159,272	122,672	122,672
Investments - Term Deposits	630,000	230,000	230,000
Total Financial assets measured at amortised cost	832,870	1,023,202	1,049,171

Financial liabilities measured at amortised cost

Payables	148,834	178,684	178,684
Finance Leases	21,323	14,530	14,530
Total Financial liabilities measured at amortised Cost	170,157	193,214	193,214

24. Events After Balance Date

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

25. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WESTPORT SOUTH SCHOOL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Westport South School (the school). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the school on his behalf.

Opinion

We have audited the financial statements of the School on pages 3, 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:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 28 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board 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 Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (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.



Amy Goodman
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Westport South School
Annual Report 2024

List of all school board members

Board member names	Date that the board member's term finishes
Nathan Thompson – Co Presiding member (Parent Representative)	September 2025
Diana Rossiter – Co Presiding member (Parent Representative)	September 2025
Ainslie Duncan (Parent Representative)	September 2025
Lucas Hateley (Parent Representative)	September 2025
Desiree Samuels (Parent Representative)	September 2025
Craig Adams – Principal	
Lisa Halsall (Staff Representative)	September 2025

Statement of variance: progress against targets (required)

<div>Strategic Goal: Our people.</div> <div>Annual Target/Goal: Improve teacher capabilities.</div> <div>As per the annual implementation plan</div>				
Actions <div>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</div>	What did we achieve? <div>What were the outcomes of our actions?</div> <div>What impact did our actions have?</div>	Evidence <div>This is the sources of information the board used to determine those outcomes.</div>	Reasons for any differences (variances) between the target and the outcomes <div>Think about both where you have exceeded your targets or not yet met them.</div>	Planning for next year – where to next? <div>What do you need to do to address targets that were not achieved.</div> <div>Consider if these need to be included in your next annual implementation plan.</div>
Action 1: The school will provide Professional Development in culturally responsive practice and the local curriculum.	<p>The school has made significant progress in enhancing culturally responsive practices and developing our local curriculum. Key achievements include:</p> <ul style="list-style-type: none">Increased teacher confidence and capability in integrating te reo Māori and tikanga Māori into daily teaching practices, supported by lessons with mana whenua.Shadow coaching observations have provided targeted professional development, encouraging reflective practice and improved teaching strategies.The development of our local curriculum has ensured that learning is more relevant, meaningful, and reflective of the community.Changes to Professional Growth Cycles (PGCs) have fostered greater transparency and accountability, leading to a more collaborative and evidence-based approach to teacher development.	<p>Teacher engagement in te reo Māori lessons has increased, with many staff actively incorporating kupu (words) and tikanga into classroom routines. Shadow coaching feedback and reflections indicate improved teaching strategies and a stronger focus on culturally responsive pedagogy. Local curriculum documentation now includes community input, ensuring it is aligned with the unique needs and strengths of our students.</p>	<p>Time constraints: Implementing meaningful professional development takes time, and while progress has been made, there is still ongoing work to be done.</p> <p>Varying levels of prior knowledge: Staff came into this process with different levels of cultural competency, meaning professional growth has been at different rates.</p> <p>Evolving curriculum needs: The local curriculum development is a dynamic process, and we continue to refine and adapt it based on feedback.</p> <p>Sustainability and embedding practice: While initial progress has been strong, ensuring long-term, embedded change requires continued professional learning and reflection.</p>	<p>To continue strengthening our commitment to culturally responsive practice and our local curriculum, the school will focus on the following key next steps in our te reo Māori pathway: Strengthening Te Reo Māori in daily school life...</p> <p>Embed kupu and phrases into everyday routines (e.g., greetings, instructions, and classroom discussions).</p> <p>Encourage students to lead in te reo Māori, such as starting assemblies, mihi whakatau, and classroom karakia.</p> <p>Expand staff professional development with deeper learning around sentence structures and conversational te reo.</p> <p>Expanding cultural integration in the local curriculum...</p> <p>Further develop Māori narratives and history within the school's local curriculum.</p> <p>Increase opportunities for Kapa Haka, waiata, and tikanga Māori across all year levels.</p> <p>Kupu o te Wiki – Word of the Week...</p>

				To promote regular learning of te reo Māori, we will introduce Kupu o te Wiki (Word of the Week). Each week, a new word or phrase will be shared and encouraged in classrooms.
Action 2: The school will engage in an effective professional growth cycle.	The school has successfully implemented an effective and structured professional growth cycle (PGC), leading to improved collaboration, reflection, and accountability in teacher development. Key achievements include: <ul style="list-style-type: none"> Professional Learning Groups (PLGs) established, with clear meeting structures and a focused approach to professional inquiry. More effective use of the InterLead online platform, allowing for deeper self-reflection, goal setting, and tracking of professional growth. Enhanced documentation for PGCs, ensuring that teachers have a clear, structured process for reflection, feedback, and growth. Increased teacher engagement in professional discussions, leading to greater ownership of learning and development. 	Regular meeting minutes and reflections from Professional Learning Groups show increased engagement in meaningful professional discussions. Teacher reflections on InterLead demonstrate more critical thinking and goal oriented professional growth compared to previous years. PGC documentation and review cycles indicate greater transparency and accountability, with teachers setting and tracking clear professional development goals. Feedback from staff suggests a higher level of satisfaction with the clarity and usefulness of the PGC process.	Varying levels of engagement: Some staff adapted quickly to the new systems, while others required more guidance and support to fully engage. Time constraints: Balancing professional learning groups with other commitments has been challenging, particularly in a busy school environment. Adapting to new processes: The shift to structured PGC documentation and the InterLead platform required a learning curve, meaning some aspects are still being refined and embedded. Need for continued professional learning: While progress has been made, further training and support will ensure teachers can maximise the benefits of reflective practice and professional growth cycles.	Moving forward, the school will continue to strengthen the professional growth cycle by: <ul style="list-style-type: none"> Providing additional support for staff to engage more deeply in reflective practice. Refining meeting structures to ensure consistency and effectiveness. Continuing to embed the InterLead platform as a key tool for tracking professional learning and progress. Seeking ongoing feedback from staff to improve the PGC process and make it as impactful as possible. This structured approach ensures that professional learning remains a key priority, leading to better teaching practices and improved student outcomes.
Strategic Goal: Our learners. Annual Target/Goal: Live by the HEART values. <i>As per the annual implementation plan</i>				
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
Action 1: Students will be directly instructed on the HEART values.	The school has successfully embedded direct instruction of HEART values into daily school life, ensuring that students understand and demonstrate these values. Key achievements include: <ul style="list-style-type: none"> Tier 1 strategies implemented consistently across the school, ensuring a proactive and preventative approach to behaviour management. Staff using a shared, consistent language when discussing values, reinforcing a clear and unified message for students. 	Observations and classroom walkthroughs show that staff regularly use HEART values language when engaging with students. School-wide behaviour data indicates fewer Tier 2 and Tier 3 behaviour incidents, suggesting that Tier 1 strategies are effective in guiding positive behaviour. Student feedback and self reflections (obtained via the TFI) show increased awareness and understanding of the HEART values.	Varying student responsiveness: While many students engage well with the values, some require more targeted interventions to internalise them fully. New staff learning curve: Ensuring all staff consistently use HEART values language has taken time, particularly for newer teachers. Ongoing reinforcement needed: While Tier 1 strategies are in place, continued reinforcement and adaptation are needed to keep values instruction engaging and relevant for students.	<ul style="list-style-type: none"> Continue staff professional development on using HEART values language consistently across all settings. Explore new, engaging ways to reinforce values, such as student-led initiatives, storytelling, and digital tools. This will be completed via a relaunch of HEART. Strengthen home-school partnerships, ensuring families understand and reinforce HEART values at home.

	<ul style="list-style-type: none"> A consistent approach to pastoral care, providing structured and supportive responses to student behaviour. Quality positive reinforcement systems, including certificates, classroom rewards, and end-of-year trophies, to celebrate and encourage students who embody the HEART values. 	Pastoral care records reflect a consistent and structured approach when addressing behavioural concerns.	External influences: Some students face home or community challenges that impact their ability to consistently demonstrate HEART values at school, requiring additional pastoral support.	<ul style="list-style-type: none"> Use student voice to guide improvements in how HEART values are taught and celebrated. <p>By continuing to build on these strong foundations, we ensure that HEART values remain deeply embedded in school culture, positively shaping student behaviour and attitudes.</p>
Action 2: Develop Tier 2 structures for PB4L.	<p>The school has initiated the development of Tier 2 structures for PB4L (Positive Behaviour for Learning). While still in its early stages, key achievements include:</p> <ul style="list-style-type: none"> A clear commitment and understanding among staff that Tier 2 structures need to be developed. Preliminary discussions and planning have begun, setting the foundation for targeted interventions for students requiring additional behavioural support. Identification of students who may benefit from Tier 2 interventions, ensuring the right support systems are considered. Staff awareness has increased regarding the need for differentiated behavioural support beyond Tier 1 strategies. 	<p>Meeting notes and initial planning documents outlining the steps required to develop Tier 2 structures.</p> <p>Discussions within leadership and PB4L teams focusing on identifying students needing Tier 2 support.</p> <p>Early identification of patterns in student behaviour data, highlighting those who require more targeted interventions beyond Tier 1 strategies.</p> <p>Staff feedback indicating a growing understanding of the need for structured Tier 2 interventions.</p>	<p>Early stage of implementation: Tier 2 development is just beginning, so full implementation and impact are not yet visible.</p> <p>Staff capacity and training needs: Some staff may require further training to effectively implement Tier 2 strategies.</p> <p>Time constraints: Balancing this initiative with existing priorities has meant progress is gradual.</p> <p>Need for further resourcing and support: Additional time, personnel, and professional development may be required to successfully embed Tier 2 structures.</p>	<ul style="list-style-type: none"> Develop a structured plan for rolling out Tier 2 interventions. Provide professional development for staff on implementing Tier 2 strategies effectively. Pilot initial Tier 2 interventions, such as targeted small-group support, mentoring, and individualised behaviour plans. Gather data and refine approaches, ensuring interventions are effective and sustainable. Seek external guidance or expertise to support the development of robust Tier 2 structures. <p>By continuing to build on these early efforts, the school can establish strong, evidence-based Tier 2 support systems that enhance student well-being and success.</p>
Strategic Goal: Our place. Annual Target/Goal: Support a safe inclusive and nurturing environment. <i>As per the annual implementation plan</i>				
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
Action 1: Upgrade our property and spaces to meet the needs of our students and be fit for the future.	<p>The school has made significant progress in upgrading its facilities to create modern, functional, and future-ready learning environments. Key achievements include:</p> <ul style="list-style-type: none"> Completion of major 5YA projects, ensuring the school's infrastructure is safe, efficient, and conducive to learning. 	<p>Completion reports from the project manager, verifying the successful implementation of 5YA projects.</p> <p>Before-and-after photos showcasing improvements in classrooms and key learning spaces.</p> <p>Feedback from staff and students, highlighting improved learning conditions due to upgraded infrastructure.</p>	<p>Ongoing projects require time: While significant progress has been made, some upgrades, such as ventilation and playground development, are still in progress.</p> <p>Budget constraints and funding cycles: Some enhancements, particularly for specialist projects, require additional funding applications and approvals.</p>	<ul style="list-style-type: none"> Complete the remaining projects, ensuring ventilation, playground, and insulation upgrades are finalised as planned. Continue working with the project manager to ensure efficient delivery and quality control.

	<ul style="list-style-type: none"> • Full electrical upgrades, improving safety and capacity. • Weatherboard and heating system improvements, ensuring classrooms are warm, dry, and comfortable year-round. • New built-in joinery that integrates whiteboards and televisions, enhancing teaching and learning spaces. • Roofing repairs to maintain the integrity and longevity of school buildings. 	<p>Project timelines and financial reports, tracking progress and budget allocation for ongoing projects.</p> <p>Observations of new teaching and learning areas, where upgraded joinery and digital tools are actively being used.</p>	<p>Unforeseen infrastructure needs: Additional maintenance issues (such as unexpected repairs) have occasionally required reallocation of resources.</p>	<ul style="list-style-type: none"> • Gather further student and staff feedback to identify additional improvements that may be required. • Explore additional funding opportunities to future-proof school facilities even further. <p>By maintaining this momentum, the school is ensuring that its physical spaces enhance student learning, wellbeing, and accessibility for years to come.</p>
<p>Action 2: Stronger and more effective engagement with whānau.</p>	<p>The school has made meaningful progress in improving whānau engagement by implementing a range of initiatives that foster communication, collaboration, and inclusivity. Key achievements include:</p> <ul style="list-style-type: none"> • Successful Ice Cream Open Night, which provided a welcoming, informal opportunity for families to connect with teachers at the start of the year. • Introduction of interactive reporting, trialled in one classroom, allowing for real-time, meaningful engagement between teachers, students, and whānau. • Consistent and effective reporting processes, ensuring families receive clear and accessible updates on student progress. • Strategic plan consultation via Google Forms, making it easier for whānau to provide feedback and contribute to the school's vision. • Recognition of opportunities for further improvement, particularly in leveraging the Student Management System (SMS) to enhance communication and reporting. 	<p>High attendance and positive feedback from Ice Cream Open Night, demonstrating that whānau value informal opportunities to engage with teachers.</p> <p>Whānau participation in the interactive reporting trial, showing increased engagement with student progress. Reporting records and feedback indicating that current reporting processes are working well, but with potential for further refinement. Google Forms participation data, reflecting active engagement in the strategic planning process.</p>	<p>Interactive reporting is still in its early stages, with only one classroom trialling the process. Wider implementation is needed before school-wide impact can be assessed.</p> <p>SMS is not yet fully optimised for communication with whānau, meaning there is room for improvement in real-time updates and engagement.</p> <p>Whānau engagement varies, with some families actively participating in school initiatives while others may need additional encouragement or support to engage.</p> <p>Time and resource constraints have influenced the pace of implementation for new engagement strategies.</p>	<ul style="list-style-type: none"> • Expand the interactive reporting model to additional classrooms, ensuring broader access to real-time student progress updates. • Improve the use of the Student Management System (SMS) to streamline communication with whānau. • Continue offering inclusive and accessible whānau engagement events every term, ensuring all families feel welcome and involved. • Seek further feedback from whānau on preferred communication methods and engagement opportunities. • Develop additional strategies to engage harder-to-reach families, ensuring all students receive strong home-school support. <p>By continuing to refine and expand these engagement initiatives, the school can further strengthen relationships with whānau, leading to better outcomes for students and a more connected school community.</p>

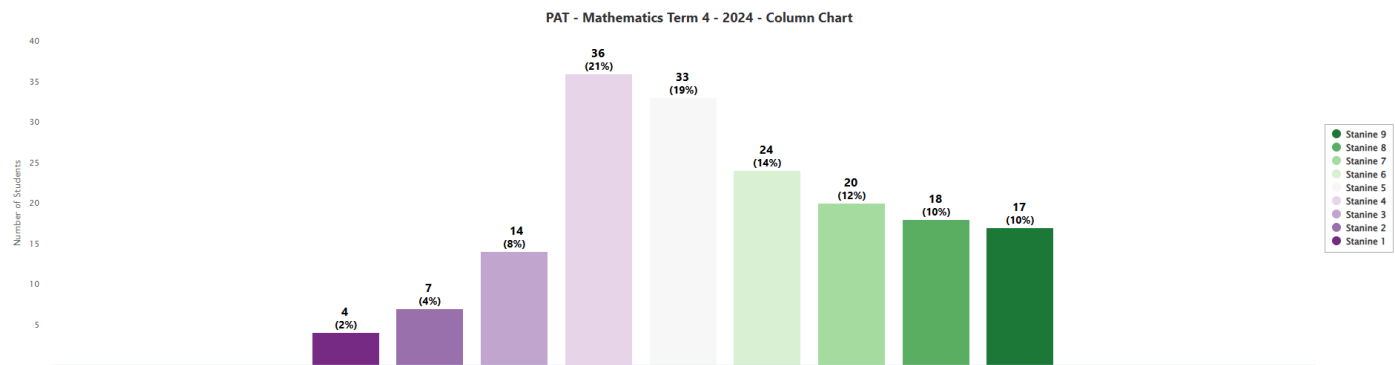
Evaluation and analysis of the school's students' progress and achievement (required)

Westport South School would like to offer the following information for our community. The information shows an evaluation and analysis of how our students have progressed and achieved throughout the year in academic areas and against the national curricula.

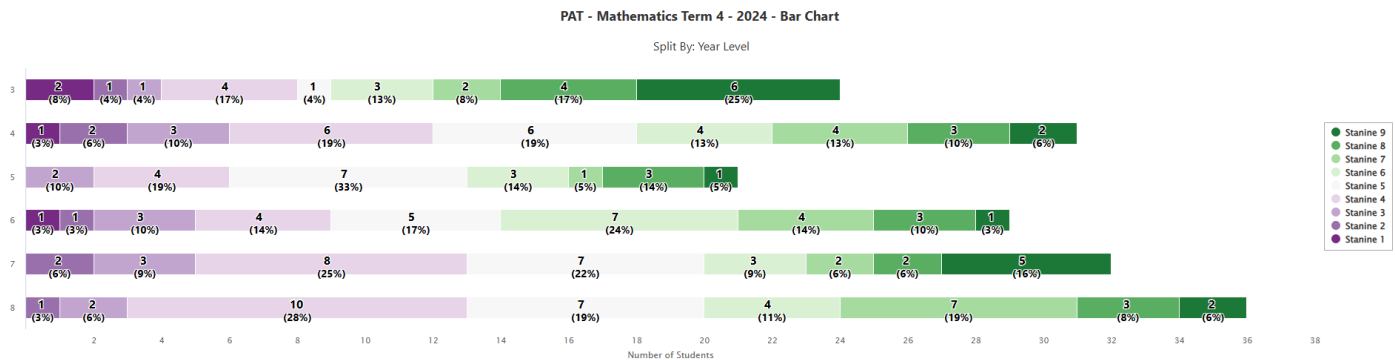
This evaluation also shows our progress against our 2024 student achievement targets.

Mathematics 2024:

The following is data from our school's achievement in the PAT Mathematics assessment.

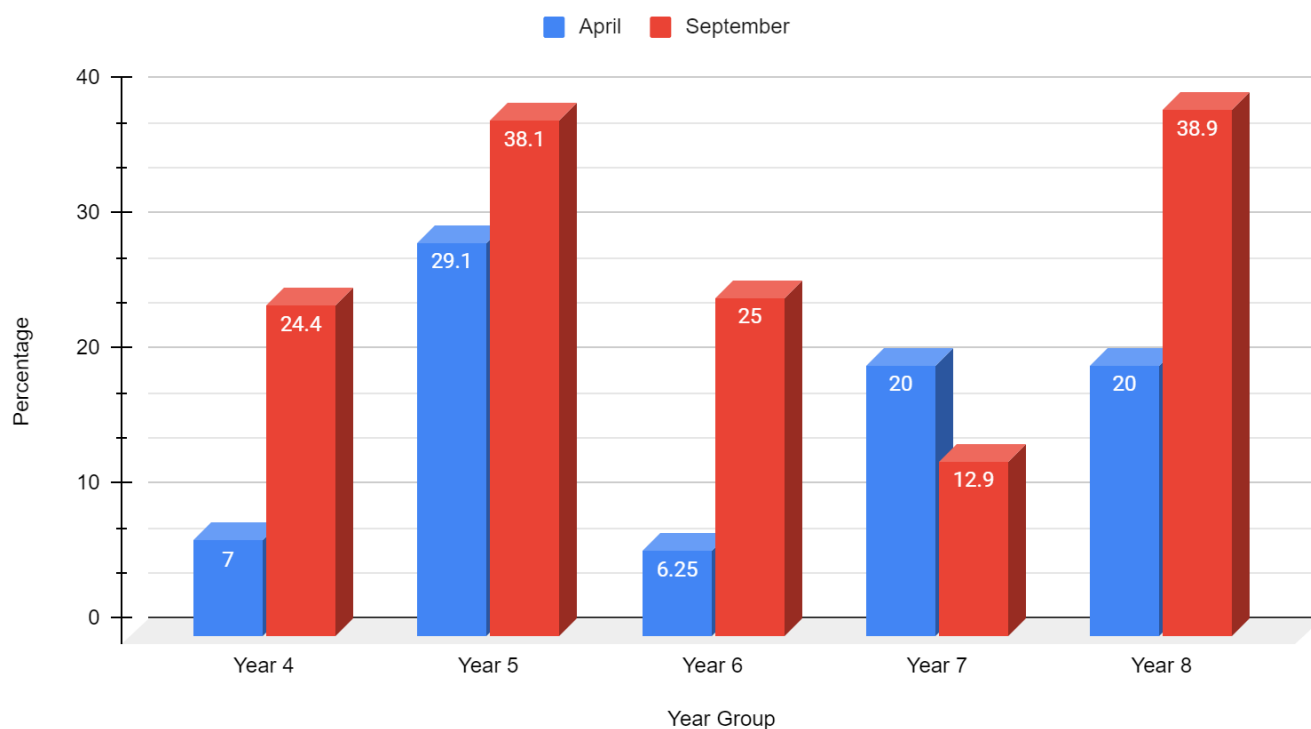


The data below shows achievement across specific year groups.

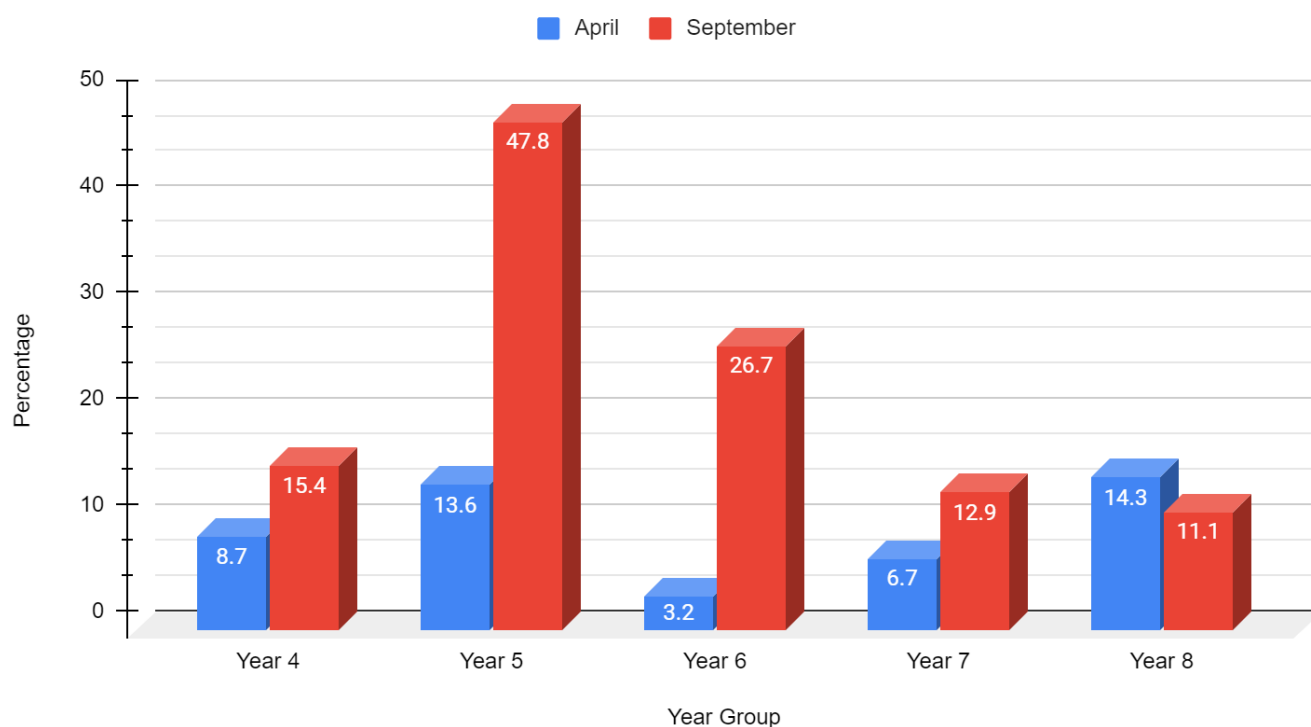


Curriculum leaders, senior managers and the Board of Trustees believe that the area of basic facts needs to be a focus in 2025. This has come from the following data:

Add/Sub Basic Facts - % of Students at/above Expected Level 2024



Mult/Div Basic Facts - % of Students at/above Expected Level 2024



The graphs above show gains and losses from the April to September testing, with the Year 5 and Year 6 improvement in multiplication and division and the Year 8 improvement in addition and subtraction particularly pleasing. However, it is clear that we still have a long way to go to lift our basic facts achievements to a level we could be satisfied with.

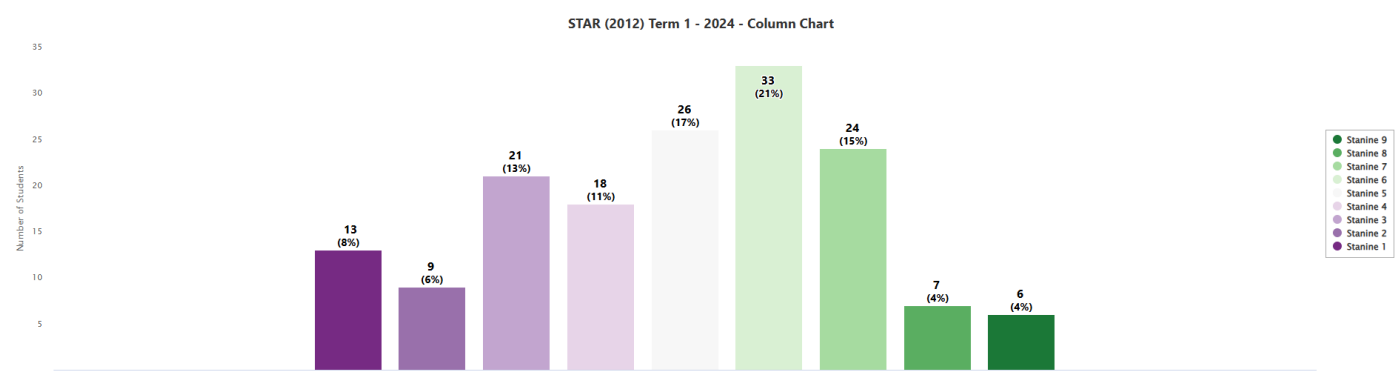
The official Student Achievement Target B for Mathematics in 2024 is 60% of Year 6 students achieving at or above expected levels for multiplication of basic facts.

It's clear we did not meet our target as only 26.7% (8) of the Year 6 students are achieving at or above. However, 26.7% (8) of the Year 6 students are on the verge of achieving at or above expected levels.

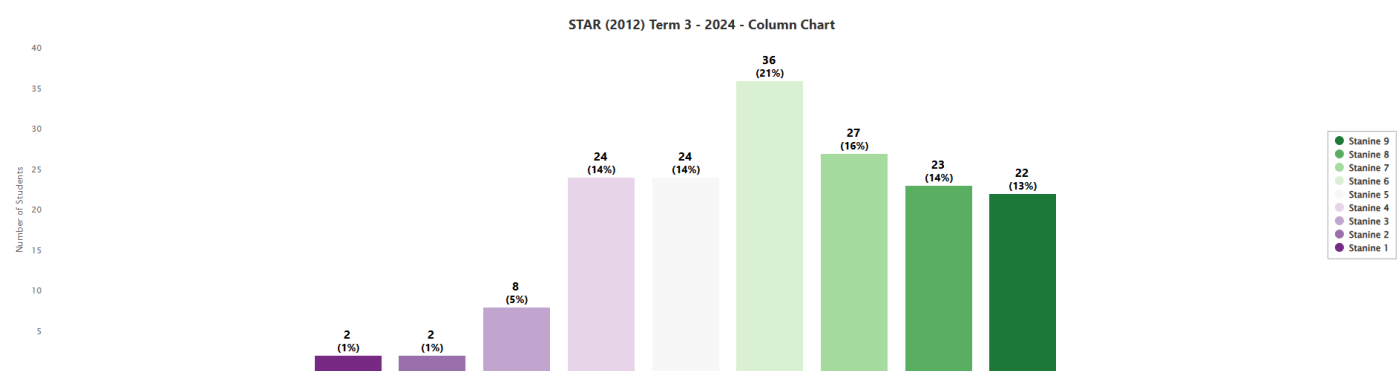
It should be noted that 30 children (20.5%) in Year 4-8 are on the verge of or just below “at” in addition and subtraction, and 42 children (28.7%) in Year 4-8 are on the verge of or just below “at” in multiplication and division.

Reading 2024:

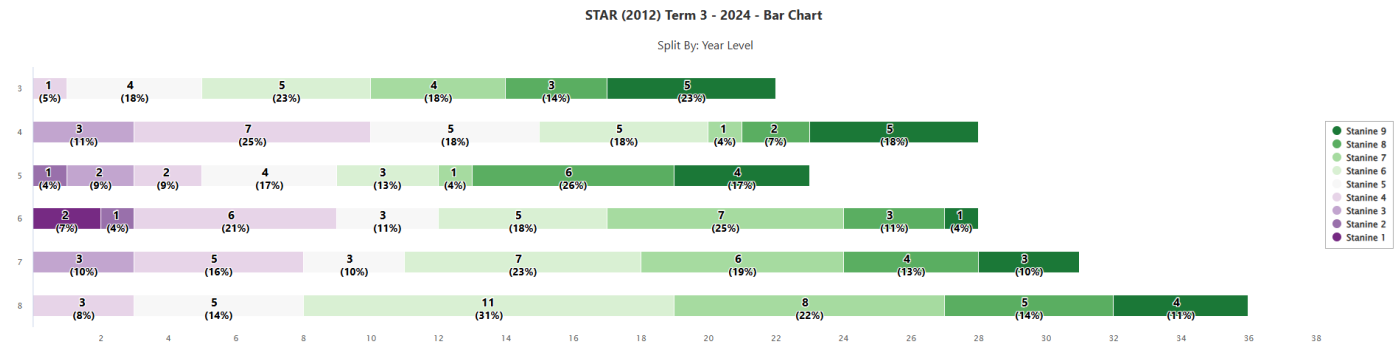
Star Reading Assessment data:



Term 1 – The graph above shows 72% of our students achieving a Stanine 4 and above.



Term 3 – The graph above shows 92% of our students achieving a Stanine 4 and above.



Stanine 1, 2 or 3 at the different year levels:

- Year 3 – 5%
- Year 4 – 11%
- Year 5 – 13%
- Year 6 – 11%
- Year 7 – 10%
- Year 8 – 0%

Writing 2024:

The following data is based on our writing assessment. At Westport South School we use E-Asttle as our assessment tool.

As per our assessment programme, data shared is for our Year 3-8 students.

Year 0-2 students at Westport South School follow our school's writing pathways.

The below table shows key ideas from the data:

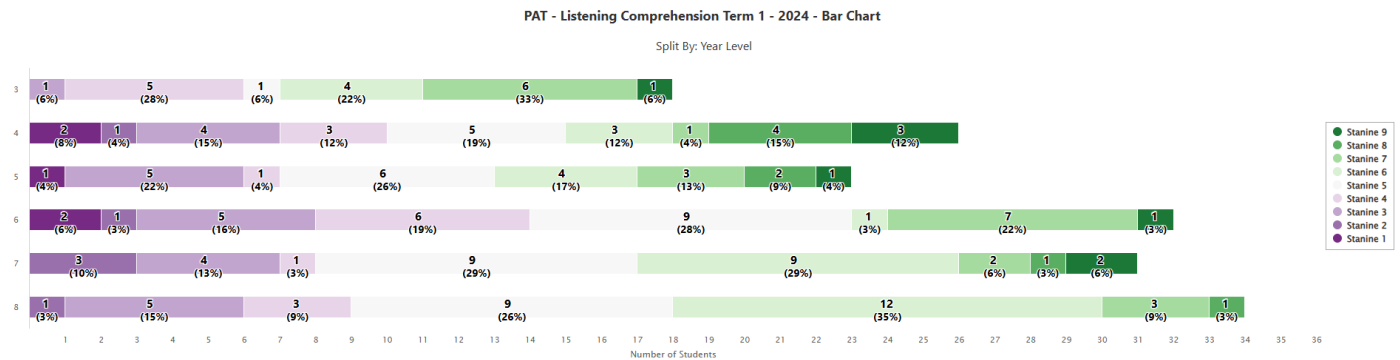
Year	Attitude to writing	Spread of scores compared with national performance	Median score vs national performance	Upward and downward outliers	Progress from April to September 2024	Areas of strength	Areas of need
8	Above NZ performance.	Smaller spread	Significantly above	Upward: greater; Downward: far above.	A good increase is evident.	All areas	None
7	Below NZ performance.	Similar	Significantly above	Upward: greater; Downward: greater.	Decrease but still above the national performance.	Structure Punctuation	No significant areas
6	Just above NZ performance.	Larger	Above	Upward: lower; Downward: lower.	An improvement consistent with national performance.	Structure	Vocabulary Spelling
5	On par with NZ performance.	Far smaller	Above	Upward: similar; Downward: far better.	Slight decrease.	Ideas Structure Organisation Sentence Spelling	No significant areas
4	Slightly above NZ performance.	A very large spread of scores	Slightly below	Upward: slightly above; Downward: Far lower showing an extremely large tail.	Slight increase.	Vocabulary	Spelling Punctuation
3	Significantly above NZ performance.	Similar	Above	Upward and downward are very similar to national performance.	An increase consistent with national performance.	Ideas Vocabulary Sentence	Spelling

Overall, we believe that we have strong writing programmes and students (and teachers) are working hard to enable the best results. It is extremely pleasing to see the performance of our Year 8 students. The performance of our Year 4 cohort is of the biggest concern.

The individual area that is of need on the most consistent basis is spelling. Three out of the six year groups have spelling registered as an area of need.

Additional Assessment Information:

Below is data from our students Listening Comprehension assessment:



% of students at respective stanines...		
	Stanine 1, 2 or 3	Stanine 4-9
Year 3	6%	94%
Year 4	27%	73%
Year 5	26%	74%
Year 6	25%	75%
Year 7	23%	77%
Year 8	18%	82%

Maori achievement:

The following table shows the performance of our Māori students at Westport South School. This is based on achievement in reading, writing and mathematics against curriculum expectations.

	Below	At	Above	% of students at or above
Reading	8	10	10	
%	28%	36%	36%	72%
Writing	12	14	2	
%	43%	50%	7%	57%
Mathematics	10	11	7	
%	36%	39%	25%	75%

This shows good achievement from our Māori population. However, we need to investigate why writing data is lower than the areas of reading and mathematics.

Student Achievement Targets 2024:

Student Achievement Target A – Listening:

Annual Target: 75% of Year 4 students who are achieving at Stanine 3, 4 or 5 in Term 1 will improve their stanine by 1 in Term 4.

Historical position: Our listening comprehension data shows a significant decline in achievement the younger the students are. In 2023, 59% of our Year 3 students scored a stanine 1, 2, 3 or 4 on the PAT listening comprehension test.

PAT Listening Comprehension results:

<i>Stanine 3 Students in April:</i>	
Stanine change:	Number of students:
No change in stanine from April to November	0
+1 stanine change from April to November	2
+2 stanine change from April to November	1

<i>Stanine 4 Students in April:</i>	
Stanine change:	Number of students:
No change in stanine from April to November	1
+1 stanine change from April to November	2
+2 stanine change from April to November	0

<i>Stanine 5 Students in April:</i>	
Stanine change:	Number of students:
No change in stanine from April to November	1
+1 stanine change from April to November	1
+2 stanine change from April to November	3

<i>Total Students:</i>	
Stanine change:	Number of students:
No change in stanine from April to November	2
+1 stanine change from April to November	5
+2 stanine change from April to November	4

Was the target achieved?

Annual target: 75% of Year 4 students who are achieving at Stanine 3, 4 or 5 in Term 1 will improve their stanine by 1 in Term 4.

In total 82% (9/11) of Year 4 students who achieved a stanine 3, 4 or 5 in Term 1 improved their stanine by (at least) 1.

This means that we achieved the goal.

Student Achievement Target B – Mathematics:

Annual Target: Basic Facts: 60% of Year 6 students achieving at or above expected levels for multiplication basic facts.

Historical position: At Westport South School our Year 3-8 students complete the Pr1me Mathematics programme. This does not have a basic facts component. However, for students to be able to solve increasingly complex problems, they need to have a strong foundation with basic mathematics facts. 2023 data shows that the Year 5 cohort only had 37.5% of students

Multiplication and Division results:

% of Year 6 students at or above expectation for basic facts:		
End of 2023	October	37.5%
2024	April	3.2%
2024	September	26.7%

Was the target achieved?

In total 26.7% were able to achieve at or above expected levels for multiplication basic facts.

This means that we did not achieve the goal.

Conclusion:

The basic facts results above and across the school are of extreme concern. We firmly believe that we need to have a school wide target around improving our basic facts.

As a school, we are aware that Pr1me does not include lots of teaching of basic facts. We have an expectation that this takes place to start the lesson.

However, we are not seeing any shifts in basic facts achievement. A change in pedagogy and school wide focus needs to be a 2025 priority.

Supplementary Information – Year 6 Addition and Subtraction results:

% of Year 6 students at or above expectation for basic facts:		
2024	April	6.25%
2024	September	25%

Student Achievement Target C – Visual Language (IT based):

End of year target:

Annual target: 85% of Year 8 students will be able to create a poster using Google Drawing that has 90% of the tasks set for achievement for Google Drawing.

Students completed the initial assessment on 10.4.24.

Students were asked to 'create a Google Drawing to advertise the school cross country.'

Students completed the summative assessment on 27.11.24.

Students were asked to 'create a Google Drawing to advertise the end of year leaving assembly.'

Was the target achieved?

In total 28 / 31 were able to create a poster using Google Drawing that has 90% of the tasks set for achievement for Google Drawing. This means 90.3% of the Year 8 students could do this.

This means that we achieved the target.

How we have given effect to Te Tiriti o Waitangi (required)

Te Tiriti o Waitangi sits at the foundation of Westport South School strategic planning and the aim of this is to allow all ākonga to achieve their potential at our kura.

Westport South School recognises the unique position of Māori culture, and that 16% of our student population identify themselves as Māori.

Westport South takes all reasonable steps to provide instruction in Tikanga Māori (Māori culture) and Te Reo Māori (Māori language).

Our targets and actions celebrate the language, culture and heritage of our students and mana whenua of Te Tai Poutini.

We have developed a positive and professional working relationship with Te Runanga o Kati Waewae (mana whenua) and this will continue to develop. We are working alongside Te Runanga o Kati Waewae to develop our Te Reo Māori skills and develop our school narrative. This has been instigated with facilitated PLD made possible through the Buller Kāhui Ako.

At Westport South School we put an emphasis on educationally powerful connections. This allows for whanau, ākonga and hapū to have valued input into the design of our programmes.

Teachers work alongside each other to investigate and enhance our culturally responsive practice.

In 2023, we completed local curriculum PLD as part of a schoolwide PLD contract. We have made it a priority to have te reo and tikanga Māori integrated into this development of local curriculum.

This continued in 2024, where the creation Westport South School local curriculum documentation was completed and will be used for the first time in 2025.

Our strong PB4L programme sits behind our HEART whakataukī, 'whaia te ara whatu manawa.'

Our school community places emphasis on our HEART values, and we aim to teach and live these daily.

2023 saw the school staff add a karakia to the start of every meeting and this continued in 2024.

Every class also starts the day with a karakia. These are shared with the staff, and we practise as staff at our meetings.

Our school Kapa Haka group continues to go from strength to strength. They train weekly from Term 2 to Term 4 (this includes using a local whanau member as a mentor teacher). The group performed at a number of local community and school events.

Taiaha with Jack Bolton for our senior students provided complementary skills of Māori tikanga.

At Westport South School, we are committed to working closely with local iwi and whānau to give effect to Te Tiriti o Waitangi across all school strategic goals, governance and operational decisions.

Statement of compliance with employment policy (required)

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Our Staff Representative on the Board of Trustees is working alongside our BOT to create an EEO programme and policy for the year. We offer quality induction procedures and open communication.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<p><i>From our BOT work plan, our EEO programme aligns to our board meetings and is as below:</i></p> <ul style="list-style-type: none"> <i>Meeting 2: Write EEO survey and plan for the year</i> <i>Meeting 5: Staff satisfaction survey</i> <i>Meeting 6: Review and report</i> <p><i>This process happened in 2024. However, we also extended the response time as we (BOT) wanted to get more responses and this was achieved.</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We have a thorough procedure for appointments. This is on our SchoolDocs site. This procedure is followed.</i>
How are you recognising, <ul style="list-style-type: none"> The aims and aspirations of Māori, The employment requirements of Māori, and Greater involvement of Māori in the Education service? 	<i>We continue to work alongside the Buller Kāhui Ako, to develop our relationship with mana whenua.</i>
How have you enhanced the abilities of individual employees?	<i>Professional learning and development plays a really important part in life at Westport South School.</i>
How are you recognising the employment requirements of women?	<i>By being a good employer and enabling for privacy and respect.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Our school is completely accessible for any persons with a disability.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	

Kiwisport funding (required)

Westport South School

Kiwisport Report

For the year ended 31 December 2024

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2024 the school received total Kiwisport funding of \$3580.00.

The funding was put towards enabling students to participate in swimming programmes (including bus transport to the local pool), cross country competitions and programme costs, and fees associated with joining the local Primary School Sports Association.