



Scott Point School

Annual Report

2024

Index

Annual financial statements

Statement of variance

Evaluation of the school's students' progress and achievement

Report on how the school has given effect to Te Tiriti o Waitangi

Statement of compliance with employment policy

Statement of Kiwisport funding

SCOTT POINT PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 725

Principal: Pamela King

School Address: 11 Scott Road, Hobsonville Point, Auckland

School Postal Address: 11 Scott Road, Hobsonville Point, Auckland

School Phone: 09 5536810

School Email: admin@scottpoint.school.nz

Accountant / Service Provider: Shore Chartered Accountants Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Erica Wills	Presiding Member	Elected	2025
Pamela King	Principal ex Officio		
Christopher Walsh	Parent Representative	Elected	2025
Michelle Williams	Parent Representative	Elected	2025
Victor Li	Parent Representative	Elected	2025
Laura Parker	Staff Representative	Elected	2025
Elaine Gilmour	Parent Representative	Co-opted	2025

SCOTT POINT PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 16	Notes to the Financial Statements
	Independent Auditor's Report

Scott Point Primary 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.

Erica Wills
Full Name of Presiding Member


Signature of Presiding Member

03/6/25
Date:

Pamela Joy HineKing
Full Name of Principal


Signature of Principal

03/06/2025
Date:

Scott Point Primary School **Statement of Comprehensive Revenue and Expense** For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	8,035,998	7,086,264	6,910,897
Locally Raised Funds	3	274,421	227,500	262,072
Interest		50,947	20,000	36,180
Total Revenue		8,361,366	7,333,764	7,209,149
Expense				
Locally Raised Funds	3	96,049	62,100	163,238
Learning Resources	4	5,211,396	4,365,500	4,013,202
Administration	5	277,215	317,400	213,950
Interest		6,041	4,000	6,672
Property	6	2,784,155	2,584,758	2,550,609
Total Expense		8,374,856	7,333,758	6,947,671
Net Surplus / (Deficit) for the year		(13,490)	6	261,478
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(13,490)	6	261,478

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

Scott Point Primary 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		1,914,524	1,908,708	1,649,614
Total comprehensive revenue and expense for the year		(13,490)	6	261,478
Contribution - Furniture and Equipment Grant		149,760	-	3,432
Equity at 31 December		2,050,794	1,908,714	1,914,524
Accumulated comprehensive revenue and expense		2,050,794	1,908,714	1,914,524
Equity at 31 December		2,050,794	1,908,714	1,914,524

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.

Scott Point Primary School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	125,765	573,484	339,323
Accounts Receivable	8	414,309	335,000	319,418
GST Receivable		29,055	30,000	29,697
Prepayments		52,688	25,000	24,759
Inventories	9	20,674	12,000	11,232
Investments	10	750,000	-	700,000
		1,392,491	975,484	1,424,429
Current Liabilities				
Accounts Payable	12	491,530	367,800	340,144
Revenue Received in Advance	13	2,400	-	-
Finance Lease Liability	14	48,097	70,000	60,787
		542,027	437,800	400,931
Working Capital Surplus				
		850,464	537,684	1,023,498
Non-current Assets				
Property, Plant and Equipment	11	1,222,924	1,431,817	949,492
		1,222,924	1,431,817	949,492
Non-current Liabilities				
Finance Lease Liability	14	22,594	60,787	58,466
		22,594	60,787	58,466
Net Assets				
		2,050,794	1,908,714	1,914,524
Equity				
		2,050,794	1,908,714	1,914,524

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

Scott Point Primary School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,576,411	1,456,606	1,501,338
Locally Raised Funds		290,064	222,433	292,992
Goods and Services Tax (net)		642	(302)	17,537
Payments to Employees		(797,304)	(865,370)	(493,524)
Payments to Suppliers		(771,831)	(725,094)	(808,996)
Interest Paid		(6,041)	(4,000)	(6,672)
Interest Received		48,073	20,679	15,501
Net cash from/(to) Operating Activities		340,014	104,952	518,176
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(588,280)	(522,325)	(165,375)
Purchase of Investments		(50,000)	-	(700,000)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(638,280)	(522,325)	(865,375)
Cash flows from Financing Activities				
Furniture and Equipment Grant		149,760	-	3,432
Finance Lease Payments		(65,052)	(48,466)	(48,037)
Net cash from/(to) Financing Activities		84,708	(48,466)	(44,605)
Net increase/(decrease) in cash and cash equivalents		(213,558)	(465,839)	(391,804)
Cash and cash equivalents at the beginning of the year	7	339,323	1,039,323	731,127
Cash and cash equivalents at the end of the year	7	125,765	573,484	339,323

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.

Scott Point Primary School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 19.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) 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 & Grounds Improvements	10 - 75 years
Furniture and Equipment	5-15 years
Information and Communication Technology	4-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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

n) Financial Instruments

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

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

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

o) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

p) Budget Figures

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

q) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,573,083	1,456,606	1,432,416
Teachers' Salaries Grants	4,094,239	3,400,000	3,248,823
Use of Land and Buildings Grants	2,368,676	2,229,658	2,229,658
	<u>8,035,998</u>	<u>7,086,264</u>	<u>6,910,897</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	100,757	125,000	141,202
Fees for Extra Curricular Activities	52,710	70,000	100,112
Trading	59,212	22,500	20,758
Fundraising and Community Grants	61,742	10,000	-
	<u>274,421</u>	<u>227,500</u>	<u>262,072</u>
Expense			
Extra Curricular Activities Costs	47,261	46,000	136,966
Trading	17,936	11,100	19,122
Fundraising and Community Grant Costs	30,852	5,000	7,150
	<u>96,049</u>	<u>62,100</u>	<u>163,238</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>178,372</u>	<u>165,400</u>	<u>98,834</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	167,621	149,500	102,845
Information and Communication Technology	40,161	56,000	37,889
Employee Benefits - Salaries	4,620,815	4,000,000	3,559,280
Staff Development	51,461	60,000	34,511
Depreciation	331,338	100,000	278,677
	<u>5,211,396</u>	<u>4,365,500</u>	<u>4,013,202</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees			
Fees to Audit New Zealand for 2024 Financial Statements	13,000	10,000	-
Fees to BDO for 2023 Financial Statements	3,307	-	5,664
Board Fees and Expenses	5,154	12,000	11,276
Other Administration Expenses	41,724	79,900	39,198
Employee Benefits - Salaries	191,977	201,000	136,391
Insurance	9,728	2,500	9,829
Service Providers, Contractors and Consultancy	12,325	12,000	11,592
	<u>277,215</u>	<u>317,400</u>	<u>213,950</u>

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	54,416	50,000	52,465
Heat, Light and Water	133,871	120,000	120,062
Repairs and Maintenance	94,121	78,100	56,312
Use of Land and Buildings	2,368,676	2,229,658	2,229,658
Employee Benefits - Salaries	72,052	65,000	59,050
Other Property Expenses	61,019	42,000	33,062
	<u>2,784,155</u>	<u>2,584,758</u>	<u>2,550,609</u>

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

7. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	125,765	573,484	339,323
Cash and cash equivalents for Statement of Cash Flows	<u>125,765</u>	<u>573,484</u>	<u>339,323</u>

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	1,690	20,000	14,933
Receivables from the Ministry of Education	4,424	-	-
Interest Receivable	23,553	20,000	20,679
Teacher Salaries Grant Receivable	384,642	295,000	283,806
	<u>414,309</u>	<u>335,000</u>	<u>319,418</u>
Receivables from Exchange Transactions	25,243	40,000	35,612
Receivables from Non-Exchange Transactions	389,066	295,000	283,806
	<u>414,309</u>	<u>335,000</u>	<u>319,418</u>

9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	6,888	10,000	9,993
School Uniforms	13,786	2,000	1,239
	<u>20,674</u>	<u>12,000</u>	<u>11,232</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset Short-term Bank Deposits	750,000	-	700,000
Total Investments	750,000	-	700,000

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings & Grounds	231,422	401,207	-	-	(50,429)	582,200
Furniture and Equipment	501,619	115,451	-	-	(164,937)	452,133
Information and Communication Technology	85,123	43,246	-	-	(45,740)	82,629
Leased Assets	109,200	16,490	-	-	(63,919)	61,771
Library Resources	22,128	28,376	-	-	(6,313)	44,191
	949,492	604,770	-	-	(331,338)	1,222,924

Restrictions

There are no restrictions over the title of the school's property, plant, and equipment, nor are any property, plant, and equipment pledged as security for liabilities

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings & Grounds	679,556	(97,356)	582,200	278,349	(46,927)	231,422
Furniture and Equipment	844,760	(392,627)	452,133	729,308	(227,689)	501,619
Information and Communication Technology	251,745	(169,116)	82,629	208,499	(123,376)	85,123
Leased Assets	199,506	(137,735)	61,771	183,016	(73,816)	109,200
Library Resources	57,453	(13,262)	44,191	29,077	(6,949)	22,128
	2,033,020	(810,096)	1,222,924	1,428,249	(478,757)	949,492

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	66,159	35,000	26,735
Accruals	19,680	16,800	9,233
Banking Staffing Overuse	7,378	-	-
Employee Entitlements - Salaries	386,296	302,000	290,948
Employee Entitlements - Leave Accrual	12,017	14,000	13,228
	491,530	367,800	340,144
Payables for Exchange Transactions	491,530	367,800	340,144
	491,530	367,800	340,144

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Other revenue in Advance	2,400	-	-
	<u>2,400</u>	<u>-</u>	<u>-</u>

14. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	51,316	63,000	64,287
Later than One Year and no Later than Five Years	23,909	73,787	60,763
Future Finance Charges	(4,534)	(6,000)	(5,797)
	<u>70,691</u>	<u>130,787</u>	<u>119,253</u>
Represented by			
Finance lease liability - Current	48,097	70,000	60,787
Finance lease liability - Non current	22,594	60,787	58,466
	<u>70,691</u>	<u>130,787</u>	<u>119,253</u>

15. 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.

16. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,450	3,165
<i>Leadership Team</i>		
Remuneration	448,600	419,840
Full-time equivalent members	3	3
Total key management personnel remuneration	451,050	423,005

There are 6 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	0 - 10	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	8	6
110 - 120	3	1
120 - 130	-	2
130 - 140	2	-
	13	9

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

17. Compensation and Other Benefits Upon Leaving

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

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

18. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

19. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023:\$nil).

(b) Operating Commitments

As at 31 December 2024, the Board had no operating commitments (2023:nil)

20. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	125,765	573,484	339,323
Receivables	414,309	335,000	319,418
Investments - Term Deposits	750,000	-	700,000
Total financial assets measured at amortised cost	1,290,074	908,484	1,358,741

Financial liabilities measured at amortised cost

Payables	491,530	367,800	340,144
Finance Leases	70,691	130,787	119,253
Total financial liabilities measured at amortised cost	562,221	498,587	459,397

21. Events After Balance Date

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

22. Comparatives

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

Statement of Variance 2024



Scott Point School Board Endorsement		Presiding Member Erica Wills	Date: 11 December 2024
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Statement of Variance of 2024 Goals

Strategic Goal 1 – Matauranga A quality education for all.						
Annual Target/Goal – Improved data in reading, writing and mathematics for 2024.						
What do we expect to see by the end of the year? – Learner progress and achievement improve in reading, writing and mathematics, recognising that continual roll growth may have an impact on overall outcomes.						
Actions	Who is Responsible	Resources Required	Timeframe	How will you measure success?	Outcomes:	Where to next:
1.1 Employ, develop and retain quality staff	Board of Trustees and Senior Leadership Team	Staffing entitlement BOT allocation of over entitlement staffing up to 3 FTE if required.	A robust and ongoing employment process throughout 2024.	Retention of quality staff. A place where people want to apply for positions. A positive culture amongst the staff of the school.	- Welcome Letter and online Staff Guide for all new staff introduced - Exit Interview introduced to provide feedback and feedforward - Induction monitoring meeting introduced to ensure a positive and seamless start for new staff - Collaborative sharing of planning across all teams valued by new staff	- Onboarding new staff, Team Leaders and SLT specifically to their role - Update the staff site to ensure it is always current - New teachers involved in Professional Development around our programmes - Release teachers will receive the same professional development as core staff. - Recruiting people who have specific skill sets that complement our school.
1.2 Quality Learning Programs	Senior Leadership, Team Leaders and Teachers	Prime Mathematics Writers Toolbox Structured Literacy Library and resource room resources purchased that support learning programmes. Digital tools	Term One - Term Four 2024	Upward trend in data across the curriculum.	- A new Prime programme was introduced and new progressions were developed to complement this - On-going PLD-funded professional development using the Writer's Toolbox programme - Successful PLD application for structured literacy for teachers of Y0-3 - On-going purchases of resources to support quality programmes - Unpacking the new curriculum – maths and literacy - PD for new curriculum leaders - 20 teachers in Years 0-4 have received the MOE structured literacy PD with Liz Kane. Most spaces are implementing new teaching strategies.	- Progressing our understanding of the new curriculums and how our existing structures fit into them. - Understanding and using AI to support teaching and learning. - unpacking new assessment procedures with supporting PD - PD for Year 5-8 teachers on MOE SL and Final cohort 3 0-3 teachers. - New teachers have Professional Development around our programmes. - Release teachers will receive the same professional development as core staff. - Developing a more structured ESOL programme that will meet the needs of all our learners. - More emphasis on explicit teaching and revision as with current best practice. - Developing sound assessment practices that feed forward into our teaching practices. - Revising assessment guidelines to align with New Curriculum/Ministry expectations.

1.3 Quality Learning Environments	Senior Leadership, Team Leaders and Teachers	New furniture Additional iPads and TV stations Sensory resource to support diverse learning needs Partitions to create quiet and work zones Addition of Autex to painted walls. Individual bag cubby spaces and tote trays for growing roll Providing additional learning spaces.	Term one Ongoing as required Term three - additional learning spaces	Student agency is evident, all learners are succeeding and individual needs are catered for.	-Sensory spaces funded and developed in 4 Kāinga Spaces -New furniture, storage units, trays and IT equipment for additional classrooms to cater for growth -Plans well underway for additional learning spaces to accommodate for short-term roll growth -Autex applied to appropriate walls and being used well to support teaching and learning -New signage -The Shire -Senior chill-out space -New senior playground -Classrooms delivered - Close connections with our RTLB – helping to meet the needs of our learners. - More visible Moral Compass, Motto, Compasses, School Vision etc..	- Purchase more resources to keep up with the growth of the school and changing curriculum expectations - Refresh the behaviour plan - Revision of duty areas and lunch clubs, continuing to increase what we provide for lunch clubs - Consistency of signage throughout the school - Fire evacuation signage
1.4 Grow the additional quality opportunities for extracurricular activities	Senior Leadership, Team Leaders and Teachers	Sports equipment and uniforms STEAM resources Source outside providers to offer activities and programmes.	Term one - Term four 2024	Increased number of individuals and teams involved in activities.	-Additional Sporting equipment purchased -New sports uniforms including netball purchased and being used for extracurricular sports -6 Sewing machines purchased and in use -E velocity equipment being used to support the engineering group -Lunchtime clubs are operating daily with a focus on hands-on activities ie Minecraft, e pro 8 -Hockey baseball, North Harbour Rugby, Badminton, Chess, Little Cooks, Art, Nutty Scientists and other outside groups operating every week -Murals with local Artists and gifted and talented students -Termly performances by outside companies for learners provided and enjoyed - First Auckland Zone Athletics participant - First World Champion (archery) - Celebrating sporting successes in Assemblies e.g. Auckland Zones, Basketball medals, etc. - Sporting Pirzeivings celebrating our learners' successes	- Increase EOTC learning opportunities. - Increased extracurricular activities - Pursuit some more interschool competition with our local schools including a wider age range of learners - Survey learners and the community about what additional opportunities could be provided

						outside the classroom. -Graduation/Prize Giving, Colour Run, Hobsonville Heros -Ryman connections -Greater connection to BLENNZ -Visiting guests e.g. e-sport, Olympic photographer, speedway, olympian.	
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Strategic Goal 2 – Kaitiakitanga A socially, emotionally and physically safe environment for all.							
Annual Target/Goal - Increased emotional resilience and well-being for all.							
What do we expect to see by the end of the year? Staff, Learners and Whānau feel a sense of belonging and ownership at Scott Point School.							

Actions	Who is Responsible	Resources Required	Timeframe	How will you measure success?	Outcomes	Where to next:
2.1 A place with a sense of ownership and belonging	Board of Trustees, Staff, Learners and Whānau	Open door policy Communication between home and school.	Term one - Term four 2024	Staff, learners and families are able to articulate what it means to be part of the Scott Point School Community.	-Initial Whānau meetings and parent-teacher conferences held for all -Weekly assemblies on-going -Well-attended Cultural Celebration Evening -Local Secondary School Principal Meeting held -Mother's Day meet and greet followed by classroom visits - Father's Day meet and greet and classroom visits -Successful sharing of learning days held each term -FoSPS group continue with limited numbers but successful fundraising - Ongoing communication with parents and if needed regular and/or additional parent-teacher meetings.	- Transition meetings - Introduce year-by-year transition meetings, allowing learners to meet their teacher the following year. - Greater emphasis on the house system
2.2 A physical environment that supports the school community	Ministry of Education, Board of Trustees, Friends of Scott Point Scott	Adequate learning spaces Appropriate play areas Accessible school site	Term one - Term four 2024	School grounds and facilities meet the needs of the learners and are well utilised by the community.	-Multiple contacts with the Ministry of Education to get additional teaching spaces -Successful application for 6 new Kāinga Spaces on the field for roll growth needs -Senior Playground completed and in use -Senior chillout space almost completed (completed for T4) -Seating for spaces off classroom purchased for indoor/outdoor learning spaces -School accessible 24/7 for the community to use	- Stage 2 - continue to ask for permanent buildings - Trees for survival - Plant to puku - New sandpit for community - Open the new road behind us! - Increased bike racks and - Introduce traffic speed bumps into the carpark to reduce the speed of people using this space

					-Increased hall/field and court hire - PE/Sport additional sheds to store resources for Health and PE Teaching. - Turfed areas, new accessibility gates for the shed - Shire area built and completed -shade by Waitā 3 installed	- Increasing the number of security cameras
2.3 Provide opportunities for life skills and good citizenship	Staff	A robust Moral Compass programme Books and resources to support the teaching of the Moral Compass.	Term one - Term four 2024	Staff, learners and whānau can articulate and demonstrate how the Moral Compass values are met.	-Moral Compass Enrichment Team established -explicit teaching around Moral Compass and regular revision - Beach cleanup at Scott Point Beach -Finalised Graduate Profile Moral Compass progressions -Badge system introduced to Yr 7&8s -Books about feelings and emotions purchased to support value education -Lego therapy and patch play introduced to encourage kotahitanga - Sensory rooms established in Kāinga, to help learners regulate their emotions.	- Greater emphasis on the badges - Alignment of the moral compass progressions throughout the school and programmes. - More use of the facilities that we have - cooking room, tech room, etc.. - School-wide expectations about how shared spaces should be kept
2.4 Being responsive to our community	Board of Trustees, Staff, and Learners	HERO Newsletter School Website Email Communication	Term one - Term four 2024	Increased community events that celebrate and recognise the diversity of the school community.	-Regular Hero communications for staff, students and families -Fortnightly newsletter with interim communication if needed -Website continually updated with information -Staff regularly contact parents as needed by phone or email -Open door policy is genuine and the employment of multi-language speakers to cater for diversity in our school community -Newsletters -Community Events utilising our school facilities - Hobsonville Heroes, Kids Market, Ryman's involvement with the school. - School open events - cultural festival, family picnic evening, discos, talent show and FOSPS events for parents and learners. - Inquiry sharing days, Father's Day, Mother's Day etc...	- Introduce an afternoon tea for all brand new parents of the school who have been here a term at the end of each term. - BOT more visible - possibly giving out certificates at assembly - Join the Manukura programme with Te Kawerau a Maki



Scott Point School

2024 End-of-Year Data Report

Introduction

End-of-year data was gathered at the beginning of term 4 to show the current progress and achievement of all students from years 0-8 at Scott Point School.

Background Information

Data has been collected and collated in reading, writing, and mathematics. Individual student progress in these areas has been shared as part of the End-of-Year report on Hero to Families.

Method of Data Collection

Reading Assessment Tools

This data was gathered for years 1 and 2 by using structured literacy assessments and PM reader running records.

The year 3 data were collected using PM running records.

The year 4-8 data was collected using PM running records and the E-asTTle assessment tools.

Writing Assessment Tools

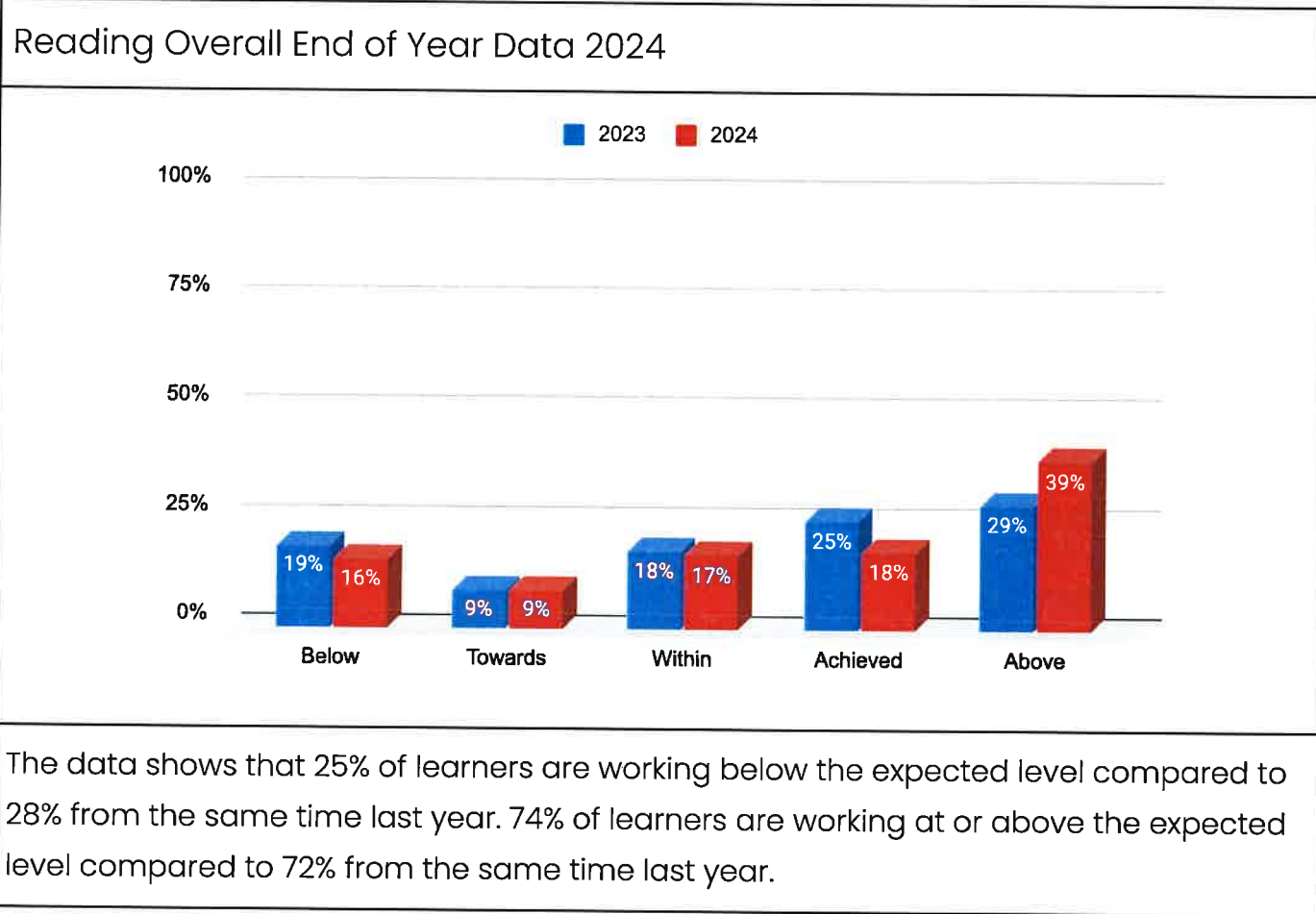
This data was gathered for years 1 and 2 through observation and daily writing samples and measured against the Scott Point School literacy progressions.

Year 3-8 independent writing samples were assessed using the Scott Point School literacy progressions and observations. Final levels were determined using overall teacher judgement based on a triangulation of all data.

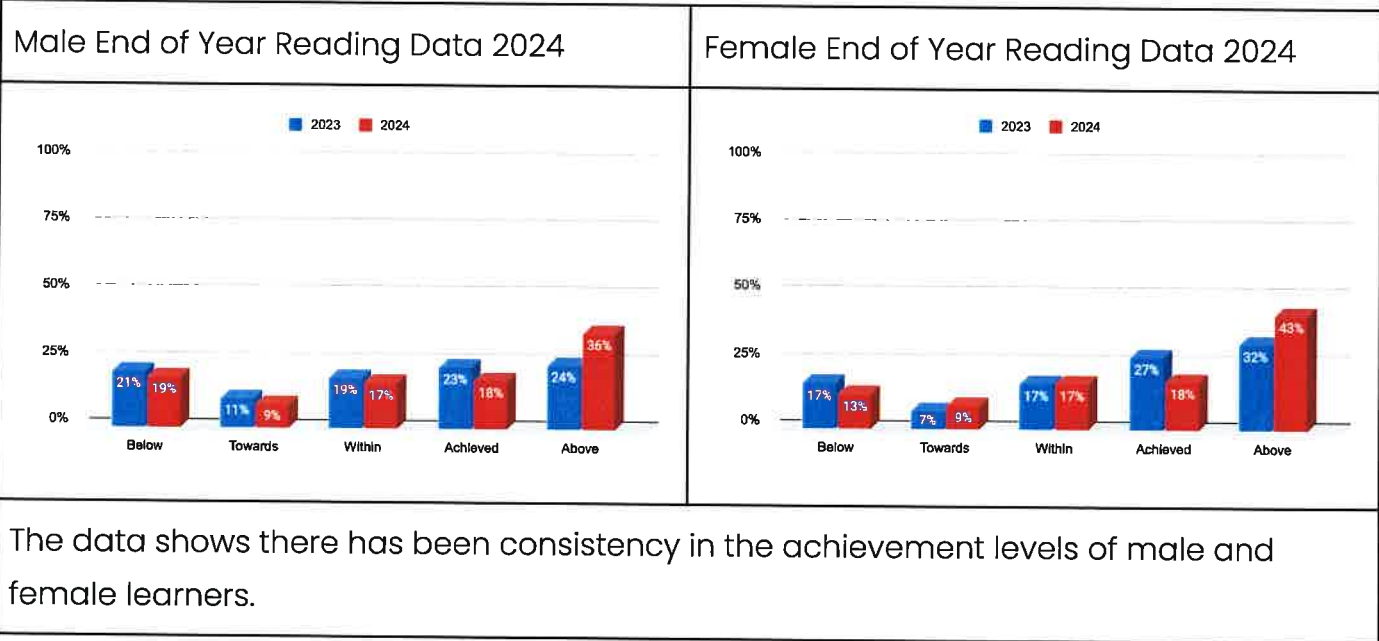
Mathematics

The data was gathered across the school for all learners using the Prime mathematics assessment tool and e-asTTle. For individual student reporting, final levels were determined using overall teacher judgement based on a triangulation of all data.

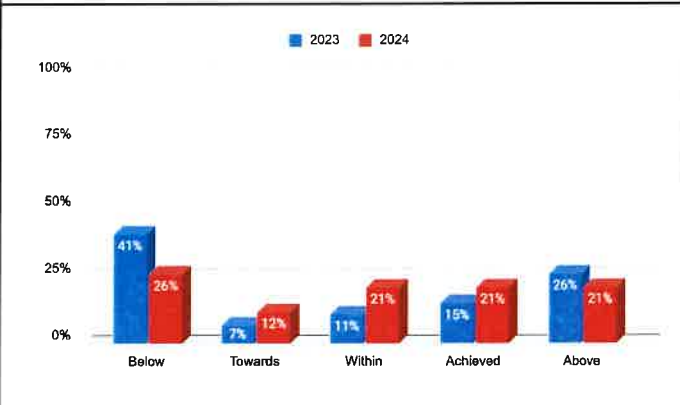
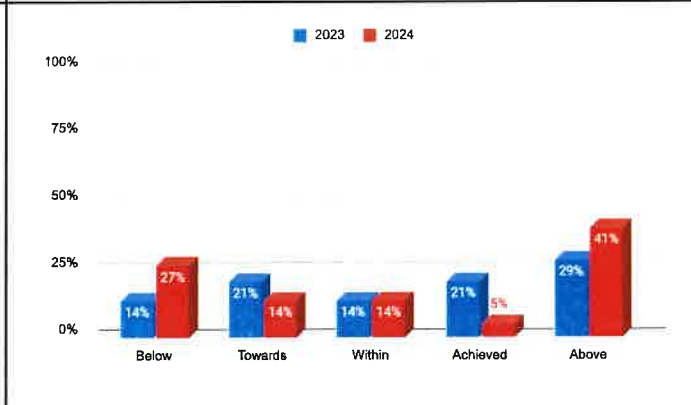
Reading Analysis - What the data tells us.

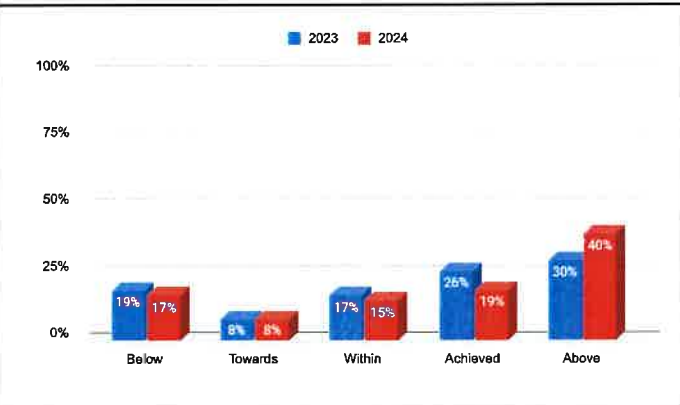
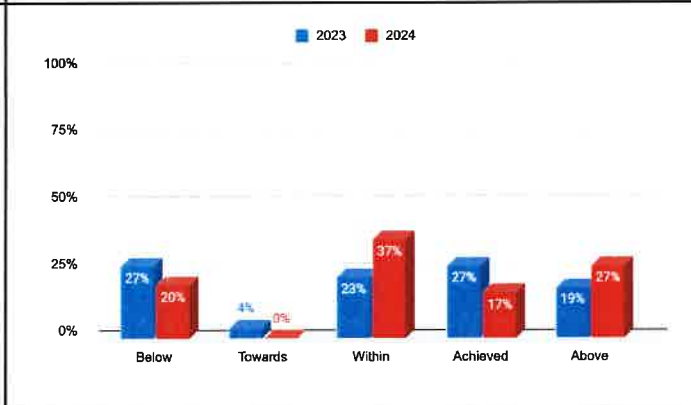
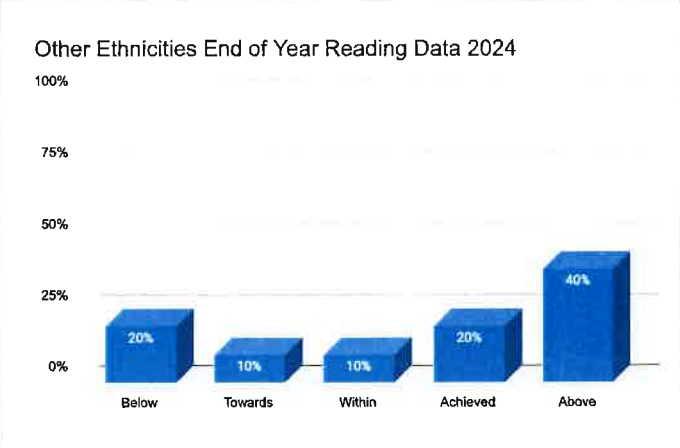


Reading Gender

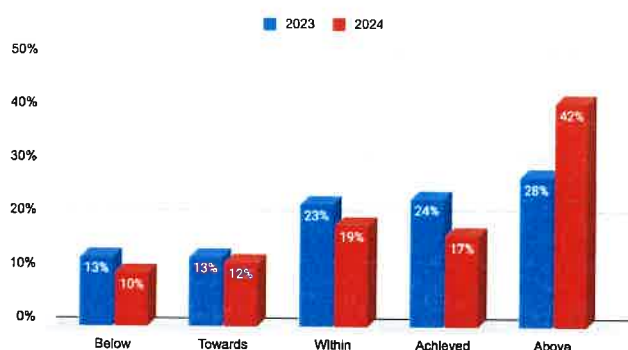


Reading Ethnicities

Māori End of Year Reading Data 2024	Pasifika End of Year Reading Data 2024																																				
 <table><tr><th>Achievement Level</th><th>2023 (%)</th><th>2024 (%)</th></tr><tr><td>Below</td><td>41%</td><td>26%</td></tr><tr><td>Towards</td><td>7%</td><td>12%</td></tr><tr><td>Within</td><td>11%</td><td>21%</td></tr><tr><td>Achieved</td><td>15%</td><td>21%</td></tr><tr><td>Above</td><td>26%</td><td>21%</td></tr></table>	Achievement Level	2023 (%)	2024 (%)	Below	41%	26%	Towards	7%	12%	Within	11%	21%	Achieved	15%	21%	Above	26%	21%	 <table><tr><th>Achievement Level</th><th>2023 (%)</th><th>2024 (%)</th></tr><tr><td>Below</td><td>14%</td><td>27%</td></tr><tr><td>Towards</td><td>21%</td><td>14%</td></tr><tr><td>Within</td><td>14%</td><td>14%</td></tr><tr><td>Achieved</td><td>21%</td><td>5%</td></tr><tr><td>Above</td><td>29%</td><td>41%</td></tr></table>	Achievement Level	2023 (%)	2024 (%)	Below	14%	27%	Towards	21%	14%	Within	14%	14%	Achieved	21%	5%	Above	29%	41%
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63% of the Maori learners are achieving within or above the expected level. This overall is 9% below the overall data. This is 34 learners out of 759 which equates to 4% of the school population	60% of the Pasifika learners are achieving within or above the expected level. his overall is 12 % below the overall data.This is 22 learners out of 759 which equates to 2% of the school population.																																				

Asian End of Year Reading Data 2024  <table><tr><th>Achievement Level</th><th>2023 (%)</th><th>2024 (%)</th></tr><tr><td>Below</td><td>19%</td><td>17%</td></tr><tr><td>Towards</td><td>8%</td><td>8%</td></tr><tr><td>Within</td><td>17%</td><td>15%</td></tr><tr><td>Achieved</td><td>26%</td><td>19%</td></tr><tr><td>Above</td><td>30%</td><td>40%</td></tr></table>	Achievement Level	2023 (%)	2024 (%)	Below	19%	17%	Towards	8%	8%	Within	17%	15%	Achieved	26%	19%	Above	30%	40%	MELAA End of Year Reading Data 2024  <table><tr><th>Achievement Level</th><th>2023 (%)</th><th>2024 (%)</th></tr><tr><td>Below</td><td>27%</td><td>20%</td></tr><tr><td>Towards</td><td>4%</td><td>0%</td></tr><tr><td>Within</td><td>23%</td><td>37%</td></tr><tr><td>Achieved</td><td>27%</td><td>17%</td></tr><tr><td>Above</td><td>19%</td><td>27%</td></tr></table>	Achievement Level	2023 (%)	2024 (%)	Below	27%	20%	Towards	4%	0%	Within	23%	37%	Achieved	27%	17%	Above	19%	27%
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Other Ethnicities End of Year Reading Data 2024  <table><tr><th>Achievement Level</th><th>2023 (%)</th></tr><tr><td>Below</td><td>20%</td></tr><tr><td>Towards</td><td>10%</td></tr><tr><td>Within</td><td>10%</td></tr><tr><td>Achieved</td><td>20%</td></tr><tr><td>Above</td><td>40%</td></tr></table>	Achievement Level	2023 (%)	Below	20%	Towards	10%	Within	10%	Achieved	20%	Above	40%	Asian, Middle Eastern, Latin American and African (MELAA) and Other Ethnicities are 67% (516 learners) of the total school population. The three graphs above show positive achievement in reading, which is consistent with the overall data.																								
Achievement Level	2023 (%)																																				
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Achieved	20%																																				
Above	40%																																				

European/Pakeha End of Year Reading Data 2024



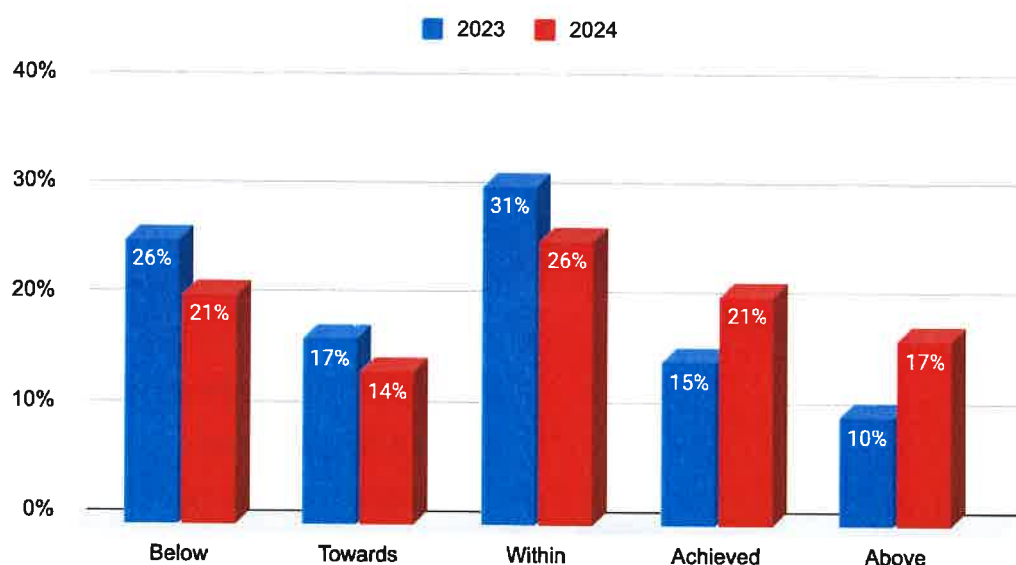
European/Pakeha are 24% (187 learners) of the total school population. The graph above shows positive achievement in Reading is just above the overall data

Considerations of the Reading Data

25% (189 learners) are working below the expected level of achievement in reading. Structured programmes continue to be tailored to meet the needs of the priority learners in this group. It is important to note that every term there is a new intake of learners who have very limited or no English language skills, this continues to have an impact on the data.

Writing Analysis – What the data tells us

Writing Overall End of Year Data 2024



64% of learners are achieving within, achieved or above the curriculum level in writing as opposed to 56% in 2023. This shows that there has been progress in writing across the school, even with the increased number of new enrolments (583 learners in 2023, 759 in 2024)

Writing - Gender

Male End of Year Writing Data 2024	Female End of Year Writing Data 2024																																				
<table><tr><th>Achievement Level</th><th>2023 (%)</th><th>2024 (%)</th></tr><tr><td>Below</td><td>31</td><td>24</td></tr><tr><td>Towards</td><td>21</td><td>16</td></tr><tr><td>Within</td><td>29</td><td>27</td></tr><tr><td>Achieved</td><td>13</td><td>16</td></tr><tr><td>Above</td><td>5</td><td>14</td></tr></table>	Achievement Level	2023 (%)	2024 (%)	Below	31	24	Towards	21	16	Within	29	27	Achieved	13	16	Above	5	14	<table><tr><th>Achievement Level</th><th>2023 (%)</th><th>2024 (%)</th></tr><tr><td>Below</td><td>22</td><td>18</td></tr><tr><td>Towards</td><td>13</td><td>13</td></tr><tr><td>Within</td><td>33</td><td>25</td></tr><tr><td>Achieved</td><td>17</td><td>23</td></tr><tr><td>Above</td><td>15</td><td>21</td></tr></table>	Achievement Level	2023 (%)	2024 (%)	Below	22	18	Towards	13	13	Within	33	25	Achieved	17	23	Above	15	21
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Above	15	21																																			
The data shows that females overall are achieving 10% better than males.																																					

Writing - Ethnicities

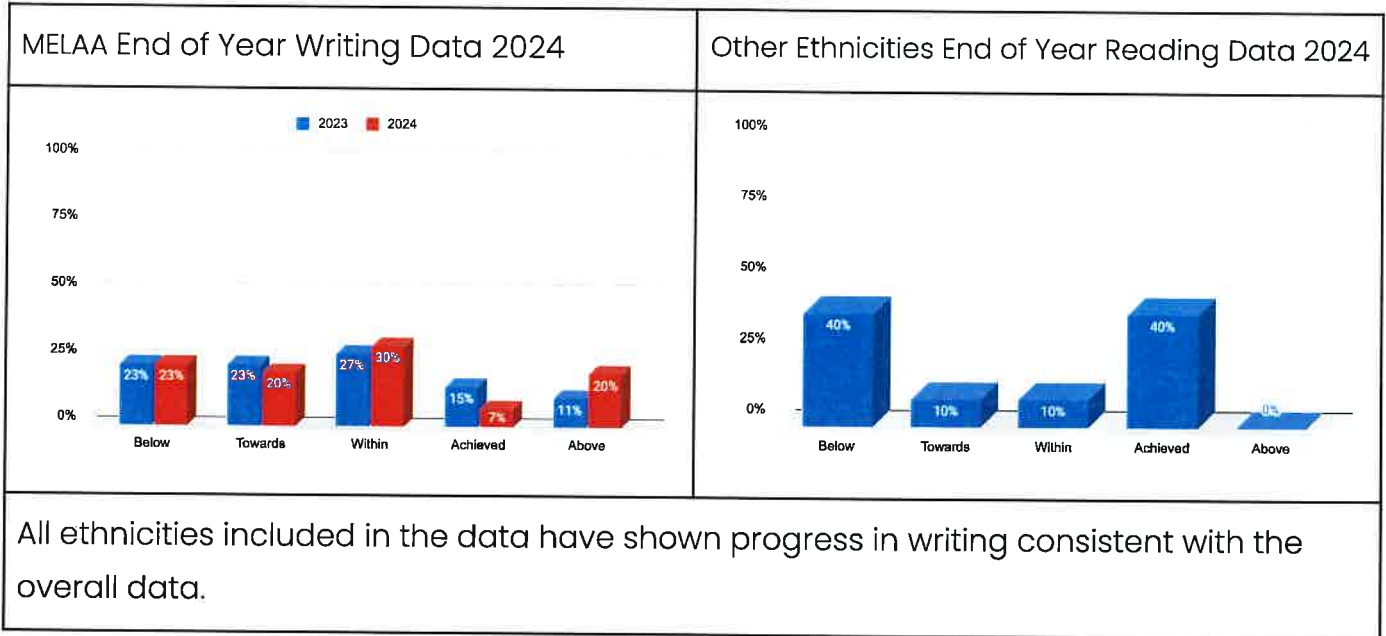
Māori End of Year Writing Data 2024	Pasifika End of Year Writing Data 2024																																				
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Within	21	14																																			
Achieved	7	27																																			
Above	21	18																																			
60% of Maori learners are achieving within, achieved or above which is consistent with overall achievement across the school.	The data shows that Pasifika learners are achieving 10% better in 2024 compared to 2023, and this includes an increase from 13 learners to 22.																																				

Asian End of Year Writing Data 2024

Achievement Level	2023 (%)	2024 (%)
Below	24	20
Towards	17	14
Within	32	27
Achieved	16	20
Above	10	19

European/Pakeha End of Year Writing Data 2024

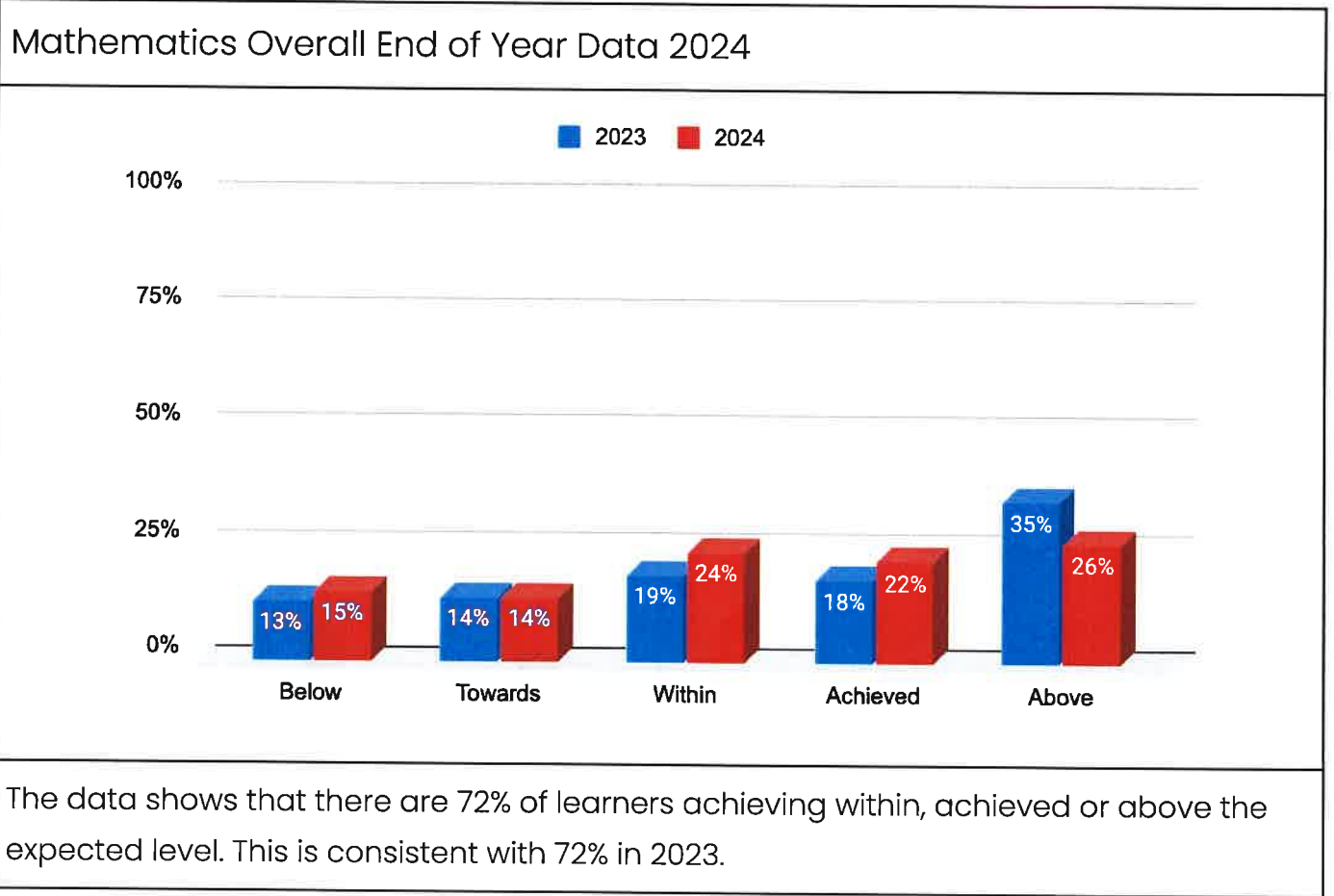
Achievement Level	2023 (%)	2024 (%)
Below	29	22
Towards	17	17
Within	33	26
Achieved	13	22
Above	7	14



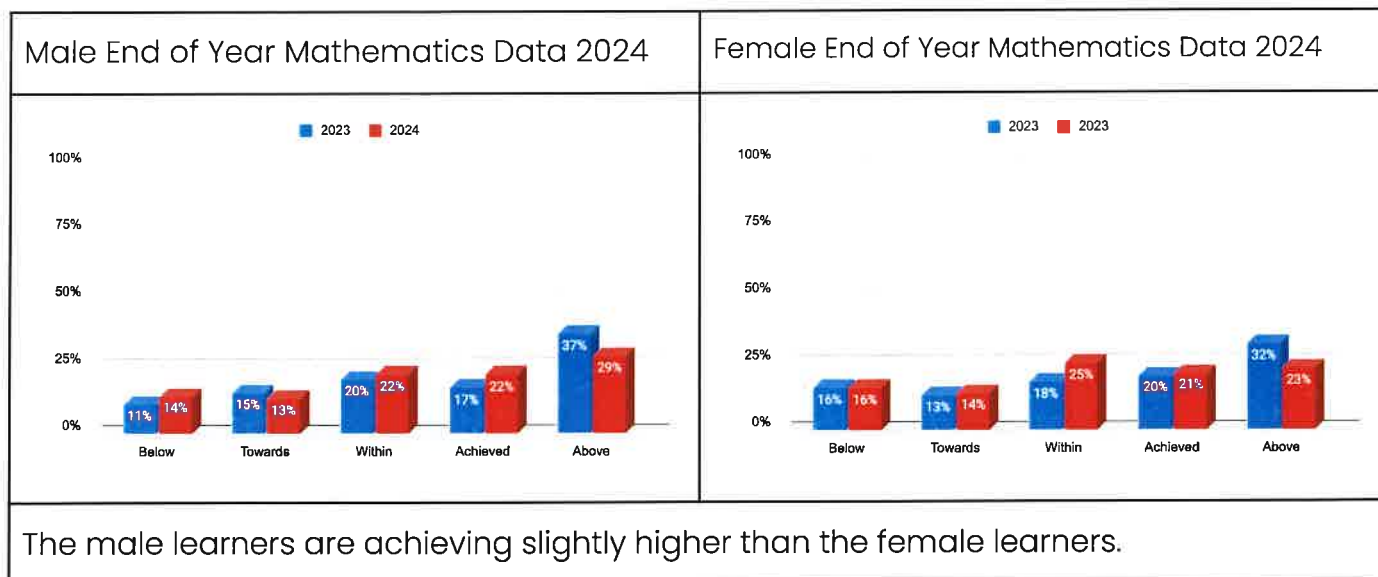
Considerations of the Writing Data

Despite having 176 new learners from a range of schools, countries and ethnicities, writing data has improved as a result of the intensive structured writing programme, introduced in 2023 that in 2024 was implemented school-wide.

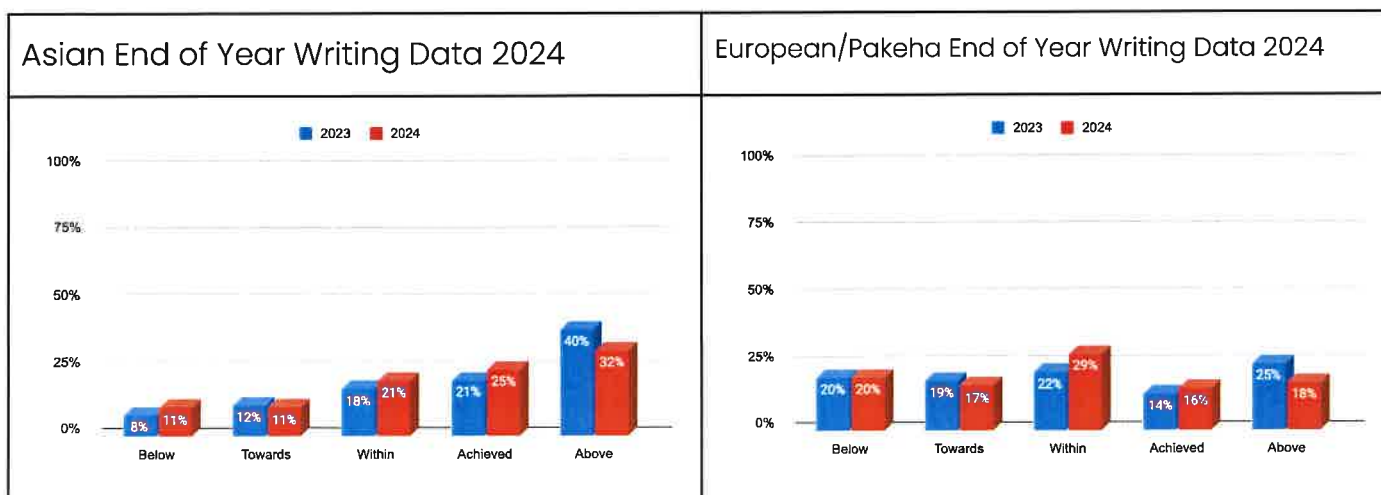
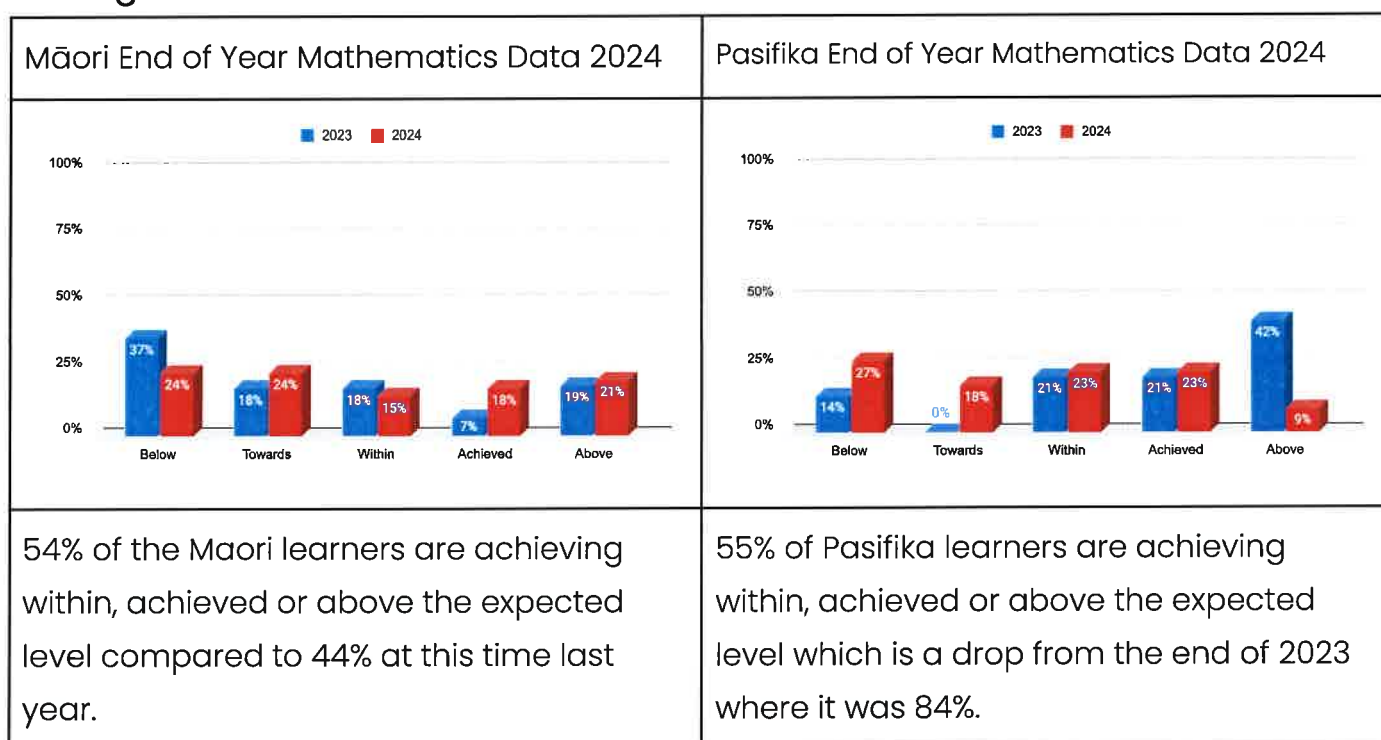
Mathematics Analysis – What the data tells us

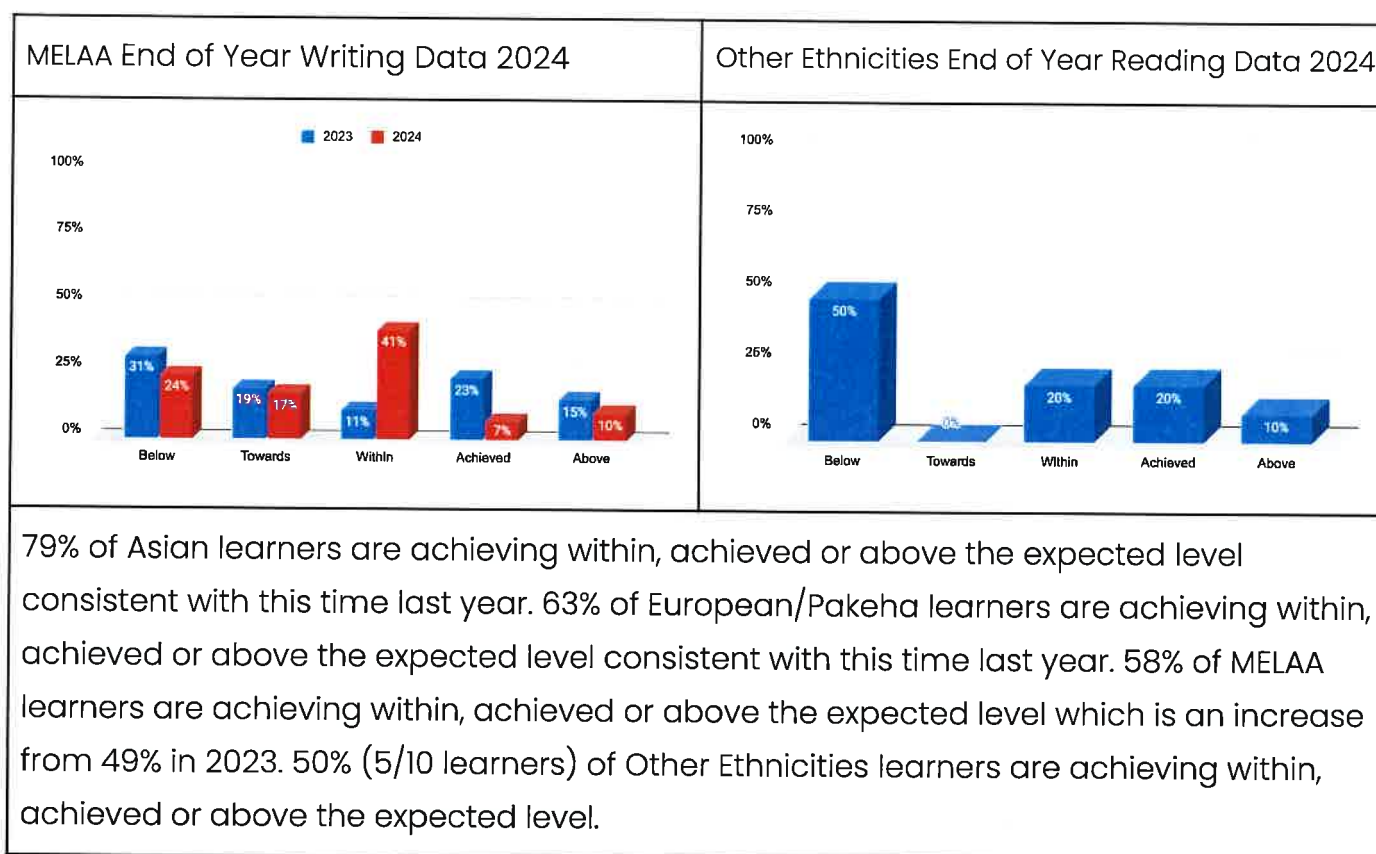


Mathematics – Gender



Writing – Ethnicities





Considerations of the Mathematics Data

Given the new programme outline and the number of new learners and teachers to the programme, the data shows that 72% achievement within, achieved or above in 2023 and 2024 is a positive result. End-of-Year 2023 (583) – End-of-Year 2024 (759)

Overall Summary Statement

For reading, writing and mathematics the data shows that achievement has been consistent in all areas. This has been despite the continual growth at all year levels and also new teaching staff who have had to learn how to implement the structured programs. The continual growth and the increase in the number of ESOL learners impact the results.

Year Levels & ESOL Information Data

This [link](#) is a breakdown of the data in year groups and ESOL and not ESOL learners. The teachers will be analysing this next week.

This [link](#) is a breakdown of year levels from 2023 to this year 2024.



Scott Point School

11 Scott Road, Hobsonville, Auckland 0616
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scottpointschool.nz

Giving Effect to The Treaty at Scott Point School - 2024

1. Discussed at the Board meeting how we meet this obligation throughout the goals and aims of the strategic plan.
2. Worked to ensure the local curriculum reflects Tikanga Māori at Scott Point School by:
 - a. Working with local iwi Te Kawerau ā Maki as part of the Mana Kura programme
 - b. Daily instruction using te reo as much as possible
 - c. Continuation of 2 Kapa Haka groups - This has been promoted by having during a class time
 - d. Te Reo and Tikanga Maori are integrated throughout the curriculum
 - e. Te Reo is used to greet at assemblies and formal occasions
 - f. Cultural Art murals completed by a local artist and students, showing Māori taonga and those of other cultures
3. Achieving equitable outcomes for Maori Learners
 - a. Maori learners are identified, monitored and where appropriate programmes are put in place to support their achievement

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	By providing a safe and good working conditions, equal employment opportunities programme, good induction programme, an impartial selection of suitably qualified teachers and support staff, recognition of expertise and skills to meet the schools needs and opportunities for enhancement through professional development.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	SPS EEO programme includes: • appointment of a member to be the EEO office. This role is taken by the principal at SPS • showing commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selecting the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognising the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensuring that employment and personnel practices are fair and free of any bias. SPS has fulfilled this EEO programme by ensuring that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.
How do you practise impartial selection of suitably qualified persons for appointment?	All applicants are treated fairly with all reference checks completed before an appointment is made by an appointments team of senior leadership members and the board presiding member.
How are you recognising, • The aims and aspirations of Maori,	• By using Te Reo Māori in our everyday school language ie Kainga, Whanau classes, Hui etc.

• The employment requirements of Maori, and • Greater involvement of Maori in the Education service?	• By acknowledging Te Tiriti o Waitangi as our founding document and adhering the principles as part of our obligations as a school in Aotearoa • By encouraging NZ Māori to apply for positions at our school
How have you enhanced the abilities of individual employees?	By providing an excellent professional development programme that meets both the school and individual staff needs.
How are you recognising the employment requirements of women?	By providing an excellent professional development programme that meets both the school and individual staff needs.
How are you recognising the employment requirements of persons with disabilities?	By providing an excellent professional development programme that meets both the school and individual staff needs particularly those that have additional needs ie hearing, mobility

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

P. J. King
Principal



Scott Point School

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11th March 2025

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of **\$11,316.84** (excluding GST).

The funding was spent on extra sporting equipment which was available for all students enrolled.

Pam King
Principal

Independent Auditor's Report

To the readers of Scott Point Primary School's financial statements for the year ended 31 December 2024

The Auditor-General is the auditor of Scott Point Primary School (the School). The Auditor-General has appointed me, Carl Wessels, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 16, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 3 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 17 to 33, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.

A handwritten signature in black ink, appearing to be 'Carl Wessels', with a stylized, flowing script.

Carl Wessels
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand