

WAITARA HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



Ministry Number:	170
Principal:	Daryl Warburton
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WAITARA HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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WAITARA HIGH SCHOOL

Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

Brent Abbott

Full Name of Presiding Member

Brent Abbott

23 July 2025

Date:

Daryl Warburton

Full Name of Principal

Daryl Warburton

23 July 2025

Date:



WAITARA HIGH 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	7,629,637	7,422,041	7,346,677
Locally Raised Funds	3	311,239	134,000	207,586
Interest Received		53,712	1,350	23,923
		<u>7,994,588</u>	<u>7,557,391</u>	<u>7,578,186</u>
Expenses				
Locally Raised Funds	3	334,383	172,300	165,539
Learning Resources	4	4,849,140	4,750,120	4,625,495
Administration	5	1,187,852	1,234,929	1,101,035
Interest Paid		4,655	1,900	4,009
Property	6	1,435,749	1,418,412	1,361,004
		<u>7,811,779</u>	<u>7,577,661</u>	<u>7,257,082</u>
Net Surplus / (Deficit) for the year		182,809	(20,270)	321,104
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>182,809</u>	<u>(20,270)</u>	<u>321,104</u>

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



WAITARA HIGH SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2024

	2024	2024	2023
Notes	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Balance at 1 January	1,435,162	1,435,162	1,096,806
Total comprehensive revenue and expense for the year	182,809	(20,270)	321,104
Contributions from the Ministry of Education			
Distributions to the Ministry of Education			
Contribution - Furniture and Equipment Grant	33,075	-	17,252
Contribution - Te Mana Tuhono	52,417	-	-
Equity at 31 December	1,703,463	1,414,892	1,435,162
Accumulated comprehensive revenue and expense	1,703,463	1,414,892	1,435,162
Equity at 31 December	1,703,463	1,414,892	1,435,162

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.



WAITARA HIGH SCHOOL

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	2,029,363	1,159,292	749,074
Accounts Receivable	8	415,285	304,500	809,404
GST Receivable		53,066	-	-
Prepayments		23,499	20,000	28,907
Inventories	9	10,460	13,000	12,709
Investments	10	200,000	-	-
Funds Due for Capital Works Projects	16	174,044	-	255,219
		2,905,717	1,496,792	1,855,313
Current Liabilities				
Accounts Payable	12	887,879	500,000	544,645
GST Payable		-	50,000	32,710
Revenue Received in Advance	13	51,351	12,000	76,921
Provision for Cyclical Maintenance	14	116,666	200,000	79,334
Finance Lease Liability	15	36,827	18,000	36,364
Funds Held for Capital Works Projects	16	1,069,840	-	465,067
		2,162,563	780,000	1,235,041
Working Capital Surplus/(Deficit)		743,154	716,792	620,272
Non-current Assets				
Property, Plant and Equipment	11	1,059,921	930,100	1,044,872
WIP Lunches Outdoor Area		4,537	-	-
		1,064,458	930,100	1,044,872
Non-current Liabilities				
Provision for Cyclical Maintenance	14	80,833	120,000	179,666
Finance Lease Liability	15	23,316	112,000	50,316
		104,149	232,000	229,982
Net Assets		1,703,463	1,414,892	1,435,162
Equity		1,703,463	1,414,892	1,435,162

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



WAITARA HIGH SCHOOL

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,750,669	3,062,183	2,558,692
Locally Raised Funds		319,516	361,889	268,042
Goods and Services Tax (net)		(85,783)	15,000	67,572
Payments to Employees		(1,499,051)	(1,057,689)	(1,158,207)
Payments to Suppliers		(1,815,264)	(1,541,573)	(1,691,491)
Interest Paid		(4,655)	(1,900)	(4,009)
Interest Received		53,205	850	25,538
Net cash from Operating Activities		718,637	838,760	66,137
Cash flows from Investing Activities				
Purchase of Property, Plant and Equipment (and Intangibles)		(180,935)	(149,100)	(336,718)
Purchase of Investments		(200,000)	-	-
Proceeds from Sale of Investments		-	200,000	200,000
Net cash to Investing Activities		(380,935)	50,900	(136,718)
Cash flows from Financing Activities				
Furniture and Equipment Grant		33,075	-	17,252
Finance Lease Payments		(26,538)	42,000	(20,485)
Funds Held for Capital Works Projects		936,050	-	547,455
Net cash from Financing Activities		942,587	42,000	544,222
Net increase/(decrease) in cash and cash equivalents		1,280,289	931,660	473,640
Cash and cash equivalents at the beginning of the year	7	749,074	227,632	275,434
Cash and cash equivalents at the end of the year	7	2,029,363	1,159,292	749,074

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

Cyclical maintenance provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

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 22b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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 schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprise 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 not trivial.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10 - 75 Years
Furniture and equipment	10 - 15 Years
Information and communication technology	3 - 5 Years
Motor Vehicles	5 Years
Library resources	12.5% Diminishing value
Leased assets	Term of lease

k) Intangible Assets

Software costs

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

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



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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

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. The valuation is based on comparison to recent market transactions.

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

p) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the 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 schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

The 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.

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

w) 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.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Government Grants - Ministry of Education	2,268,331	2,263,472	2,154,837
Teachers' Salaries Grants	3,351,031	3,356,146	3,337,163
Use of Land and Buildings Grants	1,003,712	1,003,712	955,273
Other Government Grants	82,125	(21,289)	64,981
Ka Ora, Ka Ako - Healthy School Lunches Programme	924,438	820,000	834,423
	<u>7,629,637</u>	<u>7,422,041</u>	<u>7,346,677</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue			
Donations & Bequests	654	-	882
Fees for Extra Curricular Activities	64,110	5,000	75,742
Trading	8,983	1,000	5,493
Fundraising and Community Grants	19,691	7,000	47,255
Other Revenue	35,265	121,000	78,214
Overseas Trip - Japan	182,536	-	-
	<u>311,239</u>	<u>134,000</u>	<u>207,586</u>
Expenses			
Extra Curricular Activities Costs	128,074	65,500	140,017
Trading	12,766	3,800	3,280
Fundraising & Community Grants Costs	8,624	-	11,122
Other Locally Raised Funds Expenditure	9,346	103,000	11,120
Overseas Trip - Japan	175,573	-	-
	<u>334,383</u>	<u>172,300</u>	<u>165,539</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(23,144)</u>	<u>(38,300)</u>	<u>42,047</u>

4. Learning Resources

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Curricular	245,021	254,185	215,724
Depreciation	213,770	233,000	184,786
Other Learning Resources	72,294	82,300	81,366
Employee Benefits - Salaries	4,296,009	4,159,635	4,142,679
Staff Development	22,046	21,000	940
	<u>4,849,140</u>	<u>4,750,120</u>	<u>4,625,495</u>



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Audit Fee	12,956	7,014	7,014
Board Fee and Expenses	13,078	10,500	9,672
Employee Benefits - Salaries	220,644	220,000	220,292
Insurance	13,805	15,000	12,800
Ka Ora, Ka Ako - Healthy School Lunches Programme	711,377	718,780	641,596
Other Administration Expenses	199,732	247,635	193,543
Service Providers, Contractors and Consultancy	16,260	16,000	16,118
	<u>1,187,852</u>	<u>1,234,929</u>	<u>1,101,035</u>

6. Property

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Cyclical Maintenance Provision	(11,545)	40,000	(38,172)
Employee Benefits - Salaries	101,278	98,200	106,191
Grounds	-	-	-
Heat, Light and Water	66,123	66,000	62,051
Rates	12,722	9,000	8,469
Repairs and Maintenance	139,423	92,500	142,524
Use of Land and Buildings	1,003,712	1,003,712	955,273
Other Property expenses	124,036	109,000	124,668
	<u>1,435,749</u>	<u>1,418,412</u>	<u>1,361,004</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 \$
Cash on Hand	-	200	-
Bank Current Account	283,741	514,092	103,546
Bank On Call Savings	1,685,117	445,000	445,528
Short-term Bank Deposits	-	200,000	200,000
Retentions Account	60,505	-	-
Cash and cash equivalents for Cash Flow Statement	<u>2,029,363</u>	<u>1,159,292</u>	<u>749,074</u>

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

Of the \$2,029,363 Cash and Cash Equivalents, \$1,069,839 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. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$2,029,363 Cash and Cash Equivalents, \$18,314 of Revenue Received in Advance is held by the School, as disclosed in note 13.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

8. Accounts Receivable

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Receivables	89,305	290,000	34,012
Receivables from the Ministry of Education	5,767	10,000	508,645
Interest Receivable	4,950	4,500	4,443
Teacher Salaries Grant Receivable	315,257	-	262,304
	<u>415,279</u>	<u>304,500</u>	<u>809,404</u>
Receivables from Exchange Transactions	94,255	294,500	38,455
Receivables from Non-Exchange Transactions	321,024	10,000	770,949
	<u>415,279</u>	<u>304,500</u>	<u>809,404</u>

9. Inventories

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Farm	9,140	12,500	11,290
Uniforms	1,320	500	1,419
	<u>10,460</u>	<u>13,000</u>	<u>12,709</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	-	-
			-
Total Investments	<u>200,000</u>	<u>-</u>	<u>-</u>



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

11. Property, Plant and Equipment

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	72,427	-	-	-	(5,706)	66,721
Building Improvements	373,125	14,076	-	-	(28,425)	358,776
Furniture and Equipment	300,656	85,676	-	-	(56,478)	329,854
ICT	119,289	43,474	-	-	(61,278)	101,485
Motor Vehicles	16,191	-	-	-	(4,089)	12,102
Lunches in Schools Equipment	54,087	74,650	-	-	(12,365)	116,372
Leased Assets	85,350	9,445	-	-	(37,755)	57,040
Library Resources	23,747	1,498	-	-	(7,674)	17,571
Balance at 31 December 2024	1,044,872	228,819	-	-	(213,770)	1,059,921

The net carrying value of equipment held under a finance lease is \$57,040 (2023: \$85,350).

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	2024	2024	2023	2023	2023
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	121,091	(54,370)	66,721	121,091	(48,664)	72,427
Building Improvements	446,862	(88,086)	358,776	432,786	(59,661)	373,125
Furniture and Equipment	1,054,397	(724,543)	329,854	968,722	(668,066)	300,656
ICT	808,875	(707,390)	101,485	765,402	(646,113)	119,289
Motor Vehicles	18,987	(6,885)	12,102	18,987	(2,796)	16,191
Lunches in Schools Equipment	135,362	(18,990)	116,372	60,712	(6,625)	54,087
Leased Assets	118,912	(61,872)	57,040	158,096	(72,746)	85,350
Library Resources	123,810	(106,239)	17,571	122,312	(98,565)	23,747
Balance at 31 December	2,828,296	(1,768,375)	1,059,921	2,648,108	(1,603,236)	1,044,872

12. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	\$	\$
Creditors	459,314	100,000	142,068
Accruals	8,636	-	33,317
Employee Entitlements - Salaries	386,540	400,000	338,278
Employee Entitlements - Leave Accrual	33,389	-	30,982
	887,879	500,000	544,645
Payables for Exchange Transactions	887,879	500,000	544,645
	887,879	500,000	544,645

The carrying value of payables approximates their fair value.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	10,131	12,000	18,996
Other Revenue Received in Advance	41,220	-	57,925
	51,351	12,000	76,921

14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	\$	\$
Provision at the Start of the Year	259,000	259,000	370,332
Increase to the Provision During the Year	43,935	40,000	(38,172)
Use of the Provision During the Year	(49,956)	-	-
Other Adjustments	(55,480)	21,000	(73,160)
Provision at the End of the Year	197,499	320,000	259,000
Cyclical Maintenance - Current	116,666	200,000	79,334
Cyclical Maintenance - Non Current	80,833	120,000	179,666
	197,499	320,000	259,000

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan prepared by the Ministry Engaged 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	2024	2023
	Actual	Budget	Actual
	\$	\$	\$
No Later than One Year	39,608	18,000	40,453
Later than One Year and no Later than Five Years	24,595	112,000	53,087
Future Finance Charges	(4,060)	-	(6,860)
	60,143	130,000	86,680
Represented By			
Finance Lease - Current	36,827	18,000	36,364
Finance Lease - Non Current	23,316	112,000	50,316
	60,143	130,000	86,680



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

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.

2024	Project	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Central Courtyard Upgrade	211956	(61,529)	-	1,800	59,729	-
P: Cladding & EQR Structural Strengthening	211951	(131,831)	1,741,240	(690,543)	-	918,867
Roofing Remediation	233534	(53,101)	432,575	(535,603)	-	(156,129)
J-Block LSPM	238726	230,519	-	(248,434)	-	(17,915)
Theory Classroom	233536	(1,313)	-	-	-	-
Student Toilet Refurbishment	233537	(6,050)	-	-	-	-
F: FLS Alterations	233538	(1,395)	-	-	-	-
Heating System Replacement	233535	234,548	349,553	(433,128)	-	150,973
Totals		209,848	2,523,368	(1,905,908)	59,729	895,796

Represented by:

Funds Held on Behalf of the Ministry of Education

1,069,840

Funds Due from the Ministry of Education

(174,044)

895,796

2023	Project	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Central Courtyard Upgrade	211956	(195,612)	149,291	(15,208)	-	(61,529)
P: Cladding & EQR Structural Strengthening	211951	(108,733)	-	(23,098)	-	(131,831)
C & J BLK ILE & Electrical (Stage 2)	224697	(35,953)	35,953	-	-	-
LSM Site: Visual Aids	232291	13,184	9,867	(23,051)	-	-
Roofing Remediation	233534	(21,148)	-	(31,953)	-	(53,101)
J-Block LSPM	238726	(6,598)	384,300	(147,183)	-	230,519
Theory Classroom	233536	-	-	(1,313)	-	(1,313)
Student Toilet Refurbishment	233537	-	-	(6,050)	-	(6,050)
F: FLS Alterations	233538	-	-	(1,395)	-	(1,395)
Heating System Replacement	233535	-	250,000	(15,452)	-	234,548
Totals		(354,860)	829,411	(264,702)	-	209,848

Represented by:

Funds Held on Behalf of the Ministry of Education

465,067

Funds Due from the Ministry of Education

(255,219)

209,848



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

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.

A staff member occupied the School house during the 2024 year for \$375 per week. Daryl Warburton's (Principal) wife was employed in an administration role and his son was employed in a property role. There was also \$1,007 paid to North Taranaki Sport and Recreation for facility hire and the annual carpark hire, Daryl Warburton is a Trustee.

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	6,000	6,000
<i>Leadership Team</i>		
Remuneration	1,789,323	1,792,430
Total key management personnel remuneration	1,789,323	1,792,430
Total full-time equivalent personnel	15.00	15.00

There are 8 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 Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	2 - 3	5 - 6
Termination Benefits	-	-



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

19. Remuneration (cont.)

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2024 FTE's	2023 FTE's
100 - 110	7	5
110 - 120	10	13
120 - 130	3	1
	20	19

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

20. Compensation and Other Benefits Upon Leaving

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

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

21. Contingencies

There are no contingent liabilities 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 of Education continues to review the School 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.



WAITARA HIGH SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

22. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board has capital commitments of \$1,443,916 (2023: \$524,244) as a result of entering into the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Cladding & EQR Structural Strengthening	2,012,604	863,386	1,149,218
Block LSPM - Income (LRC Bathroom, Fencing etc)	429,765	402,215	27,550
Heating System Replacement	722,810	448,581	274,229
Total	3,165,179	1,714,182	1,450,997

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

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts (31 December 2023: nil).

23. Financial Instruments

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

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	2,029,363	1,159,292	749,074
Receivables	415,279	304,500	809,404
Total Financial assets measured at amortised cost	<u>2,644,642</u>	<u>1,463,792</u>	<u>1,558,478</u>
Financial liabilities measured at amortised cost			
Payables	887,879	500,000	544,645
Finance Leases	60,143	130,000	86,680
Total Financial Liabilities Measured at Amortised Cost	<u>948,022</u>	<u>630,000</u>	<u>631,325</u>

24. 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 WAITARA HIGH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Waitara High School (the School). The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit Chartered Accountants 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 21, that comprise the *statement of financial position* as at 31 December 2024, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 23 July 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 information included on pages 1, 26 to 37, 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.

A handwritten signature in black ink, appearing to read 'Mark Fraser'.

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

WAITARA HIGH SCHOOL

Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board gained	Term expired/expires
Melissa Kay	Presiding Member	Re-elected Aug 22	Sep-25
Daryl Warburton	Principal	ex Officio	
Lavinia Makaea	Student Rep	Elected Sept 22	Sep-25
Julie Mischewski	Staff Rep	Re-elected Aug 22	Sep-25
Bradley Clark	Parent Rep	Selected Nov 22	Sep-25
Natale Haupapa	Parent Rep	Elected Jul 24	Sep-25
Brent Abbott	Parent Rep	Elected Jul 24	Sep-25
Kelly Moeahu	Parent Rep	Elected Jul 24	Sep-25
Ngahiti-Mae Wright	Parent Rep	Co-opted	Sep-25
Toumairangi Marsh	Parent Rep	Re-elected Aug 22	Resigned 2024
Marie Gill	Parent Rep	Elected Aug 22	Resigned 2024
Telina Barrett	Parent Rep	Re-elected Aug 22	Resigned March 24
Chantelle Cornwall	Secretary		Sep-25

WAITARA HIGH SCHOOL

Kiwisport / Statement of Compliance with Employment Policy

For the year ended 31 December 2024

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2024, the school received total Kiwisport funding of \$10,478 (2023: \$9,613).

The funding was spent on lunchtime and after school sporting activities, and competitions run through Taranaki Secondary Schools Sporting Association across multiple sports codes.

Statement of Compliance with Employment Policy

For the year ended 31 December 2024 the Waitara High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practices.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications, and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Waitara High School 2020-24

Data as at 1 March 2025

NCEA Results (Enrolment Based Cumulative Overall Results)

	2020	2021	2022	2023	2024	Notes
L1 - all	69.7	59.6	72.7	83.2	62.8	(SEE) = School Equity Index Band Achievement fell to 62.8% in 2024, a return to earlier cohort patterns after a high-performing 2023 group.
L1 Māori	68.5	49.1	68.3	78.9	62.1	Māori L1 dropped to 62.1%, aligning more closely with 2020–2022 levels after strong 2023 results.
L1 Lit	80.9	74.2	77.3	89.5	78.7	Literacy decreased to 78.7%, still outperforming 2020–2022 cohorts but down from last year's peak.
L1 Num	74.2	69.7	76.1	87.4	72.3	Numeracy dropped to 72.3%, better than early-2020s figures but notably lower than 2023.
L2 All	72	74.3	72.3	78.3	92.5	L2 rose sharply to 92.5%, the strongest result across all five years and a clear cohort strength.
L2 Māori	67.3	77.5	60.5	72.5	93.3	Māori L2 climbed to 93.3%, a standout result following variable performance in prior cohorts.
L3 All	61.7	57.1	56.3	52.9	66.7	L3 improved to 66.7%, showing a stronger cohort compared to the previous four years.
L3 Māori	53.3	46.7	58.6	50	69.2	Māori L3 rose to 69.2%, a significant lift over prior years and a promising cohort trend.
UE	31.9	14.3	18.8	29.4	25	UE slightly declined to 25%, still well above 2020–2022 cohorts but short of last year's high.
UE Māori	23.3	10	24.1	33.3	26.9	UE for Māori dipped to 26.9%, maintaining a positive trend compared to earlier cohorts.

Percentage of students achieving NCEA with merit or excellence certificate endorsements

	2020	2021	2022	2023	2024	Notes
L1	12.9	17	14.1	19	11.9	L1 endorsements dropped to 11.9%, indicating a less endorsed cohort than in 2023.
L2	7.4	7.6	14.9	10.7	12.2	L2 Endorsements: L2 endorsements rose slightly to 12.2%, continuing moderate improvement across cohorts.
L3	13.7	4.2	14.8	33.3	16.7	L3 Endorsements: L3 endorsements declined to 16.7%, reverting to typical levels after a strong 2023 group.
Average*	11.3	9.6	14.6	21	13.6	Average Endorsement: The average fell to 13.6%, still ahead of 2020–2021 but down from last year's peak.

*1-3 Merit and Excellence combined % divided by 3 (Average decile 1-3 results in brackets 2017-22, School Equity Index Band - from 2023)

Attendance Rates (by half days)

	2020	2021	2022	2023	2024	Notes
School	83.6	85.3	77.4	79.2	79.4	Attendance at Waitara High School in 2024 remained relatively stable overall, with school-wide attendance at 79.4%, consistent with 2023 but still below the higher levels recorded in 2020 and 2021. Year 9 saw a slight improvement to 80.5%, maintaining progress made since the dip in 2022, while Year 10 declined to 76.5%, continuing a gradual downward trend from 2021. Year 11 also dipped slightly to 79.5%, indicating the need to strengthen engagement as students transition into senior school. In contrast, Year 12 rose to 81.5%, continuing a steady four-year improvement, and Year 13 held at a strong 84.6%, well above 2020–2022 figures and reflecting improved retention and participation. Māori attendance declined to 76.4%, down from both 2023 and 2021, highlighting a persistent gap requiring targeted strategies. While senior cohorts are showing improved consistency, increased focus is needed in junior levels and Māori engagement to raise overall attendance outcomes.
Year 9	85.6	88.1	78.5	79	80.5	
Year 10	82.8	83.7	79.0	76.9	76.5	
Year 11	84	84.6	78.9	81.1	79.5	
Year 12	81.7	83.5	79.8	79.9	81.5	
Year 13	83.9	81.4	69.5	87.7	84.6	
Māori	81.7	84.4	76.7	78.1	76.4	

Engagement - Suspensions and Stand Downs

	2020	2021	2022	2023	2024	Notes
Stand downs	34	40	32	49	48	Behaviour data at Waitara High School in 2024 shows high stand-downs at 48, matching 2023 and above 2020–2022 levels, indicating ongoing behavioural pressures. However, with only one suspension and no exclusions for a third year, the school continues to manage serious incidents well. Compared to national secondary school averages—where suspension and exclusion rates are generally higher—WHS performs favourably, especially given its equity index. While stand-downs remain elevated, the absence of exclusions reflects a constructive, preventative approach to student behaviour.
Suspensions	5	4	0	0	1	
Exclusions	1	2	0	0	0	

Population - School Roll (1 March)

	2020	2021	2022	2023	2024	Notes
School	370	367	388	390	426	The school roll reached 426 in 2024, continuing a steady upward trend and marking the highest enrollment in recent history. This growth reflects rising community confidence in the school's direction and outcomes, supporting ongoing discussions with the Ministry about future capacity needs.

Waitara High School 2020-24

Data as at 1 March 2025

NCEA Results (Enrolment Based Cumulative Overall Results)

	2020	2021	2022	2023	2024	Notes (SEIB = School Equity Index Band)
L1 - all	69.7	59.6	72.7	83.2	62.8	Achievement fell to 62.8% in 2024, a return to earlier cohort patterns after a high-performing 2023 group.
L1 Māori	68.5	49.1	68.3	78.9	62.1	Māori L1 dropped to 62.1%, aligning more closely with 2020–2022 levels after strong 2023 results.
L1 Lit	80.9	74.2	77.3	89.5	78.7	Literacy decreased to 78.7%, still outperforming 2020–2022 cohorts but down from last year's peak.
L1 Num	74.2	69.7	76.1	87.4	72.3	Numeracy dropped to 72.3%, better than early-2020s figures but notably lower than 2023.
L2 All	72	74.3	72.3	78.3	92.5	L2 rose sharply to 92.5%, the strongest result across all five years and a clear cohort strength.
L2 Māori	67.3	77.5	60.5	72.5	93.3	Māori L2 climbed to 93.3%, a standout result following variable performance in prior cohorts.
L3 All	61.7	57.1	56.3	52.9	66.7	L3 improved to 66.7%, showing a stronger cohort compared to the previous four years.
L3 Māori	53.3	46.7	58.6	50	69.2	Māori L3 rose to 69.2%, a significant lift over prior years and a promising cohort trend.
UE	31.9	14.3	18.8	29.4	25	UE slightly declined to 25%, still well above 2020–2022 cohorts but short of last year's high.
UE Maori	23.3	10	24.1	33.3	26.9	UE for Māori dipped to 26.9%, maintaining a positive trend compared to earlier cohorts.

Percentage of students achieving NCEA with merit or excellence certificate endorsements

	2020	2021	2022	2023	2024	
L1	12.9	17	14.1	19	11.9	L1 endorsements dropped to 11.9%, indicating a less endorsed cohort than in 2023.
L2	7.4	7.6	14.9	10.7	12.2	L2 Endorsements: L2 endorsements rose slightly to 12.2%, continuing moderate improvement across cohorts.
L3	13.7	4.2	14.8	33.3	16.7	L3 Endorsements: L3 endorsements declined to 16.7%, reverting to typical levels after a strong 2023 group.
Average*	11.3	9.6	14.6	21	13.6	Average Endorsement: The average fell to 13.6%, still ahead of 2020–2021 but down from last year's peak.

*L1-3 Merit and Excellence combined % divided by 3 (Average decile 1-3 results in brackets 2017-22, School Equity Index Band - from 2023)

Attendance Rates (by half days)

	2020	2021	2022	2023	2024	Notes
School	83.6	85.3	77.4	79.2	79.4	Attendance at Waitara High School in 2024 remained relatively stable overall, with school-wide attendance at 79.4%, consistent with 2023 but still below the higher levels recorded in 2020 and 2021. Year 9 saw a slight improvement to 80.5%, maintaining progress made since the dip in 2022, while Year 10 declined to 76.5%, continuing a gradual downward trend from 2021. Year 11 also dipped slightly to 79.5%, indicating the need to strengthen engagement as students transition into senior school. In contrast, Year 12 rose to 81.5%, continuing a steady four-year improvement, and Year 13 held at a strong 84.6%, well above 2020–2022 figures and reflecting improved retention and participation. Māori attendance declined to 76.4%, down from both 2023 and 2021, highlighting a persistent gap requiring targeted strategies. While senior cohorts are showing improved consistency, increased focus is needed in junior levels and Māori engagement to raise overall attendance outcomes.
Year 9	85.6	88.1	78.5	79	80.5	
Year 10	82.8	83.7	79.0	76.9	76.5	
Year 11	84	84.6	78.9	81.1	79.5	
Year 12	81.7	83.5	79.8	79.9	81.5	
Year 13	83.9	81.4	69.5	87.7	84.6	
Māori	81.7	84.4	76.7	78.1	76.4	

Engagement - Suspensions and Stand Downs

	2020	2021	2022	2023	2024	Notes
Stand downs	34	40	32	49	48	Behaviour data at Waitara High School in 2024 shows high stand-downs at 48, matching 2023 and above 2020–2022 levels, indicating ongoing behavioural pressures. However, with only one suspension and no exclusions for a third year, the school continues to manage serious incidents well. Compared to national secondary school averages—where suspension and exclusion rates are generally higher—WHS performs favourably, especially given its equity index. While stand-downs remain elevated, the absence of exclusions reflects a constructive, preventative approach to student behaviour.
Suspensions	5	4	0	0	1	
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Population - School Roll (1 March)

	2020	2021	2022	2023	2024	Notes
School	370	367	388	390	426	The school roll reached 426 in 2024, continuing a steady upward trend and marking the highest enrollment in recent history. This growth reflects rising community confidence in the school's direction and outcomes, supporting ongoing discussions with the Ministry about future capacity needs.

Evaluation and Analysis of the School's Students' Progress and Achievement (Summary)

NCEA Achievement Summary (EXCEPTIONAL)

- NCEA Level 1: Achievement dropped to 62.8%, reflecting a more variable cohort after 2023's strong performance. Māori students achieved 62.1%
- Level 2 NCEA: 92.5% (All), 93.3% (Māori). Highest cohort performance in recent history and well above national rates.
- Level 3 NCEA: 66.7% (All), 69.2% (Māori), improving on a four-year downward trend.
- University Entrance: 25% overall, with 26.9% for Māori, slightly down from 2023 but well above early 2020s figures.

Literacy and Numeracy (VERY GOOD)

- Despite a dip in Year 11 achievement, the school's literacy and numeracy achievement by Year 12 remains exemplary, with 96.3% of students meeting Level 1 standards in both areas.
- This result places WHS well above both national and equity band comparators, and reflects sustained teaching quality, effective pastoral support, and the positive impact of focused interventions.
- Year 11 LIT/NUM results remain at or close to the national average and well above EQI.
- Although these rates exceed 2020–2022, they underscore an ongoing need to boost foundational numeracy and literacy support across junior levels.

Endorsements (CONCERNING)

- Endorsement rates showed mixed outcomes: L1 - 11.9%, L2 - 12.2%, L3 - 16.7%, with overall average (13.6%) down from 2023 but above 2020–21 baselines.
- Overall endorsements are still far away from EQI or national expectations.

Attendance (CONCERNING)

- School-wide attendance remained stable at 79.4% but somewhat off ideal.
- 75% met the 80–100% goal; Year 12 and 13 attendance was strong.
- Seniors (Years 12–13) maintained high attendance (81.5% and 84.6%), while Year 10 fell to 76.5% and Māori attendance dropped to 76.4%, reinforcing equity concerns.

Behaviour and Pastoral Care (EXCEPTIONAL)

- Stand-downs remained high (48), though serious incidents were effectively managed (1 suspension, 0 exclusions).
- The school's use of PB4L and restorative practices has created a preventative discipline culture that supports re-engagement.

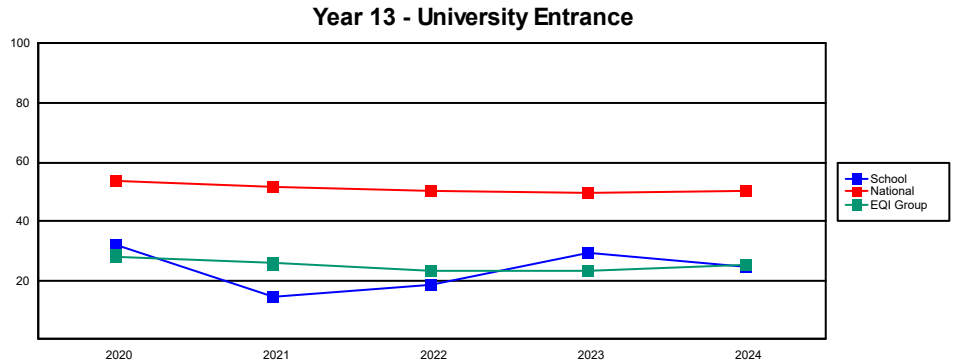
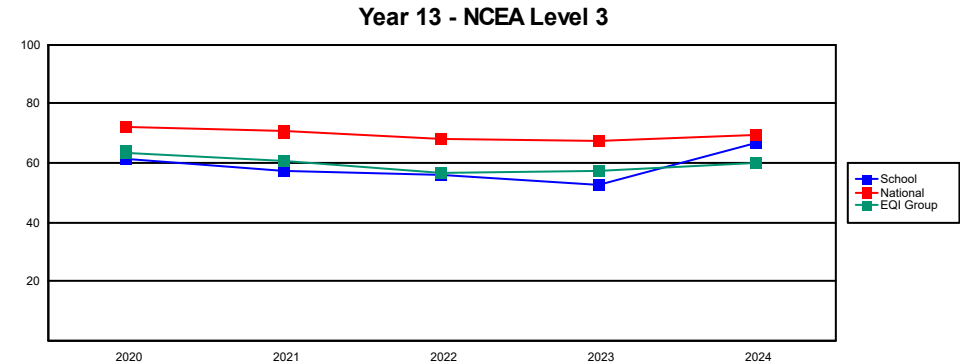
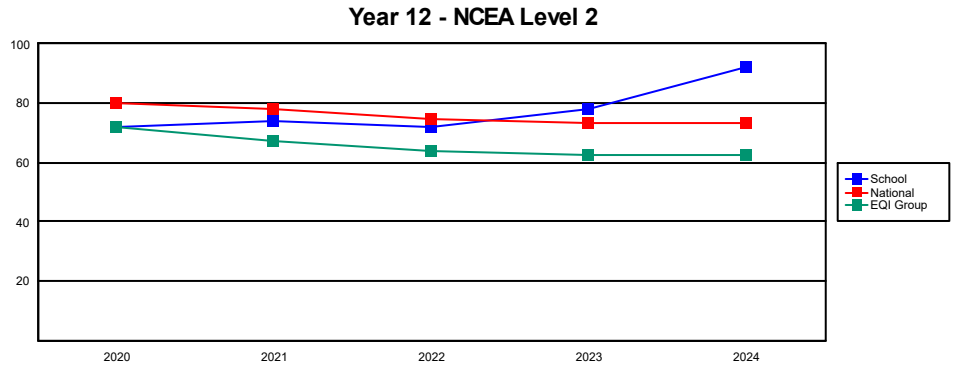
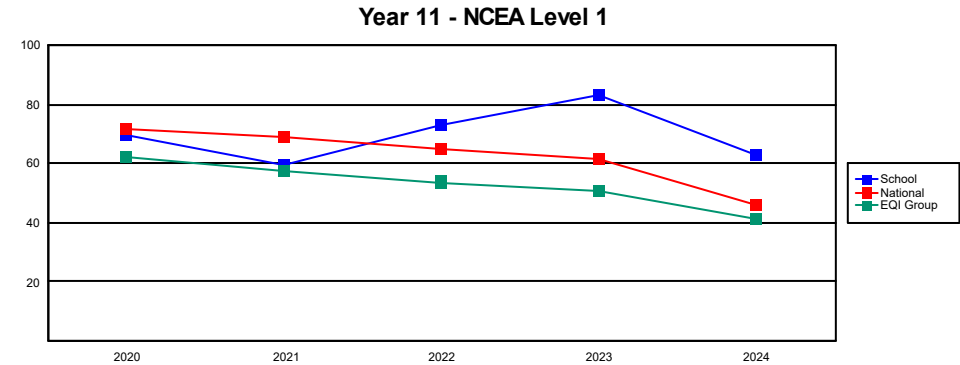
Summary

Waitara High School made strong progress in key strategic priorities in 2024, particularly in senior NCEA outcomes and pastoral support - our key work flows. Challenges remain around literacy/numeracy foundations, STEM equity, and attendance (in particular Māori). Strategic next steps include targeted academic coaching with earlier interventions in reading and numeracy, revitalised pastoral support, and expanded PLD for staff to meet new external demands.

Achievement in NCEA and UE: Waitara High School

PR2 - Enrolment Based Cumulative Overall Results

Waitara High School					National				More Socioeconomic Barriers (School Equity Index Group)			
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2020	69.7	72.0	61.7	31.9	71.8	80.1	72.1	53.4	62.1	71.9	63.8	28.4
2021	59.6	74.3	57.1	14.3	69.2	77.9	70.5	51.9	57.4	67.5	60.9	25.7
2022	72.7	72.3	56.3	18.8	64.9	74.9	68.2	50.3	53.7	64.0	56.9	23.5
2023	83.2	78.3	52.9	29.4	61.7	73.2	67.7	49.7	51.0	62.4	57.1	23.1
2024	62.8	92.5	66.7	25.0	45.9	73.6	69.4	50.6	41.1	62.6	60.2	25.6



Achievement in NCEA and UE: Waitara High School

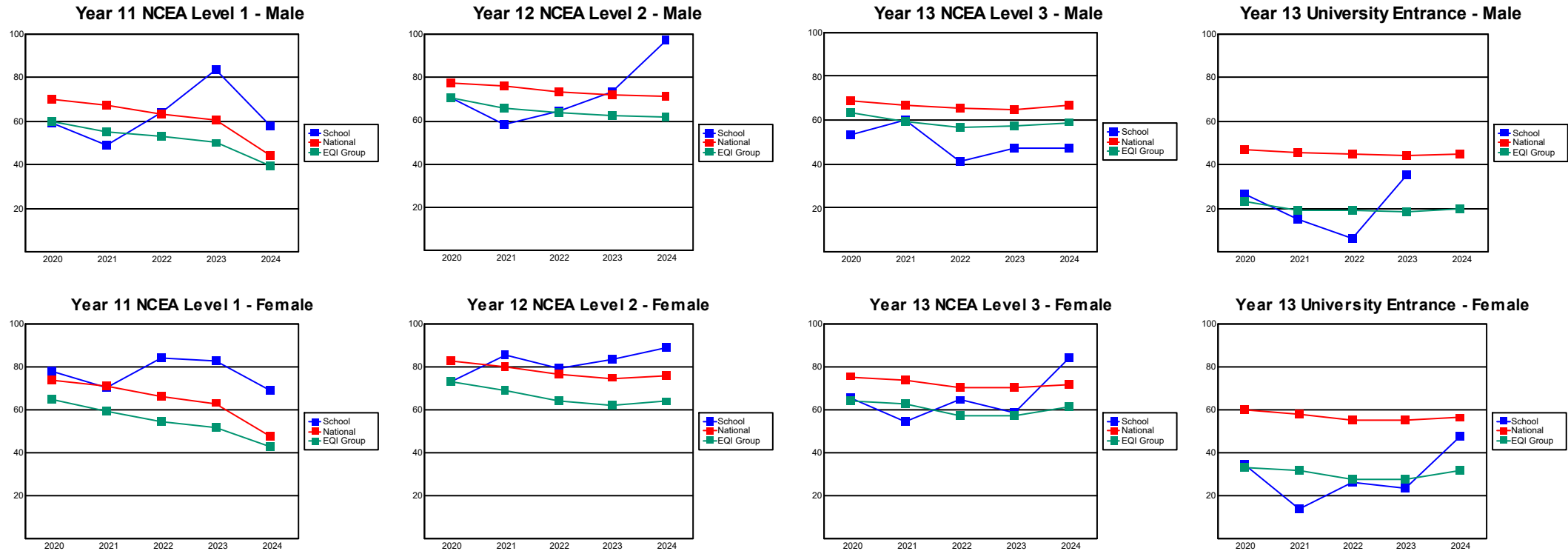
PR2 - Enrolment Based Cumulative Results by Gender

Waitara High School

National

More Socioeconomic Barriers
(School Equity Index Group)

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2020	59.0	70.6	53.3	26.7	69.6	77.8	68.5	46.8	59.7	70.6	63.3	23.2
2021	48.9	58.6	60.0	15.0	67.0	76.0	66.8	45.5	55.2	66.1	59.0	19.1
2022	64.0	64.5	41.2	5.9	63.4	73.3	65.6	44.9	52.6	64.2	56.6	19.1
2023	83.3	73.3	47.1	35.3	60.1	71.8	64.8	44.0	49.9	62.8	57.1	18.3
2024	57.7	97.1	47.1		44.2	71.7	66.9	44.7	39.1	61.7	59.0	19.5
Female												
2020	78.0	73.2	65.6	34.4	74.1	82.4	75.5	59.6	64.8	73.2	64.2	33.3
2021	70.5	85.4	54.5	13.6	71.5	79.8	74.0	57.7	59.8	68.9	62.5	31.6
2022	84.2	79.4	64.5	25.8	66.5	76.6	70.5	55.3	54.9	63.9	57.2	27.5
2023	83.0	83.3	58.8	23.5	63.3	74.7	70.3	54.9	52.2	62.1	57.0	27.7
2024	69.0	89.1	84.2	47.4	47.9	75.6	71.9	56.1	43.2	63.8	61.5	31.7

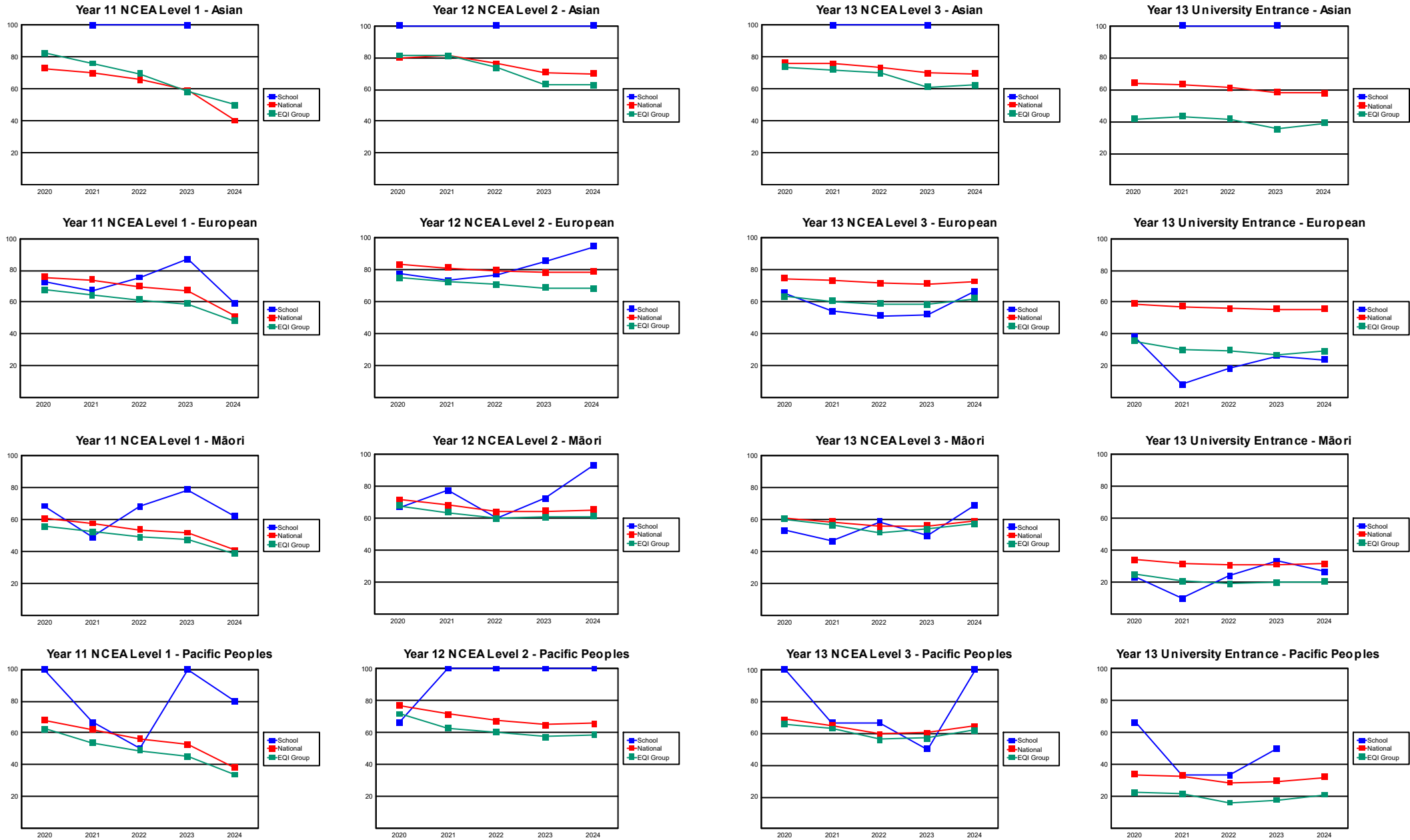


Achievement in NCEA and UE: Waitara High School

PR2 - Enrolment Based Cumulative Results by Ethnicity

Academic Year	Waitara High School				National				More Socioeconomic Barriers (School Equity Index Group)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2020		100.0			73.1	80.0	76.5	64.1	82.8	81.4	74.0	41.7
2021	100.0		100.0	100.0	70.0	81.1	76.2	63.4	76.2	81.1	72.3	43.4
2022		100.0			65.9	76.0	73.6	61.3	69.8	73.7	70.2	41.4
2023	100.0		100.0	100.0	59.5	70.7	70.1	58.1	58.3	63.3	61.4	35.4
2024		100.0			40.2	70.1	69.6	57.9	50.0	62.8	62.5	38.9
European												
2020	72.7	77.6	65.5	37.9	75.8	83.2	74.6	59.0	67.9	74.7	63.5	35.4
2021	67.3	73.3	54.2	8.3	74.0	81.2	73.2	57.2	64.3	72.4	60.4	29.9
2022	75.5	76.7	51.5	18.2	69.7	79.4	71.6	56.0	61.4	70.9	59.0	29.7
2023	87.1	85.3	52.2	26.1	67.2	78.0	71.4	55.5	58.9	68.7	58.4	26.9
2024	58.9	94.6	66.7	23.8	51.3	78.6	72.8	55.6	48.0	68.2	62.2	29.2
Māori												
2020	68.5	67.3	53.3	23.3	60.8	71.9	60.7	34.1	55.9	68.1	60.4	25.0
2021	49.1	77.5	46.7	10.0	57.7	68.3	58.5	31.7	52.3	64.0	56.5	20.9
2022	68.3	60.5	58.6	24.1	53.9	64.1	55.7	30.9	49.0	60.0	51.8	19.3
2023	78.9	72.5	50.0	33.3	51.9	64.6	56.3	31.2	47.4	60.8	54.1	20.1
2024	62.1	93.3	69.2	26.9	40.9	65.4	59.0	31.9	38.9	61.3	57.4	20.4
Middle Eastern/Latin American/African												
2020					72.4	77.6	73.2	57.7	65.9	76.2	63.7	39.2
2021					68.4	78.0	70.3	56.0	69.0	66.9	67.0	46.6
2022					61.3	73.3	67.4	51.4	53.2	63.6	62.0	38.0
2023					60.2	69.4	66.9	51.4	55.7	56.3	57.1	32.7
2024					41.0	69.5	67.6	52.9	41.0	52.0	58.0	33.0
Other Ethnicity												
2020		100.0			74.6	81.0	74.3	56.9	54.2	79.1	71.0	32.3
2021					73.2	78.5	72.9	55.1	64.8	79.1	76.3	34.2
2022	100.0				65.5	77.0	66.3	53.4	45.2	72.0	63.9	25.0
2023		100.0			59.6	73.9	65.5	48.7	51.1	57.5	60.3	31.0
2024					41.9	74.4	72.3	56.7	42.7	69.4	62.0	28.0
Pacific Peoples												
2020	100.0	66.7	100.0	66.7	68.2	77.1	68.9	33.7	62.7	71.7	66.0	22.5
2021	66.7	100.0	66.7	33.3	62.3	71.5	64.9	33.0	54.1	63.0	63.1	21.7
2022	50.0	100.0	66.7	33.3	56.6	67.3	59.4	28.7	49.1	60.3	56.2	16.2
2023	100.0	100.0	50.0	50.0	52.7	65.0	60.4	29.8	45.1	57.4	57.0	17.8
2024	80.0	100.0	100.0		38.0	65.8	64.6	32.2	33.8	58.8	61.8	21.1

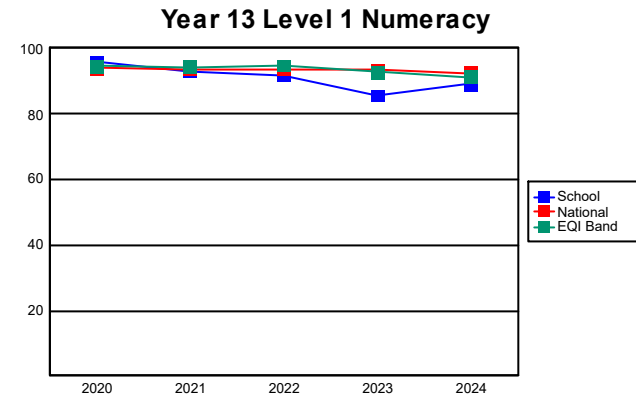
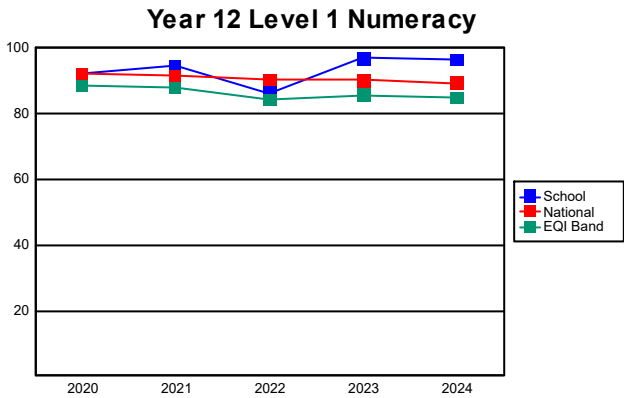
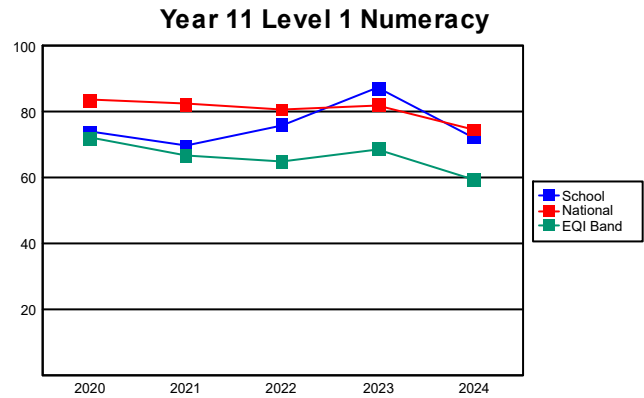
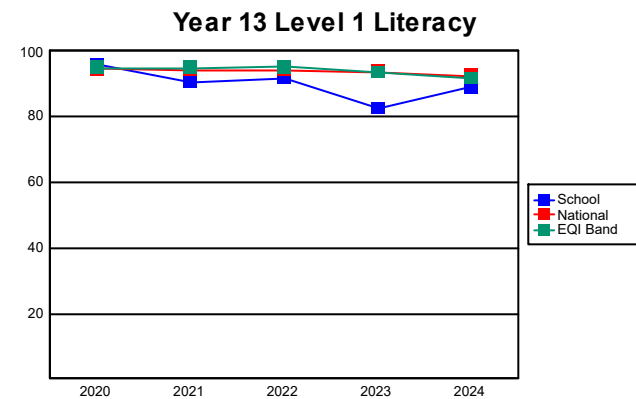
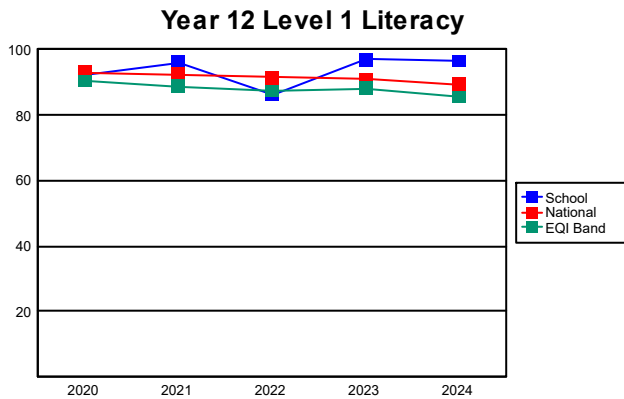
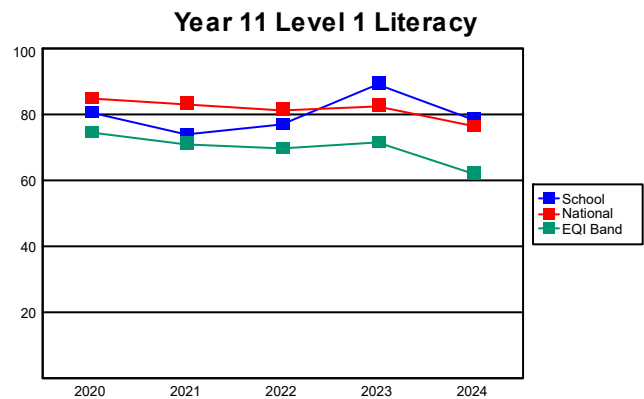
PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Waitara High School



Level 1 Literacy and Numeracy: Waitara High School

PR 3 - Cumulative Results by Percentage

Academic	Waitara High School				National			Most Socioeconomic Barriers (School Equity Index Band)			
	Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
	2020	Literacy	80.9	92.0	95.7	85.1	92.7	94.4	74.9	90.2	94.8
	2021	Literacy	74.2	95.7	90.5	83.6	92.2	94.2	71.3	88.6	94.8
	2022	Literacy	77.3	86.2	91.7	81.6	91.2	93.9	70.0	87.1	94.9
	2023	Literacy	89.5	96.7	82.4	82.8	90.8	93.5	71.8	87.8	93.4
	2024	Literacy	78.7	96.3	88.9	76.6	89.1	92.2	62.2	85.3	91.5
	2020	Numeracy	74.2	92.0	95.7	83.6	91.7	93.7	72.1	88.2	94.3
	2021	Numeracy	69.7	94.3	92.9	82.5	91.3	93.6	66.7	87.7	94.1
	2022	Numeracy	76.1	86.2	91.7	80.8	90.2	93.3	64.9	84.0	94.5
	2023	Numeracy	87.4	96.7	85.3	82.3	90.0	93.0	68.9	85.5	92.4
	2024	Numeracy	72.3	96.3	88.9	74.8	89.1	92.2	59.4	84.7	91.1



NCEA Certificate Endorsement: Waitara High School

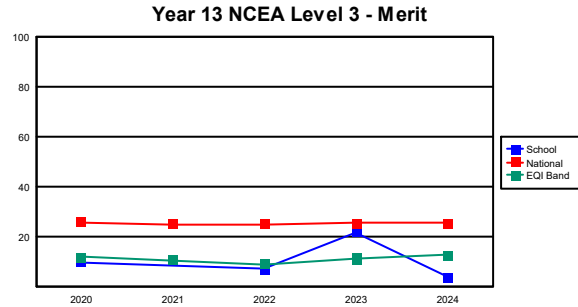
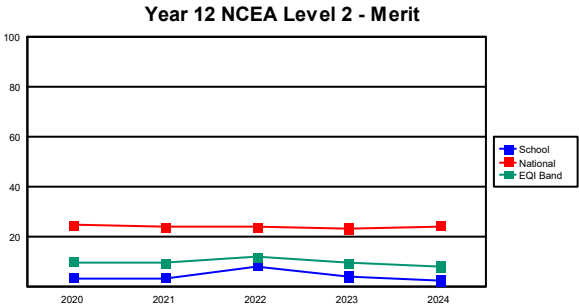
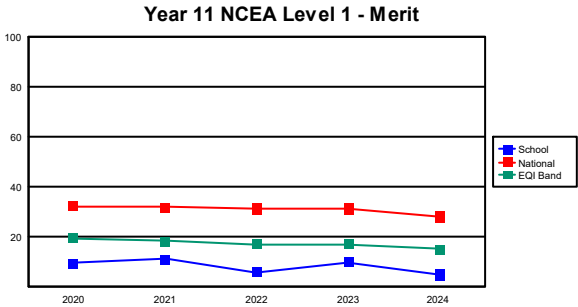
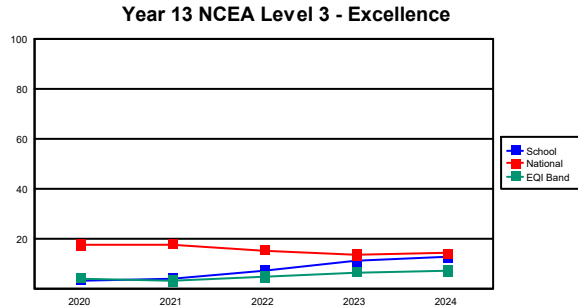
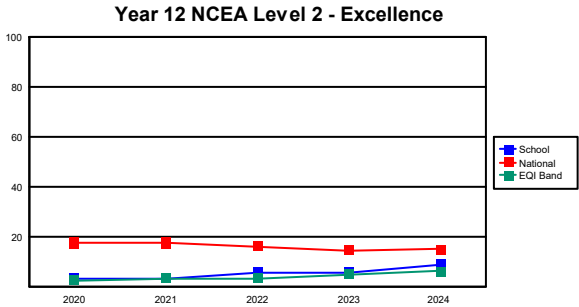
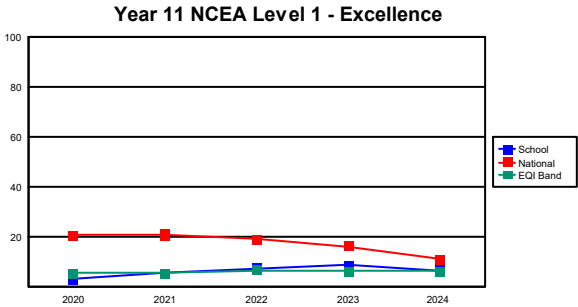
PR4 - Cumulative Results by Percentage

Waitara High School

National

Most Socioeconomic Barriers
(School Equity Index Band)

Academic Year	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
Achieved with Excellence									
2020	3.2	3.7	3.4	20.7	17.9	17.5	5.5	3.1	4.1
2021	5.7	3.8	4.2	21.1	17.9	17.9	5.5	3.9	3.2
2022	7.8	6.4	7.4	19.4	16.5	15.3	6.8	3.7	4.7
2023	8.9	6.4	11.1	16.7	15.0	13.6	6.6	5.4	6.5
2024	6.8	9.5	12.5	11.2	15.5	14.1	6.5	6.6	7.2
Achieved with Merit									
2020	9.7	3.7	10.3	32.3	24.9	26.3	19.8	10.2	12.2
2021	11.3	3.8		31.9	23.8	25.3	18.5	9.8	11.0
2022	6.3	8.5	7.4	31.4	24.0	25.5	17.3	11.9	9.5
2023	10.1	4.3	22.2	31.4	23.5	25.6	17.1	9.5	11.6
2024	5.1	2.7	4.2	28.2	24.5	25.7	15.1	8.2	12.8





Report on how WHS has given effect to Te Tiriti o Waitangi

O runga o raro, taku ara matua / From above and below, my path is well founded

- We work to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- We take all reasonable steps to make instruction available in tikanga Māori and te reo Māori;
- We aim to achieve equitable outcomes for Māori students.

Establishing an iwi reference group and hold parent consultation meetings regarding school identity and community led outcomes.	DWB	Meetings/hui held with iwi and parents.	Our new bilingual Y9-10 class established in 2023 has enabled much more engagement from Maori parents.	Continue to strengthen in 2024.
Embed kapa haka and its engagement in junior school.	DWB	Whole school is engaged in learning karakia, waiata and haka.	A real strength of the school now. It is the norm for all students. Also got a performance group to regionals this year for the first time in a long time.	Sustain haka competition and add to waiata.
Staff continue to strengthen cultural competencies including understanding of local histories, tikanga and kapa haka through staff wide PLD.	MSK/ HKN	Staff attendance and engagement with PLD opportunities.	Staff stood at Kahui Whetu again and represented well (the best - but it's not a competition). Regular times each week are devoted to this and models its value to our students.	Continue to grow our capability, especially leadership.