



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

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TUA MARINA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Tua Marina School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Gemma Franken	Presiding Member	Re-Elected Sep 2022	Sept 2025
Nic Walker	Principal ex Officio	Appointed Apr 2023	
Bruce Bromwich	Parent Representative	Elected Sep 2022	Sept 2025
Victoria Greenwood-L	Parent Representative	Elected Sep 2022	Sept 2025
Rosalind Mundy	Parent Representative	Re-Elected Nov 2023	Nov 2026
Steph Martella	Parent Representative	Elected Nov 2023	Nov 2026
Sarah Kerr	Staff Representative	Elected Sep 2022	Sept 2025

Tua Marina 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.

Bruce
Bromwich

Full Name of Presiding Member

Signed by:


E901C01B9DBBB124

Signature of Presiding Member

26 May

2025

Date:

Nic Walker

Full Name of Principal

Signed by:


204B7D75C97394F7

Signature of Principal

26 May

2025

Date:

Tua Marina School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,270,688	1,277,690	1,200,863
Locally Raised Funds	3	28,863	58,150	35,601
Interest		11,273	7,500	15,639
Gain on Sale of Property, Plant and Equipment		(3)	-	(426)
Total Revenue		1,310,821	1,343,340	1,251,677
Expense				
Locally Raised Funds	3	20,230	30,350	29,758
Learning Resources	4	841,386	914,660	807,520
Administration	5	95,895	95,558	102,236
Interest		557	590	691
Property	6	363,977	309,660	395,808
Total Expense		1,322,045	1,350,818	1,336,013
Net Surplus / (Deficit) for the year		(11,224)	(7,478)	(84,336)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(11,224)	(7,478)	(84,336)

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

Tua Marina 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		298,054	298,054	373,118
Total comprehensive revenue and expense for the year		(11,224)	(7,478)	(84,336)
Distributions to the Ministry of Education		-	-	9,272
Contribution - Furniture and Equipment Grant		10,285	-	-
Equity at 31 December		297,115	290,576	298,054
Accumulated comprehensive revenue and expense		297,115	290,576	298,054
Equity at 31 December		297,115	290,576	298,054

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.

Tua Marina School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	179,027	75,022	16,315
Accounts Receivable	8	63,643	58,773	59,943
GST Receivable		-	3,450	-
Prepayments		3,348	3,252	3,251
Inventories	9	1,827	2,280	2,280
Investments	10	130,000	110,000	200,000
Funds Receivable for Capital Works Projects	16	-	-	14,965
		377,845	252,777	296,754
Current Liabilities				
GST Payable		2,070	-	(3,450)
Accounts Payable	12	85,619	77,662	73,610
Revenue Received in Advance	13	9,356	1,836	9,528
Provision for Cyclical Maintenance	14	7,768	7,768	53,460
Finance Lease Liability	15	4,937	5,166	5,297
Funds held for Capital Works Projects	16	88,717	-	-
		198,467	92,432	138,445
Working Capital Surplus/(Deficit)		179,378	160,345	158,309
Non-current Assets				
Property, Plant and Equipment	11	164,273	176,793	188,376
		164,273	176,793	188,376
Non-current Liabilities				
Provision for Cyclical Maintenance	14	44,889	44,889	42,048
Finance Lease Liability	15	1,647	1,673	6,583
		46,536	46,562	48,631
Net Assets		297,115	290,576	298,054
Equity		297,115	290,576	298,054

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

Tua Marina School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		304,273	272,018	284,717
Locally Raised Funds		29,613	58,150	34,004
Goods and Services Tax (net)		5,521	-	(40,096)
Payments to Employees		(206,976)	(174,432)	(200,408)
Payments to Suppliers		(160,155)	(195,874)	(135,646)
Interest Paid		(557)	(590)	(691)
Interest Received		13,768	9,995	13,144
Net cash from/(to) Operating Activities		(14,513)	(30,733)	(44,976)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(1,446)	(10,484)	(23,422)
Purchase of Investments		70,000	90,000	20,000
Net cash from/(to) Investing Activities		68,554	79,516	(3,422)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,285	-	-
Distributions to Ministry of Education		-	-	9,272
Finance Lease Payments		(5,296)	(5,041)	(4,905)
Funds Administered on Behalf of Other Parties		103,682	14,965	(313,727)
Net cash from/(to) Financing Activities		108,671	9,924	(309,360)
Net increase/(decrease) in cash and cash equivalents		162,712	58,707	(357,758)
Cash and cash equivalents at the beginning of the year	7	16,315	16,315	374,073
Cash and cash equivalents at the end of the year	7	179,027	75,022	16,315

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.

Tua Marina School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Tua Marina 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 20.

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	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 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.

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

o) Funds held 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.

p) 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.

q) 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, 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.

r) Borrowings

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

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	304,290	275,090	280,145
Teachers' Salaries Grants	683,513	780,000	650,866
Use of Land and Buildings Grants	282,885	222,600	269,852
	<u>1,270,688</u>	<u>1,277,690</u>	<u>1,200,863</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	11,204	31,500	7,330
Fees for Extra Curricular Activities	7,755	20,150	17,986
Trading	1,872	2,500	3,375
Fundraising and Community Grants	2,113	-	-
Other Revenue	5,918	4,000	6,910
	<u>28,862</u>	<u>58,150</u>	<u>35,601</u>
Expense			
Extra Curricular Activities Costs	12,209	22,650	23,632
Trading	5,279	2,700	5,366
Fundraising and Community Grant Costs	2,742	5,000	760
	<u>20,230</u>	<u>30,350</u>	<u>29,758</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>8,632</u>	<u>27,800</u>	<u>5,843</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	11,319	23,593	19,816
Information and Communication Technology	6,310	6,200	6,978
Employee Benefits - Salaries	790,740	850,000	749,599
Staff Development	6,428	11,000	4,378
Depreciation	25,547	22,067	25,414
Other Learning Resources	1,042	1,800	1,335
	<u>841,386</u>	<u>914,660</u>	<u>807,520</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,002	6,077	5,788
Board Fees	5,112	8,000	6,678
Operating Leases	4,322	2,000	2,018
Other Administration Expenses	21,864	24,481	22,180
Employee Benefits - Salaries	55,595	55,000	65,572
	<u>95,895</u>	<u>95,558</u>	<u>102,236</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	13,734	13,410	48,957
Heat, Light and Water Rates	9,080	8,700	7,264
Repairs and Maintenance	698	1,000	685
Use of Land and Buildings	7,611	9,450	13,118
Employee Benefits - Salaries	282,885	222,600	269,852
Other Property Expenses	42,547	47,000	39,358
	7,422	7,500	16,574
	<u>363,977</u>	<u>309,660</u>	<u>395,808</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	99,027	75,022	16,315
Cash and cash equivalents for Statement of Cash Flows	<u>179,027</u>	<u>75,022</u>	<u>16,315</u>

Of the \$179,027 Cash and Cash Equivalents, \$88,717 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 \$179,027 Cash and Cash Equivalents, \$9,356 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	257	1,113	1,113
Receivables from the Ministry of Education	3,070	-	-
Interest Receivable	-	-	2,495
Banking Staffing Underuse	-	-	3,120
Teacher Salaries Grant Receivable	60,316	57,660	53,215
	<u>63,643</u>	<u>58,773</u>	<u>59,943</u>
Receivables from Exchange Transactions	257	1,113	3,608
Receivables from Non-Exchange Transactions	63,386	57,660	56,335
	<u>63,643</u>	<u>58,773</u>	<u>59,943</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	1,827	2,280	2,280
	<u>1,827</u>	<u>2,280</u>	<u>2,280</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	130,000	110,000	200,000
	<u>130,000</u>	<u>110,000</u>	<u>200,000</u>
Total Investments			

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Work in Progress	-				-	-
Building improvements - Crown	117,347	-	-	-	(5,411)	111,936
Furniture and Equipment	37,950	1,067	-	-	(8,832)	30,185
Information and Communication Technology	19,941	-	-	-	(5,709)	14,232
Leased Assets	11,354	-	-	-	(5,325)	6,029
Library Resources	1,784	380	(3)	-	(270)	1,891
	188,376	1,447	(3)	-	(25,547)	164,273

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.

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Work in Progress	-	-	-	-	-	-
Building improvements - Crown	182,913	(70,977)	111,936	182,913	(65,566)	117,347
Furniture and Equipment	254,921	(224,736)	30,185	253,855	(215,905)	37,950
Information and Communication Technology	119,846	(105,614)	14,232	119,846	(99,905)	19,941
Leased Assets	16,565	(10,536)	6,029	16,565	(5,211)	11,354
Library Resources	8,850	(6,959)	1,891	8,482	(6,698)	1,784
	583,095	(418,822)	164,273	581,661	(393,285)	188,376

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	10,786	7,835	7,835
Accruals	11,852	8,827	8,288
Banking Staffing Overuse	-	1,500	-
Employee Entitlements - Salaries	58,408	55,078	53,215
Employee Entitlements - Leave Accrual	4,573	4,422	4,272
	85,619	77,662	73,610
Payables for Exchange Transactions	85,619	77,662	73,610
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	85,619	77,662	73,610

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	7,625	-	7,692
Other revenue in Advance	1,731	1,836	1,836
	<u>9,356</u>	<u>1,836</u>	<u>9,528</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	95,508	23,850	46,551
Increase to the Provision During the Year	13,734	28,807	48,957
Use of the Provision During the Year	(56,585)	-	-
Provision at the End of the Year	<u>52,657</u>	<u>52,657</u>	<u>95,508</u>
Cyclical Maintenance - Current	7,768	7,768	53,460
Cyclical Maintenance - Non current	44,889	44,889	42,048
	<u>52,657</u>	<u>52,657</u>	<u>95,508</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024 This plan is based on the schools 10 Year Property Plan is prepared by a Ministry of Education appointed consultant.

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	5,166	5,166	5,837
Later than One Year and no Later than Five Years	1,673	1,673	6,839
Future Finance Charges	(255)	-	(796)
	<u>6,584</u>	<u>6,839</u>	<u>11,880</u>
Represented by			
Finance lease liability - Current	4,937	5,166	5,297
Finance lease liability - Non current	1,647	1,673	6,583
	<u>6,584</u>	<u>6,839</u>	<u>11,880</u>

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.

16. 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 \$
MOE Water treatment Upgrade (#250819) Project numt	-	61,695	-	-	61,695
MOE Heatpump protection & Switchboard/Outlet Compl	-	27,022	-	-	27,022
MOE Block A Flat Roof (#214746) Project number	(14,965)	102,951	(87,986)	-	0
Totals	(14,965)	191,668	(87,986)	-	88,717

Represented by:

Funds Held on Behalf of the Ministry of Education	88,717
Funds Receivable from the Ministry of Education	-

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Block A Flat Roof (#214746) Project number	298,762	-	(313,727)	-	(14,965)
Totals	298,762	-	(313,727)	-	(14,965)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(14,965)

17. 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.

18. 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	2,855	3,020
<i>Leadership Team</i> Remuneration	342,596	336,117
Full-time equivalent members	3	3
Total key management personnel remuneration	345,451	339,137

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	30-40
Benefits and Other Emoluments	0-5	0

Principal 2

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	-	90-100
Benefits and Other Emoluments	-	0-5

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	0	1
110-120	2	1
	2	2

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

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$88,717 (2023:\$57,240) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
MOE Water treatment Upgrade (#250819)	61,695
MOE Heatpump protection & Switchboard/Outlet Compl	27,022
MOE Block A Flat Roof (#214746)	0
The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.	

(b) Operating Commitments

As at 31 December 2024, the Board has entered into no contracts.

21. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	179,027	75,022	16,315
Receivables	63,643	58,773	59,943
Investments - Term Deposits	130,000	110,000	200,000
Total financial assets measured at amortised cost	<u>372,670</u>	<u>243,795</u>	<u>276,258</u>

Financial liabilities measured at amortised cost

Payables	85,619	77,662	73,610
Finance Leases	6,584	6,839	11,880
Total financial liabilities measured at amortised cost	<u>92,203</u>	<u>84,501</u>	<u>85,490</u>

22. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TUA MARINA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Tua Marina School (the School). The Auditor-General has appointed me, Warren Johnstone, 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 20, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 26 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 Members of the Board listing, 2024 Strategic Goals, 2024 Annual Implementation Plan, the Achievement Data for 2024, the report on Attendance, Report on how the school has given effect to Te Tiriti o Waitangi, the Equal Employment Opportunities Policy Compliance Report and the Kiwisport Funding 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.



Warren Johnstone,
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand



Tua Marina School

Te Kura o te Tua Marino

Creating the Calm Beyond - Hanga Atu ki te Tua Marino

Working together to grow a healthy and happy community where every learner succeeds.

	2024 Strategic Goals			
Goals	Goal 1- Strengthen and document our localised curriculum with contextualised experiences and practices, and celebrate our unique points of difference.	Goal 2- Design and implement a progressional Values and Hauora system that is recognised in the actions showcased in our community.	Goal 3 - Create consistent systems and practices that reinforce positive behaviours for learning.	Goal 4 - Develop and enhance engaging, inspirational physical space that supports enhanced learning and hauora for all tamariki.
Priority Learners and targets	70 % of all Year 0 - 2 have finished BSLA texts and learning approaches by the end of Year 2 and 90% by the end of Year 3 by end of 2025 in reading. 75% of students where a second language is spoken at home achieve their year group expectations by the end of 2024 in reading.	All students are able to identify a range of opportunities they have taken to show their use of our school values. All Māori and Pacific learners, disabled learners and those with learning support needs are able to identify a way in which they have shown leadership in an opportunity showcasing our values or Hauora. Increase regular attendance (defined as attending over 90% of the term) to 70% by the end of 2024.	Ensure 100% of learners feel we have a consistent behaviour development system that enables them to feel they are safe, included and free from racism, discrimination and bullying here at Tua Marina School.	75% of all target writing students experience greater than expected progress annually and those that reach their year appropriate benchmark in writing have an example of their writing published and displayed in our playscape.

2024 Annual Implementation Plan

Goal 1 - Strengthen and document our localised curriculum with contextualised experiences and practices, and celebrate our unique points of difference. (NELP 1, 2, 3, 4, 5, 6, 7)

Strategy	Specific actions	Outcomes	Progress / review comments
Review and reset our assessment and reporting map incorporating the utilisation of key local curriculum opportunities.	Staff only day presentations and focus on Differentiation, Scaffolding and Feedback	Complete	Further develop Celebration days to happen termly
	Update our assessment map	Complete	Create a odd/even year focus for Tua Marino Day
	Utilise Niho Taniwha as our model for inquiry and improvement.	Complete	Refine Assessment moderation and analysis in line with Kāhui Ako and Ministry priorities.
	Develop a 2024 Tua Marino day interacting with/ learning from our local environ's	Complete	
	Aaron to elicit help from 3ML. Key dates booked each Term to utilise PLD hours.	Complete	
	Nic to create in term 1 and Staff to review each Term.	Complete	
	WSL to work with Kāhui Ako to look at ways to incorporate NT into inquiry in Terms 1-2, implement for PGC and inquiries in Term 3-4.	Complete	
	WSL to gather ideas for day in term 1, staffwide planning of the day in term 2. Carry out celebration day June 17th.	Complete	

<p>Identification of local learning experiences by engaging and recording key educationally powerful partnerships from our wider community. And ensuring 10 hours of Reading and Writing and 5 hours of Maths instruction per week.</p>	<p>Refresh Long Term Plans showing our Hour a Day provisions</p> <p>Professional Learning meetings schedules focusing on Long Term Plans/ curriculum expectations</p> <p>Professional Learning meetings schedules focusing on Assessment requirements</p> <p>Utilise Within School Leadership release to improve long term plan and ensure teaching team usage</p> <p>Identify and utilise learning opportunities from outside of our school environment such as Life Education, Bikewise, etc.</p> <p>WSL to utilise MOE resources to review our provisions for and coverage of our hour a day Term 1.</p> <p>Meetings scheduled for Term 1 & 2 to improve planning and documenting expectations.</p> <p>Term 3-4 staffwide reflection and improvements identified.</p>	<p>Complete</p> <p>Complete</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Complete</p> <p>Complete</p> <p>Complete</p>	<p>Julian to record the range of learning opportunities that we utilise through EOTC and Identify other options with the community.</p> <p>Continue to identify and leverage powerful local partnerships and opportunities in our community to enrich learning.</p>
<p>Support the ongoing use of Ready to Read Phonics Plus texts and BSLA into Literacy teaching practice.</p>	<p>BSLA training for new staff in Year 0-1</p> <p>BSLA refresher course for Teachers teaching Year 2 - 4</p> <p>Purchase more unique resources and texts that are BSLA-appropriate</p> <p>Leah to start training in Term 1</p>	<p>Complete</p> <p>Complete</p> <p>Ongoing</p> <p>Complete</p>	<p>Grow BSLA practice and training across the whole staff</p> <p>Ongoing purchasing of resources as they become more available.</p>

	<p>Caroline to start refresher in term 2</p> <p>Progress and achievement matrix for BSLA in line with yearly expectations created by Caroline in Term 2 and utilised for our Year 0-3 students.</p>	<p>Complete</p> <p>Complete</p>	
An EOTC graduated biannual programme is created and trialed	<p>Map our EOTC experiences as age differentiated and whole school events</p> <p>Identify EOTC opportunities for the year and highlight the links to the Hangi/Hui data gathering.</p> <p>Celebrate the progress that our swimmers have through the utilisation of our great asset.</p>	<p>Complete</p> <p>Completed</p> <p>Not complete</p>	<p>Julian to consult with the community about the map and identify further opportunities where needed.</p> <p>Julian to create a progressional pathway to record and celebrate our swimming development by the end of term 4</p>

Goal 2- Design and implement a progressional Values and Hauora system that is recognised in the actions showcased in our community. (NELP 1, 3, 6, 7)

Strategy	Specific actions	Outcomes	Progress / review comments
Review and reset our school values by the end of 2024	<p>Consult with community about the suitability and understanding of our current values</p> <p>Utilise feedback to reset our core values.</p> <p>Develop a shared understanding of what these values mean and look, sound and feel like.</p> <p>PB4L Leads to suggest core values and develop a drop down menu of what these mean in Term 3.</p> <p>Term 2 consultation with the community about what success looks like and is best supported.</p>	<p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Ongoing</p> <p>Complete</p>	<p>each class to create a series of contextualised statements about values meaning</p> <p>PB4L Lead staff to develop a drop down menu of what these values mean by Term 3.</p>
Creation of graduate profile of our year 8 student that showcases our school values and is able to move from Tua Marina School with a sense of the calm beyond	<p>Consult the community about what does success look like for their family/whānau/child(ren)</p> <p>Creation of a system to record student participation in opportunities that showcase our values such as Cultural, sporting, leadership, academics, etc.</p> <p>Nic to Consult around Success in early Term 2</p> <p>WSL and PB4L leads by end of Term 3 have created a graduate profile. Consult community about</p>	<p>Complete</p> <p>Complete and ongoing</p> <p>Complete</p> <p>Complete</p>	<p>Co-construction of a graduate profile that is then put out for community consultation.</p> <p>Contextualise the values in use</p>

	<p>these in Term 4 Hui/Hangi.</p> <p>Consult stakeholders about what values and competencies our students should develop to improve their likelihood of success.</p> <p>WSL and PB4L leads to create a system that records our students showcasing our values so that this can be shared in the end of year reporting to parents.</p>	<p>Complete</p> <p>Complete</p>	
<p>Enable students to participate in opportunities to showcase our values to the community through their actions and representation such as Kapahaka. Promotion of attendance rates at school and representing the school, and supports available.</p>	<p>Weekly Values Assembly highlighting Value in focus.</p> <p>Weekly waiata and kapa haka for the whole school</p> <p>Identify and engage outside expertise to support values and kapa haka assemblies.</p> <p>Employ kapa haka expert to develop whole school learning and engagement.</p> <p>Have students identify contexts in which they show and utilise our school values.</p> <p>Analyse and integrate attendance data.</p> <p>Work with attendance services to better understand our attendance data</p> <p>Termly reporting to the Board about the attendance trends</p> <p>Communicate to the school</p>	<p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete and ongoing. Attendance up from 49% to 70% regular attendance</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>	<p>Amy to work with HERO to incorporate attendance into reporting to parents.</p> <p>Work with attendance services to better understand our attendance data</p> <p>Termly reporting to the Board about the attendance trends</p> <p>Communicate to the school</p>

	<p>community about the effects of absenteeism on learning, achievement and wellbeing each term.</p> <p>Highlight individual attendance rates in reports to family/whānau</p> <p>Delivering a curriculum that reflects the identity, language and culture of our learners.</p> <p>By the end of the year students are utilising the system for self identifying events where they use the values.</p> <p>Nic to work with Attendance Services in Term 1 to seek guidance on how best to analyse, report and support better attendance.</p> <p>Term 2 Attendance Services to attend Board meeting and discuss their role in increasing attendance.</p> <p>From term 2 the principal will report to the Board term about attendance data and trends.</p> <p>Termly Principal Kōrero in the newsletter about attendance.</p> <p>By the end of year staff will have recorded a range of ways that they have collectively delivered reflective curriculum</p>	<p>Complete</p> <p>Ongoing</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Ongoing</p>	<p>community about the effects of absenteeism on learning, achievement and wellbeing each term.</p> <p>Delivering a curriculum that reflects the identity, language and culture of our learners.</p> <p>By the end of year staff will have recorded a range of ways that they have collectively delivered reflective curriculum</p>
Partner with local health experts and Te Whatu Ora to trial Mental health resources with our Year 5 - 8 students to increase their	<p>Pre-programme survey Y5-8 students about wellbeing/resilience tools and strategies</p> <p>Trial Diary Doc's with our Year 5 - 8</p>	Complete	Although this resource had some initial benefits and effect these were not sustainable unless continue explicit teaching use utilised.

resilience and Hauora.	students		
	Post-programme diary docs survey T2	Complete	Next year create a wellbeing survey and response plan to be utilised termly by the DP and reported on to the Board
	Track sustained usage or wellbeing and resilience strategies through survey T3	Complete	
	Track and report to our community on the sustained usage or wellbeing and resilience strategies at the end of Term 4	Scrapped	
	DP, Julian and Principal to work with Laura Goldwinch prior to and over term 1 to Trial Diary doc's	Complete	
	DP to collate and report to the BOT and community in late term 4. And create statement for AOV	Complete	

Goal 3 - Create consistent systems and practices that reinforce positive behaviours for learning. (NELP 1, 3, 6)

Strategy	Specific actions	Outcomes	Progress / review comments
Creation and promotion of a positively geared behavioural development plan	<p>PB4L School Evaluation Tool observation.</p> <p>Investigate SMS structures for PB4L in other local schools to utilise here.</p> <p>Promotion and utilisation of Playground Trust model</p> <p>Promotion and utilisation of Restorative Practice models such as WARM conversations.</p> <p>Review, development and promotion of behaviour development plan to incorporate identification and response to minor and major behaviours in different contexts.</p>	<p>Complete 70% pass rate</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>ongoing</p>	Review, development and promotion of behaviour development plan to incorporate identification and response to minor and major behaviours in different contexts.
PB4L leadership team identified. Twice termly release funded for leaders to attend professional development before leading all staff in training.	<p>PB4L team training day dates set for each term</p> <p>PB4L Leadership training day dates set</p> <p>Weekly Leadership team meeting with the principal</p> <p>Weekly promotion of PB4L to staff and community</p>	<p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Became fortnightly.</p>	
Hold periodic PB4L assemblies to unpack and promote school wide usage of positive behaviours and	Set and hold weekly values assemblies. Rotation of hosting classroom. Principal to support	Complete	Creation of school song/waiata/haka and the learning and usage for these and the

showcase through shared learning experiences.	<p>message and promote values celebrations.</p> <p>Principal to set up assembly structure present values data at each. Caroline to ensure hosting rotation is planned and recorded from beginning of Term 2</p>	Complete	<p>national anthem at key school events.</p> <p>Kuia Merehira to work with staff to create by the end of the year. Pay her a reliever day</p>
Design and implement a focus system to reinforce and recognise positive behaviours and contributions.	<p>Create a way to effectively and efficiently recognise desired behaviours of all our learners.</p> <p>Enhance end of year reporting documents to recognise the positive contributions and participations individuals have been involved in throughout the year.</p> <p>PB4L Leads to work with ASL in term 2-3 to adapt other schools systems to our context and HERO.</p>	<p>Completed</p> <p>Completed</p> <p>Completed</p>	

Goal 4 - Develop and enhance engaging, inspirational physical space that supports enhanced learning and hauora for all tamariki. (NELP 1, 2, 3, 4, 5)

Strategy	Specific actions	Outcomes	Progress / review comments
Design and enact a fiscally sustainable paint maintenance plan that enhances our learning environment to feel engaging and inspirational for our learners and instills them with a sense of pride.	Gather comparative quotes from paint contractors that outline the possible solutions for periodic painting and paint maintenance.	Complete	Landscape Plan Areas K/F
	Paint the school.	Complete	
	Engage CES to assist in resetting our cyclical Maintenance plan and annual approach in line with quotes.	Complete	
	Principal to work with Local contractors over the school holidays to gather quotes and financial planning models for a 8-10 year paint and maintenance plan.	Complete	
	Principal to contract Carus group to carry out works before the start of the school year.	Complete	
	Principal to ensure that Plan Areas K/F are incorporated into the works	Incomplete but now incorporated into 10 YPP	
	Principal to work with Vicki from CES in term one to utilise Carus 8 year plan to reset the cyclical maintenance plan for the start of the 2024-2025 financial year.	Complete	

<p>Erect a railway car park fence in partnership with Kiwirail to ensure our community is and feels safe to experience learning here on site.</p>	<p>Re-engage with Kiwirail about progressing the building of the fence.</p> <p>Co-employ a local contractor to erect the fence.</p> <p>Caretaker to reestablish contact with Kiwirail in Term 1 - Early term 2 to ascertain the likely timeframe.</p>	<p>Incomplete</p> <p>Incomplete</p> <p>Contact reestablished but timeframe still unclear.</p>	<p>Board to pay for a share of the works to be carried out before the end of term 2.</p>
<p>Partnering with our PTA and a Board grants officer, to secure funds to enable the progression of prioritised site development projects.</p>	<p>Use the school SEPE tool to evaluate how effectively our school site supports our vision and mission</p> <p>Principal to work to MOE property Advisor Jody and APL to carry out SEPE evaluation prior to week 6 of Term 1</p> <p>Principal to work to MOE property Advisor Jody and APL to set priorities by end of Term 1.</p> <p>Partner with APL and MOE to identify 10 YPP priorities</p> <p>Principal to survey families in Term 1 and Work with the PTA to set annual targets.</p> <p>Highlight the cost and benefits of upkeeping our amazing community pool.</p> <p>Principal to highlight in Term 3 newsletters in the lead up to new swimming season.</p> <p>Identify grants and funds that may support the development of physical spaces in line with our</p>	<p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Complete</p> <p>Ongoing</p>	<p>Principal and Amy to create a fundraising event by Term 3 Holidays.</p> <p>Partner with Ngāti Rarua to be gifted/designed an appropriate Kowhaiwhai pattern for usage on site.</p> <p>Principal to work with Athur Phillips of Ngāti Rarua throughout the year.</p> <p>Principal to work to MOE property Advisor Jody and APL to complete works by the Beginning of 2026 school year.</p> <p>Obtain costings and quotes for Landscape plan Area D, E, I, K & L</p> <p>Complete works for Landscape Plan Area E</p>

	<p>vision and mission.</p> <p>Identify Fundraising aims and ideas then ascertain community availability to support activities.</p> <p>Principal to work to MOE property Advisor Jody and APL to gain quotes by the end of Term 3</p> <p>Creation of a unique Tua Marina School annual fundraiser.</p> <p>Obtain costings and quotes for Landscape plan Area D, E, I, K & L</p> <p>Set 10 YPP</p> <p>Complete works for Landscape Plan Area E</p>	<p>Complete</p> <p>Complete</p> <p>Ongoing</p> <p>Incomplete</p> <p>Complete</p> <p>Incomplete</p>	
Incorporation of learning into the playscape by showcasing examples of quality reading, writing and maths from key age groups in/onto our outdoor learning spaces.	Obtain costings and quotes for Landscape plan Area J	Incomplete	Principal and Caretaker to find like examples by the end of term 2 and have trialled examples by the end of term 3 and secure quotes for more permanent solution by the end of the year.

Other actions to be taken that lay outside our strategic goals to enable organisational success:	Progress / review comments
<ul style="list-style-type: none"> Continue to use HERO as the primary platform for communication and use the free version of Seesaw for sharing learning and celebrations in the junior school. Continue to upskill staff in the use of HERO for reporting, goal setting and assessment with a view to use HERO for realtime reporting. Determine how students will self assess and share work with whanau using HERO. Continue to support the PTA by having a staff member or principal attend meetings. Support the PTA to structure their group so there are clear roles and responsibilities. Continue to build a register of key school/community connections to grow support for key events. <i>Develop and launch a new website.</i> Highlight examples of good writing, both community and student, by publishing in in our school environment. Document our long term planning structures from 2024 onwards and store in a central folder. Moderation practices planned and built on termly. Establish agreed sequential progressions for literacy and numeracy progress. Observe good structured literacy programmes in other schools Ensure time is allocated to document the TMS curriculum. Clearly define responsibilities in Job Descriptions. Enter into Positive Behaviour for Learning initiative from 2024. Select a leadership team within the staff to drive this mahi. Engage in training to enable system and practices enhancement and make a consistent school-wide approach 	<p>Ongoing - business as Usual</p> <p>Ongoing - business as Usual</p> <p>Ongoing - business as Usual</p> <p>Ongoing - business as Usual</p> <p>Complete Carry forward</p> <p>Ongoing - business as Usual</p> <p>Ongoing - business as Usual Ongoing - business as Usual</p> <p>Ongoing - business as Usual - build on in 2025 through PGC's Ongoing - business as Usual Ongoing - business as Usual Complete</p> <p>Ongoing - business as Usual</p>

Overall themes for direction in 2025:

- Streamline Strategic and Annual Implementation plans into 3 key strategies: Curriculum, Attendance and engagement, and Behaviours (all types)
- Evaluative and reporting practice enhanced throughout
- Coaching approach to PGC's
- Focus on lifting achievement in writing

Achievement data for 2024

Tua Marina School Students Achieving At or Above the Expectation at the end of 2024				
	Writing	Maths	Reading	
Total	45%	70%	56%	57
Total EOY 2023	27%	39%	29%	31.6
Māori	28%	69%	55%	51
Boys	32%	68%	48%	49
Girls	63%	73%	68%	68
ESOL at Home	20%	80%	50%	50

Summarizing our School 2024 achievement data:

Tua Marina School students have demonstrated significant growth in achievement across all areas since the end of 2023, and are maintaining strong results from mid-year 2024. While overall achievement at or above expectation currently sits at 57%, with particularly strong performance in mathematics (70%), there are disparities between student groups. Girls are achieving at a higher rate than boys, and while Māori students are performing well in maths and reading, their overall achievement is slightly lower. Students with ESOL support at home show promising results in maths and reading, but their writing achievement requires further attention. Overall, the data indicates positive progress and highlights areas for targeted support to ensure equitable outcomes for all learners.

Based on the Tua Marina School data, here are some potential next steps for reading, writing, and maths:

Overall:

- **Celebrate Success:** Acknowledge and celebrate the significant progress made since 2023. This positive reinforcement is crucial for maintaining momentum.

- **Targeted Interventions:** While overall achievement is positive, the data reveals gaps. Targeted interventions are needed for specific groups (boys, Māori students, and ESOL students in writing) to ensure equitable outcomes.
- **Data-Driven Instruction:** Continue to use data to inform teaching practices. Analyze student work, identify areas of strength and weakness, and adjust instruction accordingly.
- **Professional Development:** Provide teachers with ongoing professional development focused on effective strategies for teaching reading, writing, and maths, particularly for diverse learners.

Writing (45%):

- **Priority Focus:** Writing needs to be a primary focus, as it's the area with the lowest achievement.
- **Targeted Support for Boys and Māori:** Develop specific programs and strategies to support boys and Māori students in writing, addressing any identified learning barriers.
- **ESOL Support in Writing:** Provide additional support for ESOL students in writing, considering language acquisition needs and culturally responsive teaching practices.
- **Writing Across the Curriculum:** Integrate writing into all subject areas to provide students with more opportunities to practice and develop their skills.
- **Focus on Specific Skills:** Identify specific writing skills that need improvement (e.g., sentence structure, vocabulary, organization) and provide targeted instruction in these areas.

Maths (70%):

- **Maintain Momentum:** Continue the current strategies that are proving successful in maths to maintain the high level of achievement.
- **Extension Activities:** Provide challenging extension activities for high-achieving students to further develop their mathematical thinking.
- **Real-World Connections:** Connect mathematical concepts to real-world situations to make learning more engaging and relevant.

Reading (56%):

- **Balanced Literacy Approach:** Ensure a balanced literacy approach that includes phonics, fluency, comprehension, and vocabulary development.
- **Reading Strategies:** Explicitly teach reading strategies, such as predicting, summarizing, and inferring, to improve comprehension.
- **Engaging Texts:** Provide access to a wide range of engaging and culturally relevant texts to motivate students to read.
- **Home Reading Support:** Encourage and support home reading through programs like shared reading and access to library resources.

For all areas:

- **Collaboration with Whānau:** Strengthen partnerships with whānau to support student learning at home.
- **Regular Monitoring:** Continuously monitor student progress and adjust interventions as needed.
- **Culturally Responsive Teaching:** Implement culturally responsive teaching practices that value and respect the diverse backgrounds of all students.

Attendance

How many students regularly attended school this term?

 Regular Attendance

71%

Compared to 47% in Term 4, 2023

 Irregular Absence 14%

Compared to 35% in Term 4, 2023





 Moderate Absence 9%

Compared to 13% in Term 4, 2023

 Chronic Absence 7%

Compared to 5% in Term 4, 2023

What were the main reasons given for absence this term?

1.  (E) Accepted (but unjustified) 36%
2.  (G) Holiday 29%
3.  (M) Illness / Medical Absence 27%
4.  (J) Justified (other) 9%

How many students were on time to class?

82% of students were on time to class

Definition of lateness depends on school attendance policy.

In thinking about the data from our term 4 Attendance Report we can highlight two key areas for development.

1. **Unjustified Absences:** The report highlights a significant number of unjustified absences, particularly related to holidays during term time and extracurricular activities not organized by the school. This suggests a need for clearer communication with parents and caregivers about the

impact of these absences on student learning. The school could consider strategies to reduce these unjustified absences, such as:

- **Education Campaign:** Emphasize the importance of regular school attendance and the negative impact of missing class time, even for seemingly minor reasons.
 - **Incentivize Good Attendance:** Implement a reward system to recognize and encourage good attendance habits.
2. **Chronic Absence:** The report identifies a concerning percentage of students with chronic absence (attending less than 70% of the time). This requires targeted intervention and support for these students and their families. Here are some potential strategies:
- **Early Intervention:** Develop a system for early identification of students at risk of chronic absence.
 - **Individualized Support Plans:** Create individualized plans for students with chronic absence, addressing the root causes of their absences and providing tailored support.
 - **Collaboration with External Agencies:** Partner with social workers, counselors, or other community resources to provide additional support for students and families facing complex challenges that contribute to chronic absence.

By focusing on these areas for improvement, Tua Marina School can further enhance student attendance and create a more supportive learning environment for all students.

Giving Effect to Te Tiriti o Waitangi in 2024

The board has ensured that the school:

Has identified and woven the principles of the Tiriti o Waitangi through all board documents
Governance framework seeks and considers the school's Māori community voice
Includes Māori protocol for welcoming guests to board meetings
Works with the Māori community to set goals and targets for Māori students
<i>Refers to Māori student progress and achievement in its strategic plan, through - Reporting to parents and whānau Targets for Māori students enjoying and achieving success as Māori Productive educational partnerships with school, whānau and community</i>
<i>Provides an introduction programme that includes how the school uses Nga Kawatau</i>
<i>Plans for professional development for board members, teachers and leaders to support Māori students education success and gives effect to Te Tiriti o Waitangi</i>
<i>Has a shared understanding of Māori or iwi identity, language and culture.</i>
<i>Schedules regular hui/meeting with parents and whānau and iwi Understands the importance of respectful relationships within the school community Recognises the direct education benefit of these relationships</i>
<i>Understands the significance of school transitions for Māori students and their whānau</i>
<i>Can make available limited funding to engage in productive partnerships with whānau Has a representative of the Board to work with Māori whānau and/or community</i>

Equal Employment Opportunities Policy Complicance Report for 2024

Equal Employment Opportunities (EEO) - The school has an EEO policy. There have been no situations where this policy has been breached or called into question.

Target groups - It is recognised that the following target groups are currently disadvantaged and need special consideration to achieve equality of opportunity:

- Women
- Maori
- Ethnic Minorities
- Disabled persons

EEO Committee - A Board member will be appointed to co-ordinate the development and implementation of the Equal Employment Opportunities Programme.

EEO Plan and programme - The EEO officer from the board and/or principal will:

- i) Ensure Staff Health and Wellbeing Assessment is conducted in Term 1 each year
- ii) Ensure Staff Climate check is conducted in Term 3 each year
- iii) Ensure an Exit Interview is conducted when staff leave
- iv) Analyse and report to the board on findings and recommendations for the surveys/assessments.
- v) Implement identified recommendations if necessary.

Kiwisport Funding report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$1441 (excluding GST). The funding was spent on Marlborough Primary Schools Sports Association Subs, JumpJam equipment and materials, Equipment hire for athletics and cross country, Transport to and from organised sports events. The number of students that participated in organised sport was 104.