WILLOWBANK SCHOOL (HOWICK)

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	6959
Principal:	Adele Jacobs
School Address:	56 Middlefield Drive, Dannemora
School Postal Address:	56 Middlefield Drive, Flat Bush, Manukau, 2016
School Phone:	09 271 1077
School Email:	info@willowbank.school.nz

Accountant / Service Provider: Education Services. Dedicated to your school

WILLOWBANK SCHOOL (HOWICK)

Annual Financial Statements - For the year ended 31 December 2024

Index

Willowbank School (Howick)

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.

MICHAEL DAVID PIENAAR	ADÉLE JASMIN JACOBS
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
9 June 2025	9 June 2025
Date:	Date:

Education Services. Dedicated to your school

Willowbank School (Howick)

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	6,567,662	5,885,694	6,237,393
Locally Raised Funds	3	351,582	283,550	280,587
Interest		93,410	25,300	66,152
Other Revenue		-	-	9,064
Total Revenue		7,012,654	6,194,544	6,593,196
Expense				
Locally Raised Funds	3	39,342	30,350	36,286
Learning Resources	4	4,703,161	4,250,249	4,422,476
Administration	5	297,155	293,537	320,689
Interest		3,203	3,000	3,075
Property	6	1,813,571	1,647,474	1,678,026
Loss on Disposal of Property, Plant and Equipment		369	-	3,333
Total Expense		6,856,801	6,224,610	6,463,885
Net Surplus / (Deficit) for the year		155,853	(30,066)	129,311
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		155,853	(30,066)	129,311

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

SA SILKS AUDIT

Willowbank School (Howick)

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		2,025,787	1,934,577	1,874,246
Total comprehensive revenue and expense for the year		155,853	(30,066)	129,311
Distributions to the Ministry of Education - Contribution to Capital Works		-	-	(5,484)
Contributions from the Ministry of Education - Te Mana Tuhono		81,189	-	-
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	27,714
Equity at 31 December		2,262,829	1,904,511	2,025,787
Accumulated comprehensive revenue and expense		2,262,829	1,904,511	2,025,787
Equity at 31 December		2,262,829	1,904,511	2,025,787

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.

Willowbank School (Howick)
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	750,842	685,878	346,879
Accounts Receivable	8	381,699	413,206	311,402
GST Receivable		20,678	4,446	38,243
Prepayments		22,771	16,356	26,546
Inventories	9	532	1,206	1,837
Investments	10	1,000,000	414,518	1,533,380
Funds Receivable for Capital Works Projects	16	21,368	-	-
		2,197,890	1,535,610	2,258,287
Current Liabilities				
Accounts Payable	12	526,564	414,246	463,932
Revenue Received in Advance	13	76,836	54,258	58,600
Provision for Cyclical Maintenance	14	-	18,365	-
Finance Lease Liability	15	26,784	21,953	20,635
Funds held for Capital Works Projects	16	31,500	-	424,172
		661,684	508,822	967,339
Working Capital Surplus/(Deficit)		1,536,206	1,026,788	1,290,948
Non-current Assets				
Property, Plant and Equipment	11	882,376	974,916	841,240
		882,376	974,916	841,240
Non-current Liabilities				
Provision for Cyclical Maintenance	14	108,439	78,486	83,250
Finance Lease Liability	15	47,314	18,707	23,151
		155,753	97,193	106,401
Net Assets		2,262,829	1,904,511	2,025,787
Equity		2,262,829	1,904,511	2,025,787

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

Education Services. Dedicated to your school

Willowbank School (Howick)
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		1,531,102	1,326,975	1,570,395
Locally Raised Funds		267,083	214,350	268,507
International Students		69,470	69,200	38,755
Goods and Services Tax (net)		17,565	-	(33,797)
Payments to Employees		(952,828)	(872,284)	(812,108)
Payments to Suppliers		(603,708)	(379,343)	(760,487)
Interest Paid		(3,203)	(3,000)	(3,075)
Interest Received		100,912	-	48,971
Net cash from/(to) Operating Activities		426,393	355,898	317,161
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(151,728)	(113,500)	(89,918)
Purchase of Investments		-	-	(1,118,861)
Proceeds from Sale of Investments		533,380	-	-
Net cash from/(to) Investing Activities		381,652	(113,500)	(1,208,779)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	27,714
Distributions to Ministry of Education		-	-	(5,484)
Finance Lease Payments		(16,606)	(15,325)	(15,175)
Funds Administered on Behalf of Other Parties		(387,476)	-	772,637
Net cash from/(to) Financing Activities		(404,082)	(15,325)	779,692
Net increase/(decrease) in cash and cash equivalents		403,963	227,073	(111,926)
Cash and cash equivalents at the beginning of the year	7	346,879	458,805	458,805
Cash and cash equivalents at the end of the year	7	750,842	685,878	346,879

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.

Willowbank School (Howick)
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-20 years
Furniture and Equipment	3-20 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a 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 surplus or deficit.

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

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

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

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

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

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

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

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

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

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

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

SA SILKS AUDIT

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	1,545,747	1,332,589	1,504,320
Teachers' Salaries Grants	3,663,227	3,322,939	3,505,482
Use of Land and Buildings Grants	1,358,688	1,230,166	1,221,757
Other Government Grants	-	-	5,834
	6,567,662	5,885,694	6,237,393

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations and Bequests	121,663	129,400	120,881
Fees for Extra Curricular Activities	71,142	47,450	62,195
Trading	5,575	2,500	2,896
Fundraising and Community Grants	60,624	35,000	44,012
International Student Fees	92,578	69,200	50,603
	351,582	283,550	280,587
Expense			
Extra Curricular Activities Costs	5,877	12,000	18,143
Trading	4,158	1,450	1,788
Fundraising and Community Grant Costs	22,181	10,500	10,204
International Student - Other Expenses	7,126	6,400	6,151
	39,342	30,350	36,286
Surplus for the year Locally Raised Funds	312,240	253,200	244,301

Donations include a $42,470 bequest from parents which is earmarked for camps during the year.

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	134,370	136,002	124,510
Information and Communication Technology	33,193	27,574	37,328
Employee Benefits - Salaries	4,324,754	3,913,228	4,061,932
Staff Development	31,597	38,800	38,006
Depreciation	174,519	129,245	157,645
Other Learning Resources	4,728	5,400	3,055
	4,703,161	4,250,249	4,422,476

During the year ended 31 December 2024, the Principal travelled to Australia at a cost of $3,223 to attend a conference to explore the latest advancements in educational technology, network with industry leaders, and discover new strategies to enhance learning experiences. The costs were funded by the Principal Professional Coaching and Wellbeing Support grant.

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	12,160	8,290	8,290
Board Fees and Expenses	11,835	15,680	9,939
Legal Fees	-	500	-
Other Administration Expenses	50,209	65,500	64,857
Employee Benefits - Salaries	198,819	191,867	215,066
Insurance	12,408	3,500	12,649
Service Providers, Contractors and Consultancy	11,724	8,200	9,888
	297,155	293,537	320,689

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cyclical Maintenance	25,189	25,345	32,117
Heat, Light and Water	58,509	48,500	59,548
Repairs and Maintenance	113,838	123,835	145,999
Use of Land and Buildings	1,358,688	1,230,166	1,221,757
Employee Benefits - Salaries	107,146	88,428	89,062
Other Property Expenses	150,201	131,200	129,543
	1,813,571	1,647,474	1,678,026

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

7. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	750,842	685,878	346,879
Cash and cash equivalents for Statement of Cash Flows	750,842	685,878	346,879

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

Of the $750,842 Cash and Cash Equivalents, $31,500 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $750,842 Cash and Cash Equivalents, $76,836 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	38,548	122,701	15,638
Interest Receivable	13,039	3,360	20,541
Teacher Salaries Grant Receivable	330,112	287,145	275,223
	381,699	413,206	311,402
Receivables from Exchange Transactions	51,587	126,061	36,179
Receivables from Non-Exchange Transactions	330,112	287,145	275,223
	381,699	413,206	311,402

9. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Stationery	344	1,003	1,213
Uniforms	188	203	624
	532	1,206	1,837

10. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	1,000,000	414,518	1,533,380
Total Investments	1,000,000	414,518	1,533,380

11. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	14,599	-	-	-	(2,000)	**12,599**
Furniture and Equipment	701,564	32,320	-	-	(113,162)	**620,722**
Information and Communication Technology	60,457	123,996	(369)	-	(33,607)	**150,477**
Leased Assets	38,004	54,977	-	-	(21,842)	**71,139**
Library Resources	26,616	4,731	-	-	(3,908)	**27,439**
	841,240	216,024	(369)	-	(174,519)	**882,376**

The net carrying value of equipment held under a finance lease is $71,139 (2023: $38,004)

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 $
Building Improvements	130,230	(117,631)	**12,599**	130,230	(115,631)	**14,599**
Furniture and Equipment	1,734,660	(1,113,938)	**620,722**	1,719,126	(1,017,562)	**701,564**
Information and Communication Technology	572,158	(421,681)	**150,477**	471,967	(411,510)	**60,457**
Motor Vehicles	63,639	(63,639)	**-**	63,639	(63,639)	**-**
Leased Assets	105,776	(34,637)	**71,139**	70,582	(32,578)	**38,004**
Library Resources	102,751	(75,312)	**27,439**	98,020	(71,404)	**26,616**
	2,709,214	(1,826,838)	**882,376**	2,553,564	(1,712,324)	**841,240**

12. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	163,367	105,263	162,849
Accruals	8,107	8,040	8,290
Employee Entitlements - Salaries	330,112	287,145	275,223
Employee Entitlements - Leave Accrual	24,978	13,798	17,570
	526,564	414,246	463,932
Payables for Exchange Transactions	526,564	414,246	463,932
	526,564	414,246	463,932

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
International Student Fees in Advance	45,000	54,258	42,410
Grants in Advance - Ministry of Education	22,197	-	10,360
Other Revenue In Advance	9,639	-	5,830
	76,836	54,258	58,600

14. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Provision at the Start of the Year	83,250	71,506	71,553
Increase to the Provision During the Year	25,189	25,345	25,345
Use of the Provision During the Year	-	-	(20,420)
Other Adjustments	-	-	6,772
Provision at the End of the Year	108,439	96,851	83,250
Cyclical Maintenance - Current	-	18,365	-
Cyclical Maintenance - Non current	108,439	78,486	83,250
	108,439	96,851	83,250

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
No Later than One Year	29,179	21,953	23,675
Later than One Year and no Later than Five Years	48,939	18,707	24,954
Future Finance Charges	(4,020)	-	(4,843)
	74,098	40,660	43,786
Represented by			
Finance lease liability - Current	26,784	21,953	20,635
Finance lease liability - Non current	47,314	18,707	23,151
	74,098	40,660	43,786

16. Funds Held for Capital Works Projects

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

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
Roofing repairs Blocks 5,6 & 7	215872	-	-	-	-	-
Drainage Works Provision of Channel Drain	237593	-	31,500	-	-	31,500
Caretaker Lighting Heating & DB Upgrades	237594	5,100	1,760	(6,860)	-	-
Security System Upgrade,replace CCTV	237595	-	81,000	(102,368)	-	(21,368)
AMS Combined 5 ILE & DQLS Upgrade	237596	418,858	25,395	(444,253)	-	-
Lighting & Heating upgrade	237597	214	20,786	(21,000)	-	-
Totals		424,172	160,441	(574,481)	-	10,132

Represented by:

Funds Held on Behalf of the Ministry of Education	31,500
Funds Receivable from the Ministry of Education	(21,368)

2023	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions	Closing Balances $
2018 Heating Upgrade	210731	(159,475)	180,014	(20,539)	-	-
2018 Electrical Upgrade	210732	(49,520)	-	49,520	-	-
Stormwater Line Repairs	215241	14,717	(14,447)	(270)	-	-
Roofing repairs Blocks 5,6 & 7	215872	(4,187)	(1,297)	-	5,484	-
New Permanent Outdoor Shade Structure	222730	(150,000)	150,000	-	-	-
Caretaker Lighting Heating & DB Upgrades	237594	-	88,200	(83,100)	-	5,100
AMS Combined 5 ILE & DQLS Upgrade	237596	-	418,858	-	-	418,858
Lighting & Heating upgrade	237597	-	270,000	(269,786)	-	214
Totals		(348,465)	1,091,328	(324,175)	5,484	424,172

Represented by:

Funds Held on Behalf of the Ministry of Education	424,172
Funds Receivable from the Ministry of Education	-

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

18. Remuneration

Key management personnel compensation
Key management personnel of the School include all Board members, Principal, Deputy Principals, Assistant Principal and Executive Officer.

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	3,130	3,165
Leadership Team		
Remuneration	638,231	544,946
Full-time equivalent members	5.00	4.59
Total key management personnel remuneration	641,361	548,111

There are 6 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 (4 members) and Property (3 members) committees that met 8 and 7 times 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.

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	160 - 170	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	3.00	7.00
110 - 120	4.00	3.00
120 - 130	3.00	0.00
	10.00	10.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. 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 liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of $35,000 (2023: $27,280) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Drainage Works Provision of Channel Drain	35,000
Total	**35,000**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

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

22. 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	750,842	685,878	346,879
Receivables	381,699	413,206	311,402
Investments - Term Deposits	1,000,000	414,518	1,533,380
Total financial assets measured at amortised cost	2,132,541	1,513,602	2,191,661

Financial liabilities measured at amortised cost

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Payables	526,564	414,246	463,932
Finance Leases	74,098	40,660	43,786
Total financial liabilities measured at amortised cost	600,662	454,906	507,718

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WILLOWBANK SCHOOL (HOWICK) FINANCIAL STATEMENTS FOR THE YEAR ENDED *31 DECEMBER 2024*

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

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at *31 December 2024*; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 9 June 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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

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 arises 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, 25 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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

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

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

(06) 345 8539 | tanderson@silks.co.nz | ctown@silks.co.nz | www.silksaudit.co.nz

Willowbank School (Howick)

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Michael Pienaar	Presiding Member	Elected	Sep 2025
Adele Jacobs	Principal	ex Officio	
Julie Trafford	Parent Representative	Elected	Dec 2024
Richard Phauv	Parent Representative	Elected	Sep 2025
Mercy Wang	Parent Representative	Elected	Sep 2025
Willow Li	Parent Representative	Elected	Sep 2025
Sahara Anae	Parent Representative	Co-opted	Sep 2025
Lisa Neish	Staff Representative	Elected	Sep 2025

Willowbank School

DISCOVER
DEVELOP
NURTURE

Analysis of Variance 2024
Improvement Plan 2025

Analysis of Variance - Literacy 2024

Analysis of Variance	By the end of 2024 Year 5 learners who are one year below (not well below) the expected spelling level will have accelerated progress by at least 6 months.		
Literacy	**Target**	**Outcome**	**Analysis and Evaluation**
	This cohort displayed a large number of learners who had been significantly impacted by Covid and other events which had disrupted learning. This year level has had the lowest number of learners who shifted in literacy 2023.	Implemented the Code for all Year 5s Strengthened AfL teacher strategies Continued Learning Assistant support group Increased the number of students using Steps Web programme to support literacy outcomes Engaged in PLD: The Code PLD for a new teacher, CPTs - Writing PLD for all staff Implemented e-asTTLe writing and moderation Implemented checks in Terms 2 and 4 to monitor progress (Term 1 testing to set baseline for teaching) Beginning of Term 3 - children not making expected progress, interventions strengthened	Beginning of 2024: Spelling data for Year 5 students who are below: @ Year 1 spelling level - 3% @ Year 2 spelling level - 24% @ Year 3 spelling level - 19% @ Year 4 spelling level - 53% End of 2024: 26/107 students are 1 year or more behind the expected level of achievement (Y1-Y4) **24%** 19/107 students are achieving 6 months behind the expected level of achievement **18%** 62/107 students are achieving at or above the expected level of achievement **58%** **All students have accelerated progress by at least one year, regardless of their level at the beginning of 2024.** **Target achieved**

Analysis of Variance - Mathematics 2024

Analysis of Variance

By the end of 2024 we have accelerated learning for 50% of the BELOW students (beginning year data) to AT expectation across the whole school.

Mathematics

Target

Student achievement in Maths was impacted by the change in teacher pedagogy (DMIC to different approach) at the end of Term 1 2023 which meant a change in programmes and assessment.

Learning also impacted by disruption due to Covid and other events which continued in 2023.

Outcome

Continued home learning in Basic Facts

Case Management Meetings (CMM) - Maths focus to strengthen Teacher pedagogy

Years 3-6 use of Studyladder to reinforce maths, both in classroom and at home (all students)

Target group supported by RTLB (Year 5)

Term 2 and 4 - data review and analysis
Beginning of Term 3 - children not making expected progress, interventions strengthened

Analysis and Evaluation

End-Year Data
Year Group Maths data 2023

	Well Below	Below	At	Above
Year 0 (14)			93% (13)	7% (1)
Year 1 (93)			97% (90)	3% (3)
Year 2 (145)		22% (32)	50% (73)	28% (40)
Year 3 (106)	13% (14)	21% (22)	39% (41)	27% (29)
Year 4 (117)	13% (15)	30% (35)	42% (49)	15% (18)
Year 5 (133)	11% (15)	21% (28)	37% (49)	31% (41)
Year 6 (105)	10% (10)	24% (25)	37% (39)	30% (31)

End of 2023 = **20% below expectation** (schoolwide)

End-Year Data
Year Group Maths data 2024

	Well Below	Below	At	Above
Year 0 (52)			100% (52	
Year 1 (112)			92% (103)	8% (9)
Year 2 (102)		17% (17)	72% (73)	12% (12)
Year 3 (148)	7% (11)	28% (42)	45% (67)	19% (28)
Year 4 (108)	15% (16)	22% (24)	38% (41)	25% (27)
Year 5 (113)	12% (13)	28% (32)	35% (39)	26% (29)
Year 6 (141)	11% (15)	20% (28)	44% (62)	26% 36)

End of 2024 = **18% below expectation** (schoolwide)

Analysis of shifts (end of 2023 to end of 2024) across the school - not just group 'below' at end of 2023

- No shift = 18%
- 1 sub-level = 63%
- 1 whole level = 18%
- More than 1 curriculum level 1%

Some shifts were made in the 'below' students.

Strategic Goal: Grow a culture that values both akonga and whanau as active participants in akonga learning			
Annual Target:	By the end of 2025, Year 2 students who are ‘below’ with grapheme/phoneme knowledge in structured literacy at the beginning of the year, should reach at least the 7.1 stage by the end of term 3, so that they are well placed to meet the ‘At’ level of 7.4 by the end of the year.		
Baseline Data:	This cohort of students showed 62% of students placing ‘below’ in grapheme/phoneme knowledge at the end of Year 1 (still in the 1-5 structured literacy stage). They would be well placed if they we in the 6 - 7.1 structured literacy stage. This is the foundation for building on other areas and therefore impacts on Decoding non-words, Heart words and reading capability and fluency.		
Key improvement Strategies:	● Identify who these students are in the team ● Create strategies to ‘close the gap’ - videos to: practise letter sounds to build automaticity; to practise blending. ● 5-10 words words quick practice each day. ● Make data visible - tracking document ● Check in at the start of each term ● Set expectations - by Term 2 week 5 - should be at Stage 5 By Term 3 - should be at Stage 7.1 ● Ongoing PLD to build teacher capability - lead teacher to observe and mentor teachers		
When	What	Who	Progress Indicators
Term 1	● Data collection - basepoint ● Create and share videos to: practise letter sounds to build automaticity; to practise blending. ● Students to practise letter sounds to build automaticity; to practise blending.	SLT, Team Leader Lead teacher - Halina Home learning - parents	Kaiako capacity strengthened - evidenced in teacher planning using the Baseline data Resources built to support students Kaiako capacity strengthened - evidenced in teacher lesson delivery.

When	What	Who	Progress Indicators
	• Check in with parents and set expectation - send newsletter. • 5-10 words words quick practise each day. • Lead teacher to observe and mentor team	Team Leader Classroom teacher Curriculum lead	Parent support received - impact on student learning visible. Sustainability in constant revision aids retention. Growth in teacher capacity
Term 2	• Initiate tracking document • Check in at the start of each term. Set expectations - by Term 2 week 5 - should be at Stage 5 • Part of home learning - practise letter sounds to build automaticity; to practise blending. • 5-10 words words quick practise each day. • Lead teacher to observe and mentor team	Team Leader Team Leader/SLT Parents Classroom teacher Lead Teacher	Kaiako aware of target and students moving on continuum. Parent support received - impact on student learning visible. Sustainability in constant revision aids retention. Growth in teacher capacity

Improvement Plan - Domain: Literacy Learning 2025

When	What	Who	Progress Indicators
Term 3 (ongoing)	• Check in at the start of each term. Set expectations - By Term 3 - should be at Stage 7.1 • Lead teacher to observe and mentor teachers - give instant feedforward.	Lead teacher	Kaiako aware of target and students moving on continuum. Kaiako practice improved
Term 4	• Check in at the start of each term. Set expectations - By Term 4 - should be at Stage 7.4	Team Leader Team Leader/SLT	Kaiako aware of target and students moving on continuum. Data analysis - impact on student learning visible.
Monitoring/Resourcing	Create videos to: practise letter sounds to build automaticity; to practise blending. Check in with parents and set expectation, newsletter Share targets with team, termly data analysis, regular leadership review of data Release for lead teacher		

Improvement Plan - Domain: Mathematics Learning 2025

Strategic Goal: Grow a culture that values both akonga and whanau as active participants in akonga learning

Annual Target:	By the end of 2025 - 25% of year 4 students will be reflected in the 'ABOVE' level for reading.
Baseline Data:	At the end of 2024, this Year 4 cohort presented with 45% of students in the 'AT' level and 19% in the 'ABOVE' level. With the introduction of the revised curriculum and MathsNoProblem resource for support, more shifts could be made to lift student achievement in the 'At' level to 'Above' level.
Key improvement Strategies:	• PLD to build and strengthen teacher capability • Identify who these students are in the team • Make data visible - tracking document (pre and post tests, end of Term 2 summative data, end of Term 4 summative data) • Check in at the start of each term • Set clear expectations

When	What	Who	Progress Indicators
Term 1	• PLD to build and strengthen teacher capability - MNP for SLT and lead teacher • Teachers view MNP website videos for support • Teachers give lessons a trial run. • Maths PLD - MoE PLD facilitators (Evaluation Associates) • MNP in full swing in week 6. • Set expectations - T1 (wk 5 - pre test)	SLT, Lead teacher Lead teacher, Team leaders Evaluation associates facilitators All teachers, TL	SLT and lead teacher capacity strengthened - evidenced in sharing knowledge at whole school PLD sessions. Resources built to support student Kaiako capacity strengthened - evidenced in teacher understanding. Initial Review test - data gathered. End of chapter 1 reviews - OTJs gathered

Improvement Plan - Domain: Mathematics Learning 2024

When	What	Who	Progress Indicators
Term 2:	• Check in at the start of each term. Set expectations - End of chapter reviews - OTJs gathered • Summative data collection and analysis	All teachers, TL, SLT	End of chapter 2, 3, 4 reviews - OTJs gathered Mid year reporting to parents
Term 3:	• Check in at the start of each term. Set expectations - chap. 5-9. • Summative review - Mid year review	All teachers, TL	End of chapter 5,6,7 reviews - OTJs gathered Analysis at halfway point.
Term 4:	• Check in at the start of each term. Set expectations - chap. 10,11,12. • Final summative data collection.	All teachers, TL, SLT	End of year report to parents
Monitoring/Resourcing	End of chapter tracking sheet, Analysis at end of each term to see if they are on target.		

March 2025

Report on how Willowbank School has given effect to Te Tiriti o Waitangi as at 31 December 2024

Willowbank School demonstrates its commitment to Te Tiriti o Waitangi through a comprehensive approach encompassing strategic goals, curriculum integration, and community connections.

Strategic Goals and Actions:

- Curriculum Alignment: The local curriculum is designed to reflect local tikanga Māori, mātauranga Māori, and te ao Māori, ensuring authentic representation of Māori perspectives.
- Equitable Outcomes: A strong focus on culturally responsive practices is implemented to achieve equitable outcomes for Māori ākonga (students).
- Bi-Cultural Understanding: The school fosters a shared understanding of Aotearoa New Zealand's bi-cultural heritage, translating this understanding into tangible actions.
- Inclusive Practices: Culturally responsive practices are continually developed to recognise and support Māori, Pasifika, and all ākonga to thrive.

Curriculum Integration:

- Mihi Whakatau (welcoming ceremonies) are routinely conducted to welcome new staff, students, and whānau (families).
- Kapa Haka Participation: Both senior and junior kapa haka groups perform at school events, including the Kāhui Ako kapa haka event, promoting cultural expression.
- Whānau Engagement: Regular termly Māori Whānau Hui provide a platform for parents of Māori students to engage with the school and contribute to shaping a culturally relevant environment.
- Professional Development: Two Within School leads participated in Niho Taniwha Professional Development to further enhance their cultural competency.
- Kāhui Ako Collaboration**:** Waipaparoa Kāhui Ako focuses on strengthening connections with mana whenua and building the cultural competency of staff through Teacher Development: All teachers participate in professional development focusing on culturally responsive practices.
- Contextual Learning: The curriculum overview provides opportunities for students to strengthen tikanga Māori within local contexts.
- Māori Perspectives: Inquiry units of work incorporate Māori viewpoints, with a strong emphasis on creating individual pepeha (personal introductions).
- Te Reo Māori: Teachers adhere to a Te Reo Māori teaching expectation plan tailored for each year level.
- Collaborative Resources: Walpaparoa Kāhui Ako leaders collaborate to develop resources that enhance understanding of mana whenua Ngai Tai Ki Tāmaki.

Community Connections:

- Cultural Embedding: School karakia (prayers) are integrated into the school culture with the assistance of cultural ambassadors.
- Welcoming Protocols: shared resources and collaborative initiatives.

By implementing these strategies, Willowbank School demonstrates a deep commitment to honouring Te Tiriti o Waitangi and fostering an inclusive and culturally responsive learning environment.

Statement of compliance with employment policy as at 31 December 2024

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	A primary objective of Willowbank School is to ensure that it is both a physically and emotionally safe space for our staff and students, as required by the Education and Training Act 2020.
What is in your equal employment opportunities programme? **How have you been fulfilling this programme?**	To support equal employment opportunities at our school, we have a programme to identify and eliminate processes that contribute to employment inequality. As part of our EEO programme, we: • appoint appropriately qualified staff through a fair and impartial appointment process • create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings) • explore professional development and training opportunities • monitor the implementation of our programme and report to the board.
How do you practise impartial selection of suitably qualified persons for appointment?	We consider all applicants based on their experience, strengths, suitability for a position as well as the needs of the school. Suitable applicants are confirmed through their referees.
How are you recognising, – **The aims and aspirations of Māori,** – **The employment requirements of Māori, and** – **Greater involvement of Māori in the Education service?**	We identify ways that we can recognise and support the aspirations of Māori staff at our school, and how to involve our community in strengthening language, culture and identity for our Māori ākonga.
How have you enhanced the abilities of individual employees?	Two staff members lead Cultural Responsiveness at our school. They attend PLD opportunities to grow in this area e.g. Niho Taniwha and Teaching to the North East.
How are you recognising the employment requirements of women?	The dominant gender on our staff is women. We recognise the employment requirements of women through: ● Sick leave provisions for family, ● Personal amenities for women's sanitary items, ● Maternity leave provisions
How are you recognising the employment requirements of persons with disabilities?	● Disabled toilets ● Disabled parking spaces ● Wheel chair access throughout the school, e.g. ramps

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?	✓	

Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Kiwisport Statement for the year ended 31 December 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received Kiwisport funding of $11,635.00 (excluding GST).

Throughout the year, Willowbank School successfully engaged the entire student body in a diverse range of organised sporting activities.
Fund Utilisation:
The Kiwisport funding was strategically allocated to achieve the following objectives:

- Specialist Coaching: A significant portion of the funding was utilized to engage Kelly Sports, a specialist sports provider. This partnership facilitated the delivery of targeted physical skills development sessions across all year levels.
- Equipment Acquisition: Some funds were invested in the procurement of new sports equipment to enhance the school's Physical Education program.

Impact and Outcomes:
The investment of Kiwisport funds has resulted in:

- Increased student participation in organised sports.
- Enhanced development of fundamental physical skills across all year groups.
- Improved resources for the school's Physical Education curriculum.

Willowbank School is committed to providing students with comprehensive sporting opportunities. The Kiwisport funding received in 2024 has played a crucial role in achieving this goal and fostering a culture of active participation within the school community.