



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	366
Principal:	Sarah Hay
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

WAITAKI GIRLS' HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Waitaki Girls' 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.

Nicholas John Webster.
Full Name of Presiding Member

Sarah Jane Hay
Full Name of Principal

[Signature]
Signature of Presiding Member

S. J. Hay
Signature of Principal

29 May 2025
Date:

29 May 2025
Date:

Waitaki Girls' High School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Rebecca O'Sullivan	Presiding Member	Elected	Sept 2025
Sarah Hay	Principal	ex Officio	
Nicole Phillips	Parent Representative	Elected	Sept 2025
Matt Haywood	Parent Representative	Elected	Aug 2024
Brendon Perumal	Parent Representative	Elected	Sept 2025
Tracey Cranston	Parent Representative	Co-opted	Sept 2025
Dagmar Rohrbach	Parent Representative	Co-opted	Sept 2025
Onna Tangifolau	Parent Representative	Co-opted	Sept 2025
Louise Lane	Staff Representative	Elected	Sept 2025
Ofa Tokai	Student Representative	Elected	Sept 2024
Sia Nukulasi	Student Representative	Elected	Sept 2025

Waitaki Girls' 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	6,596,755	2,078,874	6,235,015
Locally Raised Funds	3	532,693	250,765	463,005
Interest		112,012	68,500	99,368
Gain on Sale of Property, Plant and Equipment		7,968	-	-
Hostel	4	292,055	280,036	322,146
Total Revenue		7,541,483	2,678,175	7,119,534
Expenses				
Locally Raised Funds	3	312,371	144,246	287,987
Hostel	4	285,120	386,555	327,798
Learning Resources	5	4,292,833	810,180	4,105,889
Administration	6	843,431	778,062	688,356
Interest		4,417	-	4,770
Property	7	1,282,381	465,400	1,267,863
Loss on Disposal of Property, Plant and Equipment		-	-	108
Total Expense		7,020,553	2,584,443	6,682,771
Net Surplus for the year		520,930	93,732	436,763
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		520,930	93,732	436,763

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

Waitaki Girls' High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		3,154,673	3,154,673	2,717,910
Total comprehensive revenue and expense for the year		520,930	93,732	436,763
Contribution - Furniture and Equipment Grant		36,459	-	-
Equity at 31 December		3,712,062	3,248,405	3,154,673
Accumulated comprehensive revenue and expense		3,712,062	3,248,405	3,154,673
Equity at 31 December		3,712,062	3,248,405	3,154,673

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.

Waitaki Girls' High School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	698,359	895,935	1,265,683
Accounts Receivable	9	384,250	343,704	343,704
GST Receivable		41,047	93,075	93,075
Prepayments		43,361	31,996	31,996
Inventories	10	117,858	131,633	131,633
Investments	11	1,732,193	1,881,644	1,294,726
Funds Receivable for Capital Works Projects	17	561,687	221,050	221,050
		3,578,755	3,599,037	3,381,867
Current Liabilities				
Accounts Payable	13	556,848	986,590	986,590
Revenue Received in Advance	14	167,190	205,317	205,317
Provision for Cyclical Maintenance	15	31,850	-	-
Finance Lease Liability	16	27,524	27,141	27,141
		783,412	1,219,048	1,219,048
Working Capital Surplus		2,795,343	2,379,989	2,162,819
Non-current Assets				
Investments	11	18,000	18,000	18,000
Property, Plant and Equipment	12	1,156,925	1,126,155	1,183,733
		1,174,925	1,144,155	1,201,733
Non-current Liabilities				
Provision for Cyclical Maintenance	15	243,883	246,960	181,100
Finance Lease Liability	16	14,323	28,779	28,779
		258,206	275,739	209,879
Net Assets		3,712,062	3,248,405	3,154,673
Equity		3,712,062	3,248,405	3,154,673

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

Waitaki Girls' 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		2,345,055	1,653,874	2,143,188
Locally Raised Funds		419,340	138,565	371,646
Hostel		292,055	280,036	322,146
International Students		84,350	112,200	123,612
Goods and Services Tax (net)		52,028	-	(93,401)
Payments to Employees		(1,098,176)	(1,103,408)	(1,006,027)
Payments to Suppliers		(1,878,933)	(835,212)	(910,545)
Interest Paid		(4,417)	-	(4,770)
Interest Received		102,473	68,500	81,756
Net cash from Operating Activities		313,775	314,555	1,027,605
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		7,968	-	-
Purchase of Property Plant & Equipment		(151,173)	(97,385)	(94,131)
Purchase of Investments		(437,467)	(586,918)	-
Proceeds from Sale of Investments		-	-	276,138
Net cash (to)/from Investing Activities		(580,672)	(684,303)	182,007
Cash flows from Financing Activities				
Furniture and Equipment Grant		36,459	-	-
Finance Lease Payments		3,751	-	(17,855)
Funds Administered on Behalf of Other Parties		(340,637)	-	(308,574)
Net cash (to) Financing Activities		(300,427)	-	(326,429)
Net (decrease)/increase in cash and cash equivalents		(567,324)	(369,748)	883,183
Cash and cash equivalents at the beginning of the year	8	1,265,683	1,265,683	382,500
Cash and cash equivalents at the end of the year	8	698,359	895,935	1,265,683

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.

Waitaki Girls' High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Waitaki Girls' 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.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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 12.

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 16. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Inventories

Inventories are consumable items held for sale and comprised of 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.

1.9. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.12. Accounts Payable

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

1.13. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.14. Revenue Received in Advance

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

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

1.15. Funds held for Capital Works

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

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

1.16. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.17. Financial Instruments

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

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

1.18. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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	1,646,448	1,617,047	1,574,040
Teachers' Salaries Grants	3,453,703	-	3,238,650
Use of Land and Buildings Grants	782,095	-	840,128
Ka Ora, Ka Ako - Healthy School Lunches Programme	567,832	425,000	467,048
Other Government Grants	146,677	36,827	115,149
	<u>6,596,755</u>	<u>2,078,874</u>	<u>6,235,015</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	63,845	9,622	40,094
Fees for Extra Curricular Activities	140,482	-	163,249
Trading	92,746	85,000	97,928
Fundraising and Community Grants	-	-	3,179
Other Revenue	66,730	19,943	60,425
Transport Revenue	26,975	24,000	21,207
International Student Fees	141,915	112,200	76,923
	<u>532,693</u>	<u>250,765</u>	<u>463,005</u>
Expenses			
Extra Curricular Activities Costs	162,709	3,000	181,093
Trading	75,252	65,000	69,334
Transport (Local)	20,041	13,000	17,057
International Student - Other Expenses	54,369	63,246	20,503
	<u>312,371</u>	<u>144,246</u>	<u>287,987</u>
<i>Surplus for the year Locally raised funds</i>	<u>220,322</u>	<u>106,519</u>	<u>175,018</u>

4. Hostel Revenue and Expenses

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Hostel Fees	199,696	194,429	204,027
Other Revenue	92,359	85,607	118,119
	<u>292,055</u>	<u>280,036</u>	<u>322,146</u>
Expenses			
Other Hostel Expenses	156,890	187,670	246,742
Employee Benefit - Salaries	128,230	198,885	81,056
	<u>285,120</u>	<u>386,555</u>	<u>327,798</u>
<i>Surplus/(Deficit) for the year Hostel</i>	<u>6,935</u>	<u>(106,519)</u>	<u>(5,652)</u>

5. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	151,600	175,009	134,239
Employee Benefits - Salaries	3,942,137	441,838	3,781,149
Other Learning Resources	2,426	2,370	2,410
Staff Development	28,566	36,000	27,154
Depreciation	168,104	154,963	160,937
	<u>4,292,833</u>	<u>810,180</u>	<u>4,105,889</u>

6. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	17,971	10,500	8,877
Board Fees and Expenses	9,034	10,770	9,296
Operating Leases	10,784	39,374	15,968
Ka Ora, Ka Ako - Healthy School Lunches Programme	317,645	263,622	237,136
Other Administration Expenses	157,803	132,934	119,559
Employee Benefits - Salaries	277,666	262,685	253,728
Insurance	12,795	14,177	12,827
Service Providers, Contractors and Consultancy	39,733	44,000	30,965
	<u>843,431</u>	<u>778,062</u>	<u>688,356</u>

7. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	26,213	25,000	19,245
Cyclical Maintenance	70,033	65,860	63,250
Adjustment to the Provision- Other Adjustments	24,600	-	2,333
Heat, Light and Water	76,068	62,500	59,684
Rates	10,546	10,500	9,348
Repairs and Maintenance	13,631	32,290	28,172
Use of Land and Buildings	782,095	-	840,128
Other Property Expenses	81,775	69,250	58,065
Employee Benefits - Salaries	197,420	200,000	187,638
	<u>1,282,381</u>	<u>465,400</u>	<u>1,267,863</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.

8. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	698,359	895,935	1,265,683
Cash and Cash Equivalents for Statement of Cash Flows	<u>698,359</u>	<u>895,935</u>	<u>1,265,683</u>

Of the \$698,359 Cash and Cash Equivalents, \$27,792 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$698,359 Cash and Cash Equivalents, \$64,344 of Other Revenue in Advance is held by the School, as disclosed in note 14.

Of the \$698,359 Cash and Cash Equivalents, \$75,054 of International Student Fees in advance is held by the School, as disclosed in note 14.

9. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,081	31,086	31,086
Receivables from the Ministry of Education	8,598	-	-
Interest Receivable	37,967	28,428	28,428
Teacher Salaries Grant Receivable	335,604	284,190	284,190
	<u>384,250</u>	<u>343,704</u>	<u>343,704</u>
Receivables from Exchange Transactions	40,048	59,514	59,514
Receivables from Non-Exchange Transactions	344,202	284,190	284,190
	<u>384,250</u>	<u>343,704</u>	<u>343,704</u>

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	117,858	131,633	131,633
	<u>117,858</u>	<u>131,633</u>	<u>131,633</u>

11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	1,732,193	1,881,644	1,294,726
Non-current Asset			
Shares	18,000	18,000	18,000
Total Investments	<u>1,750,193</u>	<u>1,899,644</u>	<u>1,312,726</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings	217,981	7,046	-	-	(19,069)	205,958
Building Improvements	467,216	39,472	(113)	-	(30,083)	476,492
Furniture and Equipment	400,508	28,094	(8)	-	(51,479)	377,115
Information and Communication Technology	-	50,930	-	-	(24,126)	26,804
Motor Vehicles	11,263	-	-	-	(11,263)	-
Leased Assets	57,671	14,621	-	-	(28,291)	44,001
Library Resources	29,094	3,600	(2,346)	-	(3,793)	26,555
Balance at 31 December 2024	<u>1,183,733</u>	<u>143,763</u>	<u>(2,467)</u>	<u>-</u>	<u>(168,104)</u>	<u>1,156,925</u>

The net carrying value of furniture and equipment held under a finance lease is \$44,001 (2023: \$57,671)

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	387,843	(181,885)	205,958	380,796	(162,815)	217,981
Building Improvements	1,282,187	(805,695)	476,492	1,244,474	(777,258)	467,216
Furniture and Equipment	1,466,081	(1,088,966)	377,115	1,439,771	(1,039,263)	400,508
Information and Communication Technology	50,930	(24,126)	26,804	-	-	-
Motor Vehicles	83,307	(83,307)	-	117,796	(106,533)	11,263
Leased Assets	117,272	(73,271)	44,001	111,139	(53,468)	57,671
Library Resources	115,140	(88,585)	26,555	121,324	(92,230)	29,094
Balance at 31 December	<u>3,502,760</u>	<u>(2,345,835)</u>	<u>1,156,925</u>	<u>3,415,300</u>	<u>(2,231,567)</u>	<u>1,183,733</u>

13. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	154,914	615,268	615,268
Accruals	27,971	32,377	32,377
Employee Entitlements - Salaries	346,799	311,218	311,218
Employee Entitlements - Leave Accrual	27,164	27,727	27,727
	<u>556,848</u>	<u>986,590</u>	<u>986,590</u>
Payables for Exchange Transactions	556,848	986,590	986,590
	<u>556,848</u>	<u>986,590</u>	<u>986,590</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	27,792	7,911	7,911
International Student Fees in Advance	75,054	132,619	132,619
Other Revenue in Advance	64,344	64,787	64,787
	<u>167,190</u>	<u>205,317</u>	<u>205,317</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	181,100	181,100	265,517
Increase to the Provision During the Year	70,033	65,860	63,250
Use of the Provision During the Year	-	-	(150,000)
Other Adjustments	24,600	-	2,333
Provision at the End of the Year	<u>275,733</u>	<u>246,960</u>	<u>181,100</u>
Cyclical Maintenance - Current	31,850	-	-
Cyclical Maintenance - Non current	243,883	246,960	181,100
	<u>275,733</u>	<u>246,960</u>	<u>181,100</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

16. 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	27,524	27,141	27,141
Later than One Year	14,323	28,779	28,779
	<u>41,847</u>	<u>55,920</u>	<u>55,920</u>
Represented by:			
Finance lease liability - Current	27,524	27,141	27,141
Finance lease liability - Non-current	14,323	28,779	28,779
	<u>41,847</u>	<u>55,920</u>	<u>55,920</u>

17. 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 8, and includes retentions on the projects, if applicable.

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Junior Block Redevelopment 226810	(109,852)	149,331	(353,569)	-	(314,090)
Security Cameras, Alarm Key Fobs 247442	(111,198)	-	(91,059)	-	(202,257)
Admin Area Upgrade Project	-	-	(345)	-	(345)
Roofing/Ouse Street Oamaru Stone Fence Remediation Project	-	-	(1,738)	-	(1,738)
Outdoor Lunch Area Project	-	-	(1,855)	-	(1,855)
Security Cameras, Alarm Key Fobs - Stage Two	-	-	(41,402)	-	(41,402)
Totals	(221,050)	149,331	(489,968)	-	(561,687)

Represented by:

Funds Receivable from the Ministry of Education (561,687)

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Junior Block Redevelopment 226810	101,496	1,652,386	(1,849,762)	(13,972)	(109,852)
Security Cameras, Alarm Key Fobs 247442	-	-	(111,198)	-	(111,198)
Room 27 Redevelopment 233193	(13,972)	-	-	13,972	-
Totals	87,524	1,652,386	(1,960,960)	-	(221,050)

Represented by:

Funds Receivable from the Ministry of Education (221,050)

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as: government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the School would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies for example, Government departments and Crown entities are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

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

	2024 Actual	2023 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	5,225	5,500
<i>Leadership Team</i>		
Remuneration	432,006	417,757
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	437,231	423,257

There are 8 members of the Board excluding the Principal. The Board had held 11 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	2023
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 10	4 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024	2023
	FTE Number	FTE Number
100 - 110	9.00	7.00
110 - 120	12.00	9.00
120 - 130	1.00	4.00
140 - 150	1.00	-
	<u>23.00</u>	<u>20.00</u>

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

20. Compensation and Other Benefits Upon Leaving

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

	2024	2023
	Actual	Actual
Total	\$ 20,000	\$ -
Number of People	1	-

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$194,960 (2023:\$nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
J Block Redevelopment - 226810	\$ 194,362
Security Cameras, Alarm Key Fobs - Stage Two	598
Total	194,960

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

The School has obtained Ministry approval to contribute to the J Block Redevelopment up to an amount of \$306k. As at 31 December 2024 no Board contribution has been recorded and final amounts will not be known until 2025. This contribution will be recorded as a distribution from school equity.

The School has obtained Ministry approval to contribute to the Security Cameras, Alarm Key Fobs Project up to an amount of \$200k. The Board actual contribution has yet to be finalised but the amounts spent to the 31 December 2024 has been \$202k. As at 31 December 2024 no Board contribution has been recorded and final amounts will not be known until 2025. This contribution will be recorded as a distribution from school equity.

The School has obtained Ministry approval to contribute to the Security Camera's, Alarm Key Fobs - Stage Two Project up to an amount of \$42k. As at 31 December 2024 no Board contribution has been recorded and final amounts will not be known until 2025. This contribution will be recorded as a distribution from school equity.

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	698,359	895,935	1,265,683
Receivables	384,250	343,704	343,704
Investments - Term Deposits	1,750,193	1,899,644	1,312,726
Total Financial assets measured at amortised cost	<u>2,832,802</u>	<u>3,139,283</u>	<u>2,922,113</u>

Financial liabilities measured at amortised cost

Payables	556,848	986,590	986,590
Finance Leases	41,847	55,920	55,920
Total Financial liabilities measured at amortised Cost	<u>598,695</u>	<u>1,042,510</u>	<u>1,042,510</u>

24. Events After Balance Date

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

25. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WAITAKI GIRLS HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Waitaki Girls High School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 29 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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 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 the pages accompanying the financial statements 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.



Mike Hawken
for Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand

GOAL: EXCELLENCE IN TEACHING AND LEARNING

And

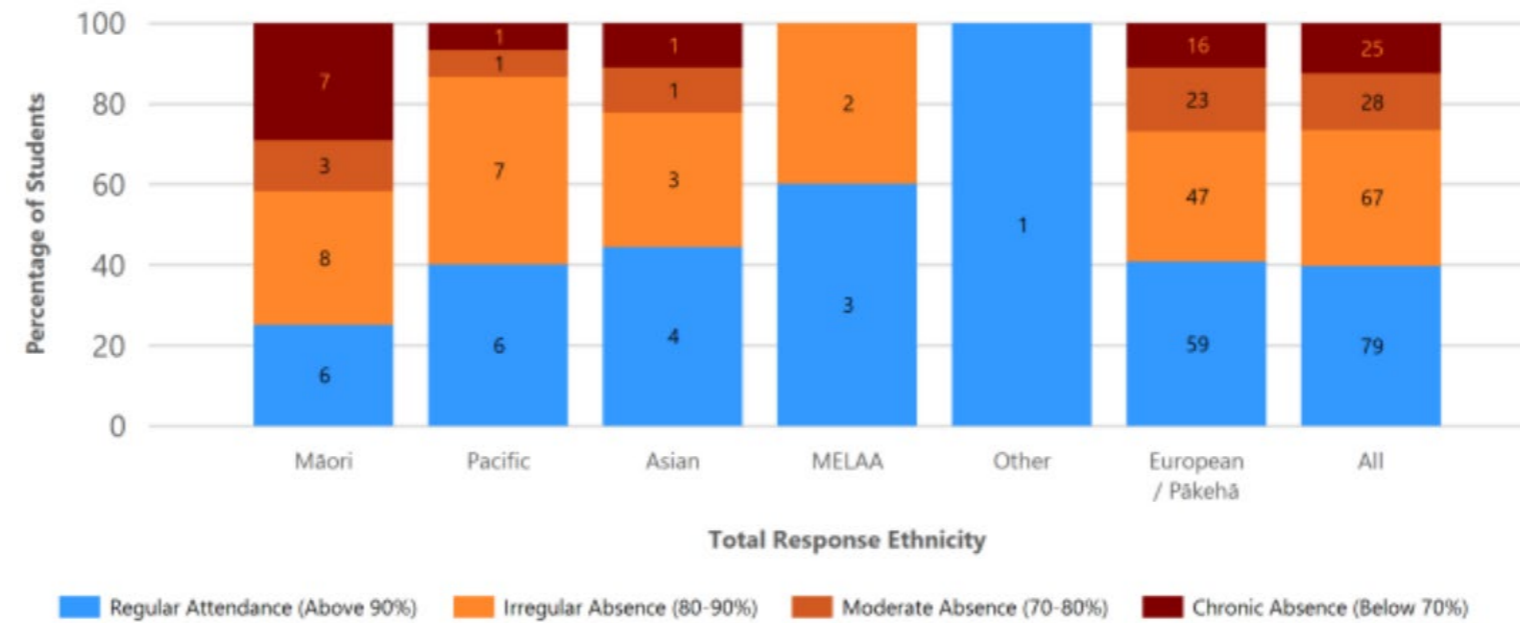
We aspire to excellence in teaching and learning by holding high expectations and working together as a community to develop and promote student engagement and achievement. We will ensure that students are equipped with the knowledge and capabilities they need to succeed now and in the future.

Statement of variance: progress against targets

Goal 1: Every student is engaged, learning, and achieving daily. The attendance rate for all students is 90%.

Actions	What did we achieve?	Evidence And Reasons for any differences (variances) between the target and the outcomes	Planning for next year – where to next?																														
<ol style="list-style-type: none"> Attendance is monitored weekly. Staff should have a clear process and consistently indicate attendance concerns to the pastoral team, students, and caregivers. Process for consequences when attendance is below 90%, and absenteeism is unjustified. Use local agency support for early intervention. 	<p>Attendance was monitored weekly, and reports were sent to the deans on a Friday evening for follow-up the following week. The Whanau teachers were empowered to have conversations with their students regarding attendance. The North Otago truancy services were utilised fully to support our whanau with getting students to school.</p>	<p>STUDENT ATTENDANCE BY TERM AND REASON</p> <p>(Percentages are shown on the vertical axis while the bars show the actual numbers of students)</p> <table border="1"> <caption>Student Attendance Data</caption> <thead> <tr> <th>Year and Term</th> <th>Regular Attendance (Above 90%)</th> <th>Irregular Absence (80-90%)</th> <th>Moderate Absence (70-80%)</th> <th>Chronic Absence (Below 70%)</th> </tr> </thead> <tbody> <tr> <td>2023-4</td> <td>180</td> <td>76</td> <td>38</td> <td>63</td> </tr> <tr> <td>2024-1</td> <td>212</td> <td>115</td> <td>36</td> <td>47</td> </tr> <tr> <td>2024-2</td> <td>177</td> <td>141</td> <td>44</td> <td>42</td> </tr> <tr> <td>2024-3</td> <td>192</td> <td>102</td> <td>52</td> <td>54</td> </tr> <tr> <td>2024-4</td> <td>72</td> <td>58</td> <td>25</td> <td>20</td> </tr> </tbody> </table> <p>Differences observed:</p> <ul style="list-style-type: none"> Drop in Regular Attendance in 2024 – Term 4 <ul style="list-style-type: none"> Regular attendance dropped sharply to 72 students, from 192 in 2024 -Term 3. This is a significant variance from earlier terms, especially compared to 2024 – Term 1 (212 students with regular attendance). Decrease in Chronic Absence in 2024 - Term 4 <ul style="list-style-type: none"> Although overall attendance worsened, chronic absence (the most concerning category) dropped to 20 students, the lowest in all terms. Increase in Irregular and Moderate Absence in 2024 - Term 4 <ul style="list-style-type: none"> Irregular absence rose to 58 students. Moderate absence increased notably to 25 students. 	Year and Term	Regular Attendance (Above 90%)	Irregular Absence (80-90%)	Moderate Absence (70-80%)	Chronic Absence (Below 70%)	2023-4	180	76	38	63	2024-1	212	115	36	47	2024-2	177	141	44	42	2024-3	192	102	52	54	2024-4	72	58	25	20	<p>As a school, we will maintain an aspirational target of 90%+ attendance in 2025.</p> <p>Student attendance</p> <p>Communicate with families and students early in Term 4 about the importance of attending all scheduled learning, even if formal teaching has eased.</p> <p>Ensure accurate data collection and separate reporting for leavers or students on official study leave to avoid skewing results.</p> <p>Track cohort changes — if 2024 – Term 4 reflects only part of the student body, clarify that in reports and data analysis. Introduce attendance incentives or check-ins in Term 4 to maintain engagement.</p>
Year and Term	Regular Attendance (Above 90%)	Irregular Absence (80-90%)	Moderate Absence (70-80%)	Chronic Absence (Below 70%)																													
2023-4	180	76	38	63																													
2024-1	212	115	36	47																													
2024-2	177	141	44	42																													
2024-3	192	102	52	54																													
2024-4	72	58	25	20																													

ETHNIC COMPARISON



Differences observed:

Māori

- Only 26% of Māori students have regular attendance (6 out of 24 students).
- Chronic absence is high at 29% (7 out of 24), the highest of all groups.
- Combined, 67% of Māori students are in some form of concerning absence.

Pacific

- 40% regular attendance, but also:
 - 29% irregular
 - 47% moderate or chronic (mostly irregular)
- While chronic absence is low (only 1 student), there's a large middle group not regularly attending.

Asian

- Stronger overall attendance: 58% regular.
- Very few in chronic or moderate absence groups.

MELAA (Middle Eastern, Latin American, African)

- 60% regular attendance, no chronic absence reported.
- Only small presence in moderate absence.

European / Pākehā

- 59% regular attendance, comparable to national norms.
- However, 41% are in some absence category, including:
 - 16% chronic
 - 23% moderate

Overall / All Students

- Only 43% of all students are attending regularly.
- 57% fall into some category of concern:
 - 25% chronic absence
 - 28% moderate
 - 67% irregular or worse

Ethnic Comparison

Targeted support for Māori and Pacific learners – co-design strategies with whānau and community.

Prioritise early intervention – particularly for students sitting in the 80–90% irregular band. Celebrate success with MELAA and Asian groups to model and inspire positive attendance culture.

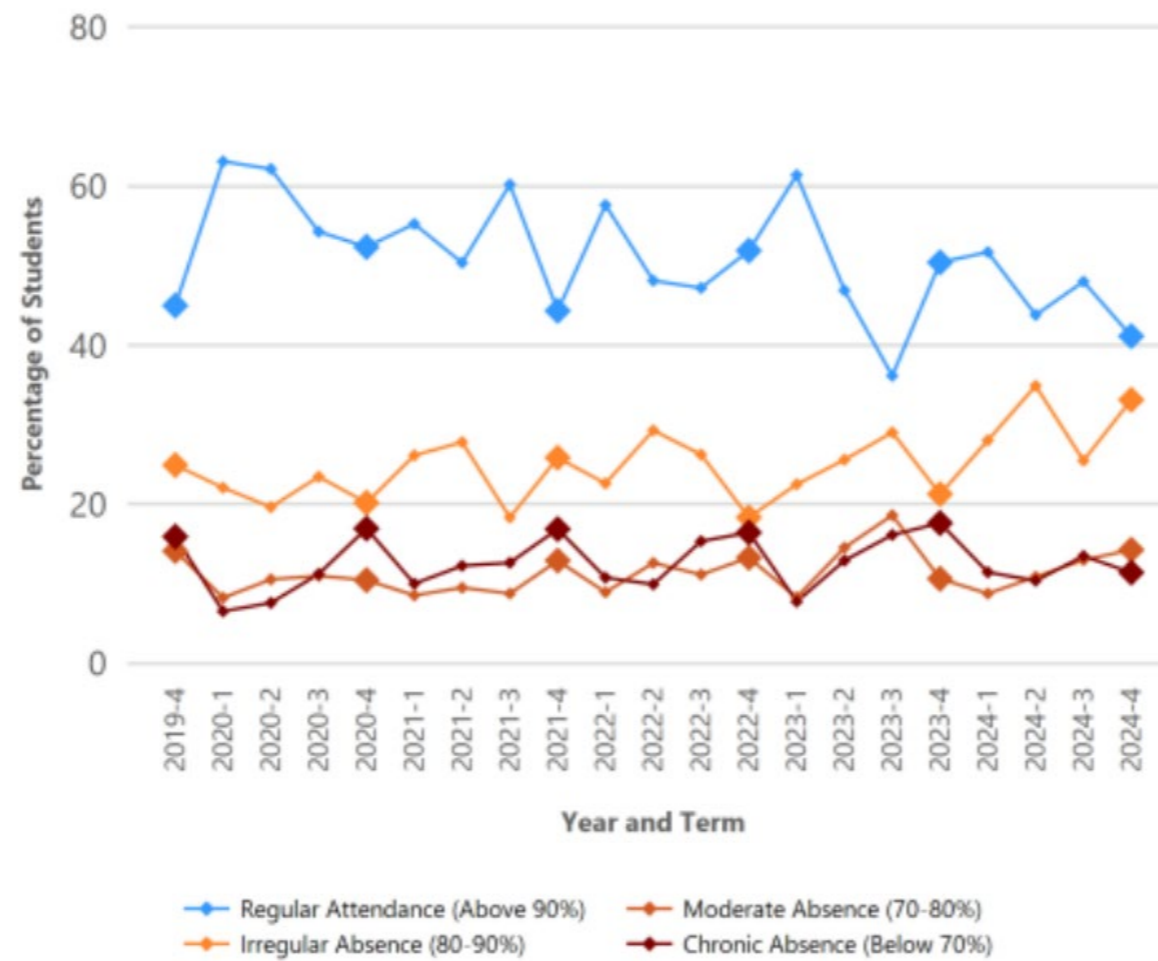
Whānau and student voice – understand barriers and tailor responses accordingly.

Cultural responsiveness – strengthen inclusive practices that make all students feel seen, valued, and motivated to attend.

Summary of Trends:

Ethnicity	Regular Attendance	Chronic Absence	Key Concern
Māori	26%	29%	High chronic absence
Pacific	40%	7%	Large % with moderate absence
Asian	58%	1%	Generally strong attendance
MELAA	60%	0%	High engagement
European/Pākehā	59%	16%	Moderate chronic absence
Overall	43%	25%	Significant need for improvement

LONGITUDINAL DATA FOR ATTENDANCE



The line graph shows trends in student attendance categories from Term 4 of 2019 through Term 4 of 2024.

Longitudinal data

The following steps will be taken:
 Strengthen Attendance Culture – Campaigns around the value of daily attendance.
 Early Intervention - Target students with irregular/moderate absences before they enter chronic absences.
 Individualised Support - For chronically absent students (wraparound support, whānau liaison).
 Term 4 Strategy - Many dips occur in Term 4; reinforce the importance of attendance even after assessments.

Differences observed:

1. Overall Decline in Regular Attendance
 - Early 2020s (2020–2021): Regular attendance hovered around 55–65%.
 - Post-2022: A gradual decline, with Term 4 2024 dropping to the lowest level (~42%).
 - 2023-2 saw a notable dip (~37%), likely an outlier due to external factors.
2. Irregular Absence Trending Upward
 - From ~20% in 2019 - Term 4, it steadily rose, peaking above 30% in 2024 – Term 4.
 - This indicates a growing number of students missing small but consistent amounts of school.
3. Moderate Absence Increasing Gradually
 - Moderate absence has doubled from around 7–9% (2020) to around 15% in 2024.
 - The growth is gradual but consistent.
4. Chronic Absence Stable but Concerning
 - Chronic absence has remained relatively stable between 10–18%, with spikes in certain terms.
 - Although not increasing steeply, consistently high levels are concerning.

Summary of Trends:

Category	Trend	Possible Causes
Regular Attendance	Declining	Post-COVID disengagement, normalising absence
Irregular Absence	Rising	Minor illness, family factors, reduced routine
Moderate Absence	Gradual increase	At-risk students, disengagement
Chronic Absence	Stable (but too high)	Complex student needs, long-term disengagement

Goal 2: Raise achievement across the school

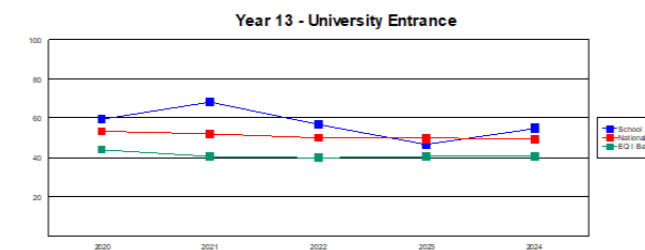
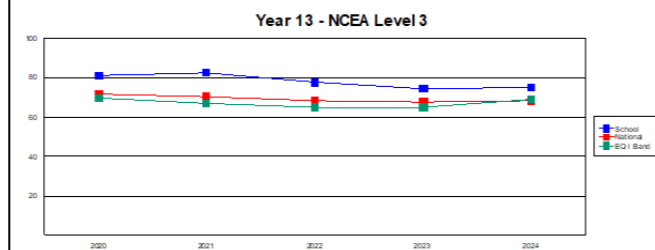
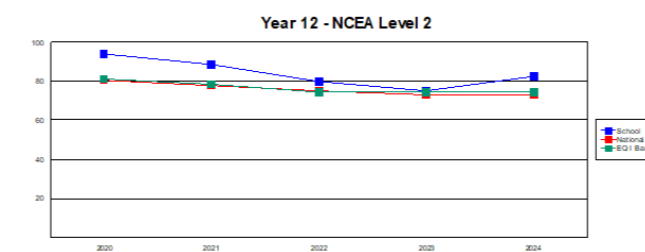
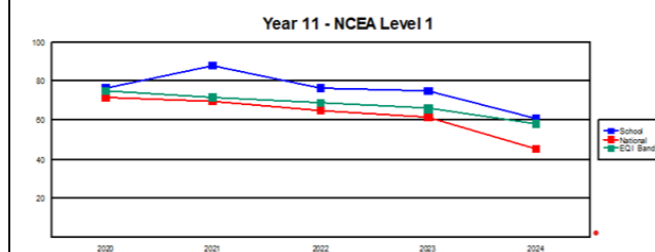
Senior Student Achievement: NCEA results and endorsements are above the national average: 90% Level 1 achievement 90% Level 2 achievement 90% Level 3 achievement UE achievement is above the national average. Excellence and Merit endorsement above the national average. Māori/Pasifika Year 11 - 13 students' achievement is at least the same as for other students.

- All teachers will work with students to find success in their learning and achieve NCEA to their potential.
- Mātauranga Māori and local curriculum will be utilised to support student engagement.
- Student extension will be provided to support success in Scholarship exams.
- Student achievement will be monitored throughout the year, and interventions will be employed as soon as possible for students requiring additional support.
- Encourage and promote the use of parent portal by students/caregivers to monitor student progress.

OVERALL NCEA ACHIEVEMENT AND UNIVERSITY ENTRANCE (UE)

NCEA Level 1, 2, and 3

Academic Year	Waitaki Girls' High School				National				School Equity Index Band			
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE
2020	76.2	93.6	81.2	59.4	71.8	80.1	72.1	53.4	74.6	81.2	69.9	43.7
2021	87.7	88.2	82.6	68.1	69.2	77.9	70.5	51.9	71.5	78.2	67.0	40.8
2022	76.3	80.0	77.6	56.9	64.9	74.9	68.2	50.3	68.7	74.4	65.4	39.9
2023	74.7	75.0	74.4	46.5	61.7	73.2	67.7	49.7	65.8	74.3	65.3	40.5
2024	60.8	82.1	75.4	55.1	45.3	73.0	68.7	49.0	57.8	74.1	69.0	40.6



Differences observed:

Waitaki Girls' High School continues to demonstrate strong academic performance across NCEA levels, consistently exceeding both the national average and that of schools within our Equity Index band. This is a testament to the commitment of our staff, the strength of our curriculum delivery, and the resilience of our learners.

The most significant shift in 2024 was observed in our NCEA Level 1 cohort, where achievement dropped to 60.8% - approximately 15% lower than in 2023. While this trend was mirrored nationally, it warrants close attention. This decline is closely linked to our literacy and numeracy results, which are addressed later in this report. The data suggests a clear need for targeted intervention at Level 1 to ensure students are better supported in achieving foundational NCEA qualifications.

Conversely, it was encouraging to see improvements at both Level 2 and Level 3. Level 2 achievement increased to 82.1%, and Level 3 remained strong at 75.4%, maintaining a solid lead over national and equity-index averages. These results reflect the strength of the cohort and the high-quality teaching at the senior level.

We have much work to be completed with our cohorts to improve academic outcomes.

1. Strengthen Year 11 Achievement and Literacy/Numeracy Foundations

- Implement targeted literacy and numeracy intervention programmes early in the year to support students at risk of not meeting foundational standards.
- Review and align curriculum planning in core subjects to support students achieving the new NCEA co-requisites.
- Identify students in Term 1 with gaps and respond quickly.

2. Develop an Attendance Improvement Strategy

- Target students in the 80–90% 'irregular' attendance band, as they are at risk of sliding into moderate or chronic absence.
- Implement culturally responsive attendance initiatives for Māori and Pacific students, including whānau engagement plans and mentoring.
- Use real-time tracking to identify and follow up on patterns of non-attendance earlier in the term.

3. Support Transitions and Tracking from Level 1 to Level 2

- Increase academic mentoring and coaching for Year 12 students, especially those who narrowly achieved Level 1.
- Monitor progress of students across terms and provide just-in-time interventions and tutorials in high-risk subjects.

4. Boost University Entrance Outcomes

- Refine UE tracking systems to identify students at risk of falling short and personalise support plans.
- Increase subject alignment and guidance counselling, ensuring students are in pathways that support UE eligibility and success.
- Host UE-focused parent evenings and student workshops to raise understanding of requirements and expectations.

5. Embed Culturally Responsive Practice and Equity Focus

University Entrance (UE) results also showed positive movement, with 55.1% of Year 13 students attaining this qualification — outperforming both national (49.0%) and EQI band (40.6%) averages. Further analysis of UE outcomes is provided in the ethnicity section of this report.

Scholarship

Subject	Scholarship Outcome
Biology	Outstanding
Calculus	Scholarship
Chemistry	Scholarship
English	Scholarship
English	Scholarship
French	Outstanding
French	Scholarship
Geography	Scholarship
Physics	Scholarship
Spanish	Scholarship
Statistics	Scholarship

Academically, 2024 was a strong year for scholarship. Five students earned a combined total of 11 New Zealand Scholarships. This includes a Top Subject Scholar in French. The breadth of scholarship subjects and the number of recipients exceeded our school targets and highlights the deep commitment to academic excellence across all learning areas at Waitaki Girls' High School.

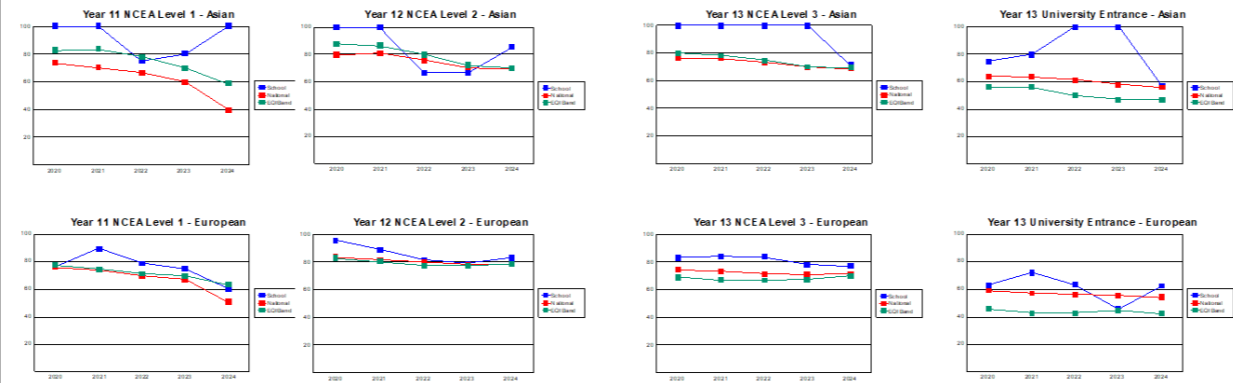
- Use ethnicity-based achievement and attendance data to inform teacher inquiry and PLD in 2025.
- Continue building strong partnerships with whānau through hui, home visits, and co-constructed plans for attendance and learning.
- Ensure visibility of Māori and Pacific success stories to foster pride and aspiration.

7. Maintain and Extend Senior Academic Excellence

- Protect strong academic culture at Level 2 and 3 by continuing to support staff collaboration and subject-specific PLD.
- Monitor class sizes and resource allocation to ensure optimal teaching conditions in senior years.

ETHNICITY ANALYSIS

Waitaki Girls' High School					National				School Equity Index Band			
Academic Year	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE
Asian												
2020	100	100	100	75	73.1	80	76.5	64.1	82.5	87.9	80	56
2021	100	100	100	80	70	81.1	76.2	63.4	83.3	86.6	78.7	56
2022	75	66.7	100	100	65.9	76	73.6	61.3	77.6	80.2	75.1	50
2023	80	66.7	100	100	59.5	70.7	70.1	58.1	69.5	72.2	70.3	47.2
2024	100	85.7	71.4	57.1	39.6	69.6	68.8	55.8	58.2	70.1	69.7	47.3
European												
2020	76.7	95.5	83.3	63	75.8	83.2	74.6	59	77.4	82.5	69.2	45.9
2021	89.7	88.7	84.2	71.9	74	81.2	73.2	57.2	74.6	79.9	67.3	42.9
2022	78.9	81.3	83.7	63.3	69.7	79.4	71.6	56	71.5	77.1	67	43
2023	75	78.9	78.4	45.9	67.2	78	71.4	55.5	69.4	77.2	67.7	44.4
2024	60.3	82.8	77.4	62.3	50.8	78.1	72	54.1	63.3	78.2	69.9	42.6
Māori												
2020	40	84.6	70	50	60.8	71.9	60.7	34.1	65	74.6	60.8	31
2021	75	83.3	80	50	57.7	68.3	58.5	31.7	59.9	69.3	58.2	27.1
2022	70	25	50	25	53.9	64.1	55.7	30.9	57.9	65.1	55.6	26.8
2023	42.9	75	33.3	33.3	51.9	64.6	56.3	31.2	56	66.1	55.3	28.6
2024	46.2	57.1	80	40	39.9	64.7	58.3	30.9	49.7	67.9	61.6	28.2
Pacific Peoples												
2020	90.9	75	60	20	68.2	77.1	68.9	33.7	74.6	82.7	74.8	38.5
2021	83.3	91.7	40	40	62.3	71.5	64.9	33	70.4	78.2	68.3	38.6
2022	60	66.7	55.6	22.2	56.6	67.3	59.4	28.7	67.2	71.9	61.8	33.1
2023	75	66.7	33.3	33.3	52.7	65	60.4	29.8	64.2	74.2	63	33.8
2024	62.5	80	72.7	27.3	36.7	65.1	64	30.8	50	71.6	72.7	36.4



Māori Students
Strengthen early achievement to build momentum into senior success.

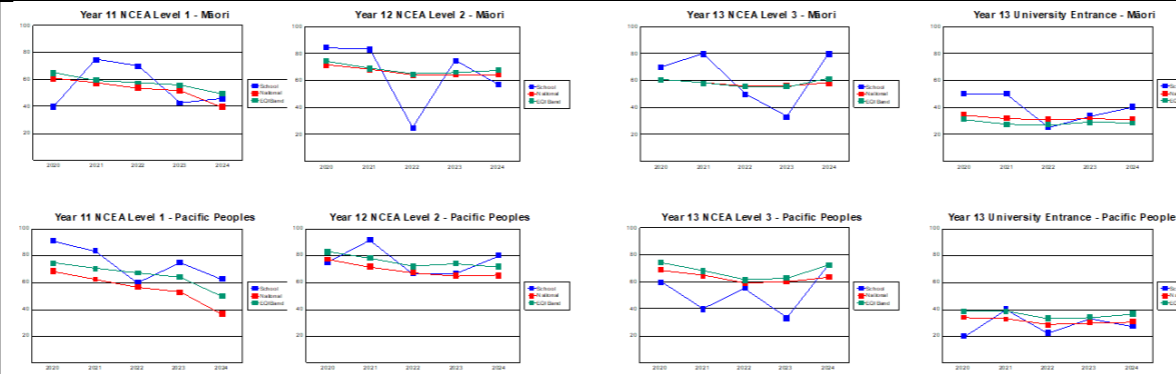
Actions:

- Establish Māori Achievement Strategy Team (incl. whānau, Dean, and SLT).
- Increase use of Te Ao Māori pedagogy and mātauranga Māori in classroom practice.
- Embed culturally sustaining mentoring through partnerships with iwi/whānau mentors.

Pacific Peoples
Lift UE success while maintaining progress in Levels 1 and 2.

Actions:

- Strengthen Pasifika homework clubs and academic support after school.
- Appoint a Pasifika Student Academic Leader/Prefect to raise visibility and voice.
- Engage families early in the year to support subject selection and goal setting.



Māori Students

- Variable achievement over time, with lower performance at Level 1 and UE, especially.
- 2024 Highlights:
 - Level 1: 46.2% (slightly above national, below EQI)
 - Level 2: 57.1%, lower than 2020/2021 results
 - Level 3: 80%, a strong improvement
 - UE: 40%, significantly above EQI (28.2%) and national (30.9%)

Key Insight: Despite Level 1 and 2 challenges, 2024’s Level 3 and UE results show real promise. Continued wrap-around academic and cultural support is essential to build early achievement into sustained success.

Pacific Peoples

- Achievement is volatile, with improvement in 2024 but ongoing concern at UE level.
- 2024 Highlights:
 - Level 1: 62.5%, well above national (36.7%) and EQI (50%)
 - Level 2: 80%, a significant jump
 - Level 3: 72.7%, matching EQI band
 - UE: 27.3%, still low, below national and EQI averages

Key Insight: The Pacific cohort has clear academic potential, particularly at Levels 1 and 2. UE remains a concern and should be addressed through targeted guidance, mentoring, and family engagement.

European / Pākehā Students

- Strong performance, consistently above national and EQI averages, particularly in Level 2 and Level 3.
- 2024 Highlights:
 - Level 1: 60.3% (above national 50.8%, below 2021 peak of 89.7%)
 - Level 2: 82.8% – a strong result
 - UE: 62.3%, clearly outperforming national and SEI rates

Key Insight: A reliable and high-performing cohort. Year 11 (Level 1) results warrant some focus, but Level 2–3 results are strong.

Asian Students

- Overall Trend: Exceptional performance across all years and levels, compared to national and EQI averages.
- 2024 Highlights:
 - Level 1: 100% (vs 39.6% national, 58.2% EQI)
 - Level 2: 85.7%, again well above comparisons
 - UE dropped to 57.1%, still above national/EQI, but a dip from previous perfect scores.

Key Insight: Asian students consistently excel. A small drop at Level 3/UE in 2024 may require pastoral or academic review, but this group continues to thrive.

Summary

Ethnicity	Area of Strength	Area for Improvement
Asian	Consistently high achievement	Maintain Level 3/UE excellence
European	Strong senior performance (Level 2–UE)	Rebuild Level 1 momentum
Māori	Level 3 and UE upturn in 2024	Lift Level 1–2 consistency, culturally responsive support
Pacific	Growth at Level 1–2, matching EQI at Level 3	UE remains well below targets

Ethnic Comparisons and Endorsements

NCEA CERTIFICATE ENDORSEMENTS

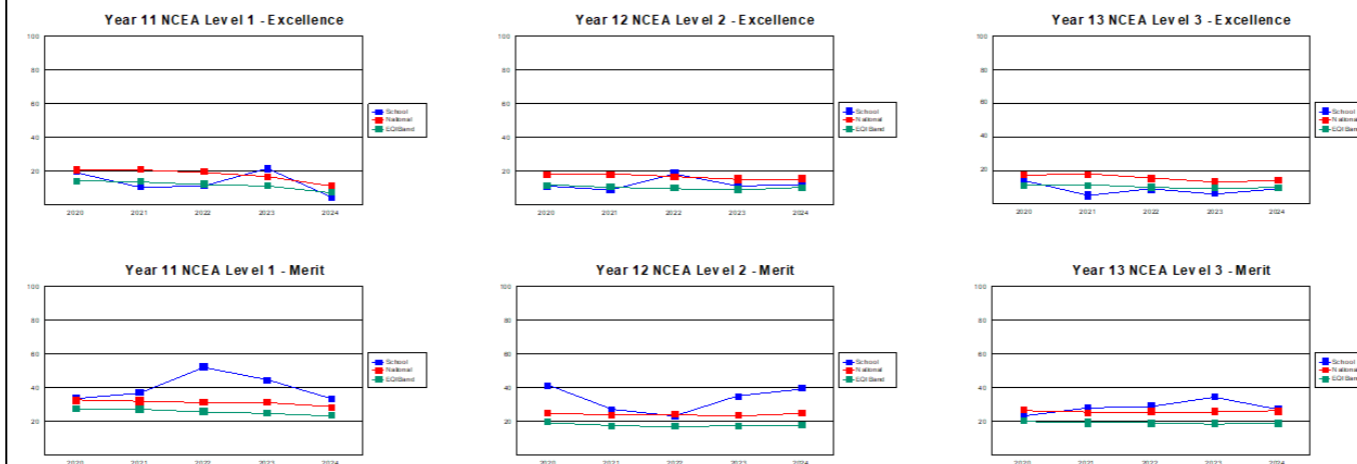
		Waitaki Girls' High School			National			School Equity Index Band		
		Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
Achieved with Excellence										
Academic Year	2020	19.5	11	14.3	20.7	17.9	17.5	14	11.6	11.3
	2021	10.5	9.0	5.3	21.1	17.9	17.9	13.7	10.3	11.3
	2022	11.3	18.2	8.9	19.4	16.5	15.3	12.3	9.8	10.0
	2023	21.5	10.6	6.3	16.7	15	13.6	11.3	8.7	9.3
	2024	4.4	11.6	9.6	11.1	15.2	14.2	7.5	9.8	9.8
Achieved with Merit										
Academic Year	2020	33.8	41.1	23.2	32.3	24.9	26.3	27.2	19.5	20.1
	2021	36.8	26.9	28.1	31.9	23.8	25.3	27.2	17.2	19.0
	2022	52.1	22.7	28.9	31.4	24.0	25.5	25.7	17.1	18.7
	2023	44.6	34.8	34.4	31.4	23.5	25.6	24.9	17.2	18.3
	2024	33.3	39.1	26.9	28.6	24.9	25.9	23.2	17.7	18.7

Enhance Academic Extension at Level 1
Investigate reasons for the sharp drop in Excellence endorsements (only 4.4% in 2024). Introduce challenge-based modules, extension tasks, and academic mentoring earlier in Year 11.

Build on Merit Strength at Level 2 and 3
Leverage strong teaching strategies and learner confidence to push more students from Merit to Excellence. Introduce Excellence-level practice activities and exemplars in targeted subjects.

Teacher PLD and Tracking
Support teachers in understanding endorsement boundaries and scaffolding towards higher levels. Use internal assessment and data tracking tools to target students on the Merit/Excellence cusp.

Celebrate Endorsement Success
Highlight endorsement achievers through assemblies, newsletters, and prize giving to build aspiration school-wide.



DIFFERENCES OBSERVED

Excellence Endorsements

2024 Level 1 Excellence endorsements at WGHS dropped significantly to 4.4%, well below both national and EQI averages.

Level 2 and 3 Excellence endorsements in 2024 are comparable to EQI, but still below national levels.

2021 and 2022 had stronger results, especially at Level 2.

The fluctuation in endorsement rates suggests a need for greater consistency and possibly strategic academic extension support.

Excellence Endorsements by Ethnicity

- Māori students continue to face challenges in accessing higher endorsement levels. Although 2024 showed improvement in Level 3 achievement (80%), endorsement rates remain below national and EQI levels, especially at Level 1 and 2. This underscores the importance of strengthening culturally responsive teaching, early identification of potential, and proactive whānau partnerships to lift both achievement and endorsement success.
- Pacific students show fluctuating performance, with signs of progress at Level 1 and 2 in 2024. However, endorsements remain low, especially at the Excellence level. Their lower UE achievement (27.3%) aligns with fewer endorsements and signals the need for structured academic mentoring and culturally grounded support systems that boost both confidence and performance.
- Asian students consistently achieve high endorsement rates, particularly at Level 3. While 2024 saw a drop in Level 3 achievement (71.4%) compared to prior perfect years, their endorsement levels remain strong and well above national and SEI trends. The drop in UE (57.1%) alongside slightly reduced Excellence rates suggests the need for academic and pastoral support to maintain high standards and well-being.
- European / Pākehā students form the largest cohort and show solid endorsement trends. While Merit endorsements at all levels remain strong, Excellence endorsements in 2024 at Level 1 dropped to 4.4% – a sharp decline from 21.5% in 2023.

Merit endorsements

Merit endorsements remain a clear strength for WGHS, particularly at Level 2 and 3 in 2024.

In 2024, WGHS outperformed both national and EQI benchmarks for Merit at all levels.

Level 2 Merit endorsement is particularly notable at 39.1%, exceeding the national average by over 14 percentage points.

Across all ethnic groups, Merit endorsements are a consistent area of strength, especially in Level 2 and 3. In 2024:

- Level 2 Merit rate at WGHS was 39.1%, well above national (24.9%) and SEI (17.7%) averages.
- Level 3 Merit (26.9%) also exceeded national and SEI comparisons.

This trend suggests that students are well-supported to achieve at a solid standard, but a deliberate push is needed to shift more learners from Merit to Excellence, particularly Māori and Pacific students who are underrepresented in the Excellence band.

In summary:

Waitaki Girls' High School continues to perform strongly in NCEA endorsement rates, particularly in Merit endorsements, where students consistently outperform both national and Equity Index (SEI) averages across most year levels. However, endorsement excellence is more variable by year and ethnicity, revealing some equity gaps that require continued attention and responsive strategies.

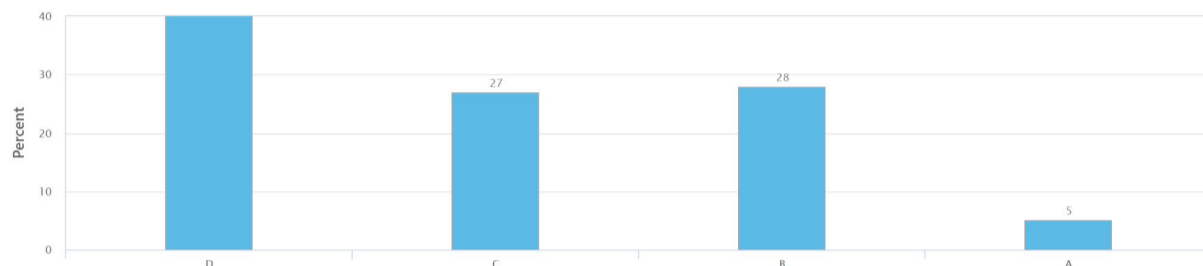
INTRODUCTION

This report comprehensively analyses and evaluates student progress and achievement at Waitaki Girls' High School in 2024. Data has been compiled from various sources, including NCEA Certificate Endorsement, Literacy and Numeracy results, overall NCEA achievement, and Junior Common Assessment. The analysis aims to highlight trends, strengths, and areas for improvement across different levels and student demographics.

JUNIOR SCHOOL – Year 9

BASE 9 testing was conducted early in Term 1 to provide a baseline understanding of the incoming Year 9 cohort's cognitive and language abilities compared to national norms.

Overall BASE - Percent In Each Ability Band

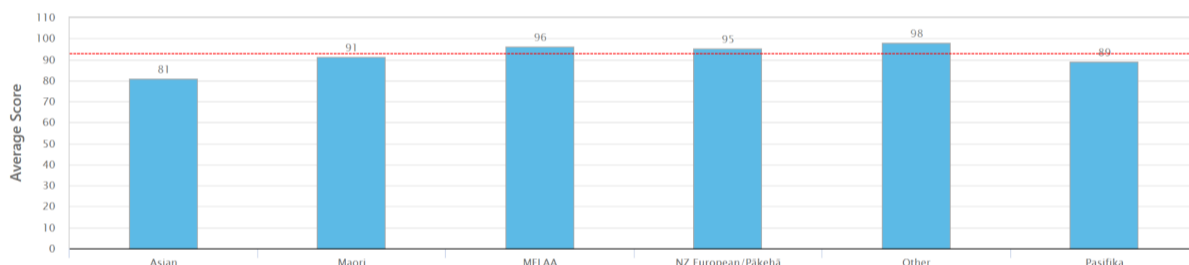


Key Findings

- 40% of the cohort placed in the lowest national quartile, indicating a significant group of learners entering secondary school well below average in core learning foundations.
- 55% scored in the middle quartiles (25–75%), suggesting the majority of students are functioning within the expected range.
- Only 5% achieved scores in the top quartile, highlighting a low proportion of high-performing students requiring extension.
- The overall school standard score was 93, which is below the national mean (typically 100), indicating that as a cohort, students are starting secondary school with lower than average academic readiness.
- Language skills were the most significant area of concern, testing lower than numeracy and processing skills. This may impact students' access to curriculum, particularly in literacy-intensive subjects.

Ethnic Disparities

Overall BASE - Ethnicity Average Score



The 2024 BASE 9 assessment data highlights notable ethnic disparities within the Year 9 cohort. While the overall school standard score was 93 (below the national average of 100), Asian, Māori, and Pasifika students underperformed in comparison to their peers.

- Māori students (19% of the cohort) were overrepresented in the lowest quartile, with few reaching average or above-average levels.
- Pasifika students (11% of the cohort) also showed lower overall performance, particularly in language-based tasks.
- Asian students, despite small numbers, similarly performed below expected national levels, particularly in literacy.

Language skills were significantly weaker than numeracy and processing for all groups, indicating a need for targeted literacy intervention, particularly for Māori and Pasifika learners. These results reinforce the importance of culturally responsive, early academic support to address disparities and lift achievement across all ethnic groups.

Implications for Teaching and Learning

1. Urgency for Early Literacy Intervention
 - With language skills scoring lowest, explicit literacy strategies (e.g., structured literacy, oral language development) must be embedded across all learning areas in Term 1–2.
 - Prioritising reading comprehension, vocabulary acquisition, and writing fluency will be key for student progression.
2. Responsive Support for Māori and Pasifika Learners
 - The data underscores a need for culturally sustaining, identity-affirming support practices.
 - Strengthening whānau and aiga engagement, culturally responsive teaching, and early mentoring is essential to disrupt predictable underachievement.
3. Build Pathways for Middle Band Learners
 - The 55% in the middle quartiles need careful tracking to avoid drift.
 - Teaching should include tiered support, scaffolding for success, and opportunities for challenge to shift students toward upper-band achievement.
4. Identification of Extension Needs
 - While small (5%), students in the top quartile must be challenged and extended early to maintain motivation and ensure they are not overlooked.

At the end of Year 9:

LITERACY

In Year 9, most students are achieving well in literacy:

- 95% are at or above Level 4 in reading
- 80% are at or above Level 4 in writing

Māori students are performing on par with the overall cohort in both reading and writing.

Pasifika students match the cohort in reading (90% at or above Level 4), but their writing achievement is notably lower, with only 55% at or above Level 4. This suggests that while Māori and Pasifika students are largely keeping pace in reading, targeted support is needed to lift Pasifika writing outcomes.

NUMERACY

As of the most recent assessment, 58% of the cohort are achieving at Level 4P (Proficient) or above, indicating a solid foundation in learning at or above expected curriculum levels for Year 9.

Achievement Breakdown:

Curriculum Level	Beginner	Proficient	Advance	Total
Level 1-2	1	0	0	1
Level 3	5	5	5	15
Level 4	21	21	17	59
Level 5	7	6	1	14
Total Students				89

Ethnic Group Comparison:

- Māori Students show a spread across Levels 3 to 5, with the majority at Level 4, though a smaller number are reaching Level 5.
- Pasifika Students are predominantly achieving within Level 3 and early Level 4, with only one student reaching Level 5. There is a noticeable drop in Pasifika achievement at the higher curriculum levels.

General comments:

Until the refreshed New Zealand Curriculum is fully implemented at the secondary level, a significant gap in foundational skills remains apparent at the point of entry into Year 9. This disparity reflects inconsistencies in prior learning experiences and curriculum alignment.

JUNIOR SCHOOL – Year 10

Cohort Overview

- Total Number of Students: 80
- Māori Students: 7 (Note: Not all are attending full-time)
- Pasifika Students: 6

Common Assessment Activities (CAA) – 2024 Results

- Numeracy: 55% of Year 10 students met the expected standard
- Literacy: 56% of Year 10 students met the expected standard

Discussion Points

- Numeracy Achievement: With 55% of the cohort achieving the numeracy standard, this indicates that just over half of the students are meeting the foundational expectations for mathematics at the end of Year 10. This suggests a need to strengthen numeracy instruction and support, particularly for students who are working below curriculum expectations.
- Literacy Achievement: The literacy achievement rate of 56% is consistent with the numeracy result, showing that just under half of the students are still developing the reading and writing skills needed to access the curriculum confidently at senior levels. This signals the importance of targeted interventions in reading comprehension, written expression, and vocabulary development.
- Equity Considerations: While the cohort includes a small number of Māori and Pasifika learners, it is important to continue monitoring progress closely for these groups, especially in the context of culturally responsive and inclusive teaching practice.

Literacy

Overall Achievement by the end-of-year 10:

- Reading: 73% of students achieve at or above Level 5
- Writing: 59% of students achieve at or above Level 5.

Ethnic Group Performance:

1. Māori Students

- Reading: 80% at or above Level 5
- Writing: 65% at or above Level 5

Māori students are outperforming the cohort average in both reading and writing.

2. Pasifika Students

- Reading: 80% at or above Level 5
- Writing: 45% at or above Level 5

Pasifika students demonstrate strong reading outcomes; however, writing performance is significantly below the cohort average, highlighting an urgent area for support.

Key Observations:

- Both Māori and Pasifika students are achieving well in reading, indicating that comprehension and decoding skills are being effectively developed.
- Writing achievement is notably lower across the cohort, with only 59% of students reaching Level 5. This suggests a need for a strengthened focus on writing instruction, particularly in structure, coherence, vocabulary development, and writing stamina.
- The writing gap for Pasifika students is a key concern and must be addressed through culturally responsive, differentiated teaching strategies and targeted literacy interventions.

Numeracy**Achievement Overview:**

- 41% of Year 10 students (32 out of 80) are currently achieving at **Level 5 or above**, aligning with the expected curriculum level by the end of Year 10.
- The majority of students are working within **Levels 3 to 4**, with:

Curriculum Level	Total Students	Māori Students	Pasifika Students
Level 3	10	1	0
Level 4	35	5	5
Level 5	29	0	1
Level 6	3	0	0
Total	80	7	6

- This distribution suggests a solid foundation in numeracy across the cohort, with a significant proportion beginning to engage with higher-level concepts.

Ethnic Group Evaluation:**Māori Students:**

- All Māori students achieve within Levels 3 and 4, with none reaching Level 5.
- Concentration in early Level 4 indicates the development of numeracy skills, though further support is needed to lift students to the expected curriculum level.

Pasifika Students:

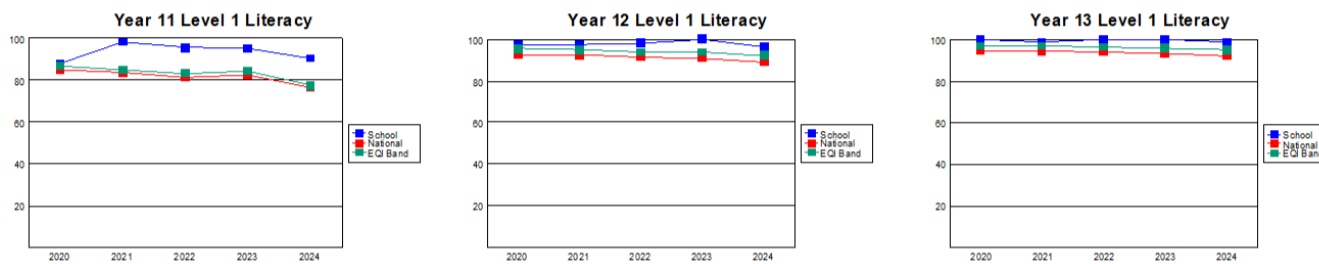
- Pasifika students show a similar pattern to Māori students, with the majority achieving within Levels 3 and 4.
- One student has reached early Level 5, indicating potential and the impact of targeted progress.
- Overall, the group mirrors the broader cohort's trend, with slightly lower representation in the higher achievement bands.

SENIOR SCHOOL (Year 11-13)

LITERACY AND NUMERACY ACHIEVEMENT

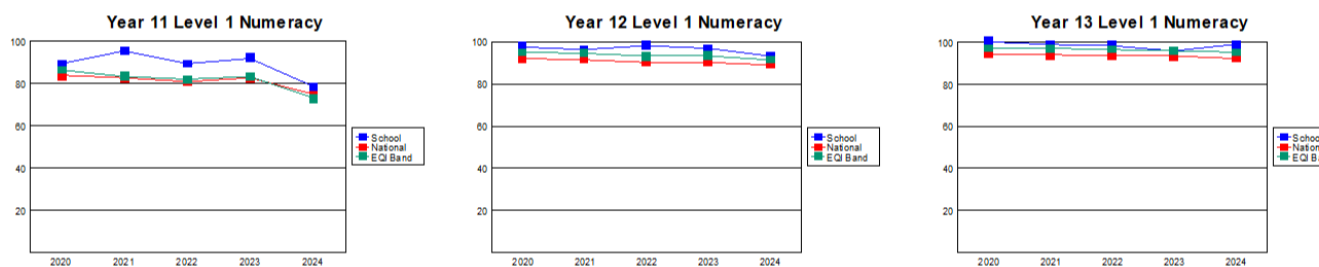
		Waitaki Girls' High School			National			School Equity Index Band		
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2020	Literacy	88.1	97.4	100	85.1	92.7	94.4	87.0	95.3	96.9
2021	Literacy	98.5	97.4	98.6	83.6	92.2	94.2	85.1	94.8	96.8
2022	Literacy	95.7	98.2	100	81.6	91.2	93.9	83.6	93.7	96.2
2023	Literacy	95.4	100	100	82.8	90.8	93.5	84.6	93.7	95.9
2024	Literacy	90.5	96.4	98.6	76.6	89.1	92.2	77.6	92.1	94.8
2020	Numeracy	89.1	97.4	100	83.6	91.7	93.7	86.1	95.0	96.8
2021	Numeracy	95.4	96.1	98.6	82.5	91.3	93.6	83.4	94.6	96.6
2022	Numeracy	89.2	98.2	98.3	80.8	90.2	93.3	81.8	92.9	96.2
2023	Numeracy	92.0	96.6	95.3	82.3	90.0	93.0	83.1	93.2	95.7
2024	Numeracy	78.4	92.9	98.6	74.6	89.1	92.2	72.7	91.2	94.9

Literacy



The literacy achievement rates at Waitaki Girls' High School have remained consistently solid over the 5-year period. In 2024, the literacy rate was Level 1 90.5%, Level 2 96.4% and Level 3 98.6%. These results are slightly higher than national averages and the averages for schools with fewer socioeconomic barriers (EQI group). Despite a slight decline in literacy rates compared to previous years, Waitaki Girls' High School still performs well above national and EQI group averages. This would indicate a solid literacy program and effective teaching strategies that support students in achieving solid literacy standards.

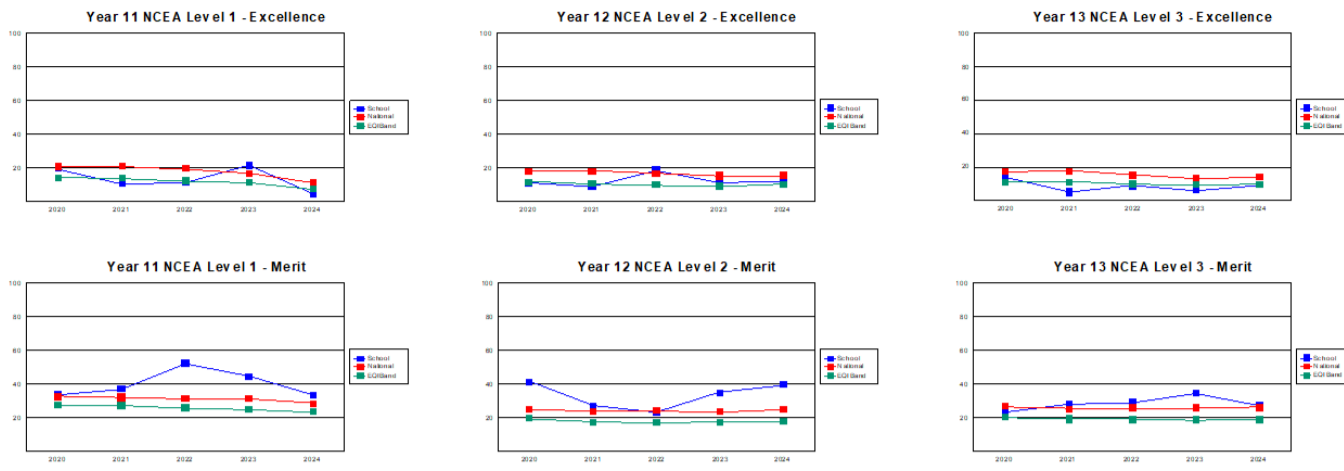
Numeracy



The numeracy rates in 2024 show a positive trend: 78.4% for Year 11, 92.9% for Year 12, and 98.6% for Year 13. Like literacy, Waitaki Girls' High School's numeracy results surpass national and EQI group averages. Observing an increase in numeracy attainment in Year 13 students was pleasing. The school has maintained a high standard in numeracy education, although there is a decline in Year 11 results, suggesting a need to reinforce numeracy skills at the junior level.

NCEA CERTIFICATE ENDORSEMENTS

		Waitaki Girls' High School			National			School Equity Index Band		
		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										
Academic Year	2020	19.5	11	14.3	20.7	17.9	17.5	14	11.6	11.3
	2021	10.5	9.0	5.3	21.1	17.9	17.9	13.7	10.3	11.3
	2022	11.3	18.2	8.9	19.4	16.5	15.3	12.3	9.8	10.0
	2023	21.5	10.6	6.3	16.7	15	13.6	11.3	8.7	9.3
	2024	4.4	11.6	9.6	11.1	15.2	14.2	7.5	9.8	9.8
Achieved with Merit										
Academic Year	2020	33.8	41.1	23.2	32.3	24.9	26.3	27.2	19.5	20.1
	2021	36.8	26.9	28.1	31.9	23.8	25.3	27.2	17.2	19.0
	2022	52.1	22.7	28.9	31.4	24.0	25.5	25.7	17.1	18.7
	2023	44.6	34.8	34.4	31.4	23.5	25.6	24.9	17.2	18.3
	2024	33.3	39.1	26.9	28.6	24.9	25.9	23.2	17.7	18.7



Achieved with Excellence

The percentage of students achieving NCEA certificate endorsements with excellence has significantly decreased in the past year with the introduction of the new Level 1 NCEA. It was pleasing to see an increase in the Level 3 excellence endorsements. These figures are lower than the national averages and EQI group averages, indicating a potential area for improvement.

Achieved with Merit

The merit endorsement rates have seen a downward trend in Year 11, an increase in Year 12 and a decrease in Year 13. Significant changes have been seen over the 5 years. Waitaki Girls' High School, compared to the national and EQI group averages, are significantly higher than both these comparisons, reflecting a consistent performance across the school.

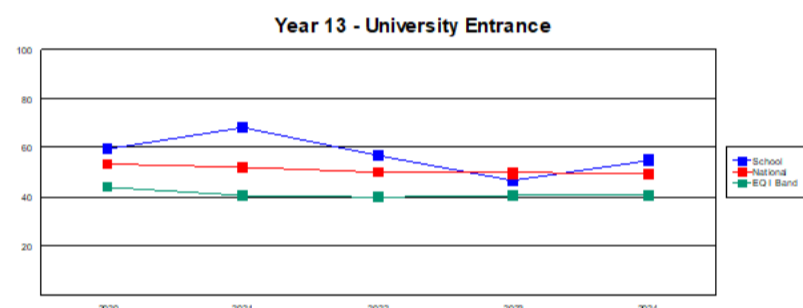
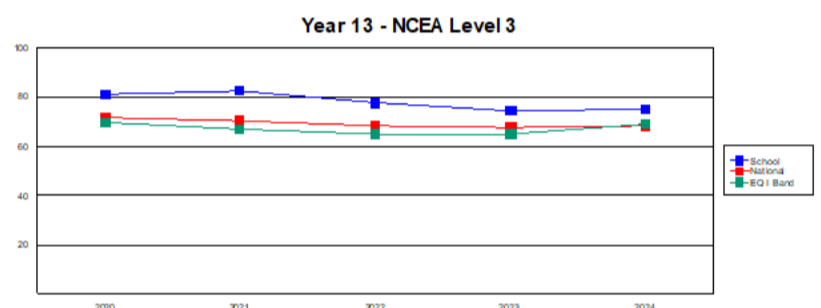
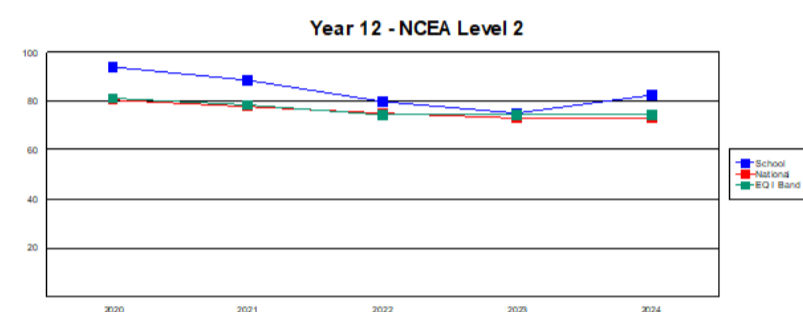
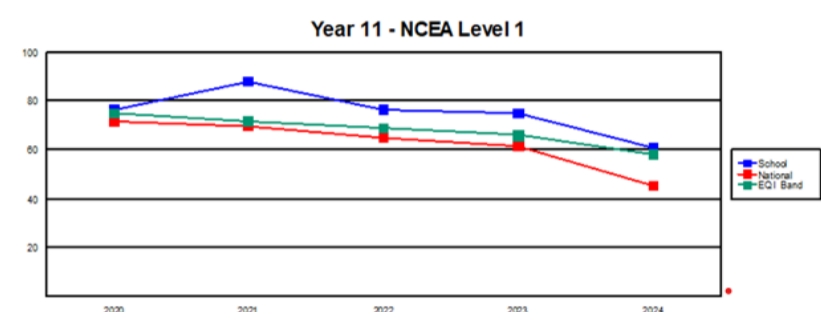
OVERALL NCEA ACHIEVEMENT AND UNIVERSITY ENTRANCE (UE)

NCEA Level 1, 2, and 3

Academic Year	Waitaki Girls' High School			
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE
2020	76.2	93.6	81.2	59.4
2021	87.7	88.2	82.6	68.1
2022	76.3	80.0	77.6	56.9
2023	74.7	75.0	74.4	46.5
2024	60.8	82.1	75.4	55.1

National			
Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE
71.8	80.1	72.1	53.4
69.2	77.9	70.5	51.9
64.9	74.9	68.2	50.3
61.7	73.2	67.7	49.7
45.3	73.0	68.7	49.0

School Equity Index Band			
Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE
74.6	81.2	69.9	43.7
71.5	78.2	67.0	40.8
68.7	74.4	65.4	39.9
65.8	74.3	65.3	40.5
57.8	74.1	69.0	40.6



Waitaki Girls' High School has demonstrated solid overall NCEA achievement rates. Our cohorts are above the national and similar equity index comparison, which is pleasing. The most notable change was seen in the Level 1 cohort, where there was approximately a 15% decrease in achievement - this followed national trends. This was linked to our literacy and numeracy results, which will be discussed later in the report. This trend in Level 1 students would suggest a need for targeted intervention to support students in achieving their NCEA qualifications. Seeing an increase in achievement in Levels 2 and 3 was pleasing. This is reflective of the strong cohort and quality teaching.

University Entrance

The University Entrance (UE) achievement rate for Year 13 students in 2024 was 55.1%, higher than the national and EQI group averages. Further discussion regarding UE takes place in the ethnicity discussions.

Scholarship

2024 was a phenomenal year. Four students attained 11 scholarships, one top scholar in New Zealand for French, and one Prime Minister's Outstanding Scholar Recipient (see list below). What was pleasing was the breadth of subjects and the number of students who attained this prestigious qualification.

Subject	Scholarship Outcome
Biology	Outstanding
Calculus	Scholarship
Chemistry	Scholarship
English	Scholarship
English	Scholarship
French	Outstanding
French	Scholarship
Geography	Scholarship
Physics	Scholarship
Spanish	Scholarship
Statistics	Scholarship

ETHNICITY ANALYSIS

Academic Year	Waitaki Girls' High School			
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE

National			
Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE

School Equity Index Band			
Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 13 UE

Asian

2020	100	100	100	75
2021	100	100	100	80
2022	75	66.7	100	100
2023	80	66.7	100	100
2024	100	85.7	71.4	57.1

73.1	80	76.5	64.1
70	81.1	76.2	63.4
65.9	76	73.6	61.3
59.5	70.7	70.1	58.1
39.6	69.6	68.8	55.8

82.5	87.9	80	56
83.3	86.6	78.7	56
77.6	80.2	75.1	50
69.5	72.2	70.3	47.2
58.2	70.1	69.7	47.3

European

2020	76.7	95.5	83.3	63
2021	89.7	88.7	84.2	71.9
2022	78.9	81.3	83.7	63.3
2023	75	78.9	78.4	45.9
2024	60.3	82.8	77.4	62.3

75.8	83.2	74.6	59
74	81.2	73.2	57.2
69.7	79.4	71.6	56
67.2	78	71.4	55.5
50.8	78.1	72	54.1

77.4	82.5	69.2	45.9
74.6	79.9	67.3	42.9
71.5	77.1	67	43
69.4	77.2	67.7	44.4
63.3	78.2	69.9	42.6

Māori

2020	40	84.6	70	50
2021	75	83.3	80	50
2022	70	25	50	25
2023	42.9	75	33.3	33.3
2024	46.2	57.1	80	40

60.8	71.9	60.7	34.1
57.7	68.3	58.5	31.7
53.9	64.1	55.7	30.9
51.9	64.6	56.3	31.2
39.9	64.7	58.3	30.9

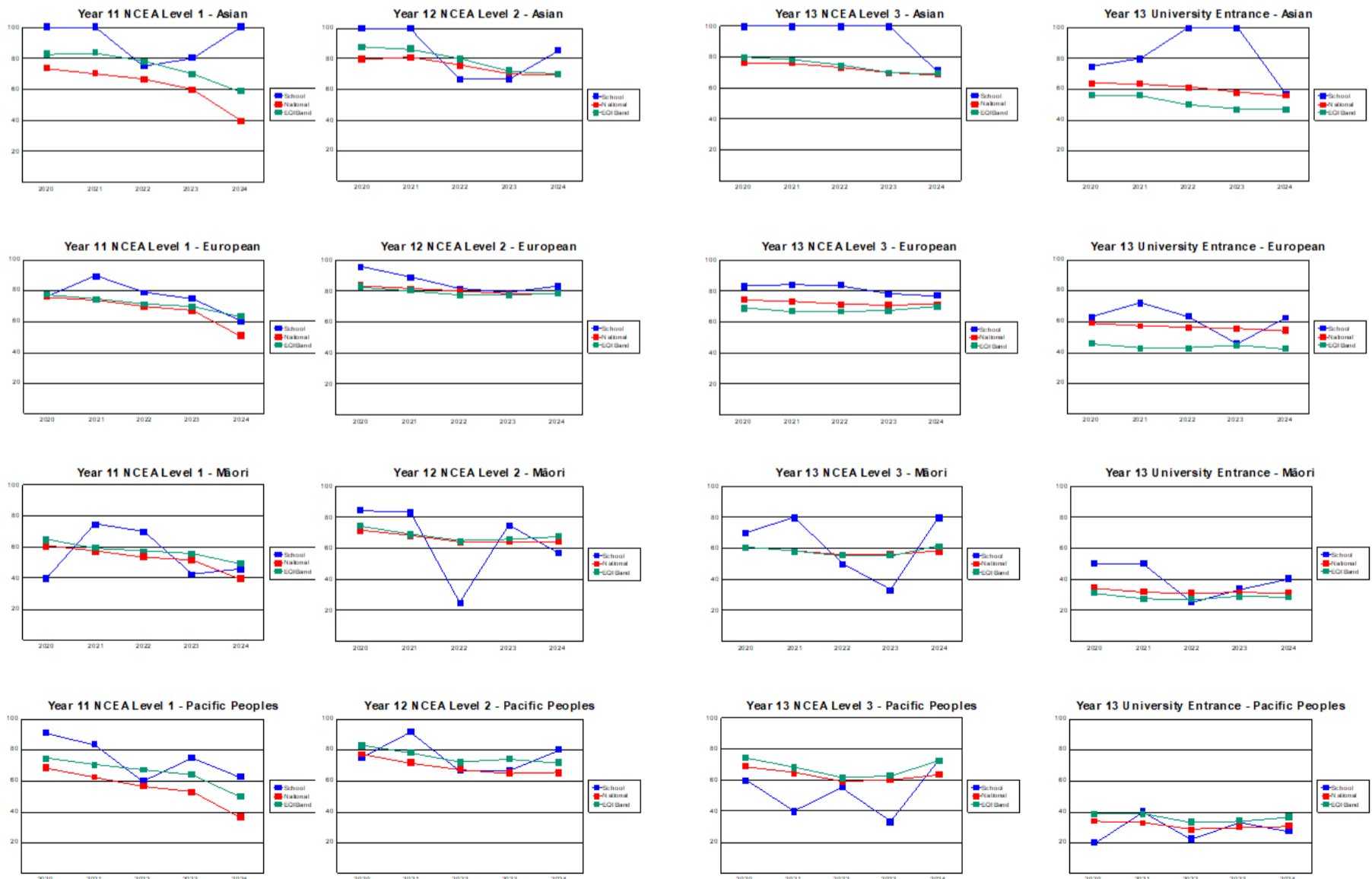
65	74.6	60.8	31
59.9	69.3	58.2	27.1
57.9	65.1	55.6	26.8
56	66.1	55.3	28.6
49.7	67.9	61.6	28.2

Pacific Peoples

2020	90.9	75	60	20
2021	83.3	91.7	40	40
2022	60	66.7	55.6	22.2
2023	75	66.7	33.3	33.3
2024	62.5	80	72.7	27.3

68.2	77.1	68.9	33.7
62.3	71.5	64.9	33
56.6	67.3	59.4	28.7
52.7	65	60.4	29.8
36.7	65.1	64	30.8

74.6	82.7	74.8	38.5
70.4	78.2	68.3	38.6
67.2	71.9	61.8	33.1
64.2	74.2	63	33.8
50	71.6	72.7	36.4



Achievement rates vary across different ethnic groups. In Level 1, it was notable that Māori students' achievement rate was 46.2%, significantly lower than all other ethnicities. This was lower than national averages, but like other EQI group averages. However, the Level 3 achievement of Māori students was higher than national and EQI group averages and higher than all other ethnicities at Waitaki Girls' High School. UE did not show such a positive trend.

The Pacific Peoples comparisons show that Level 1 and 2 (Year 11 and 12) students were aligned with most other ethnicities and significantly higher than national averages and EQI group averages. Year 13 was strong at 72.7%, above the national averages, but matched the EQI group averages. Pacific Peoples UE was 33.3%, higher than national averages and similar to EQI group averages.

This data underscores the importance of culturally responsive teaching practices and support programs in closing the achievement gap among ethnic groups.

CONCLUSION AND RECOMMENDATIONS

Overall, Waitaki Girls' High School has maintained satisfactory standards in literacy, numeracy, and NCEA achievements, consistently performing above national averages. However, the slight declines in some areas and disparities across ethnic groups highlight areas for targeted improvement.

1. Enhance Support for Senior Students: Strengthen academic support and mentoring for Year 13 students to improve NCEA Level 3 and University Entrance achievement rates.

2. Focus on Excellence Endorsements: Implement strategies to increase the percentage of students achieving excellence endorsements, such as providing additional resources and opportunities for high-achieving students.

3. Culturally Responsive Practices: Enhance culturally responsive teaching practices and support programs to improve achievement rates for Māori and Pacific students.

4. Ongoing Monitoring and Evaluation: Continuously monitor student progress and evaluate the effectiveness of interventions to ensure sustained improvement in student achievement.

How we have given effect to Te Tiriti o Waitangi?

Beliefs and Attitudes	Governance	Tumuaki/SLT	Curriculum	Kaiako	Hapu and Whanau	Akonga
<p>The pastoral care system had a refresh of PB4L practice</p> <p>Calling out deficit thinking</p> <p>Start of year review equity</p> <p>End streaming.</p>	<p>BOT attended the NZSTA Governance workshop</p>	<p>School briefing and assembly starts with Karakia</p> <p>Re-establish a link with Moeraki Rūnanga</p>	<p>Year 9 Te Reo Māori compulsory</p> <p>Science has a contextual unit regarding heat</p> <p>PE Dept using ki-o-rahi and traditional games as well as Level I Waka unit</p> <p>Level I Cross-curricular trip that visit historically important sites and investigate our environment</p> <p>Social Science have led Aotearoa Histories across the school.</p>	<p>Professional development on CRRP</p> <p>Beginner Te Reo classes were offered to staff</p>	<p>Learning conversation</p> <p>Whānau hui's happen once per term</p>	<p>Sought the voice of our Māori students to help inform planning.</p>

Compliance with the Good Employer Policy

The Waitaki Girls' High School Board has a statutory responsibility, according to the Education and Training Act 2020, to operate an employment policy that complies with the principle of being a "good employer" to make that policy (including the equal opportunities programme) available to its employees and to ensure its compliance with that policy (including the equal opportunities programme) and report in its annual report on the extent of its compliance. Relevantly, the Board has adopted and regularly reviews policies regarding the "Appointment of Staff", "Equal Employment Opportunities", "Workplace Harassment and Bullying" and "Health and Safety". Our policies are available to all staff (and the public) on our website and otherwise on request.

The Board is committed to being and acting as a "good employer", including by:

- ensuring each aspect of the requirements of a good employer outlined under the Act are incorporated into every staff appointment, and all employees are treated fairly and properly in all aspects of their employment
- observing and requiring all recruitment and appointment processes to observe the principles of equal employment opportunities in appointment procedures in accordance with applicable law and the School's Equal Employment Opportunities Policy
- identifying and eliminating all aspects of policies, procedures, and other institutional barriers that cause or perpetuate, or tend to cause or perpetuate, inequality and discrimination in the employment of any persons or group of persons
- recognising and supporting the aims, aspirations and employment requirements of Māori, ethnic or minority groups, women and persons with disabilities.

We provide more details on our compliance with our relevant policies below.

REPORTING ON THE PRINCIPLES OF BEING A GOOD EMPLOYER	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • We have a health and safety committee with representatives from all departments. The committee meets regularly and reports to the Board via the Principal. The Principal reports to the Board on health and safety matters at each regular Board meeting. • Hazards are identified and remedied through a register. A record of on-site accidents and near-misses is kept. • A science laboratory manager is employed to mitigate risks in our laboratories. • The Board Property subcommittee meets regularly to oversee maintenance, status, and relevant issues concerning all buildings and facilities. • An EAP assistance programme is offered. • We have stringent safety and police check procedures for staff, contractors and relevant volunteers. • The school observes guidance in each relevant collective agreement.
What is your equal employment opportunities programme? How have you been fulfilling this programme?	<p>Our equal opportunities programme is documented in our standalone Equal Opportunities Policy, which, as noted above is reviewed regularly against regulatory requirements and prevailing best practice, is available to all staff and underpins our recruitment practices. Our EEO policy includes:</p> <ul style="list-style-type: none"> • A commitment to employ appropriately qualified, skilled, experienced and able persons, dependent upon the nature of the work involved and will at all times during their employment, treat employees based on merit and not based on irrelevant personal characteristics; • A refusal to tolerate any discrimination and • A desire to work toward providing positive role models from a range of ethnic groups, reflecting the student population, including by encouraging the appointment and advancement of teachers who are representative of these groups. <p>Waitaki Girls' High School observes all relevant EEO practices within collective agreements. Inclusion and mana of all, guided by the principles of Te Tiriti o Waitangi" and our strategic priorities include "Valuing and celebrating the diversity of our school community so that every person feels safe, connected, recognised and belongs at Waitaki Girls' High School".</p> <p>Our staff professional development programme incorporates aspects of EEO to raise awareness, and the Board receives regular employment reports from the Principal.</p>
How do you practice impartial selection of suitably qualified persons for appointment?	<p>As noted above, our EEO policy requires such impartial, merit-based selection. Waitaki Girls' High School ensures our advertising for positions aligns with Collective Agreements. We issue a job description and advertising as per the Collective Agreement. Our job advertisements avoid gendered terms, and we use NZSTA guidance for employment advice.</p> <p>Further, the appointment panel composition is designed to avoid bias and ensure selection is on merit.</p>
How are you recognising: <ul style="list-style-type: none"> • The aims and aspirations of Māori • The employment requirements of Māori • And Greater involvement of Māori in the Education service? 	<p>Over the course of the year, we have provided professional development opportunities to develop the staff's understanding of culturally responsive relationships and pedagogy. In addition, Waitaki Girls' High School is committed to acknowledging Te Tiriti in teaching programmes and offers encouraged courses in te reo for all staff. One of our strategic goals is "to cultivate pathways to success for all". We are committed to the growth, dignity, inclusion and mana of all, guided by the principles of Te Tiriti o Waitangi," and, accordingly, our strategic plan has to develop the Mātauranga Māori and Aotearoa Histories Curriculum. Te Ao Māori understanding of all staff enables them to incorporate this in their work meaningfully.</p>
How have you enhanced the abilities of individual employees?	<p>The school offers regular professional development to support continued learning, including individualised professional development opportunities for personal growth. The school advertises and offers a multitude of learning opportunities for staff.</p>

How are you recognising the employment requirements of women?	Our EEO policy ensures employees are treated according to their skills, qualifications, abilities, and aptitudes. We adhere to all applicable Collective Agreements regarding relevant leave entitlement and flexible work policies.
How are you recognising the employment requirements of persons with disabilities?	Our EEO policy ensures employees are treated according to their skills, qualifications, abilities and aptitudes. We have full disabled access facilities.

Kiwisport Funding

For the year ended 31 December 2024

Kiwisport is a government funding initiative to support students' participation in organised sports. In 2024, the school received \$10,471.40 (excluding GST) from Kiwisport, which was spent on the Sports Coordinator's salary.

It's worth noting that the School Sport NZ Census data for the year under review revealed a significant participation rate of 52% of the school roll in organised sport. This underscores the importance of the Kiwisport funding in promoting and sustaining our students' active engagement in sports.