

28 May 2025

The Board of Trustees
C/- Presiding Member
Hare Krishna School
1229 Coatesville-Riverhead Highway,
Kumeu 0892
Auckland

Dear Presiding Member

AUDIT OF HARE KRISHNA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

We have completed our audit of Hare Krishna School's financial statements for the year ended 31 December 2024.

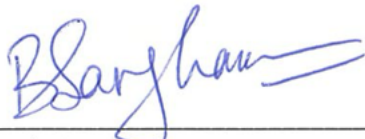
We enclose a copy of the audited financial statements for the year ended 31 December 2024.

Please ensure that the audited financial statements are lodged appropriately with the Ministry of Education.

We thank you for your instructions. Please do not hesitate to contact us should you have any queries.

Yours sincerely

UHY Haines Norton (Auckland) Limited



Bhavin Sanghavi
Director – Audit and Assurance Services
bhavins@uhyhn.co.nz
Direct Dial: (09) 839 0248
Encl.

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INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF HARE KRISHNA SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Hare Krishna School (the School). The Auditor-General has appointed me, Bhavin Sanghavi using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 16, 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 29 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.

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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's 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement, a Report on how the school has given effect to Te Tiriti o Waitangi and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

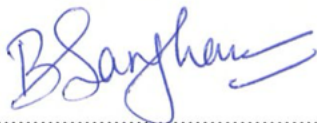
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



.....
Bhavin Sanghavi
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

HARE KRISHNA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 4204

Principal: Dharma Dasa

School Address: 1229 Coatesville-Riverhead Hwy, Kumeu

School Postal Address: PO Box 349, Kumeu

School Phone: 09 412 6325

School Email: principal@harekrishna.school.nz

Accountant / Service Provider: Schooled Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Amu Nadarajan	Presiding Member	Elected	Sept-25
Dharma Setu Dasa	Principal ex Officio	Appointed	Current
Eric Beecroft	Proprietor's Rep	Appointed	Current
Carl Becker	Proprietor's Rep	Appointed	Current
Shubendu Banerjee	Parent Representative	Elected	Sept-25
Vikas Arya	Parent Representative	Elected	Sept-25
Kheng Ho	Parent Representative	Elected	Sept-25
Annie Duchon	Staff Representative	Elected	Sept-25
Yamuna Marshall	Parent Representative	Elected	Sept-25
Chirag Ahuja	Parent Representative	Elected	Sept-25
Nirav Patel	Parent Representative	Elected	Sept-25



HARE KRISHNA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Independent Auditor's Report

Analysis of Variance

Kiwisport

Good Employer Statement

Te Tiriti O Waitangi

HARE KRISHNA 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.

Kheng Ho
Full Name of Presiding Member


Signature of Presiding Member

26/5/25
Date:

Dharma Setu Basa
Full Name of Principal


Signature of Principal

26/5/2025
Date:

HARE KRISHNA SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	2,042,929	1,502,397	1,637,316
Locally Raised Funds	3	162,819	216,000	146,975
Use of Proprietor's Land and Buildings		255,375	203,525	310,592
Interest		11,619	14,000	14,248
Total Revenue		2,472,742	1,935,922	2,109,131
Expense				
Locally Raised Funds	3	33,799	47,000	66,457
Learning Resources	4	1,567,416	1,146,152	1,237,358
Administration	5	254,545	233,358	177,656
Interest		1,941	1,500	1,148
Property	6	377,654	327,025	433,892
Other Expense	7	241,854	259,200	222,879
Loss on Disposal of Property, Plant and Equipment		821	-	5,423
Total Expense		2,478,030	2,014,235	2,144,813
Net Surplus / (Deficit) for the year		(5,288)	(78,313)	(35,682)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(5,288)	(78,313)	(35,682)

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

HARE KRISHNA 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		661,583	661,583	697,265
Total comprehensive revenue and expense for the year		(5,288)	(78,313)	(35,682)
Contribution - Furniture and Equipment Grant		21,279	-	-
Equity at 31 December		677,574	583,270	661,583
Accumulated comprehensive revenue and expense		677,574	583,270	661,583
Equity at 31 December		677,574	583,270	661,583

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.

HARE KRISHNA SCHOOL

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	157,606	69,543	89,420
Accounts Receivable	9	105,721	81,106	81,105
GST Receivable		16,086	26,323	26,323
Prepayments		9,756	550	550
Investments	10	50,000	100,000	120,731
		339,169	277,522	318,129
Current Liabilities				
Accounts Payable	12	150,707	101,625	101,625
Revenue Received in Advance	13	-	3,856	3,854
Finance Lease Liability	14	10,219	5,186	6,295
Funds held in Trust	15	-	375	375
		160,926	111,042	112,149
Working Capital Surplus/(Deficit)		178,243	166,480	205,980
Non-current Assets				
Property, Plant and Equipment	11	509,676	417,771	461,772
		509,676	417,771	461,772
Non-current Liabilities				
Finance Lease Liability	14	10,345	983	6,169
		10,345	983	6,169
Net Assets		677,574	583,270	661,583
Equity		677,574	583,270	661,583

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

HARE KRISHNA 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		817,912	687,261	700,419
Locally Raised Funds		161,735	220,412	144,009
Goods and Services Tax (net)		10,237	(21,501)	(21,501)
Payments to Employees		(409,175)	(356,706)	(311,596)
Payments to Suppliers		(481,590)	(541,211)	(475,728)
Interest Paid		(1,941)	(1,500)	(1,148)
Interest Received		12,484	12,740	12,989
Net cash from/(to) Operating Activities		109,662	(505)	47,444
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(123,356)	(192,710)	(199,030)
Purchase of Investments		-	(50,000)	(70,731)
Proceeds from Sale of Investments		70,731	-	-
Net cash from/(to) Investing Activities		(52,625)	(242,710)	(269,761)
Cash flows from Financing Activities				
Furniture and Equipment Grant		21,279	-	-
Finance Lease Payments		(9,755)	(5,846)	(5,284)
Funds Administered on Behalf of Other Parties		(375)	75	75
Net cash from/(to) Financing Activities		11,149	(5,771)	(5,209)
Net increase/(decrease) in cash and cash equivalents		68,186	(248,986)	(227,526)
Cash and cash equivalents at the beginning of the year	8	89,420	318,529	316,946
Cash and cash equivalents at the end of the year	8	157,606	69,543	89,420

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.

HARE KRISHNA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

HARE KRISHNA 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.

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 14. Future operating lease commitments are disclosed in note 19.

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 Proprietor. 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. This expense is based on an assumed market rental yield on the 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) 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.

e) 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.

f) 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.

g) 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.

h) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 Proprietor or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

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:

Furniture and Equipment	10 years
Information and Communication Technology	4 years
Motor Vehicles	5 - 10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

j) 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.

k) 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.

l) Revenue Received in Advance

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

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

m) 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.

n) 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.

o) 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.

p) Budget Figures

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

q) Services received in-kind

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

2. Government Grants

Government Grants - Ministry of Education
Teachers' Salaries Grants

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
821,766	676,595	669,289
1,221,163	825,802	968,027
2,042,929	1,502,397	1,637,316

3. Locally Raised Funds

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

Revenue

Donations and Bequests

Fees for Extra Curricular Activities

Trading

Fundraising and Community Grants

Other Revenue

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
22,178	24,000	15,670
7,438	8,000	11,420
39,272	80,000	60,965
4,346	4,000	6,366
89,585	100,000	52,554
162,819	216,000	146,975

Expense

Extra Curricular Activities Costs

Trading

Fundraising and Community Grant Costs

12,610	20,000	4,145
20,955	26,000	61,165
234	1,000	1,147
33,799	47,000	66,457

Surplus/ (Deficit) for the year Locally Raised Funds

129,020	169,000	80,518
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4. Learning Resources

Curricular

Employee Benefits - Salaries

Staff Development

Depreciation

Other Learning Resources

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
53,160	42,600	33,833
1,389,656	969,452	1,119,506
25,612	43,400	6,194
92,486	87,000	73,689
6,502	3,700	4,136
1,567,416	1,146,152	1,237,358

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	12,098	5,800	5,846
Board Fees and Expenses	6,874	14,090	20,990
Other Administration Expenses	38,858	41,640	31,112
Employee Benefits - Salaries	184,493	160,600	109,127
Insurance	2,194	1,300	1,764
Service Providers, Contractors and Consultancy	10,028	9,928	8,817
	<u>254,545</u>	<u>233,358</u>	<u>177,656</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Heat, Light and Water	11,242	8,900	10,094
Repairs and Maintenance	36,746	44,600	41,012
Use of Land and Buildings	255,375	203,525	310,592
Employee Benefits - Salaries	56,934	53,000	51,535
Other Property Expenses	17,357	17,000	20,659
	<u>377,654</u>	<u>327,025</u>	<u>433,892</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a proxy for the market rental of the property.

7. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	241,855	259,200	222,879
	<u>241,855</u>	<u>259,200</u>	<u>222,879</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	157,606	69,543	89,420
Cash and cash equivalents for Statement of Cash Flows	<u>157,606</u>	<u>69,543</u>	<u>89,420</u>

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

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,084	-	-
Interest Receivable	656	1,522	1,521
Teacher Salaries Grant Receivable	103,981	79,584	79,584
	<u>105,721</u>	<u>81,106</u>	<u>81,105</u>
Receivables from Exchange Transactions	1,740	1,522	1,521
Receivables from Non-Exchange Transactions	103,981	79,584	79,584
	<u>105,721</u>	<u>81,106</u>	<u>81,105</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	50,000	100,000	120,731
Total Investments	<u>50,000</u>	<u>100,000</u>	<u>120,731</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Furniture and Equipment	106,958	31,866	(614)	-	(17,450)	120,760
Information and Communication Technology	25,903	11,334	-	-	(12,954)	24,283
Motor Vehicles	308,496	80,000	-	-	(50,908)	337,588
Leased Assets	11,615	17,855	-	-	(10,080)	19,390
Library Resources	8,800	156	(207)	-	(1,094)	7,655
	<u>461,772</u>	<u>141,211</u>	<u>(821)</u>	<u>-</u>	<u>(92,486)</u>	<u>509,676</u>

The net carrying value of ICT equipment held under a finance lease is \$19,390 (2023: \$11,615)

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Furniture and Equipment	186,246	(65,486)	120,760	156,088	(49,130)	106,958
Information and Communication Technology	92,346	(68,063)	24,283	82,756	(56,853)	25,903
Motor Vehicles	652,299	(314,711)	337,588	572,299	(263,803)	308,496
Leased Assets	36,640	(17,250)	19,390	18,785	(7,170)	11,615
Library Resources	21,432	(13,777)	7,655	21,788	(12,988)	8,800
	<u>988,963</u>	<u>(479,287)</u>	<u>509,676</u>	<u>851,716</u>	<u>(389,944)</u>	<u>461,772</u>

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	27,513	9,825	9,825
Accruals	12,098	5,846	5,846
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	103,981	79,584	79,584
Employee Entitlements - Leave Accrual	7,115	6,370	6,370
	<u>150,707</u>	<u>101,625</u>	<u>101,625</u>
Payables for Exchange Transactions	150,707	101,625	101,625
	<u>150,707</u>	<u>101,625</u>	<u>101,625</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	3,856	3,854
	<u>-</u>	<u>3,856</u>	<u>3,854</u>

14. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	11,646	6,165	7,162
Later than One Year and no Later than Five Years	11,323	2,411	6,517
Future Finance Charges	(2,407)	(2,407)	(1,215)
	<u>20,562</u>	<u>6,169</u>	<u>12,464</u>
Represented by			
Finance lease liability - Current	10,219	5,186	6,295
Finance lease liability - Non current	10,345	983	6,169
	<u>20,564</u>	<u>6,169</u>	<u>12,464</u>

15. Funds held in Trust

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	-	375	375
	<u>-</u>	<u>375</u>	<u>375</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. 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.

The Proprietor of the School International Society of Krishna Consciousness Inc. is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects fund on behalf of the school (or vice versa), the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

Under an agency agreement, the School collects funds on behalf of the Proprietor [or vice versa]. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$62,696 (2023: \$39,836). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor is \$nil (2023: \$375).

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,113	2,430
<i>Leadership Team</i>		
Remuneration	239,187	220,163
Full-time equivalent members	2	2
Total key management personnel remuneration	241,300	222,593

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

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	140-150	120-130
Benefits and Other Emoluments	0-2	0-4

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	0.00	1.00
120 - 130	1.00	0.00
	1.00	1.00

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

18. 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.

19. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2024. (Capital Commitments at 31 December 2023: nil)

(b) Operating Commitments

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

20. 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	157,606	69,543	89,420
Receivables	105,721	81,106	81,105
Investments - Term Deposits	50,000	100,000	120,731
Total financial assets measured at amortised cost	<u>313,327</u>	<u>250,649</u>	<u>291,256</u>

Financial liabilities measured at amortised cost

Payables	150,707	101,625	101,625
Finance Leases	20,564	6,169	12,464
Total financial liabilities measured at amortised cost	<u>171,271</u>	<u>107,794</u>	<u>114,089</u>

21. Events After Balance Date

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



HARE KRISHNA SCHOOL

Wisdom Respect Joy



Founder-Acharya His Divine Grace
A.C. Bhaktivedanta Swami Prabhupada

30/04/2025

Compliance with the Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

The following questions and answers address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Work conditions are safe and are aligned with the Board of Trustees (BOT) health and safety policy.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We ensure that our employees and job applicants are treated fairly, based on their skills, qualifications, abilities, and aptitudes, without bias or discrimination. The EEO officer is the Principal who is responsible for implementing our EEO policy and developing relationships based on trust, and that employment practices are fair and free from bias.
How do you practise impartial selection of suitably qualified persons for appointment?	The Appointments Committee, appointed by the Board of Trustees (BOT), ensures that candidates for advertised positions are suitably qualified and experienced for the positions in line with the BOT's policies.
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	In cultivating our school values of wisdom, respect, and joy, we embrace positive beliefs about the abilities of Māori students. We reject entirely deficit modes of thinking about Māori students' skills and maintain high expectations for Māori student achievement. In our cooperative learning environments Maori perspective is valued by making Te Reo and tikanga Maori integral to the classroom culture.
How have you enhanced the abilities of individual employees?	Staff professional learning and development have been enhanced and supported through the implementation of professional growth cycles. School-wide initiatives to raise student achievement have been driven by teachers receiving professional development learning.
How are you recognising the employment requirements of women?	Women have equal opportunity to participate fully in all work. Women are paid equally to men in all areas of work. Responsibilities and employment conditions are equal for men and women.
How are you recognising the employment requirements of persons with disabilities?	We are committed to having an inclusive and accessible recruitment process, providing opportunities for candidates with disabilities to demonstrate their abilities.



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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



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Giving Effect to Te Tiriti o Waitangi | The Treaty of Waitangi

30/04/2025

Hare Krishna School is committed to Te Tiriti o Waitangi and its unique position in Aotearoa/New Zealand. It will give effect to this by Section 127(d) of the Education and Training Act 2020, the Hare Krishna School board ensures that every student at Hare Krishna School can achieve their highest possible standard. Hare Krishna School is also committed to Te Tiriti o Waitangi and gives effect to it by achieving equitable outcomes for kōhanga Māori (Education and Training Act, s. 127). The board and staff aim to consult with our Māori community when developing policies, plans, and targets to enhance the progress and achievement of our Māori kōhanga.

To achieve excellent and equitable outcomes for our kōhanga Māori, Hare Krishna School:

- Seeks to build whanaungatanga with our kōhanga Māori and whānau, and our local hapū and iwi to ensure everyone is informed and involved as our education partners
- Recognises and builds on the diverse abilities, strengths, and aspirations of kōhanga Māori and their whānau
- Seeks to promote a strong sense of belonging and engagement by integrating te reo Māori, tikanga Māori, mātanga Māori, and te ao Māori into school life (including the curriculum)
- Ensures that the school is a physically and emotionally safe place and works to eliminate racism, discrimination, and stigma – (Inclusive Education)
- Engages with any national, regional, and local implementation plans developed by the Ministry of Education and education agencies
- Supports staff to access appropriate professional development
- Implements effective, high-quality teaching and leadership practices that promote success for Māori as Māori.

Hare Krishna School supports kōhanga Māori achievement by:

- Tracking the attendance and achievement of all students, including kōhanga Māori
- Providing appropriate learning support, and other support or extension programmes and processes for our kōhanga Māori, as they progress through their schooling
- Evaluating and continually improving school programmes and teaching practices
- Reporting on kōhanga Māori achievement to parents, the school community (as appropriate), the board, and the Ministry of Education.

Te Mātaiaho NZ Curriculum Refresh

The new NZ Curriculum Refresh Te Mātaiaho "to observe and examine the strands of learning" gives expression to the right to education set out in the Education and Training Act 2020 that every kōhanga, no matter who they are, where they live, or what school they attend, can attain their highest possible standard in educational achievement. As such, it also expresses the obligation on schools and kaiako to provide equitable access to this education. It



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starts from the premise that learners are taonga. It sets out obligations to nurture and care for every konga as an individual, as a member of a whānau, and as a citizen of Aotearoa and the world.

To help realise the purpose of Te Mātaiaho and to do things better, we have started with the following actions:

Allocated Cultural Leadership Allowance to a teacher with existing and developing cultural expertise to facilitate the development of giving authentic effect to Te Tiriti o Waitangi in our community context. To also help retain and further cultivate Māori and/or Pacific specialist expertise, knowledge, and cultural leadership that already exists in our school.

Strategic planning in line with the National Education Learning Priorities (NELPS) for connection and growing relationships with Māori whānau to support involvement in our school.

Employed culturally responsive staff who put relationships at the centre of learning and who value students' prior knowledge, culture, language and ways of making sense of the world.

Seeking to demonstrate a meaningful connection to Te Tiriti o Waitangi as evident through our school values. Our school values are Māori values. These concepts are a shared language across our school and linked to our Year 10 student profile. These values represent the core principles of Aotearoa New Zealand for all citizens.



Hare K ishna School

2024 Analysis of Variance Report

Special Character State-Integrated School

School Number 4204

2024 Annual Plan Evaluation Report

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Vision - Why we exist

“ To empower every child to discover their extraordinary potential through their connection with Krishna.”

Mission - Foundations for how we live and learn

1. We develop our extraordinary potential by nurturing all parts of ourselves – intellectual, emotional, physical, and spiritual.
2. We respect the sacredness of all life striving to promote harmonious well-being for all.
3. We give effect to Te Tiriti o Waitangi by building understandings and practices of the bicultural tikanga and te reo Māori of Aotearoa/New Zealand.
4. We honour different points of view while maintaining our values in faithful accord with the teachings of His Divine Grace A.C. Bhaktivedanta Swami Prabhupada founder-acarya for the International Society for Krishna Consciousness.
5. We serve a greater purpose by living a meaningful and satisfying life of service and contribution.
6. We cultivate nourishing relationships that fulfil our need to love and be loved, encouraging our connection with Krishna.

Values - Wisdom Respect and Joy

The Hare Krishna School learning values Wisdom, Respect and Joy (WRJ) embody our school vision and mission.

Being a WRJ Learner means to actively live these values, demonstrate the Key Competencies of the NZ curriculum, and demonstrate the Krishna conscious character, behaviour and learning qualities desired by our school community.

The WRJ values are explained below and express the disposition that forms the basis of the learner we aim to grow at the Hare Krishna School.

Wisdom - We are resilient and insightful learners

Respect - We respect ourselves, others and the planet

Joy - We experience joy through service and success

WRJ Learner Values in Action

The Hare Krishna School promotes the development of personal qualities, attitudes and behaviours from which our values Wisdom, Respect and Joy (WRJ) are nurtured. WRJ Learners who develop these traits and demonstrate these behaviours will be of benefit to others, society and the planet.

Learner Value Indicators

The following table outlines the indicators of each value which we would expect to see grow in our learners over their time at the Hare Krishna School.

Wisdom We are resilient and insightful learners	Respect We respect ourselves, others and the planet	Joy We experience joy through service and success
<p>Inquire about spiritual topics</p> <p>Carry out my own sastra research on topics of interest</p> <p>Show leadership by committing to my responsibilities</p> <p>Explain the difference between material and nonmaterial knowledge</p> <p>Show an understanding of the importance of following the regulative principles</p> <p>Participate in class discussions with teachers and peers</p> <p>Share my ideas with others</p> <p>Persevere in challenging circumstances</p> <p>Use techniques to help myself calm down if I am feeling angry or upset</p> <p>Work towards achieving a long term goal, willing to sacrifice short term gain to achieve a longer term gain</p>	<p>Listen with understanding</p> <p>Show compassion and kindness towards all living beings: humans, animals, trees, plants</p> <p>Express gratitude to my teachers, peers and elders</p> <p>Help others who need it</p> <p>Show responsibility by carrying out duties delegated to me in the classroom and wider school</p> <p>Help keep myself, my classroom space and the school clean and tidy</p> <p>Show initiation, innovation in the context of environmental guardianship</p> <p>Show an understanding that every living being is spiritual in nature and part and parcel of the Supreme Lord</p> <p>Express my thoughts and opinions and listen to others respectfully.</p>	<p>Actively participate in devotional activities in the classroom</p> <p>Celebrate the achievements of others</p> <p>Graciously accept honour and reward</p> <p>Attribute my success and achievements to my teachers and ultimately Lord Krishna's mercy</p> <p>Show appreciation for my peers' achievements, actions, and unique qualities</p> <p>Present my achievements as offerings to the Deities in the classroom and at the temple</p> <p>Use the skills I learn to contribute to my school and wider community</p>

Analysis of Variance

Baseline Student Achievement Data 2024

The data presented in the tables below present Term 4, 2024, student achievement results for Reading, Writing, and Maths. Based on the New Zealand Curriculum document, an expected curriculum level corresponding to each school year has been defined. The gradations Well above, Above, At, Below, and Well below provide a clear description of where the student is presently situated in the New Zealand Curriculum levels. Our baseline achievement target is that 85% of students are achieving at or above the expected curriculum level.

Focus on student achievement in 2024

At the end of term 4 2024 we had a roll of 168 students. The achievement data below represents this roll. This year was our highest year for new migrant enrolments. High English for Students of Other Language (ESOL) needs students' achievement data is included in the data below.

We maintained our consistent approach to assessment throughout each term in 2024. This has maintained regular formative and summative assessment information. Our shift from making overall teacher judgement based on "curriculum achievement level" rather than the "learning at level" within the curriculum continues to reinforce our focus on academic achievement.

Reading

	End of 2024								
	End 2022	End 2023	End 2024	Males	Females	Māori / Pasifika	Asian / Indian	Pakeha / Euro	Other
Well above	24	20	36	8	23	1	29	4	0
Above	23	46	51	25	26	2	42	6	0
At	40	54	63	38	25	0	55	6	2
Below	10	13	16	10	6	1	12	1	0
Well below	2	3	38	5	2	0	6	1	0
% At or Above	88%	88%	89%	83%	90%	75%	87%	89%	100%

Commentary on Reading Data

Overall we have achieved our baseline target of 85% at or above achievement in reading across the school. There is a consistent or slightly improving trend in the percentage of students performing at or above proficiency in reading across the three years for most groups.

Females consistently perform better in reading compared to males across all three years.

NZ Euro students generally maintain a high percentage at or above proficiency, followed closely by Māori/Pasifika students. Asian students also demonstrate strong performance in reading proficiency although they have the lowest level of achievement at or above.

We have high ESOL learning needs with new migrants is one factor to be considered. Despite challenges associated with learning a new language our reading achievement data is very high.

Writing

	End of 2024								
	End 2022	End 2023	End 2024	Males	Females	M ori / Pasifika	Pakeha / Euro	Asian / Indian	Other
Well above	9	3	14	3	11	0	4	10	0
Above	10	31	25	5	20	2	2	24	0
At	66	87	94	55	39	2	9	81	2
Below	13	15	31	19	12	0	2	29	0
Well below	1	0	4	4	0	0	0	4	0
% At or Above	86%	89%	80%	73%	85%	100%	89%	78%	100%

Commentary on Writing Data

Boys writing in 2024 has not achieved our baseline target of 85% at or above the expected curriculum level for their age. Girls writing has achieved our baseline target of 85% of students at or above the expected level for their age.

Asian / Indian ethnicity is below the baseline target of 85%, this category has the highest number of high ESOL learning needs the majority of which are boys.

M ori/Pasifika students have 100% achievement at or above expected curriculum level.

Maths

	End of 2023								
	End 2022	End 2023	End 2024	Males	Females	M ori / Pasifika	Pakeha / Euro	Asian / Indian	Other
Well above	9	12	24	12	12	0	3	22	0
Above	31	42	53	24	29	2	7	44	0
At	46	64	72	36	36	2	5	64	1
Below	13	17	18	13	5	0	2	14	1
Well below	0	0	1	1	0	0	0	1	0
% At or Above	87%	87%	89%	84%	94%	100%	88%	90%	50%

Commentary on Maths Data

Overall we have achieved over our baseline target of 85% at or above achievement in maths across the school by 4%. There's a consistent or slightly improving trend in the percentage of students performing at or above proficiency.

100% of our M ori / Pasifika students achieve at or above expectation. Asian / Indian students consistently maintain a high percentage at or above proficiency, followed closely by Pakeha / European students.

Target Student Analysis 2024

The tables below present 2024 target student information. Target students are defined as those requiring specialised support to enable progress. It is relevant to note that not all students who are either Below or Well below are identified as target students. This is because it is understood that they will progress by active participation in our structured learning programs without specialised support.

Reading Target Students 2024

Year level	Term 2		Term 4	
	Number below	Number well below	Number below	Number well below
2	1	1	0	2
3	2	0	0	2
4	0	3	0	0
5	0	2	0	3
6	3	1	0	4
7	0	2	0	0
8	1	2	0	2
9	0	0	0	0
10	1	0	1	0

Writing Target Students 2024

Year level	Term 2		Term 4	
	Number below	Number well below	Number below	Number well below
2	2	0	0	0
3	0	3	0	2
4	1	0	1	2
5	0	1	0	4
6	2	2	0	3
7	0	2	0	1
8	1	3	1	1
9	0	0	0	0

10	1	0	1	0
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Math Target Students 2024

Year level	Term 2		Term 4	
	Number below	Number well below	Number below	Number well below
2	0	2	0	2
3	2	0	0	1
4	0	1	0	2
5	0	0	0	2
6	2	0	0	1
7	0	3	0	1
8	1	2	1	2
9	1	1	1	0
10	1	6	1	0

* Special needs and high ESOL. These students are not expected to progress at the same rate as the other targets and have Individual Learning Plans.

Commentary on Target Student Data

Reading:

Progress/Challenges:

By the end of Term 4, the data indicates that students in the junior school have made good progress. For some students, foundational reading skills, including phonics and letter-sound recognition, remain areas for further development. This is especially evident in those who are learning English as a second language (ESOL), where language acquisition continues to be a barrier to fluency and comprehension. However, the BSLA program remains effective, and continued teacher instruction and support are essential for closing these gaps. In contrast, older students have continued to build on their skills, benefiting from the structured reading units which have improved their comprehension, vocabulary, and ability to engage with more complex texts. Overall, students are becoming increasingly confident readers and are demonstrating greater fluency and accuracy.

Next Steps/Focus:

Targeted support for junior students will remain a priority, with continued focus on phonics through the BSLA program. Small group interventions and one-on-one support will be essential to address specific reading gaps. Regular progress monitoring and formative assessments will continue to inform instruction, allowing for adjustments to meet the needs of individual learners. Ongoing language support for ESOL students will be crucial to their reading development.

Writing:

Progress/Challenges:

At the end of Term 4, writing progress has continued at a steady pace for younger students, though challenges persist, particularly with spelling and punctuation. The Writer's Toolbox has had a positive impact, helping students improve their sentence construction and writing organization. However, ESOL students continue to face difficulties in expressing themselves effectively in writing. Older students have continued to apply sentence types and writing structures they've learned, showing improvements in organization and clarity. New teachers (BTs) have made strides in implementing the Writer's Toolbox strategies but still require additional professional development to ensure consistent support for all students. Overall, while there is progress, additional support is needed to help students achieve their writing goals.

Next Steps/Focus:

Focus on continued development in sentence structure, spelling, punctuation, and writing planning through graphic organizers. Further support for ESOL students will be provided, with an emphasis on scaffolding their writing abilities. Professional development and support for new teachers will remain a key focus to ensure consistent and effective implementation of the Writer's Toolbox across the school.

Target Student Maths:

Progress/Challenges:

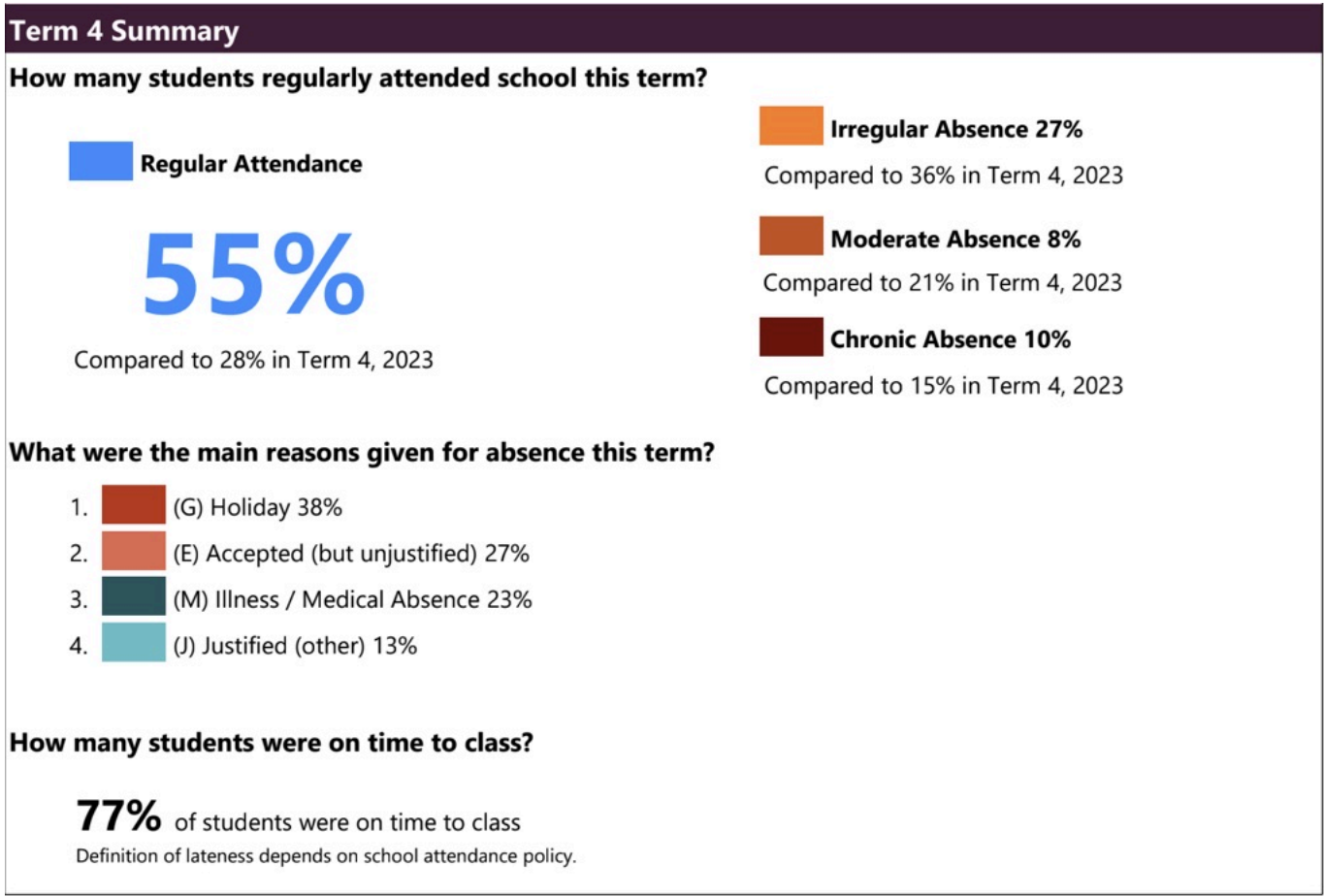
By the end of Term 4, there has been continued progress in mathematics, with many students progressing further from "below" expectations to meeting or approaching "at" expectations. The use of PRIME Maths as the core resource remains highly effective, ensuring consistency across the school. The adoption of a whole-class instruction model has had a positive effect on student engagement and learning. Targeted small-group sessions have been beneficial, providing extra support to those needing reinforcement. The focus on concept repetition and method mastery has been especially effective for our target students, enhancing their understanding and building confidence in key areas of maths. Additionally, the consistent completion of end-of-chapter assessments has helped identify gaps early, allowing for timely interventions and supporting students in staying on track.

Next Steps/Focus:

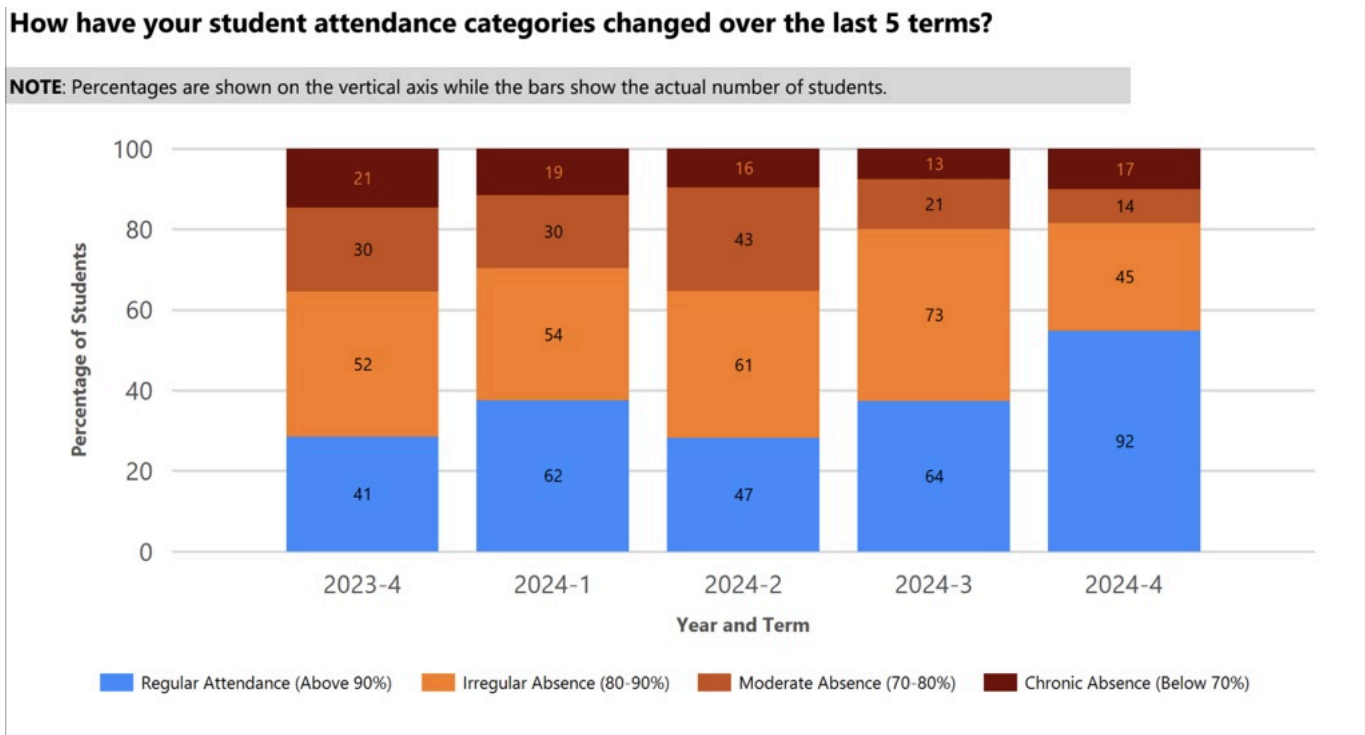
End-of-chapter assessments will continue to be a vital tool in tracking student progress and identifying those who need additional support. Ongoing professional development for teachers in maths strategies and tools will be a priority to ensure that teaching methods continue to align with the curriculum refresh and address the needs of all learners. Ensuring continued focus on foundational concepts and early intervention will be key to maintaining progress.

Student Attendance

2024 Attendance Data



Last 5 Term Attendance Data

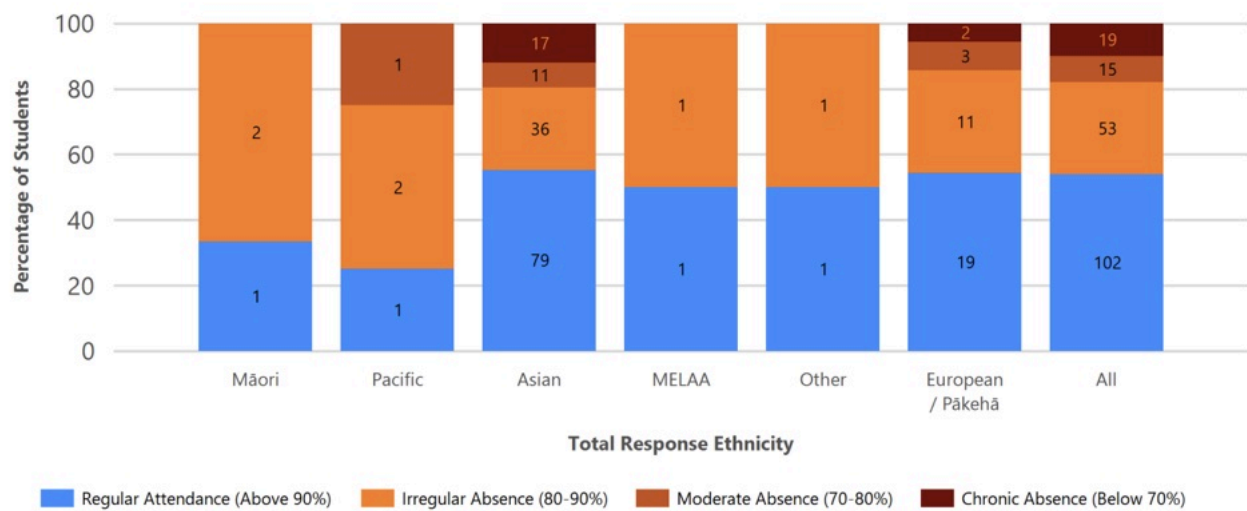


Term Attendance Data by Ethnicity

How are your student attendance categories distributed by ethnicity?

NOTE:

- Students who identify with more than one of these ethnic groups are counted in each.
- Percentages are shown on the vertical axis while the bars show the actual number of students.
- Where there are small numbers in a group, please interpret with caution



In Term 4 of Year 2024, Asian ethnic group had the highest proportion of students attending regularly, with 55% of students at school above 90% of the time.

In Term 4 of Year 2024, Asian ethnic group had the highest proportion of students with chronic absence, with 12% of students at school less than 70% of the time.