



Annual Report 2024

Renew School Statement of Variance

Strategic Goal 1: Develop our culture of discipleship to create disciples who can disciple others.

Annual Target/Goal: Implement a Christian Life Skills programme

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1 - Adjust timetable.	Timetable operational with timetabled CLS slot.	SLT meeting minutes, Renew School Staff meeting minutes, school newsletters	Not applicable	Adjust length of CLS timeslots in the weekly timetable to better reflect its priority in relation to academic goals.
Action 2 - Create Christian Life Skills curriculum.	Draft curriculum implemented.	Posts in CLS channel in Secondary Staff Microsoft Team.	Not applicable	Staff teaching CLS want a more structured CLS curriculum to ensure they deliver on expectations.
Action 3 - Monitor implementation	Termly meetings with HOD Bible. End-of-year questionnaire to students and staff.	Principal's meeting calendar; student questionnaire by HOD Bible; staff meeting minutes	Not applicable	Principal will check in with CLS staff twice a term to check on progress and effectiveness of curriculum.

Strategic Goal 2: Creation of a STEAM-focused curriculum

Annual Target/Goal:

- Work towards Enviro-school silver certification.
- Introduce an engineering curriculum.
- Introduce a computational thinking curriculum.
- Formalise a visual arts' programme for Years 1-10.

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1: Enviro Group is taking responsibility for continuing the Wastewise Project in reducing school and church waste (especially soft plastics). Continue links with the Raumanga Community Gardens. Continue to developing our native bush and orchard on the north side of the Auditorium.	Renew School is only the second school in Whangārei to be awarded Tipu status for diverting 80% of waste from landfill. Some involvement during the year with the Raumanga Community Gardens. Donated native and fruit trees have been planted.	Award ceremony by Northland Regional Council (end of Term 4, 2024). School events calendar. Inspection of grounds after planting.	The Tipu award was an unexpected but pleasant surprise. The HOD of Science, Staff, and Students' commitment resulted in the positive outcome. Visits to the Raumanga Gardens were hampered by major community sickness during Terms 2 and 3.	A continuation of the present goal.
Action 2: Introduce an engineering curriculum to Years 7-10 students by introducing kits to Years 7-10 classes in timetabled technology and/or science classes, run in-school competition; enter winners of in-school competition in regional events, and work with science department to incorporate the use of the kits in the appropriate science units	Technology is timetabled for Year 7-10 students, an in-school competition took place in Term 1, four teams were entered into the Whangārei regional competitions, and kits have been used in appropriate science units as practical context for theoretical topics.	Renew School timetable. Renew School events calendar. Renew School newsletters. Renew School science scheme and planning.	Not applicable.	When Ministry of Education provides final curriculum update, an attempt will be made to permanently integrate EPro 8 activities in the science curricula of Y7-10 students. One more set of equipment will be purchased to help facilitate the programme.
Action 3: Introduce a computational thinking curriculum to Years 7-10 students.	Computational thinking was a topic in the Year 9 and 10 curriculum. Year 7 and 8 had limited exposure to computational thinking.	Renew School timetable. Renew School teacher planning.	Lack of staffing.	Staff have identified digital citizenship as a barrier for the successful implementation of a computational thinking programme. Efforts will be made to introduce a formal digital citizenship programme, starting in Years 7-10.
Action 4: Complete draft visual arts scheme via regular team meetings.	This action was postponed.	Staff meeting minutes.	The Ministry of Education has postponed the release of the refreshed arts curriculum.	Creation of teacher-led NCEA Level 2 Visual Arts' programme at Renew School.

Strategic Goal 3: Improve student achievement in writing across the school.

Annual Target/Goal: Renew School adopts the assessment for learning pedagogical framework to improve the use of assessment to inform literacy planning with the goal of raising literacy achievement for Years 0-10 students.

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1: Assessment for learning PLD	We secured a PLD contract for staff funded by RAPLD and the Tai Tokerau Ministry of Education. A number of sessions were facilitated throughout the year but not as regularly as anticipated.	Principal's BOT reports. SLT Meeting Minutes. Renew School Staff meeting/PLD minutes.	Staff sickness, a change in external PLD provider facilitator, and PLD provider facilitator sickness have led to minimal progress.	There is no more RAPLD funding available for assessment for learning PLD due to new Ministry of Education goals. In 2025 the English department will lead PLD to help staff develop students' vocabulary across learning areas.
Action 2: Develop a learner identity	Through consultation with students, parents and staff, a learner identity was created that stated ' <i>Renew School students are creative learners learning to tell God's story through STEAM</i> '.	Principal's BOT reports, SLT Meeting minutes. Renew School Staff meeting/ PLD minutes. School Newsletters.	Not applicable.	Learner identity will continue to be explored via the <i>Teaching for Transformation</i> pedagogical model.

Strategic Goal 4: Develop an understanding of tikanga Māori that reinforces the Renew School special character.

Annual Target/Goal: Establish primary Renew School kapa haka group.				
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1: Find kapa haka teacher	A kapa haka teacher has been appointed.	Principal's report.	Not applicable	Kapa haka practices will continue. Kapa haka group will be given the opportunity to perform at school events (as appropriate). Staff and students to learn their pepeha.
Action 2: Primary students sign up	A primary kapa haka team has started.	Renew School Newsletter. SLT Meeting minutes. Primary Staff Meeting minutes.	Not applicable	Not applicable
Action 3: Kapa haka practices	Kapa haka practices have been timetabled.	Renew School Newsletter. Primary Staff Meeting minutes. SLT Meeting minutes.	Not applicable	Not applicable

Evaluation and analysis of the school's students' progress and achievement

The annual report contains summary data on our students' achievements in literacy and numeracy, as well as a summary of our students' overall NCEA results.



RENEW SCHOOL



Mathematics & Statistics Department

2024 Summary of Achievement

MATHS Department Vision

To create a learning environment where ākonga can thrive across the different branches of Mathematics as they develop a Biblical worldview with confidence.

RENEW School Vision

To disciple and train a generation with a focus to impact society for the Kingdom of God. To tell God's story through S.T.E.A.M. (*Science, Technology, Engineering, Arts, Mathematics*)

2024 Department Goals

Learning Area of Mātaiaho Mathematics and statistics

Goal 1

Develop UNITS of LEARNING that reflect the NZ Curriculum Refresh and allow ākonga to **EXPLORE** new and unfamiliar mathematical concepts to gain understanding.

2024 Reflection: The year started with collaborative planning and unpacking of standards. PD was provided by the Head of Maths particularly in the areas of Statistics and Algebra for Years 1 to 8. The 2025 Phase 1 - 4 course overviews, assessment schedules and weekly planners are complete for 2025 offering guidance and structure to implement a successful Maths program. The Phase 1 (Years 1-3) Individual tracker sheets used for assessment against the new curriculum is complete and ready for 2025. Best practice and unpacking of Maths strands will be continuous throughout 2025. PAT & E-asttle assessment data will continue to be used to track progress in 2025. Assessment for learning strategies were reviewed and implemented. We will no longer be using PRIME in 2025, instead we will be using Oxford as our main maths resource. This decision was made based on feedback from Primary Staff. Phase 1 teachers felt their students could not read the text in the workbooks. Phase 2 teachers felt the amount to be covered made them feel they are teaching to a page number, leaving little time for exploration and discovery. The Phase 3 resources did not line up accurately with the refreshed Curriculum.

Goal 1 for 2025:

Implement UNITS of LEARNING that reflect the NZ Curriculum Refresh and allow ākonga to **EXPLORE** new and unfamiliar mathematical concepts to gain understanding.

Goal 2

Develop **STEAM** projects that allow ākonga to apply their understanding and mathematical knowledge to make **CONNECTIONS** to Biblical worldview, Northland, Te Tai Tokerau, and Mathematics.

2024 Reflection: During semester 1 our Year 1-10 STEAM projects reflected mathematical connections to the [Hotea River & Tasman Sea](#) as part of our overarching [WATER](#) theme. The significance of water in the Bible was part of our [whānau/family homework](#). A collage design has been made using the work received back from our whānau/family homework. It will be printed in 2025 for public display. We are aiming to develop a two year cycle of STEAM projects that link to the [local history and places in Te Tai Tokerau](#). Each semester will have a STEAM theme: water, fire, earth and wind. We are actively working towards [involving our whānau community](#) on this journey. Our STEAM projects are still very much in the development phase, but taking shape positively.

Goal 2 for **2025**:

Develop **STEAM** projects that allow ākonga to apply their understanding and mathematical knowledge to make **CONNECTIONS** to Biblical worldview, Northland, Te Tai Tokerau, and Mathematics.

Goal 3

To foster and develop confidence across the different branches of Mathematics in Years 10 to 11, especially **ALGEBRA**. Aiming to increase course selection of senior Mathematics & Statistics.

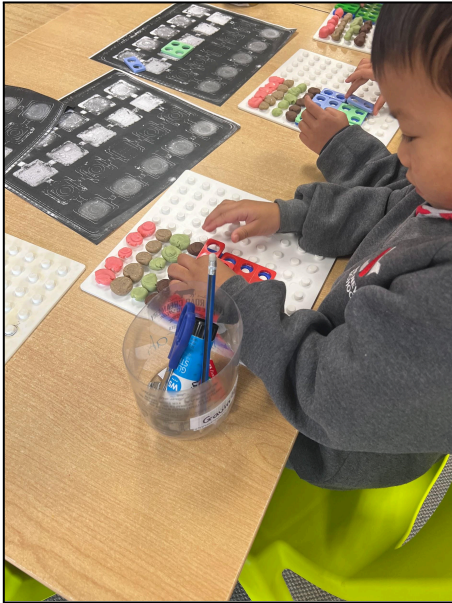
2024 Reflection: 2024 was a successful year for Year 10 and Year 11 students, results show a normal distribution overall with 'Achieved' median. There was enough interest in 2025 Year 12 Maths that we were able to create a Year 12 Statistics and Year 12 Advanced Maths class. Based on the Year 12 cohort results of 2024 the Year 13 course will have a Statistics focus.

Goal 3 for **2025**:

To offer course material with a focus on merit and excellence attainment, guiding students to develop skills to achieve course endorsement at Level 2 and Level 3.

We launched an intranet site as a communication portal in 2024. We aim to update and better utilise this portal for learning, communication and celebration.

<https://sites.google.com/renew.school.nz/maths>



Mathematics & Statistics

Years 4 to 10 EOY Analysis

2024 Achievement Summary

2024 Progressive Achievement Test (PATs) Data for Mathematics/Pāngarau

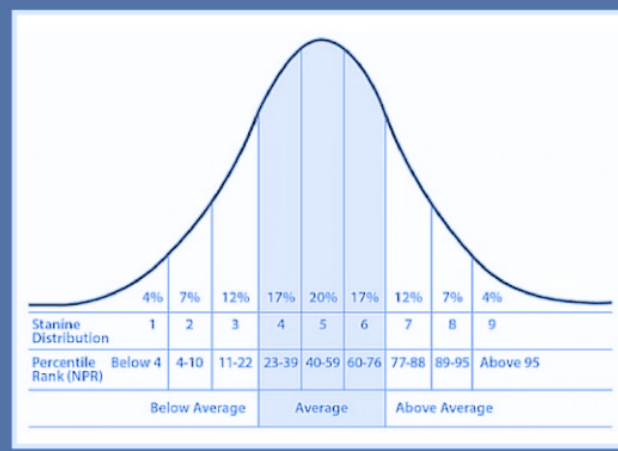
Progressive Achievement Tests (PATs) are multi-choice standardised assessments we use for ākonga in Years 4-10. This year ākonga did the test in online format through the NZCER Assist platform. **We use the PAT data in Mathematics/Pāngarau to support teaching and learning.** These tests will be completed annually during Week 3 of Term 1 to track the progress of cohorts. PAT reports use stanines to compare achievement.

Stanines

Stanines are used to compare an individual student's achievement with the results obtained by a national reference sample representing a certain year level.

Stanine scores are derived from percentile ranks. Percentile ranks are divided into nine categories called stanines (short for 'standard nine') and the digits '1' to '9' are used as category labels.

Stanine scores are particularly useful for grouping students; however, it is recommended that only differences of two or more stanines should be regarded as indicating a real difference in performance.

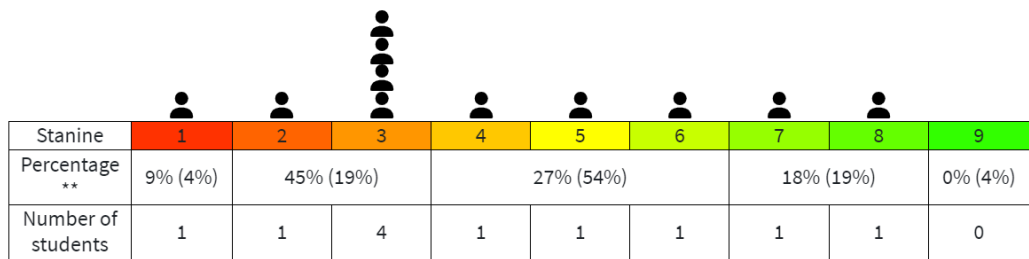


PAT Stanine Results by Year Group:

YEAR 4

PAT Pāngarau Test 1

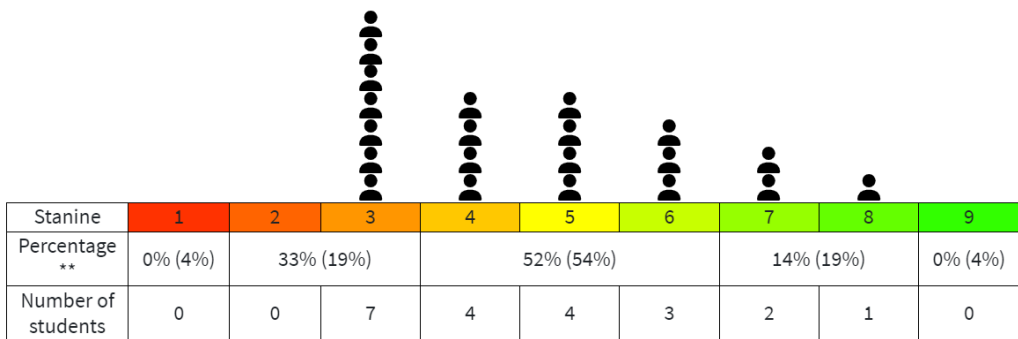
Number of Students (Completed)	Mean Stanine
11 / 11	4.1 (5)*



YEAR 5

PAT Pāngarau Test 2

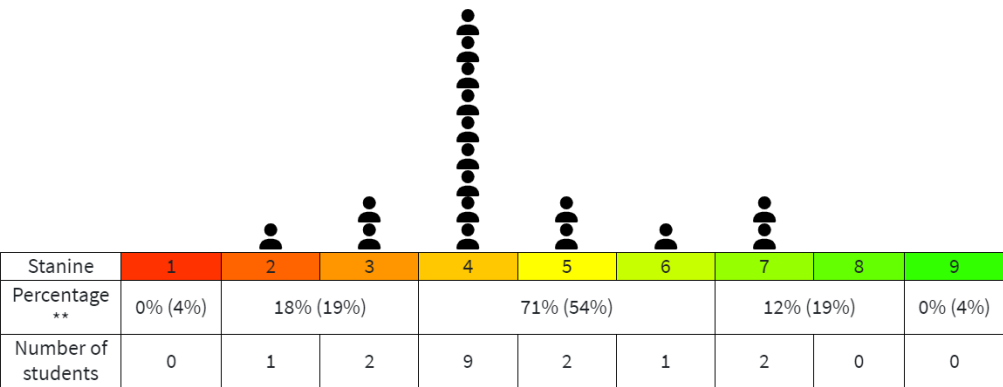
Number of Students (Completed)	Mean Stanine
20 / 21	4.6 (5)*



YEAR 6

PAT Pāngarau Test 3

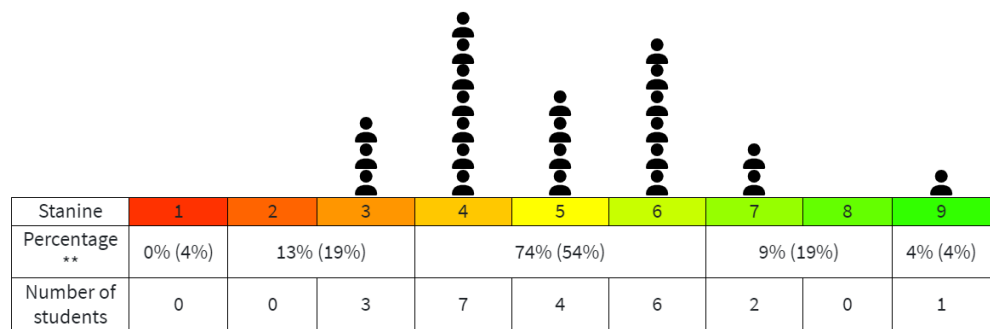
Number of Students (Completed)	Mean Stanine
17 / 17	4.4 (5)*



YEAR 7

PAT Pāngarau Test 4

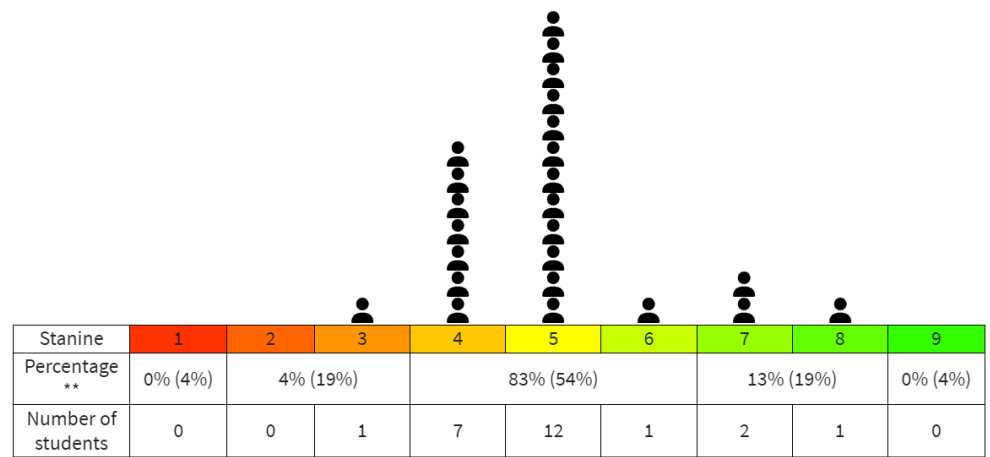
Number of Students (Completed)	Mean Stanine
23 / 23	5.0 (5)*



YEAR 8

PAT Pāngarau Test 5

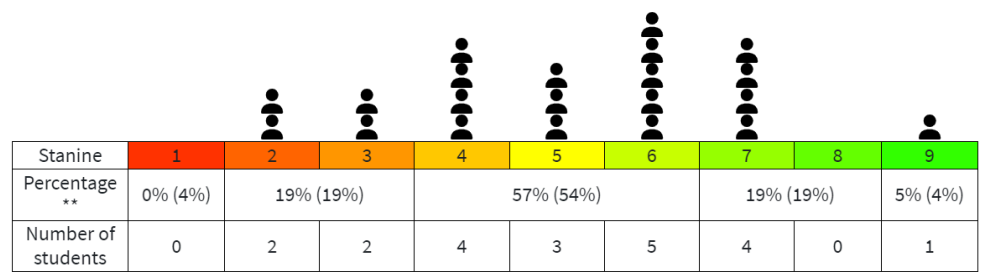
Number of Students (Completed)	Mean Stanine
24 / 24	5.0 (5)*



YEAR 9

PAT Pāngarau Test 6

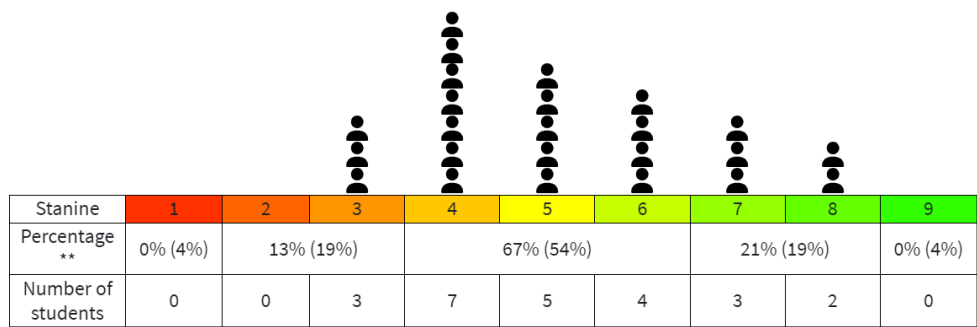
Number of Students (Completed)	Mean Stanine
20 / 21	5.1 (5)*



YEAR 10

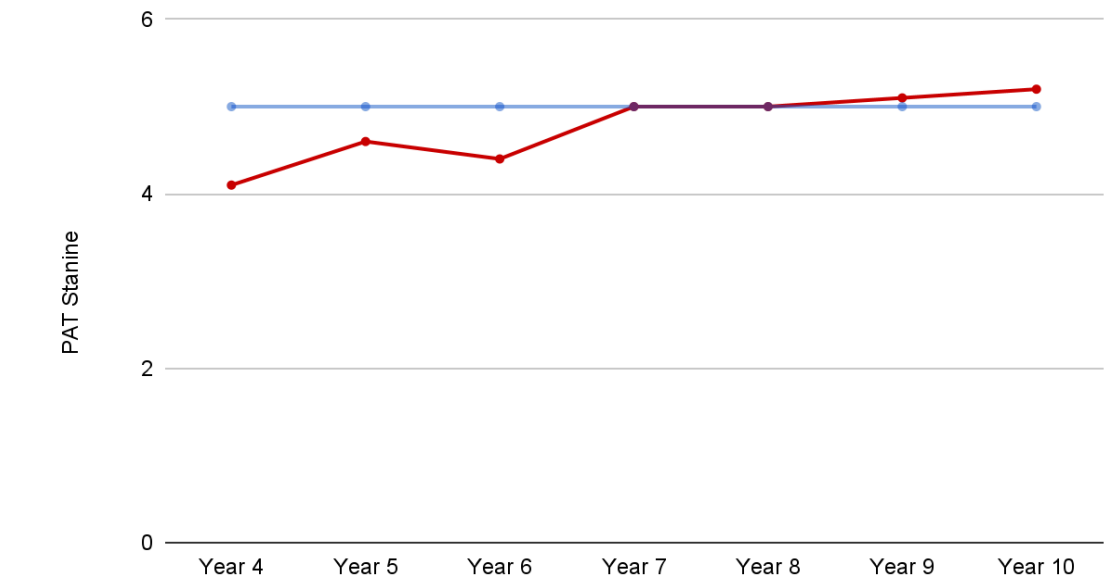
PAT Pāngarau Test 7

Number of Students (Completed)	Mean Stanine
24 / 24	5.1 (5)*



MEAN STANINE COMPARISON ACROSS YEAR 4-10:

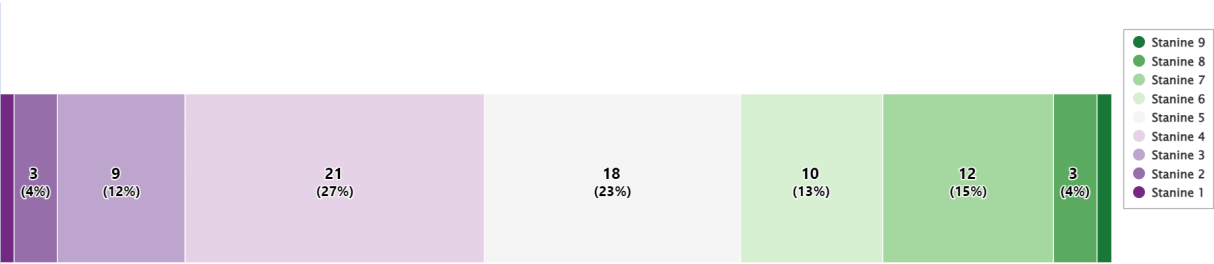
Cohort	Renew School	National Mean
Year 4	4.1	5.0
Year 5	4.6	5.0
Year 6	4.4	5.0
Year 7	5.0	5.0
Year 8	5.0	5.0
Year 9	5.1	5.0
Year 10	5.2	5.0



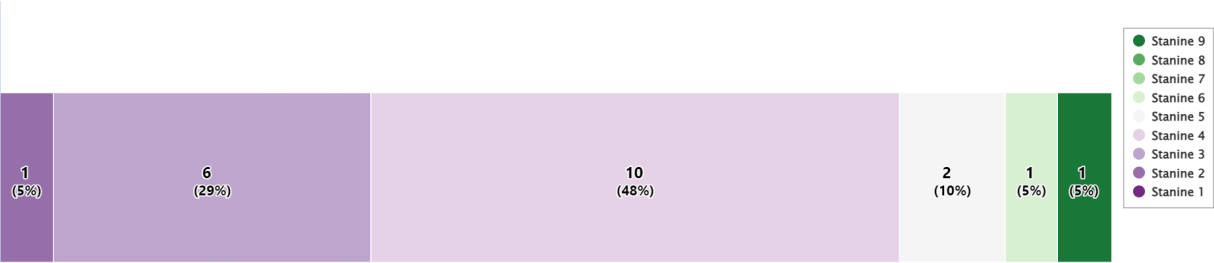
STANINE COMPARISON BY ETHNICITY FOR YEAR 4-10:

PAT - Mathematics Term 1 - 2024 - 100% Bar Chart

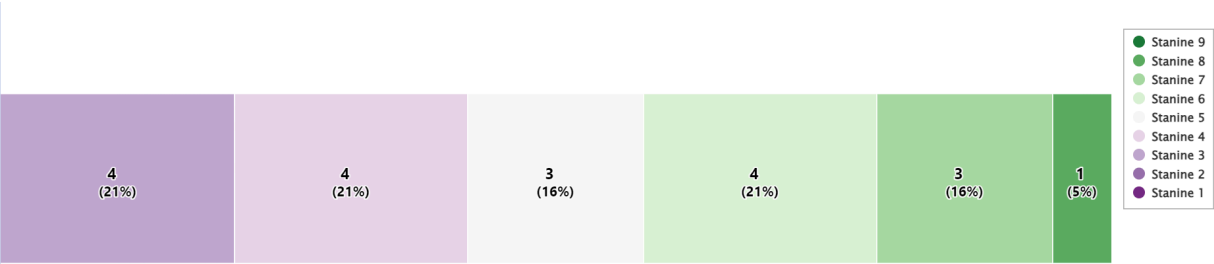
Filtered By: NZ European/Pakeha/Other European



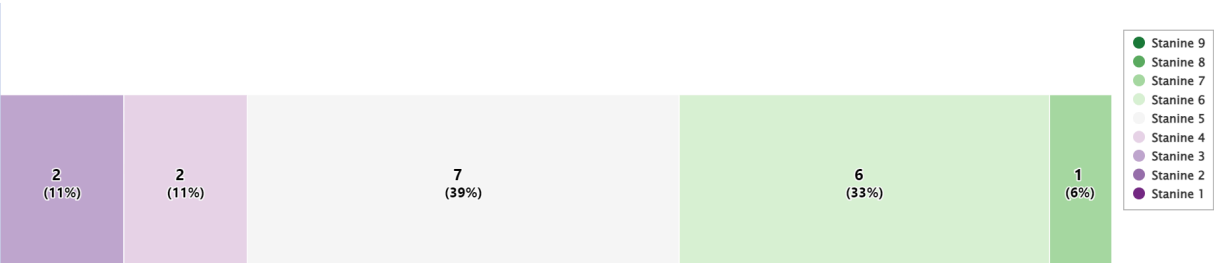
Filtered By: Maori, Female / Wahine, Male / Tane



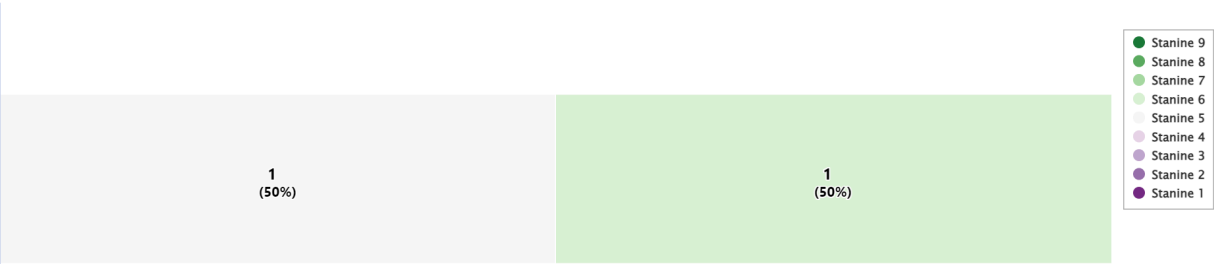
Filtered By: Asian



Filtered By: MELAA



Filtered By: Other

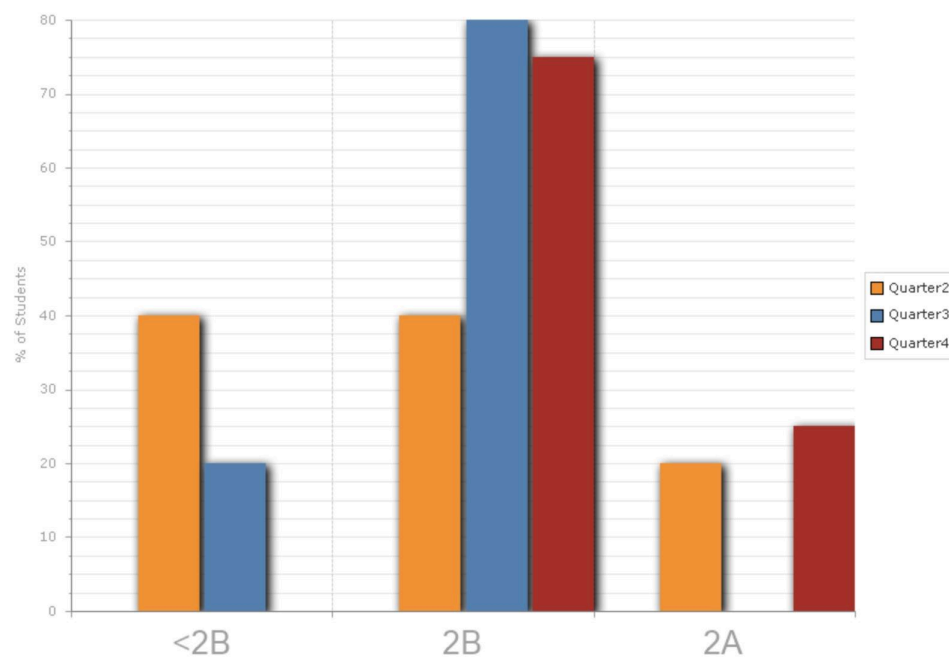


2024 E-Asttle Progression Data

E-Asttle data reflect progress made overall in Years 5-10.

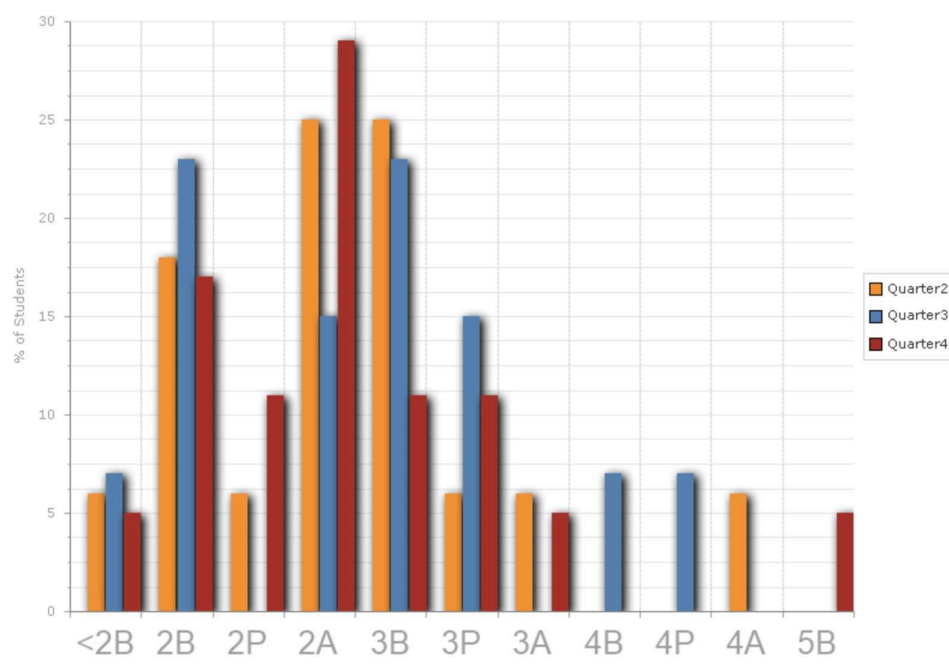
For 2025, E-asttle will be used quarterly to track and analyse progress, this includes a Number test early in Term 1 (Quarter 1). Development of Individual Assessment Tracking sheets for Phase 1 (Years 1-3) were developed in 2024, they are now ready for 2025 use. Markbooks will be set-up for Phase 1 to reflect the Tracking sheets.

Year 4 E-asttle Progression for 2024



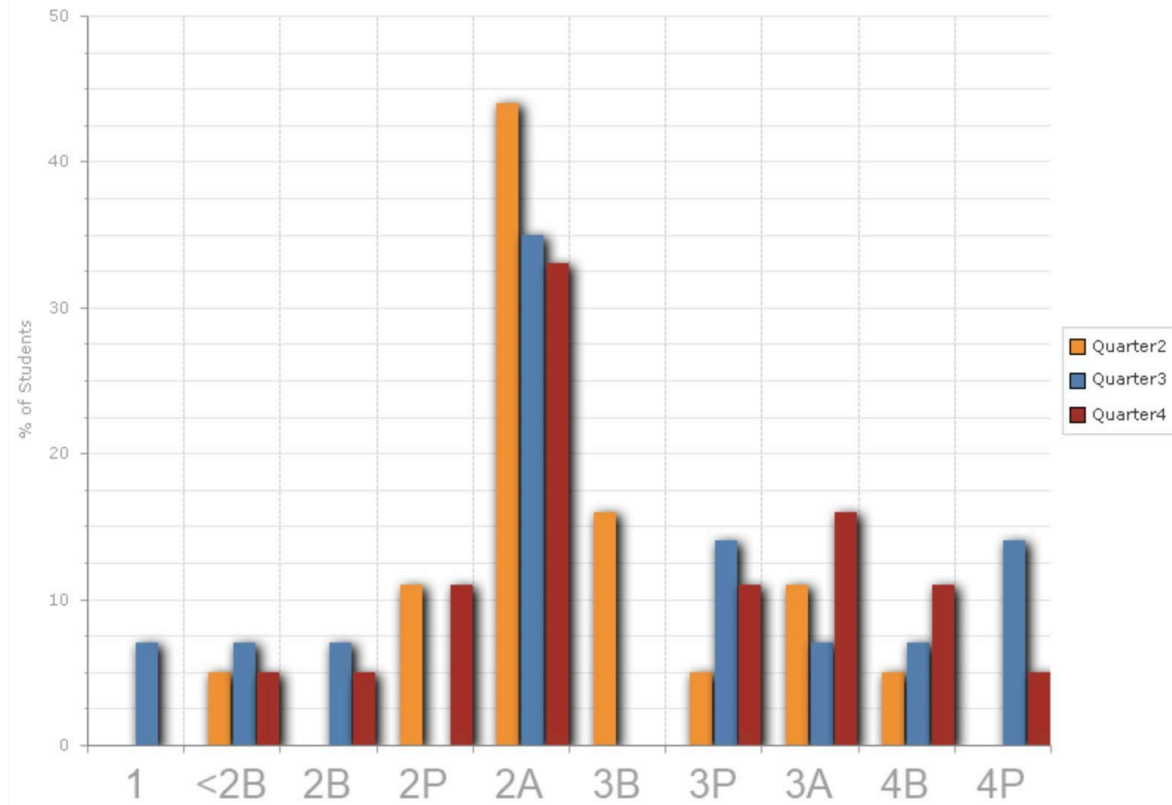
3P is the expected level at the end of year 5.

Year 5 E-asttle Progression for 2024



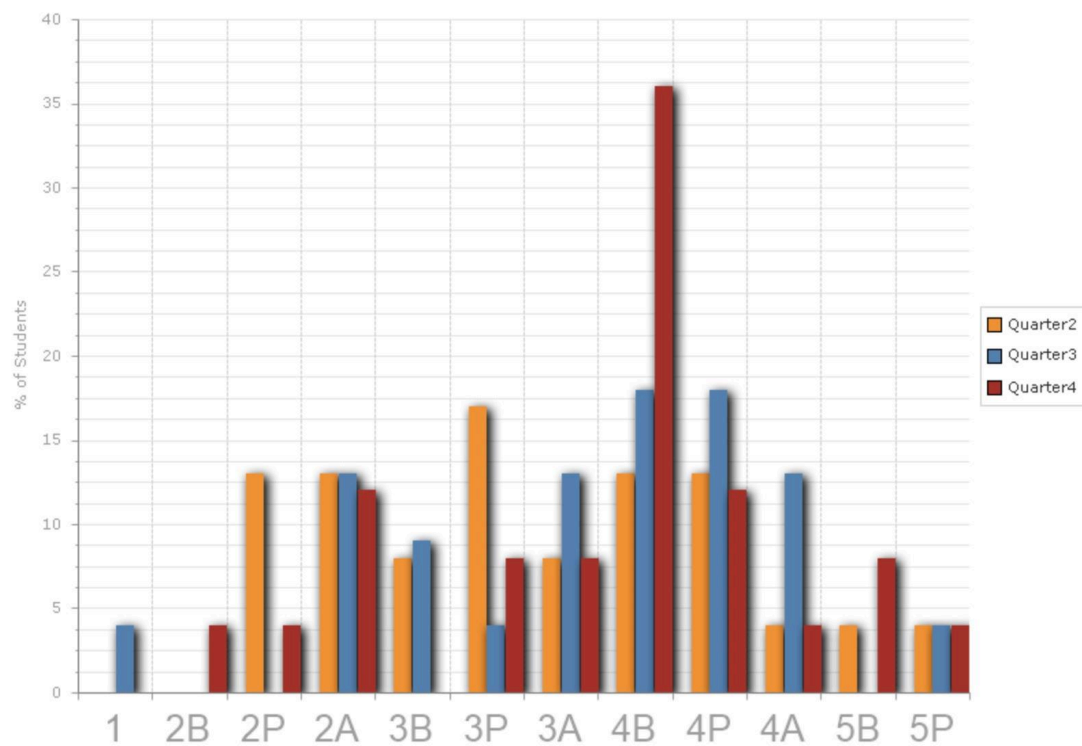
3B is the expected level at the end of year 5.

Year 6 E-asttle Progression for 2024



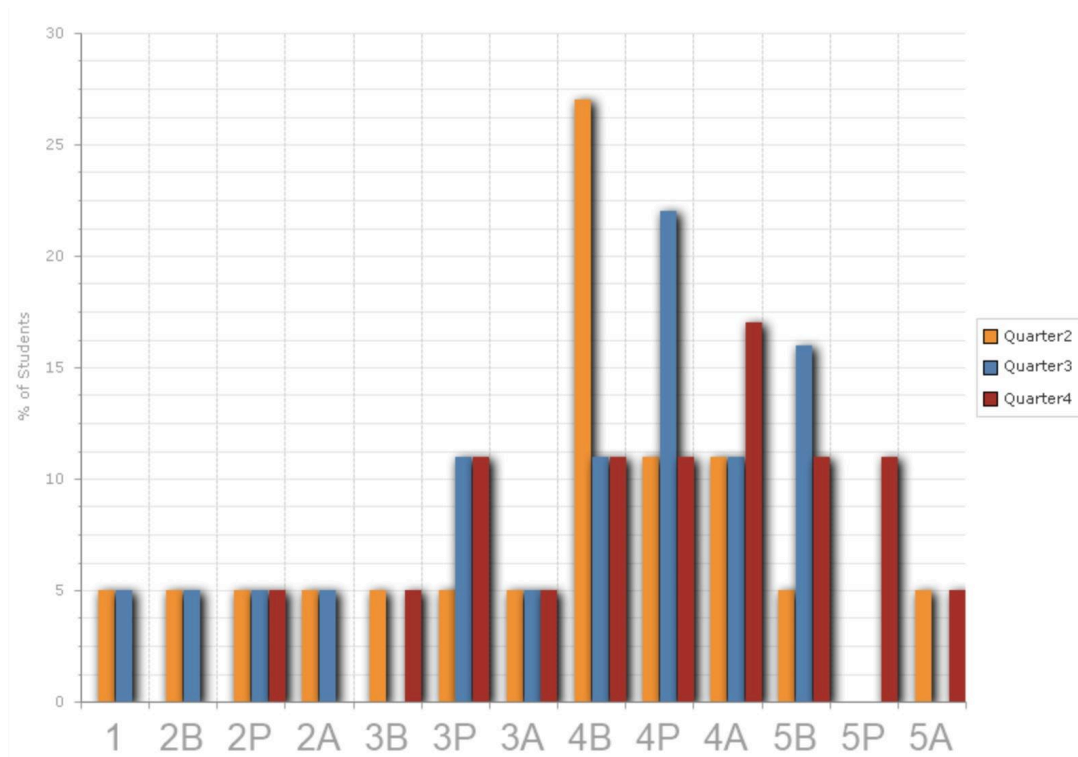
3P&3A is the expected level at the end of year 6.

Year 7 E-asttle Progression for 2024



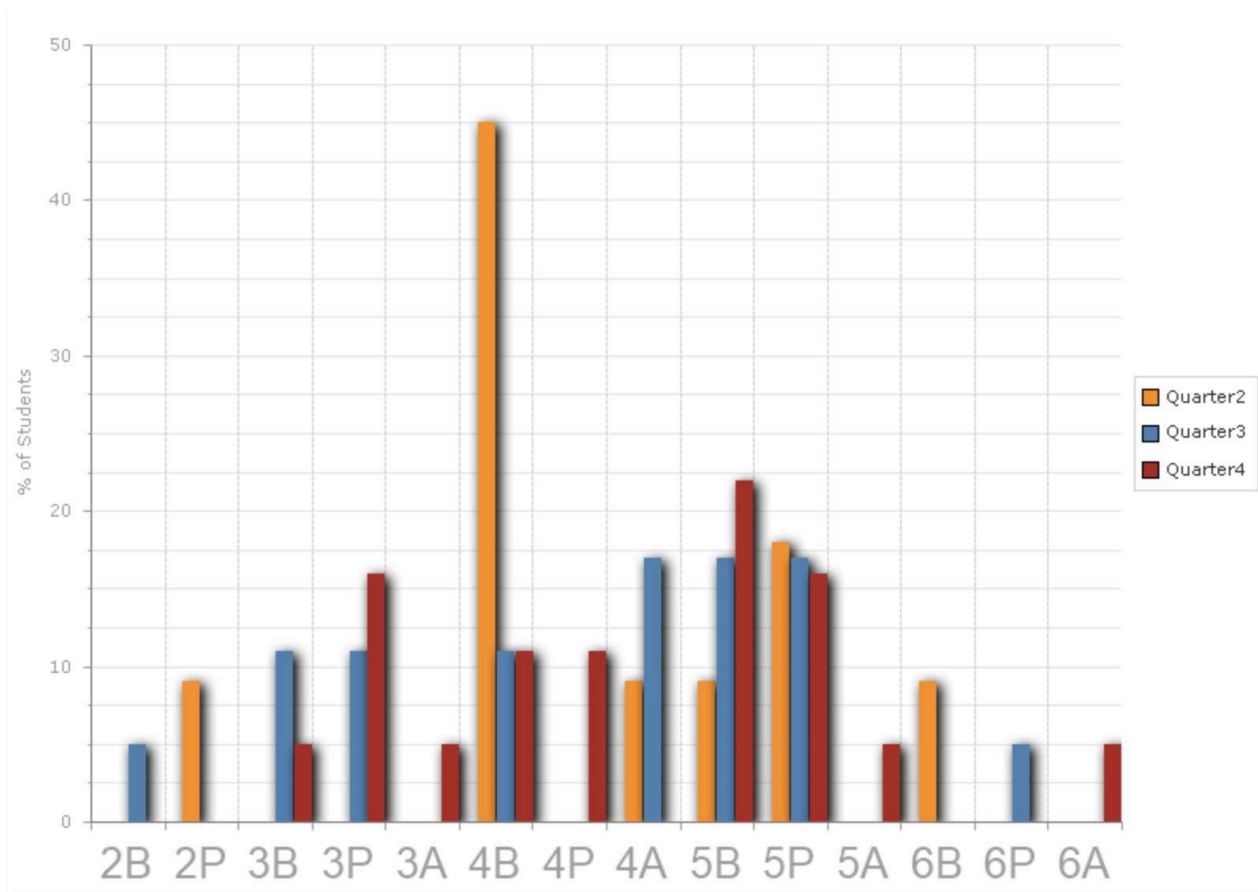
4B is the expected level at the end of year 7.

Year 8 E-asttle Progression for 2024



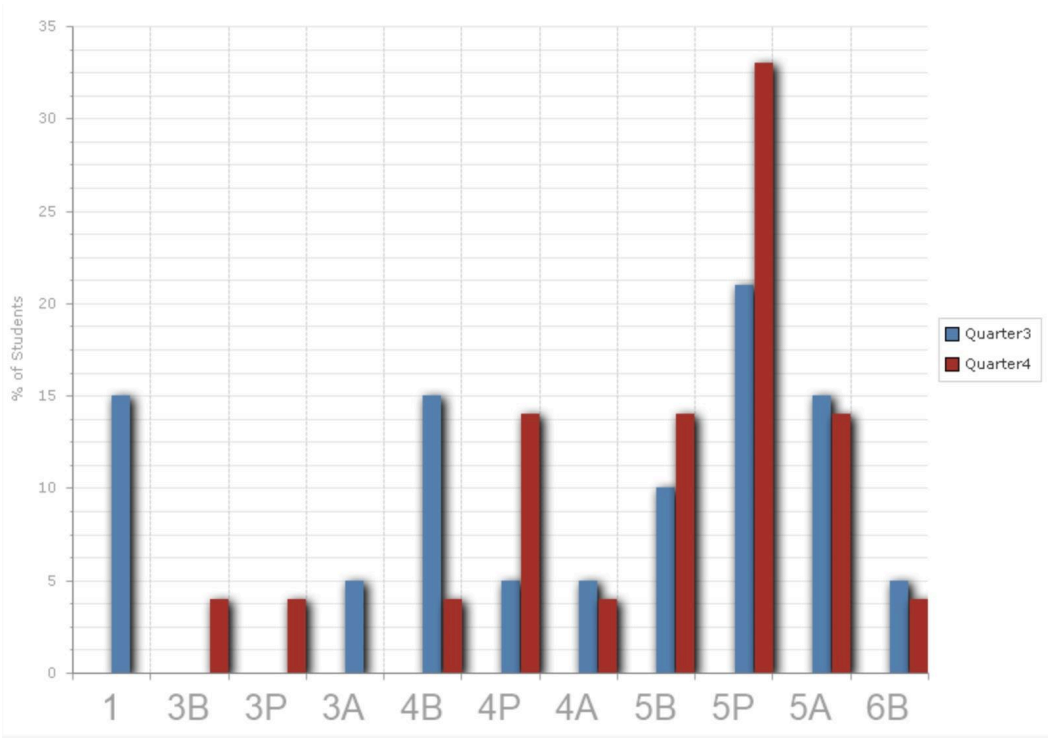
4P&4A is the expected level at the end of year 8.

Year 9 E-asttle Progression for 2024



5B is the expected level at the end of Year 9.

Year 10 E-asttle Progression for 2024



5P&5A is the expected level at the end of Year 10

Mathematics & Statistics

EOY NCEA Analysis

2024 Summary of Total Grades

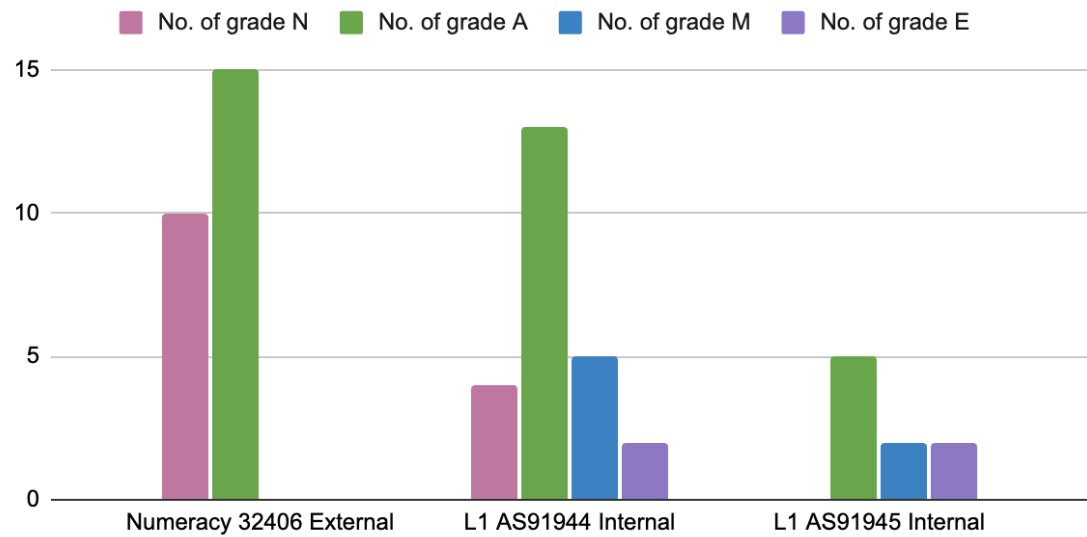
COURSE: Y9 MATHEMATICS & STATISTICS

We have a gifted student in the Year 9 cohort. As part of extension the student was given the opportunity to complete Numeracy US32406 and a Level 1 External, AS 91945. Other opportunities for extension included the opportunity to take part in Otago Jnr Maths Competition & Mathex.

Standard	Assessed	Level	No. of grade N	No. of grade A	No. of grade M	No. of grade E	Total Achieved
32406	External	1		1			1
91945	Internal	1			1		1

COURSE: Y10 MATHEMATICS & STATISTICS

Internal & External Standards



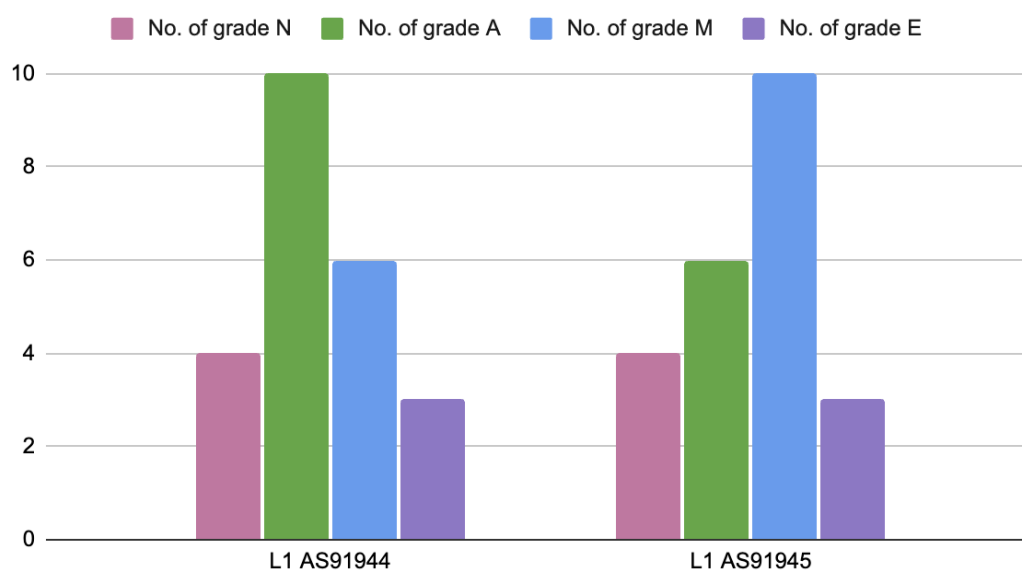
Standard	Assessed	Level	No. of grade N	No. of grade A	No. of grade M	No. of grade E	Total Achieved
32406	External	1	10	15			15
91944	Internal	1	4	13	5	2	20
91945	Internal	1		5	2	2	9

AS 91945 with an algebra focus was offered as an extension activity to the 10 students who achieved their Numeracy in May 2024. AS 91944 with a Statistics focus was successfully covered with all students in Year 10 aiding students to attain credits towards Numeracy, especially if they have been unsuccessful in the September Numeracy US32406 Examination.
**The highest grade possible for Numeracy US32406 is 'Achieved'.*

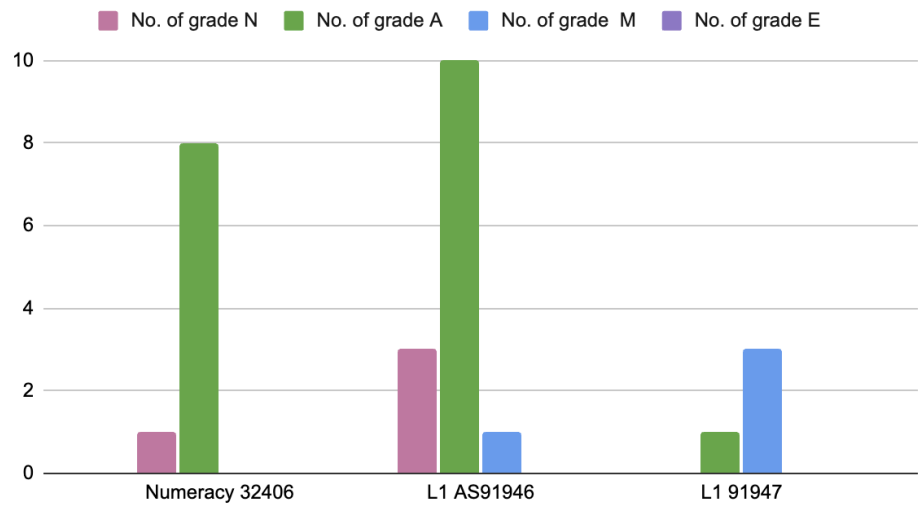
COURSE: L1 MATHEMATICS & STATISTICS

Only one student in the Year 11 cohort of 2024 did not achieve 10 credits towards the Numeracy prerequisite for NCEA. Renew School will no longer offer NCEA Level 1 from 2025, allowing for comprehensive coverage and understanding of Mathematics & Statistics instead of rushing to attain credits in Year 11. In Maths the Year 11 2025 and Year 12 2026 courses will cover a range of Level 2 NCEA standards allowing comprehensive understanding of Number, Algebra, Trigonometry, Measurement, Statistics & Probability over a two year period. The Year 12 Course of 2025 offers two classes; General (Advanced) Mathematics and Statistics.

Internal Standards



External Standards

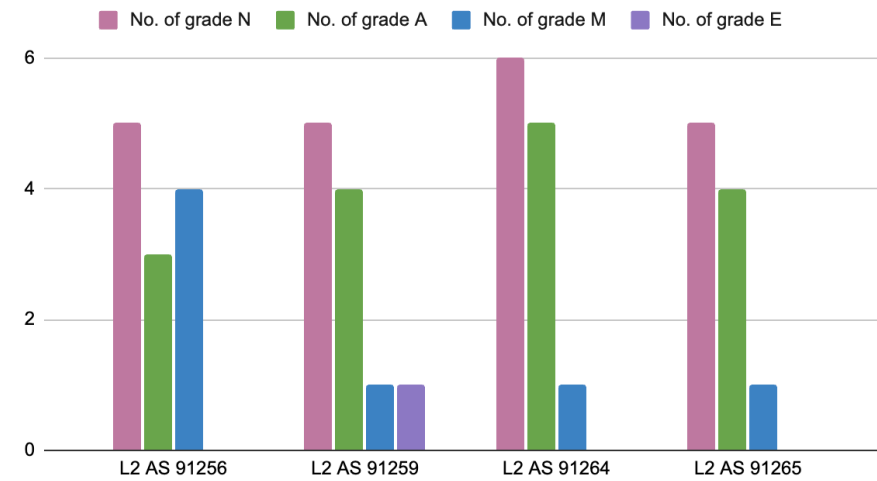


Standard	Assessed	Level	No. of grade N	No. of grade A	No. of grade M	No. of grade E	Total Achieved
32406	External	1	1	8			8
91944	Internal	1	4	10	6	3	19
91945	Internal	1	4	6	10	3	19
91946	External	1	3	10	1		11
91947	External	1		1	3		4

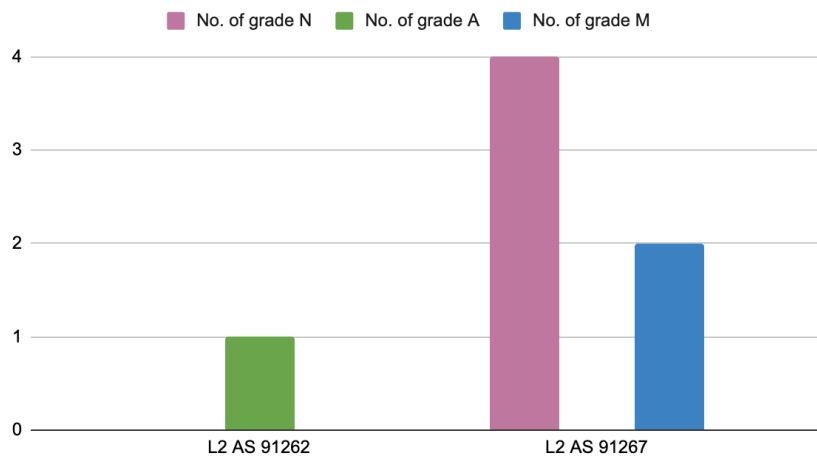
COURSE: L2 MATHEMATICS & STATISTIC

The 2025 Year 13 Mathematics course will have a Statistics focus catering to the interest and ability of the Y12 cohort of 2024.

Internal Standards



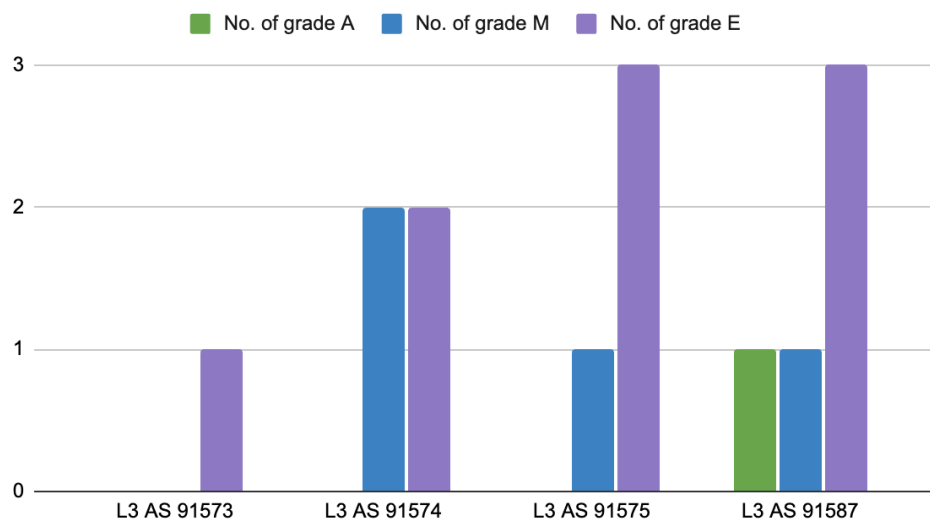
External Standards



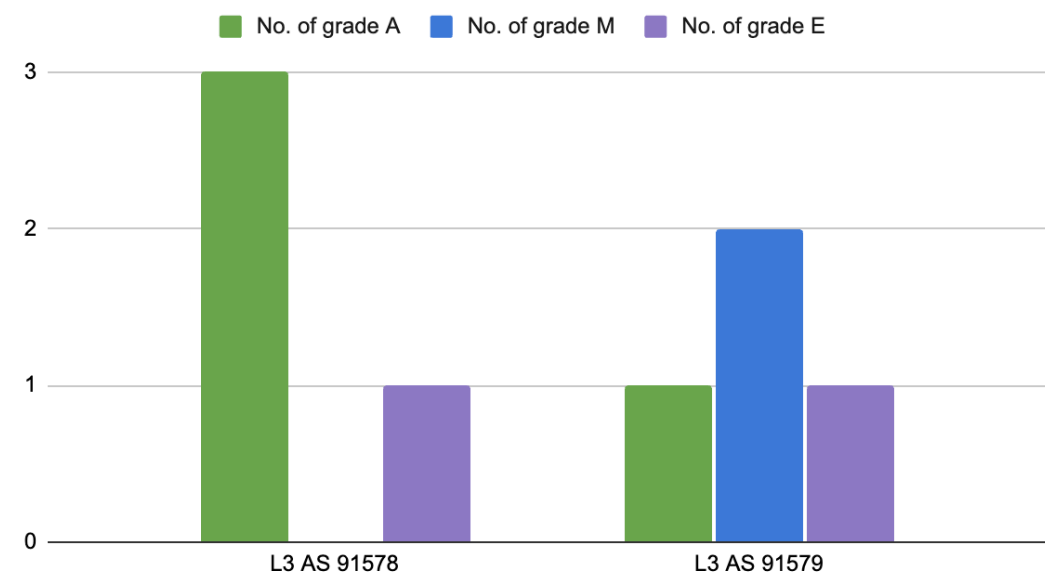
Standard	Assessed	Level	No. of grade N	No. of grade A	No. of grade M	No. of grade E	Total Achieved
91256	Internal	2	5	3	4		7
91259	Internal	2	5	4	1	1	6
91262	External	2		1			1
91264	Internal	2	6	5	1		6
91265	Internal	2	5	4	1		5
91267	External	2	4		2		2

COURSE: L3 MATHEMATICS & STATISTIC

Internal Standards



External Standards



2024 Primary Literacy Achievement

Mid-Year Literacy Tracking

*Report Compiled by
Tim Buchanan –
Associate Principal (Primary)*

Reading

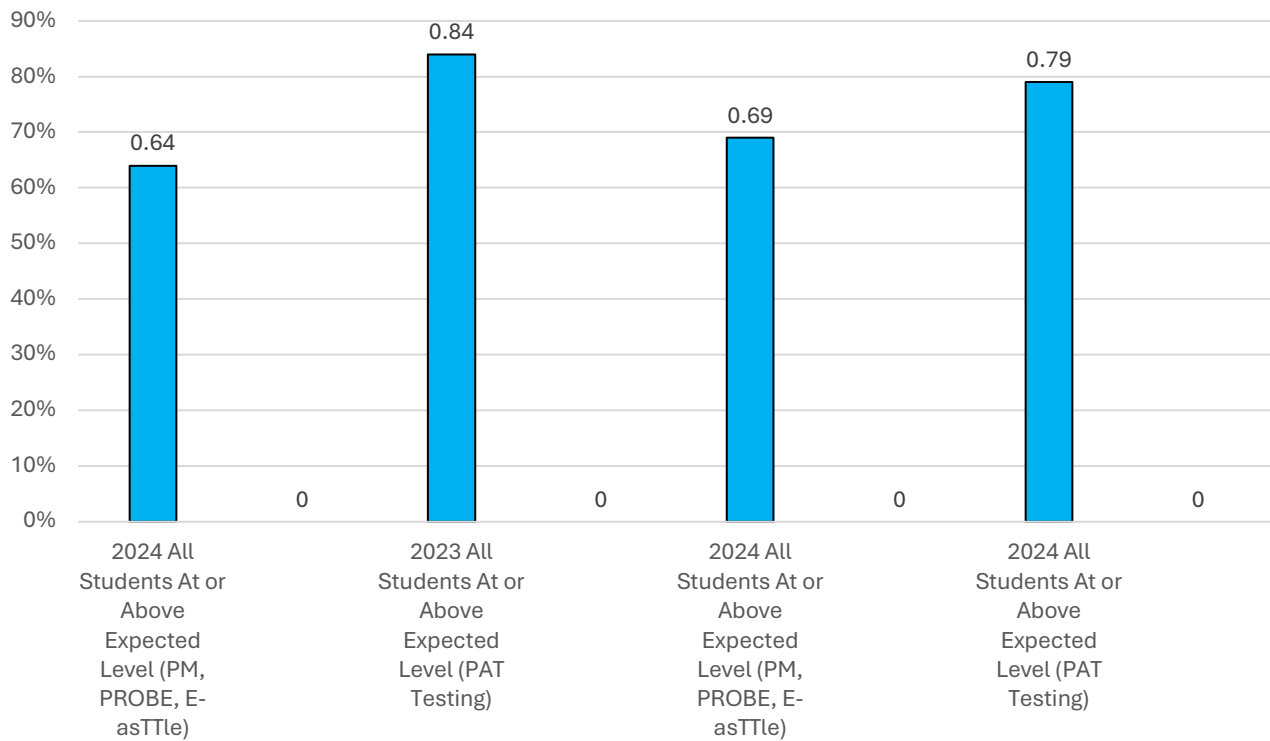
Achievement data was collected and analyzed from all year 2-8 students by the end of term 2 using the following assessment tools:

- PAT Reading Comprehension Testing in Term 1 (Years 4-8)
- PM Benchmark Reading Testing (Years 2-3)
- PROBE Reading Testing (Years 4-6)
- E-asTTle Reading Assessment (Years 7-8)

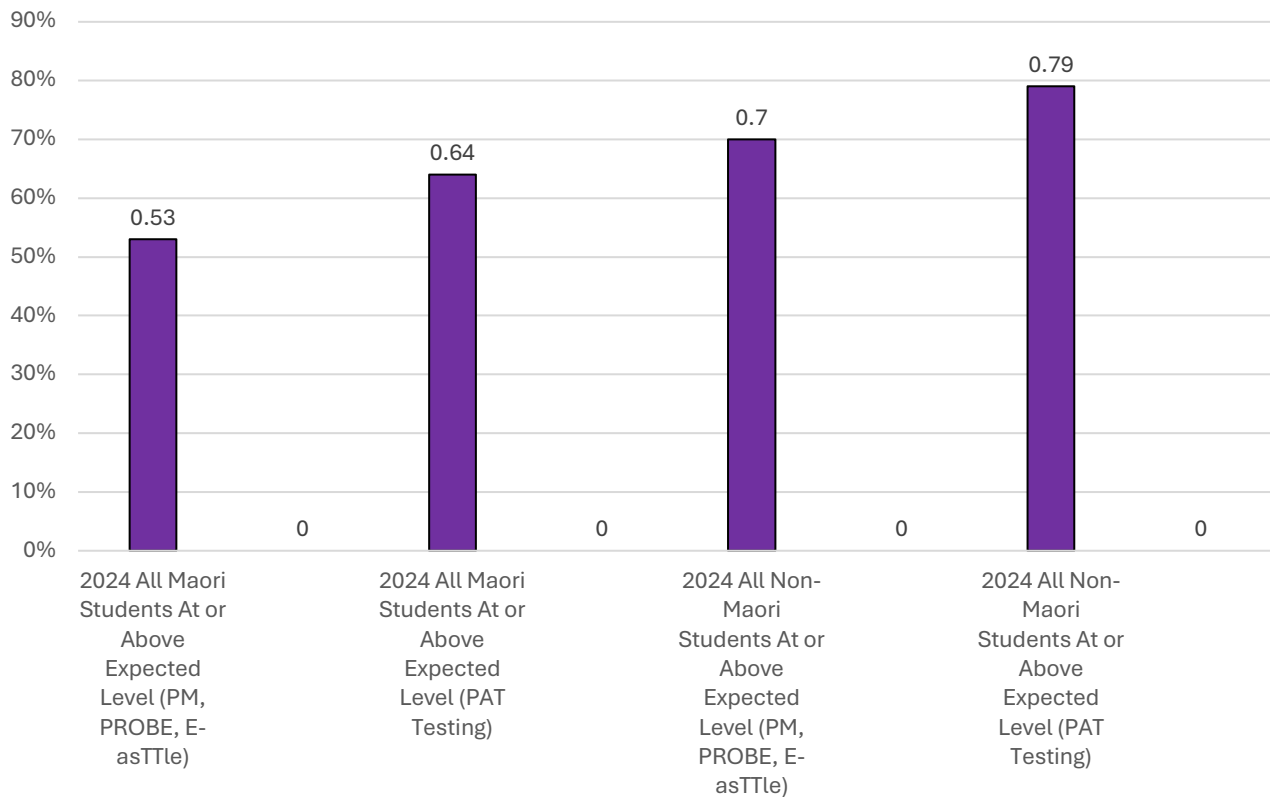
The following graphs have grouped the achievement data collected from PM Benchmark Reading Testing, PROBE Reading Testing and E-asTTle Reading Testing together, and compared them with achievement data collected from PAT Reading Comprehension Testing.

The following data analyzed and compared from these assessment tools demonstrated the following results:

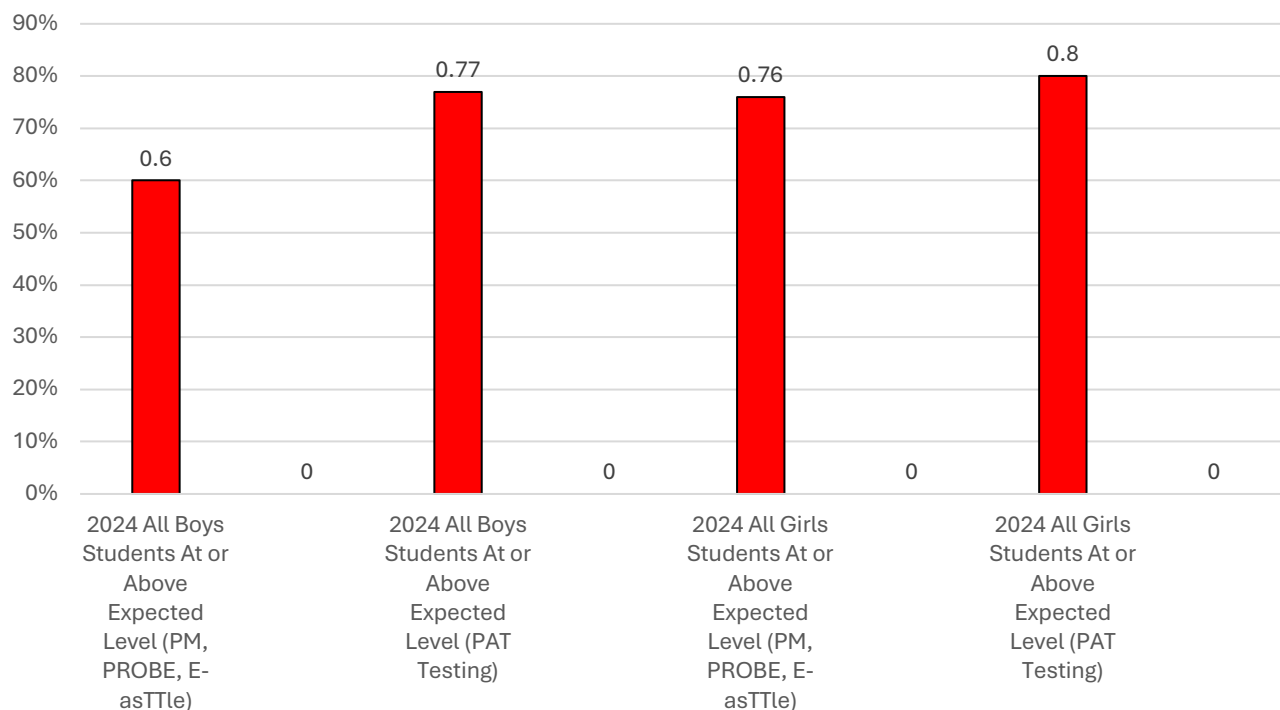
Comparative Reading Results (2023 - 2024)



Comparative Maori and Non-Maori Reading Results (2024 Only)



Comparative Boys and Girls Reading Results (2024 Only)



The individual year groups have the following achievement data:

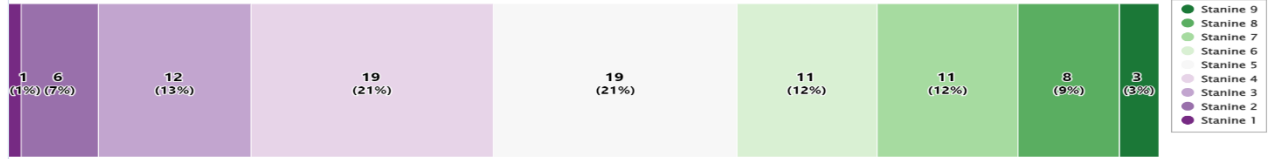
Year Level	Overall Reading Achievement At or Above	Māori Reading Achievement At or Above	Non-Māori Reading Achievement At or Above	Boys Reading Achievement At or Above	Girls Reading Achievement At or Above
Year 2	80%	100%	77%	60%	100%
Year 3	88%	None Identified as Māori	88%	80%	100%
Year 4	70%	None Identified as Māori	70%	80%	100%
Year 5	70%	50%	70%	57%	77%
Year 6	80%	0%	82%	80%	80%
Year 7	67%*	67%	67%	77%	63%
Year 8	55%*	50%	70%	58%	50%

**It is interesting to note that 9 out of 16 (56%) of Year 7-8 students who are reading below their expected year level have joined our school in the last year and a half (they came from other primary schools).*

Also, the year 7-8 reading testing tool is e-asTTle which is the only online testing tool. However, this tool will be standardized from years 3-8 from 2026. Therefore, we are required to prepare our students to achieve with the tool.

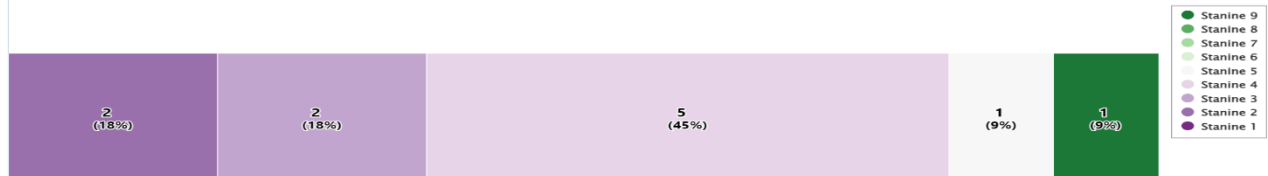
Individual PAT Reading Results are as follows:

PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart



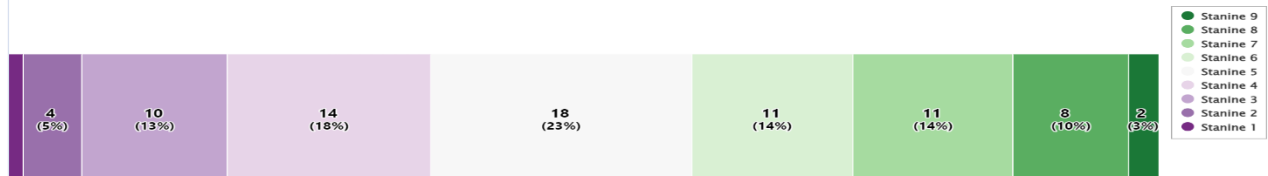
PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart

Filtered By: Maori



PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart

Filtered By: Asian,MELAA,NZ European/Pakeha/Other European,Other,Pacific Peoples



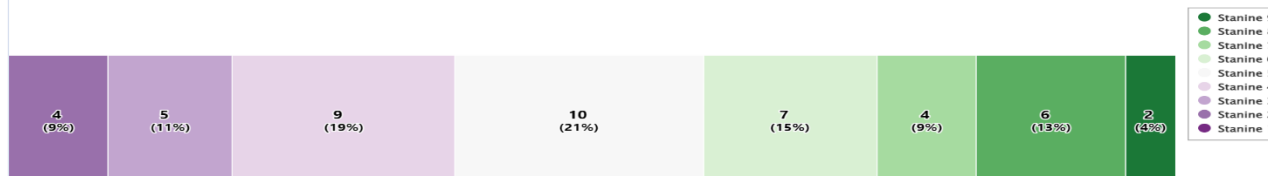
PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart

Filtered By: Male / Tane



PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart

Filtered By: Female / Wahine



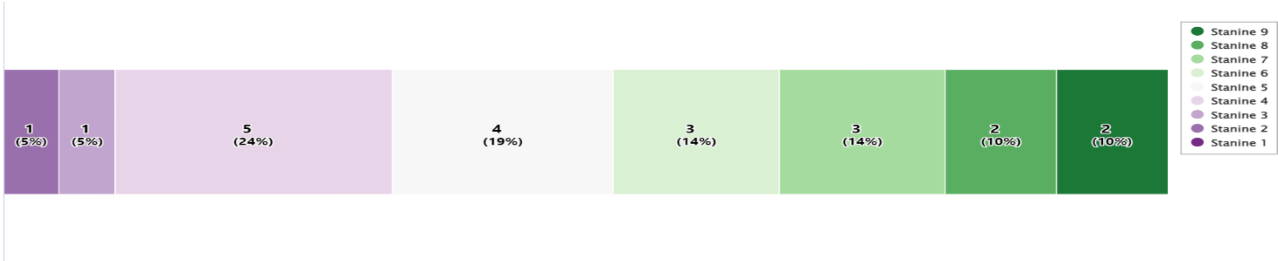
PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart

Filtered By: Year 4



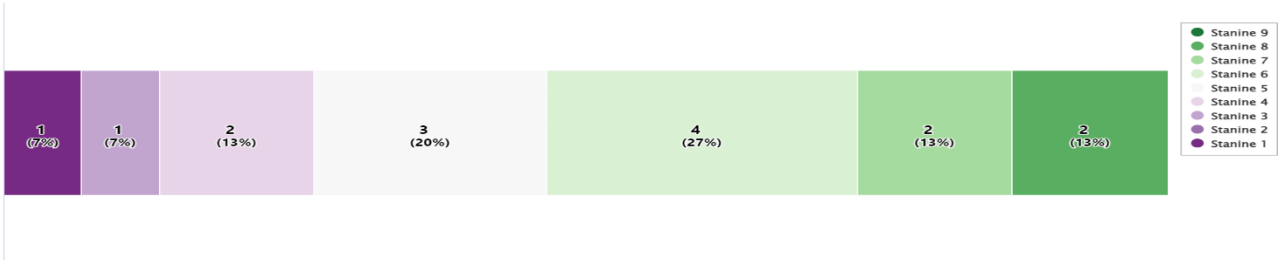
PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart

Filtered By: Year 5



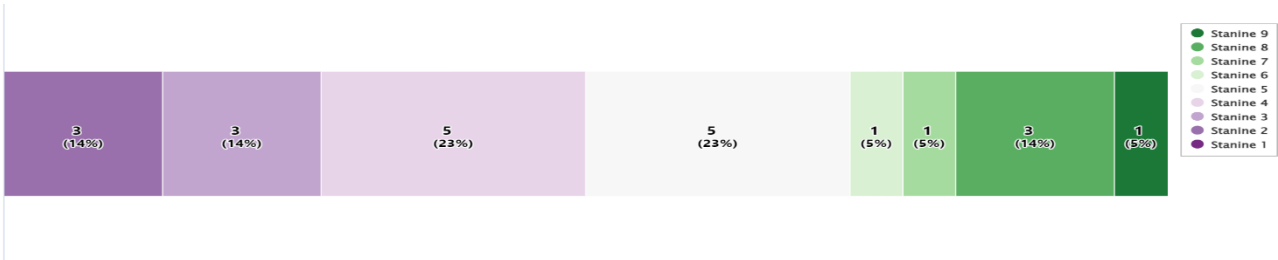
PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart

Filtered By: Year 6



PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart

Filtered By: Year 7



PAT - Most Recent Reading Comprehension - 2024 - 100% Bar Chart

Filtered By: Year 8

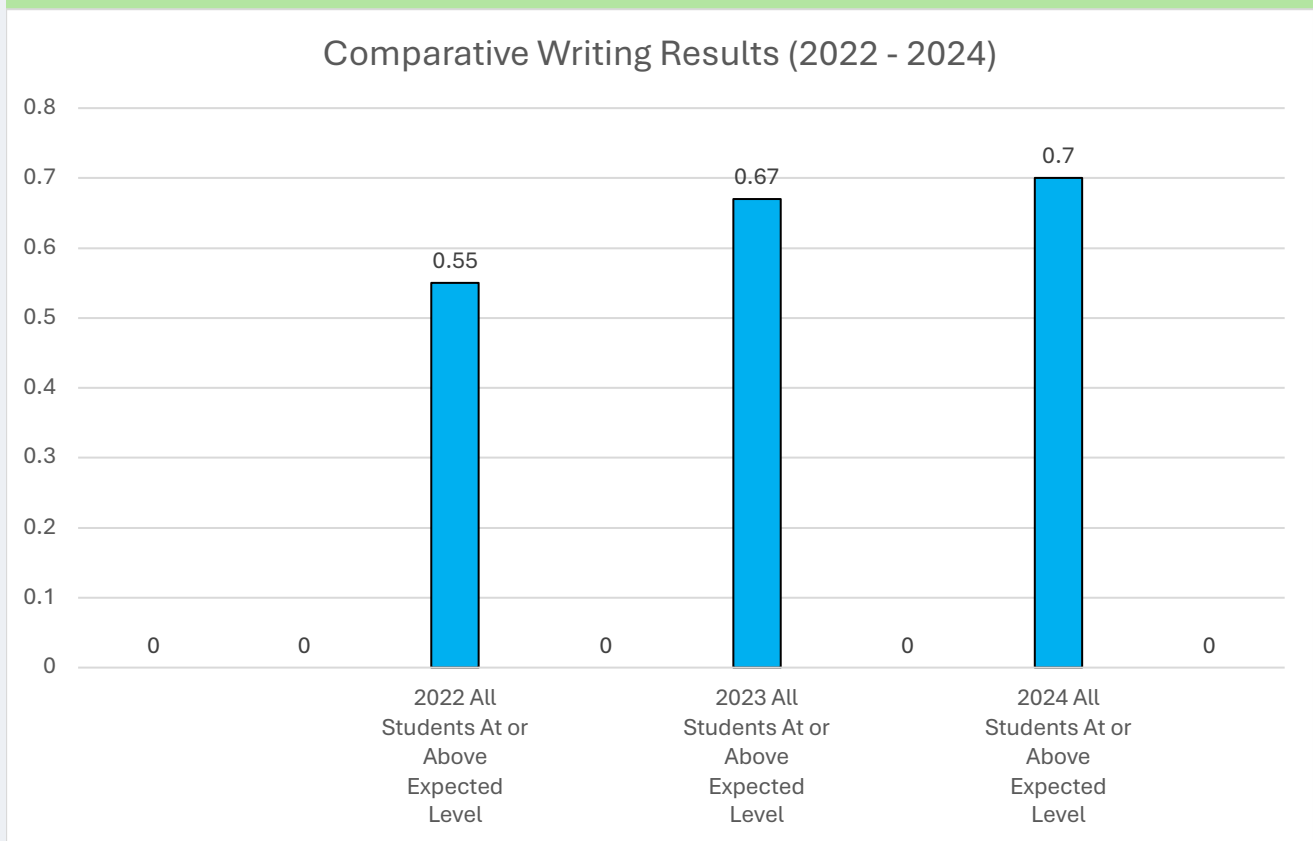


Writing

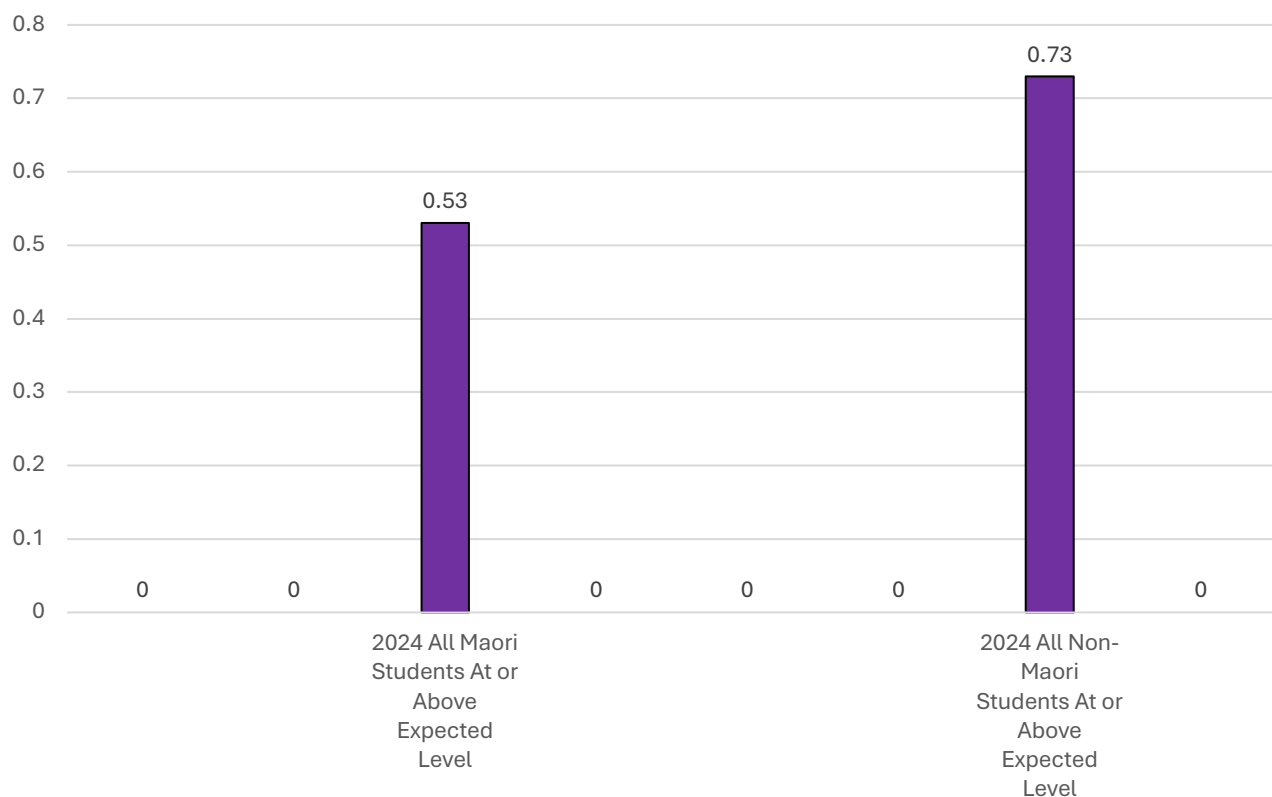
Achievement data was collected and analyzed from all year 2-8 students by the end of term 2 using the following assessment tools:

- Moderated Writing Samples (Years 2-6)
- E-asTTle Writing Assessment (Years 7-8)

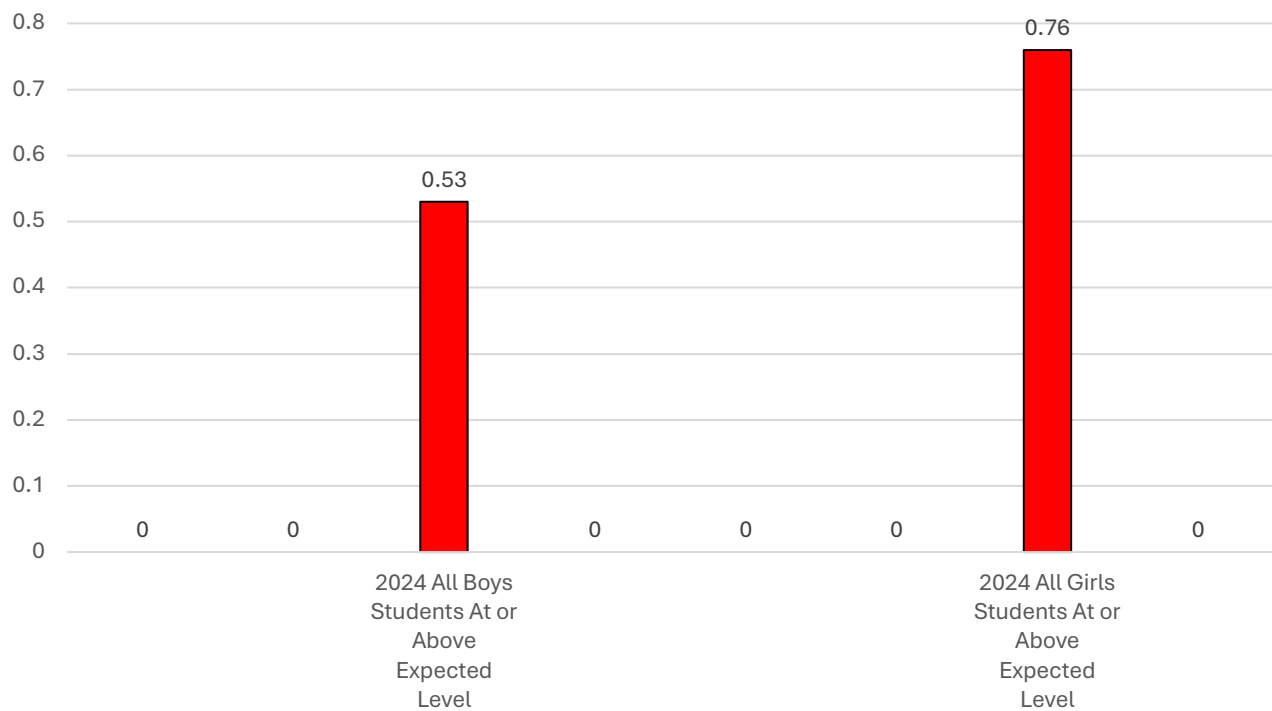
The following data analyzed and compared from these assessment tools demonstrated the following results:



Comparative Maori and Non-Maori Writing Results (2024 Only)



Comparative Boys and Girls Writing Results (2024 Only)



The individual year groups have the following achievement data:

Year Level	Overall Writing Achievement At or Above	Māori Writing Achievement At or Above	Non-Māori Writing Achievement At or Above	Boys Writing Achievement At or Above	Girls Writing Achievement At or Above
Year 2	84%	100%	82%	83%	83%
Year 3	88%	None Identified as Māori	88%	80%	100%
Year 4	30%*	None Identified as Māori	30%*	0%*	60%*
Year 5	77%	75%	77%	75%	77%
Year 6	56%*	0%*	60%*	38%*	76%
Year 7	87%	67%	90%	90%	80%
Year 8	66%*	25%*	90%	33%*	90%

**The data shows that individual year groups seem to have a higher proportion of students not meeting year level expectations than others, and this is not based on a particular area of the primary school.*

Summary of Trends and Future Foci:

Reading

- Student achievement for reading shows differing results depending on which tool you are using. PAT is showing a decline in reading achievement between 2023-and 2024, but the other tools are showing an increase. However, both results for 2024 show achievement is below our expectation for 80% of more students writing AT or ABOVE their year level.
- Our data for Māori students shows that they are underachieving compared to non-Māori.
- Achievement data shows that boys are achieving lower than girls.
- Therefore, the three areas to focus on for the remainder of 2024:
 - Year 7-8 overall reading achievement, specifically with new students entering Renew School from other schools, and in being prepared to utilise online assessment tools.
 - Māori students in years 5-8
 - Boys in years 2-5

Writing

- Student achievement for writing shows an increase in achievement from 2022 to 2024, overall. This meets our previous goal of 70% or more of students in years 2-8 achieving AT or ABOVE their expected year level.
- Our data for Maori students shows that they are underachieving compared to non-Maori.
- Achievement data shows that boys are achieving lower than girls.
- Therefore, the three areas to focus on for the remainder of 2024 for specific year levels – Years 4, 6 and 8, and especially for Maori and boys in these year levels.

Y7-11 BOARD OF TRUSTEES LITERACY REPORT 2024

In an earlier ERO review, it was pointed out that the analysis of the school's assessment data is an area of improvement. Assessment for learning was identified as a key area to focus on. In other words, how do we best use the collated data to improve students' results across the board.

In the interests of expediency, this report will make use of graphical summaries of our Y7-10 students' e-asTTle standardised assessments.

The levels are split into three categories: B = basic; C = competent; A = advanced. Generally speaking, Year 9 students should be at Level 3; Year 10 students at Level 4; at the beginning of Year 11, students should be at Level 5B. The expectation is that they progress through the categories as the year progresses.

Broadly speaking, the e-asTTle results place Renew School slightly above the national average at reading, and slightly below at writing. Our students' assessment results with the Smartlab tool show that spelling and punctuation are areas of concern.


The e-asTTle also reveal significant differences in results by ethnicity. Māori achievement at Renew School bucks the national trend. Where there are low results, poor attendance is the common factor. More significantly, Renew School has also been enrolling a larger cohort of students who do not speak English as their first language.

Lastly, 45 Year 10 and Year 11 students participated in the new common assessment activity for writing and 47 Year 10 and Year 11 students participated in the new common assessment activity for reading in 2024. The common assessment activities for reading and writing are the literacy co-requisite required to achieve the new NCEA qualification.

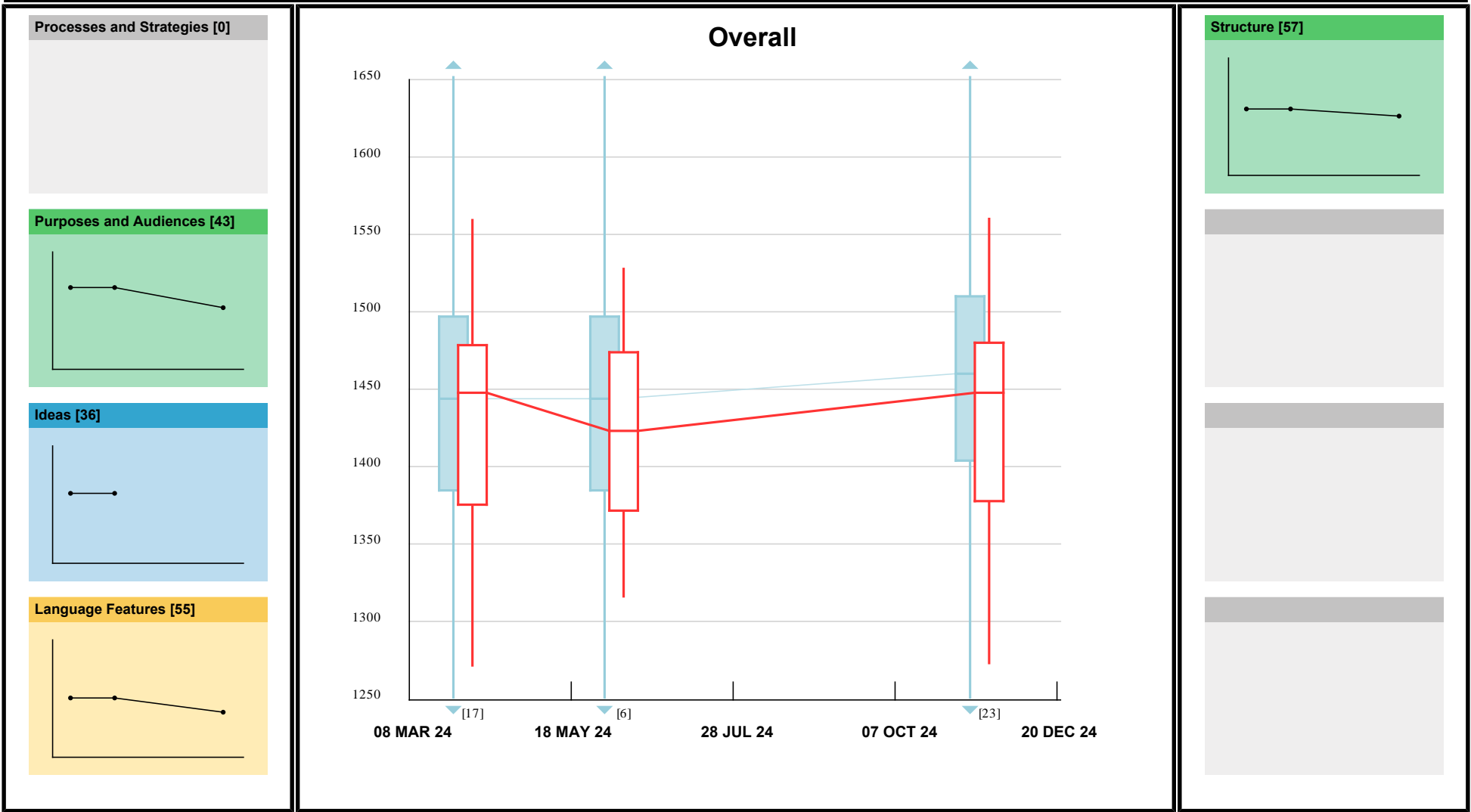
- 79% of students achieved their co-requisite for reading in 2024.
- 82% of students achieved their co-requisite for writing in 2024.

These results are well above the national average. Students who have not passed the common assessment activities in 2024 will be able to attempt the assessments again in 2025 after the necessary support from their literacy teachers.

Ethnicity: All
Year: 7
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: 


Location: All Schools
No. of Students: 24
Your Group Performance:  No. of Results: [n]




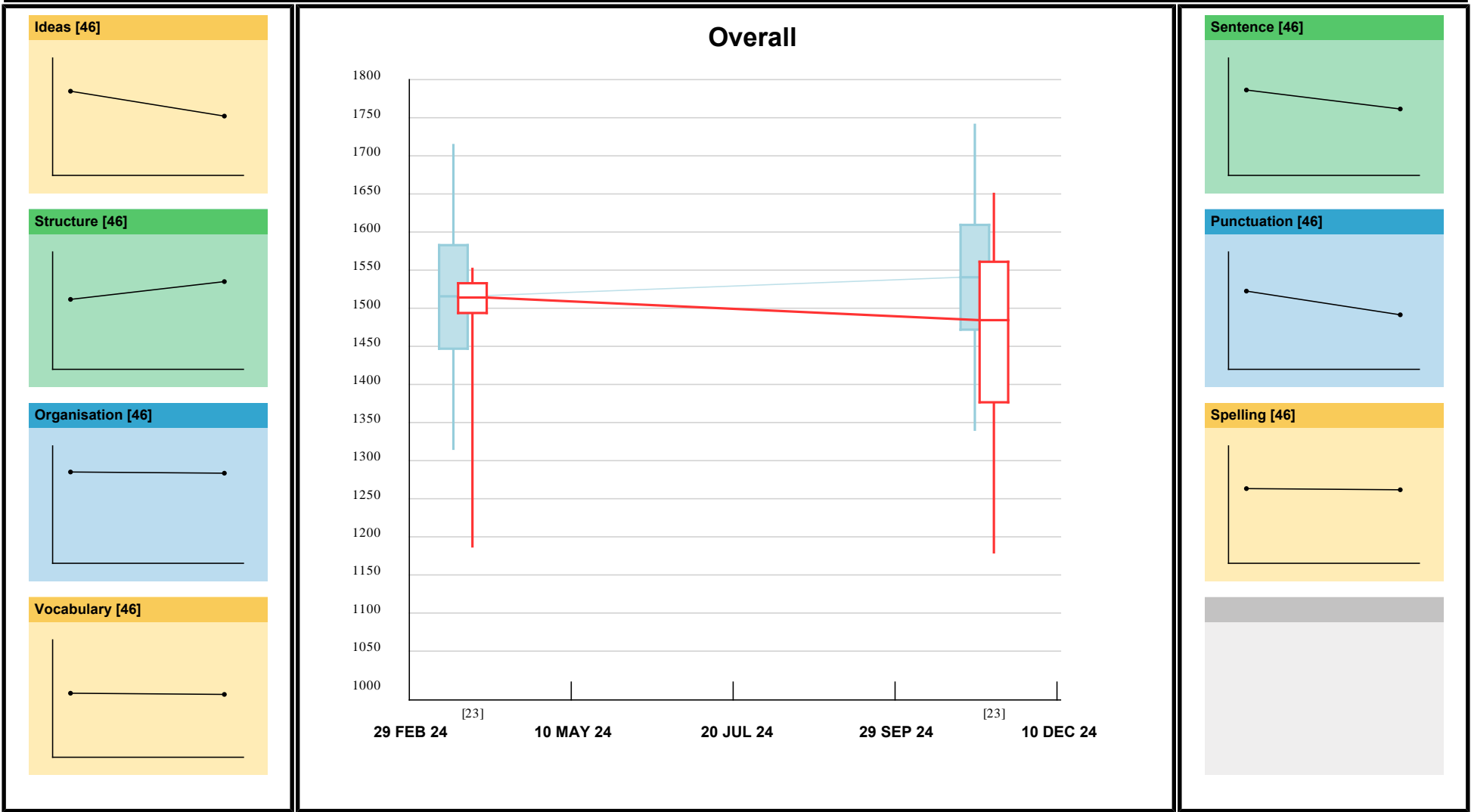
Progress Report for Subject: Writing
Group: All Test Candidates

Period Tested: 28 March 2024 to 12 November 2024

Ethnicity: All
Year: 7
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: 

Location: All Schools
No. of Students: 24
Your Group Performance:  No. of Results: [n]



Ethnicity: All

Language: All

Year: 8

Cluster: All Clusters

Gender: All

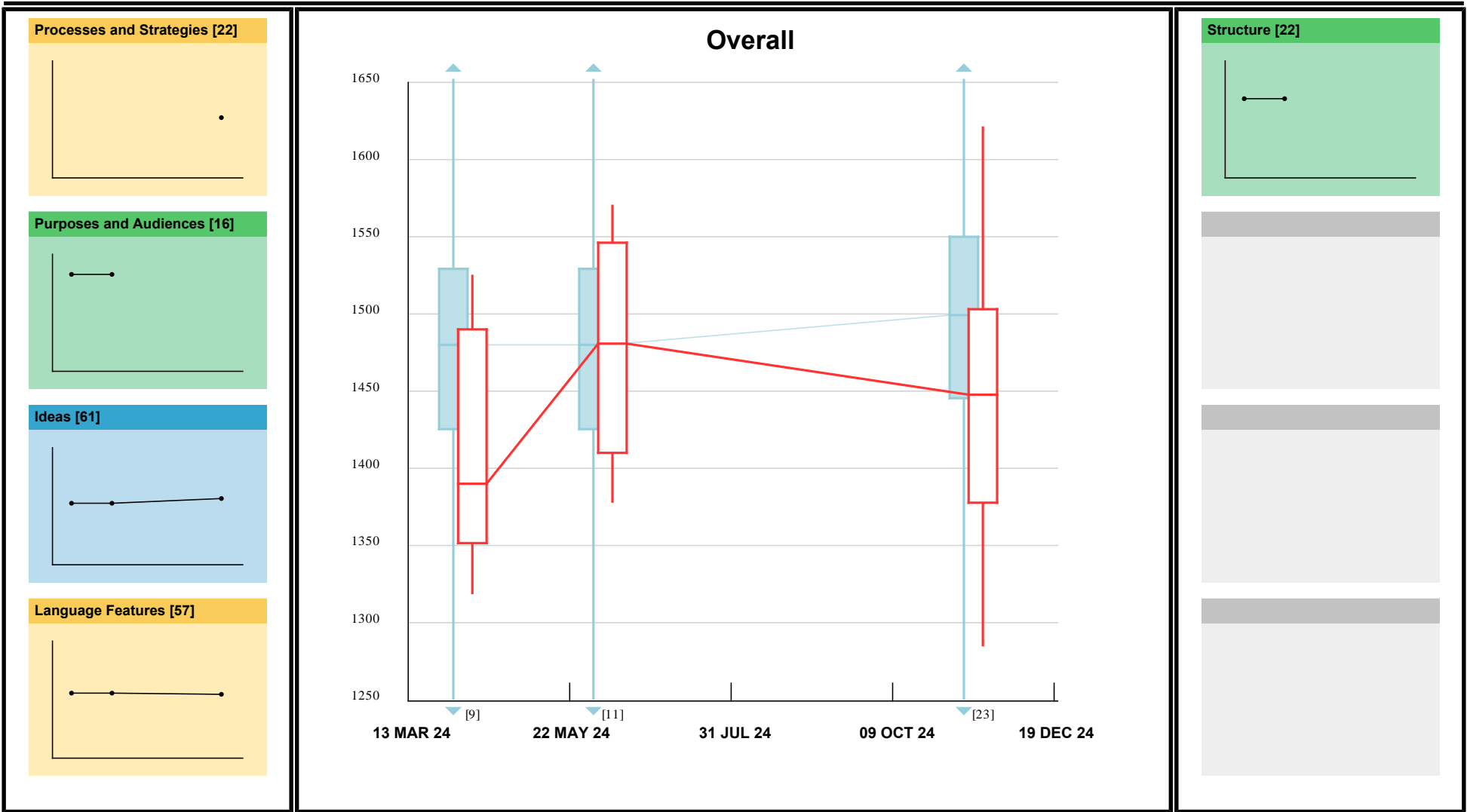
NZ Performance: 

Location: All Schools

Your Group Performance: 

No. of Students: 23

No. of Results: [n]



Ethnicity: All


Language: All

Location: All Schools

No. of Students: 24


Year: 8

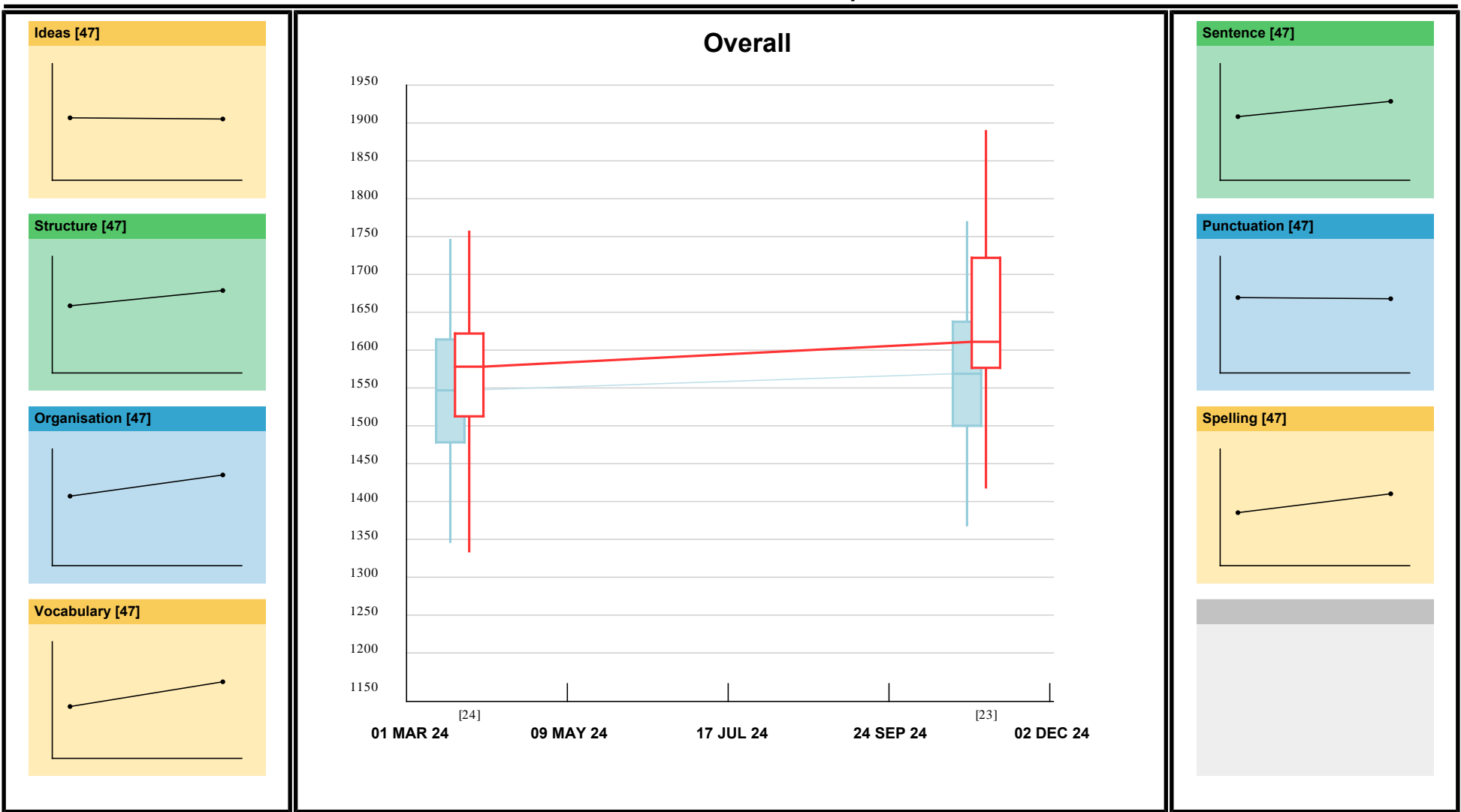
Cluster: All Clusters

Your Group Performance: 


No. of Results: [n]


Gender: All

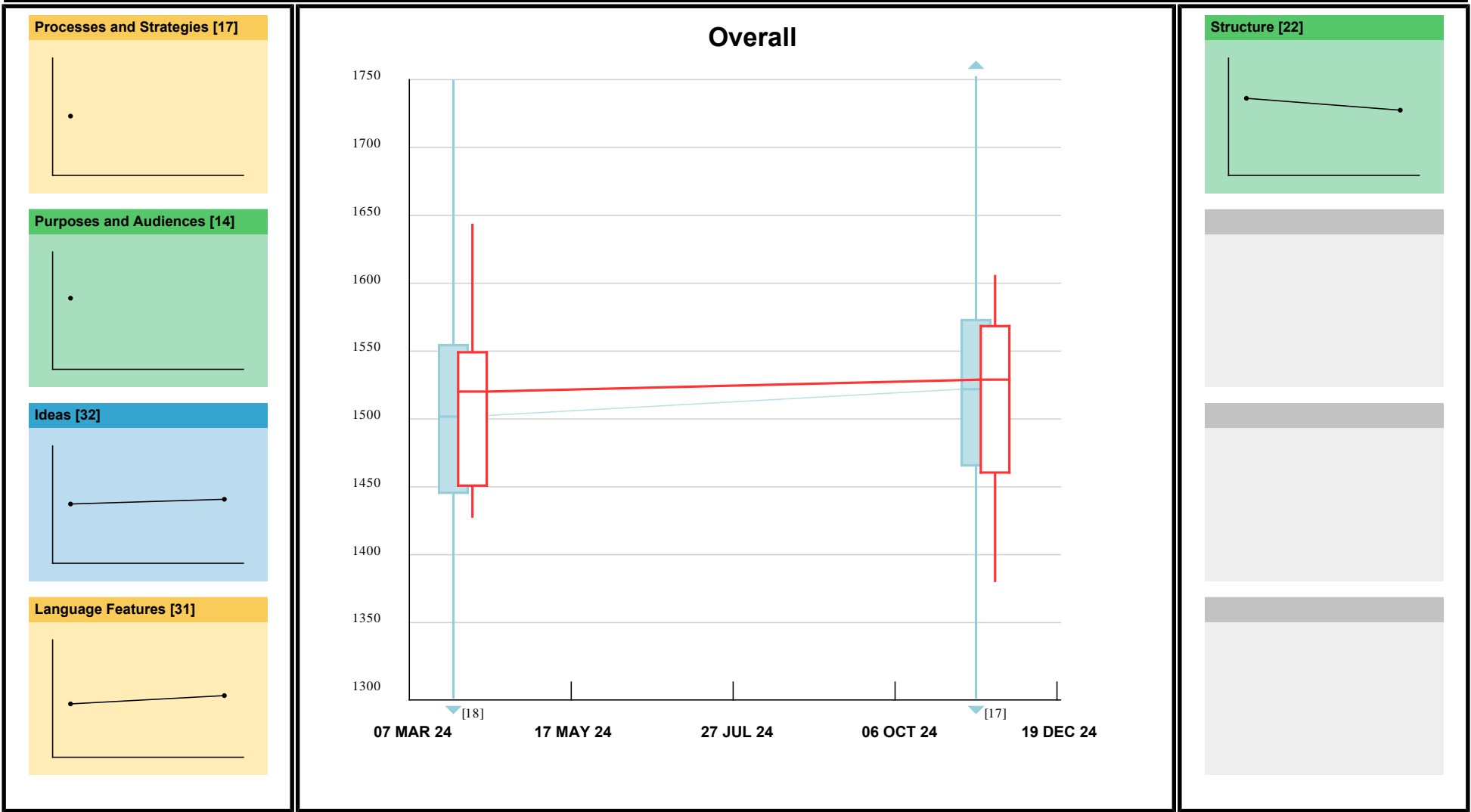
NZ Performance: 



Ethnicity: All
Year: 9
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: 


Location: All Schools
No. of Students: 23
Your Group Performance:  No. of Results: [n]




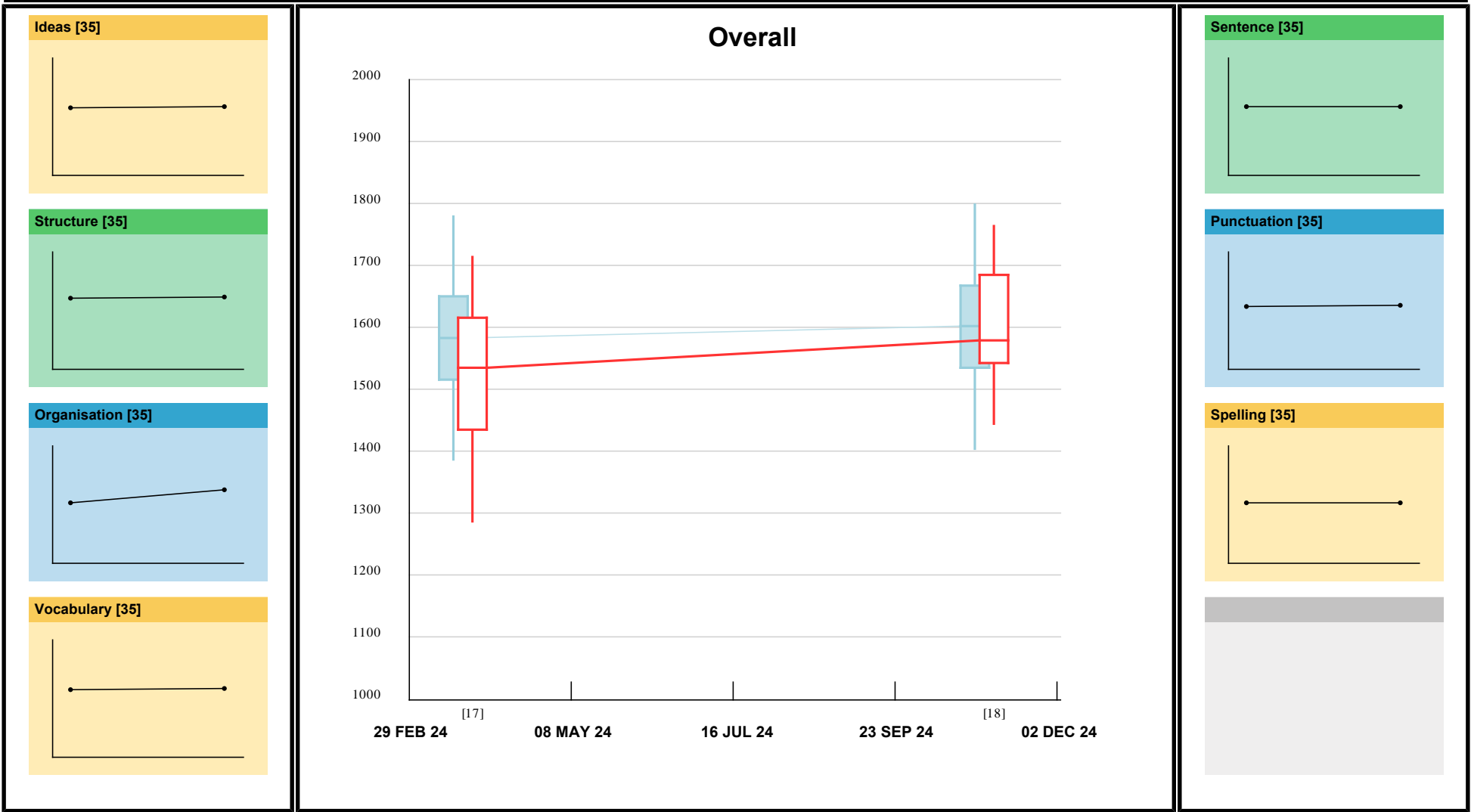
Progress Report for Subject: Writing
Group: All Test Candidates

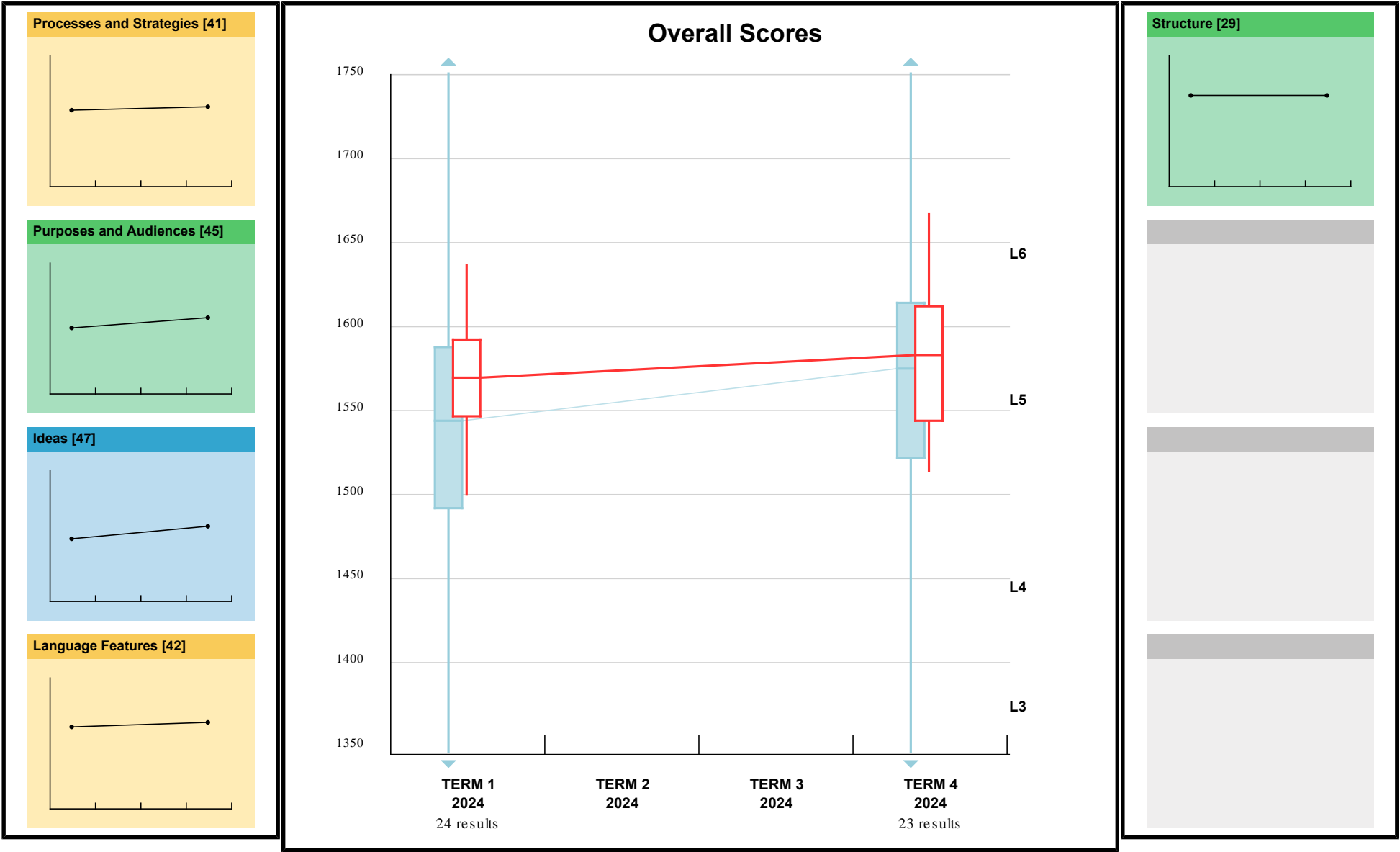
Period Tested: 27 March 2024 to 05 November 2024

Ethnicity: All
Year: 9
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: 

Location: All Schools
No. of Students: 22
Your Group Performance:  No. of Results: [n]






Progress Report for Subject: Writing
Group: All Test Candidates

Period Tested: 27 March 2024 to 05 November 2024

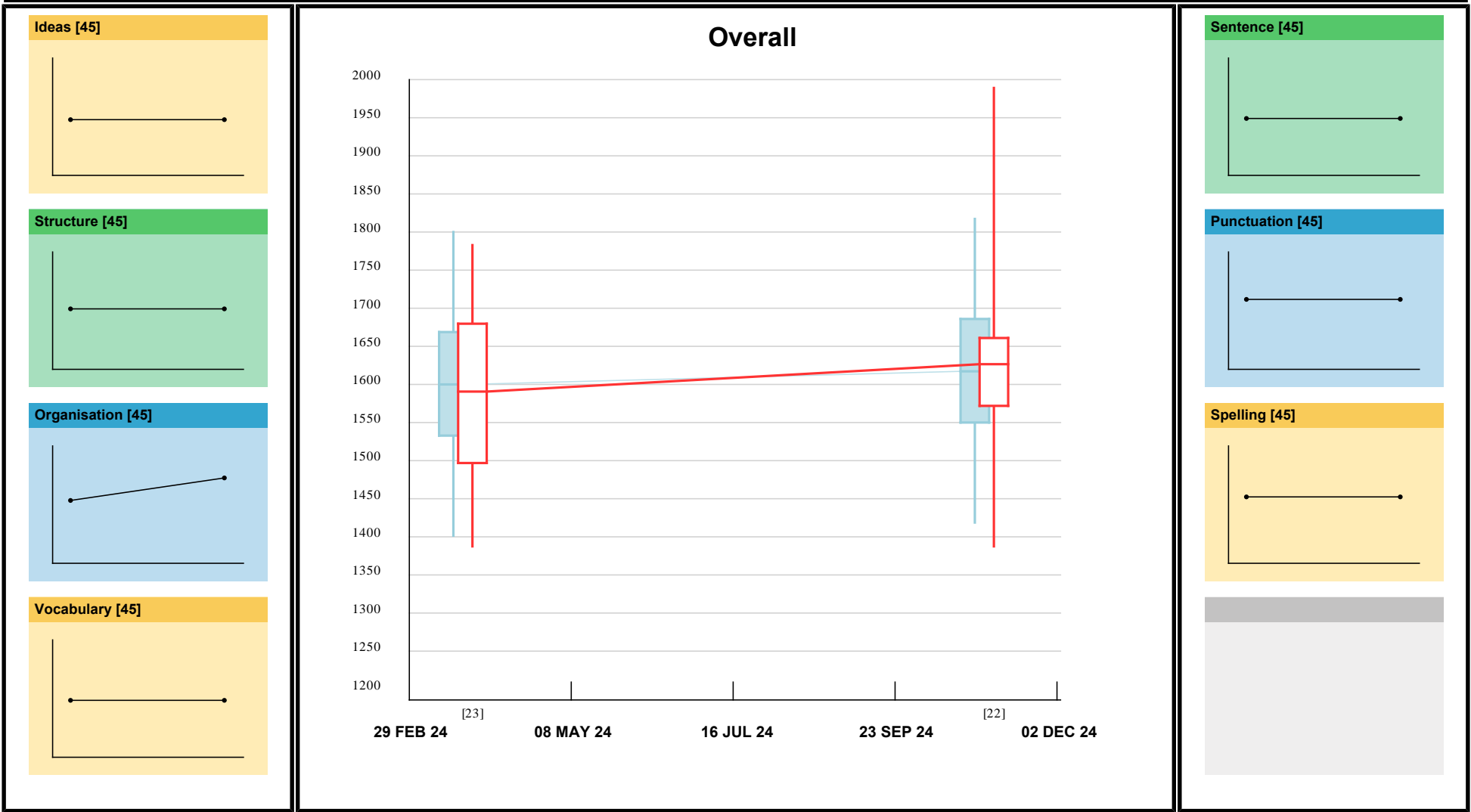
Ethnicity: All
Year: 10
Gender: All

Language: All
Cluster: All Clusters
NZ Performance: 

Location: All Schools

No. of Students: 26

Your Group Performance:  No. of Results: [n]



Comparison Information


Ethnicity: Māori

Year: 10


Gender: All

Language: All

Cluster: All Clusters

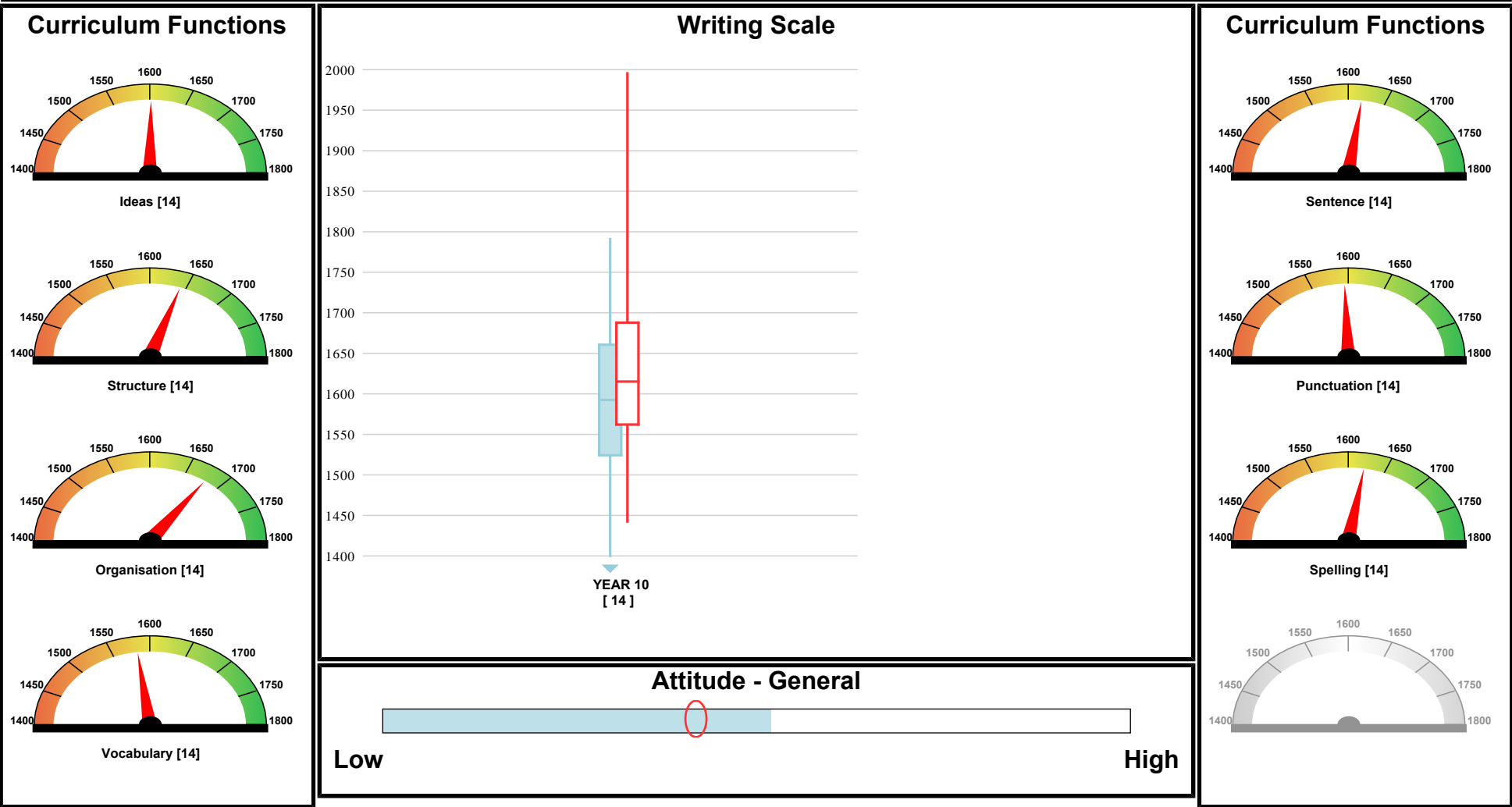
NZ Performance: 

Location: All Schools

Your Group Performance: 

No. of Students: 7

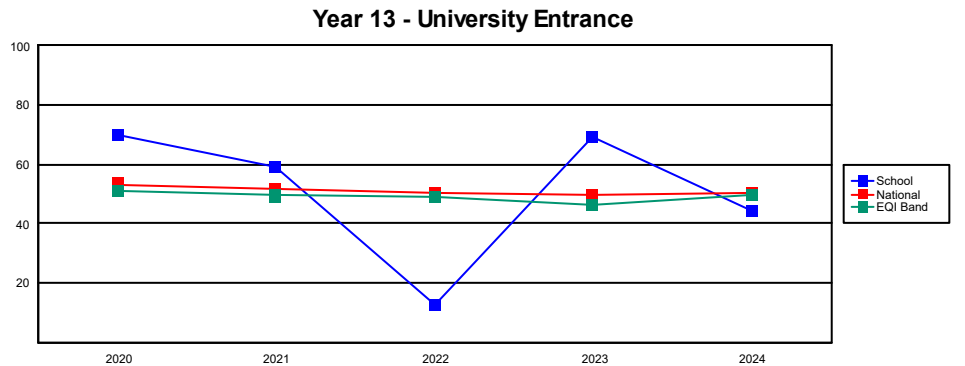
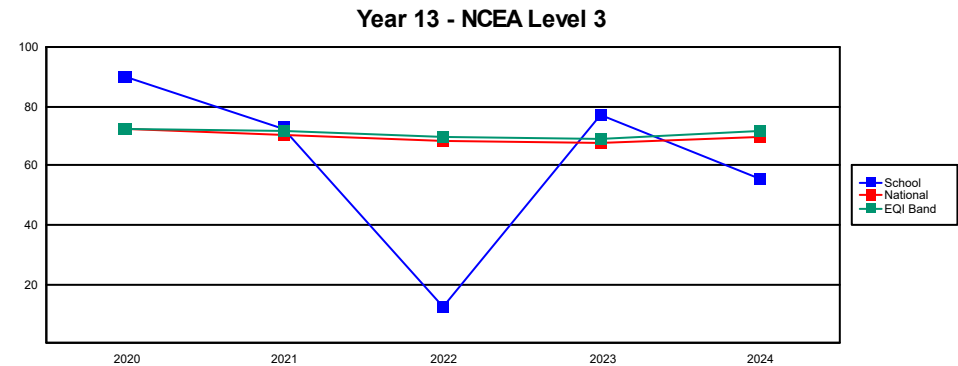
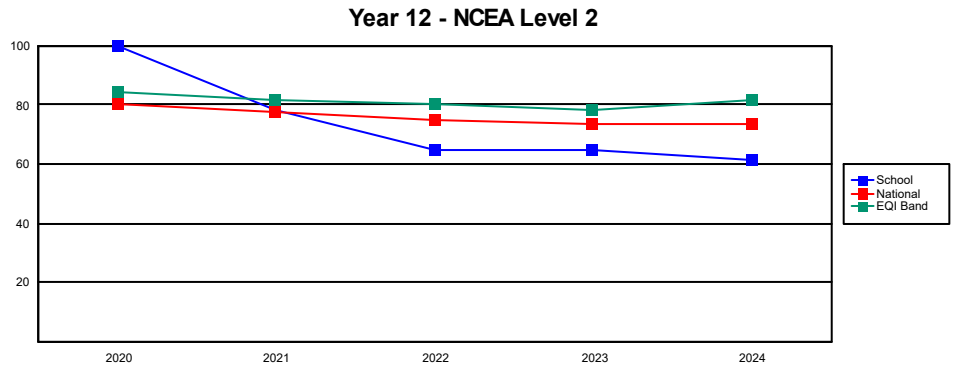
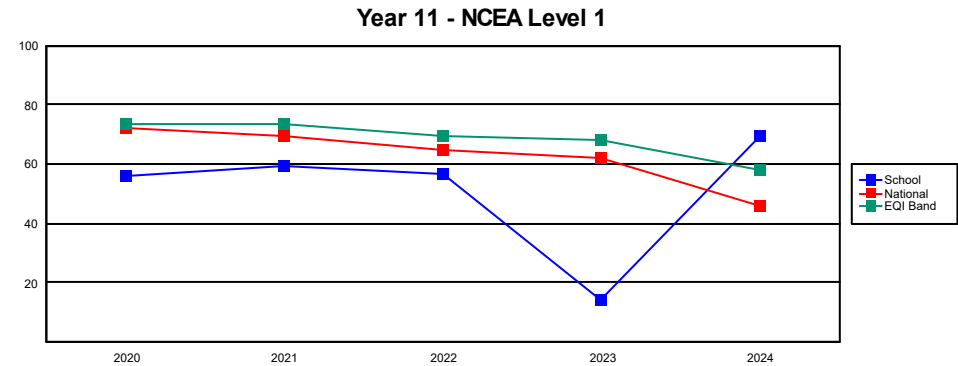
No. of Results: [n]



Achievement in NCEA and UE: Renew School

PR2 - Enrolment Based Cumulative Overall Results

Renew School					National				Average Socioeconomic Barriers (School Equity Index Band)			
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2020	55.6	100.0	90.0	70.0	71.8	80.1	72.1	53.4	73.7	84.4	72.4	50.8
2021	59.1	78.6	72.7	59.1	69.2	77.9	70.5	51.9	73.4	81.7	71.4	49.4
2022	56.3	65.0	12.5	12.5	64.9	74.9	68.2	50.3	69.6	80.4	70.0	49.2
2023	14.3	64.7	76.9	69.2	61.7	73.2	67.7	49.7	68.2	78.5	69.1	46.7
2024	69.6	61.1	55.6	44.4	45.9	73.6	69.4	50.6	58.0	81.4	71.7	50.0



Achievement in NCEA and UE: Renew School

Generated 8-Mar-2025

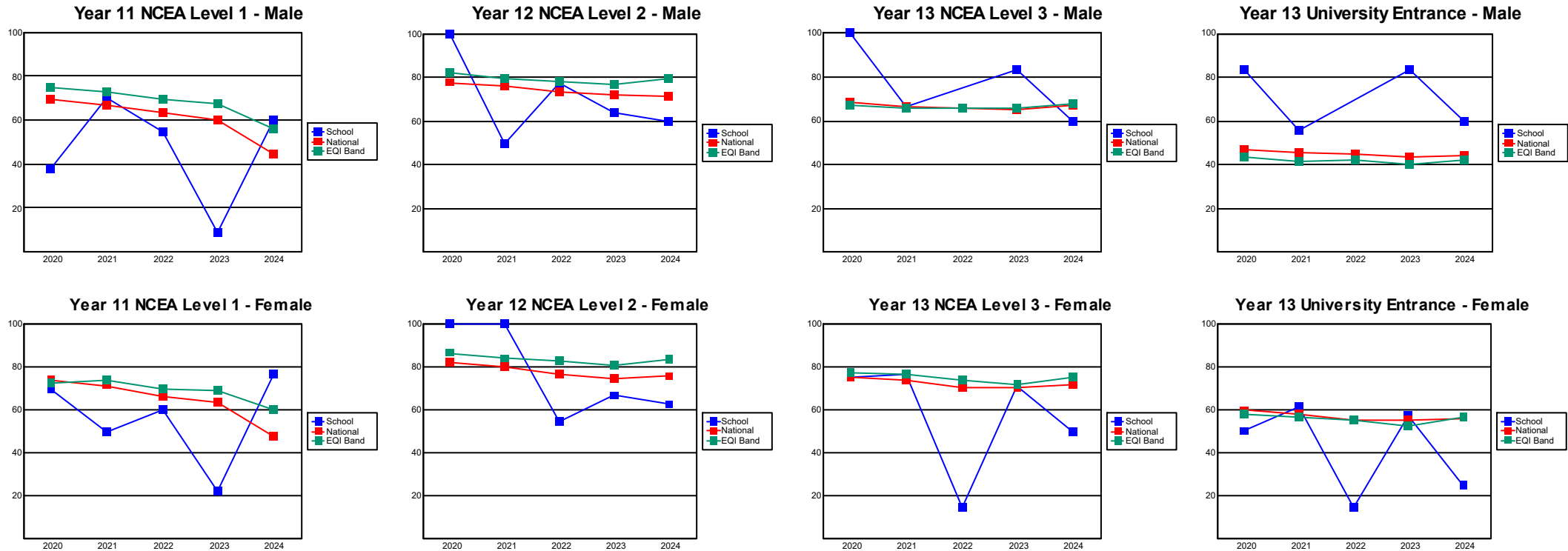
PR2 - Enrolment Based Cumulative Results by Gender

Renew School

National

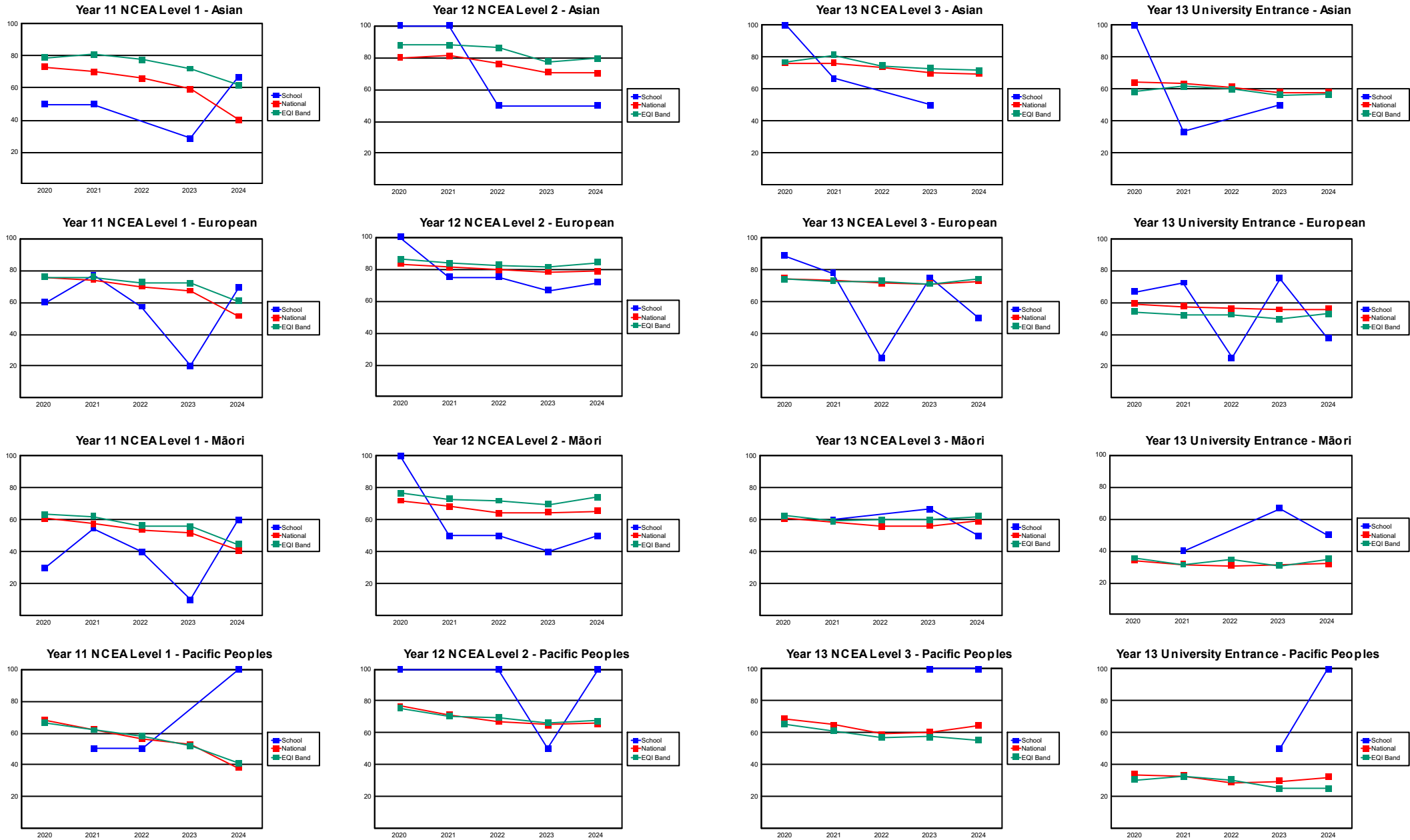
Average Socioeconomic Barriers
(School Equity Index Band)

Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2020	37.5	100.0	100.0	83.3	69.6	77.8	68.5	46.8	74.7	82.3	67.2	43.4
2021	70.0	50.0	66.7	55.6	67.0	76.0	66.8	45.5	73.1	79.6	65.7	41.4
2022	54.5	77.8			63.4	73.3	65.6	44.9	69.3	78.3	66.0	42.4
2023	8.3	63.6	83.3	83.3	60.1	71.8	64.8	44.0	67.6	76.5	66.1	40.4
2024	60.0	60.0	60.0	60.0	44.2	71.7	66.9	44.7	56.2	79.3	67.9	42.6
Female												
2020	70.0	100.0	75.0	50.0	74.1	82.4	75.5	59.6	72.6	86.6	77.2	57.6
2021	50.0	100.0	76.9	61.5	71.5	79.8	74.0	57.7	73.8	83.9	76.7	56.7
2022	60.0	54.5	14.3	14.3	66.5	76.6	70.5	55.3	69.9	82.6	73.7	55.4
2023	22.2	66.7	71.4	57.1	63.3	74.7	70.3	54.9	68.9	80.5	71.7	52.2
2024	76.9	62.5	50.0	25.0	47.9	75.6	71.9	56.1	59.9	83.3	75.0	56.6



Achievement in NCEA and UE: Renew School									Generated 8-Mar-2025			
PR2 - Enrolment Based Cumulative Results by Ethnicity												
Academic Year	Renew School				National				Average Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2020	50.0	100.0	100.0	100.0	73.1	80.0	76.5	64.1	79.0	87.8	76.9	58.4
2021	50.0	100.0	66.7	33.3	70.0	81.1	76.2	63.4	80.9	87.7	81.5	61.5
2022		50.0			65.9	76.0	73.6	61.3	77.8	86.2	74.8	60.1
2023	28.6		50.0	50.0	59.5	70.7	70.1	58.1	72.1	77.5	73.2	56.4
2024	66.7	50.0			40.2	70.1	69.6	57.9	61.8	79.5	71.8	56.5
European												
2020	60.0	100.0	88.9	66.7	75.8	83.2	74.6	59.0	75.8	86.0	74.3	54.0
2021	76.9	75.0	77.8	72.2	74.0	81.2	73.2	57.2	75.7	83.6	72.9	52.0
2022	57.1	75.0	25.0	25.0	69.7	79.4	71.6	56.0	72.5	82.4	72.8	52.2
2023	20.0	66.7	75.0	75.0	67.2	78.0	71.4	55.5	71.8	81.4	71.1	49.5
2024	69.2	71.4	50.0	37.5	51.3	78.6	72.8	55.6	60.9	84.2	74.3	52.6
Māori												
2020	30.0	100.0			60.8	71.9	60.7	34.1	63.5	76.6	62.4	35.5
2021	54.5	50.0	60.0	40.0	57.7	68.3	58.5	31.7	62.1	73.1	59.1	31.3
2022	40.0	50.0			53.9	64.1	55.7	30.9	56.3	71.9	59.7	34.6
2023	10.0	40.0	66.7	66.7	51.9	64.6	56.3	31.2	55.8	69.7	59.9	30.9
2024	60.0	50.0	50.0	50.0	40.9	65.4	59.0	31.9	44.6	74.0	62.0	34.8
Middle Eastern/Latin American/African												
2020		100.0			72.4	77.6	73.2	57.7	71.0	81.0	63.5	49.2
2021			100.0	100.0	68.4	78.0	70.3	56.0	68.3	83.0	72.3	56.9
2022					61.3	73.3	67.4	51.4	62.8	78.5	62.9	41.7
2023					60.2	69.4	66.9	51.4	68.5	76.6	68.1	47.8
2024	60.0				41.0	69.5	67.6	52.9	57.8	71.7	70.2	52.4
Other Ethnicity												
2020	100.0	100.0			74.6	81.0	74.3	56.9	79.4	85.5	72.2	52.8
2021		100.0			73.2	78.5	72.9	55.1	83.4	84.6	75.5	59.2
2022					65.5	77.0	66.3	53.4	67.7	88.5	69.0	53.5
2023					59.6	73.9	65.5	48.7	63.6	76.0	76.9	53.8
2024	100.0	100.0			41.9	74.4	72.3	56.7	54.6	86.9	78.1	60.0
Pacific Peoples												
2020		100.0			68.2	77.1	68.9	33.7	66.4	75.7	65.6	30.5
2021	50.0				62.3	71.5	64.9	33.0	62.2	70.5	61.4	32.4
2022	50.0	100.0			56.6	67.3	59.4	28.7	58.3	69.7	57.1	30.4
2023		50.0	100.0	50.0	52.7	65.0	60.4	29.8	51.7	66.4	57.4	25.0
2024	100.0	100.0	100.0	100.0	38.0	65.8	64.6	32.2	41.1	67.5	55.5	25.1

PR2 CHARTS - Enrolment Based Cumulative Results by Ethnicity: Renew School



How we have given effect to Te Tiriti o Waitangi

Please check the Statement of Variance for more information. All students have an opportunity to participate in Te Reo Māori classes at Renew School. Students are also given the opportunity to develop knowledge and skills in Toi Māori.

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?	<i>Yes. Any concerns raised are addressed quickly and resolved.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Please refer to our EEO Policy which is upheld and followed.</i> <i>All staff have equal employment opportunities, opportunity to develop and grow, opportunity to apply for any additional responsibility when it becomes available.</i> <i>All candidates for a position are treated with equality and fairness and the best candidate who is suitably skilled and qualified for the position is hired.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>There is a committee of the board and Principal for appointments – this will include at least one parent trustee, a proprietor trustee and the Principal. It may include a HOD or specialised staff member.</i> <i>We ensure there are no conflicted parties on the appointment committee, that the same questions are asked of each candidate and applicants are considered objectively based on their qualifications, skills and ability.</i> <i>The most qualified and suitable candidate for the position is hired.</i>
How are you recognising, <input type="checkbox"/> The aims and aspirations of Maori, <input type="checkbox"/> The employment requirements of Maori, and <input type="checkbox"/> Greater involvement of Maori in the Education service?	<i>The principal works closely with our Māori staff to ensure their aims and aspirations are being valued and uplifted, and opportunities given to meet these.</i> <i>We acknowledge Māori as tangata whenua and are continuing to grow and develop our skills in this area as a board and a school. We undertook a Ti Tiriti o Waitangi workshop as a board and Principal.</i>
How have you enhanced the abilities of individual employees?	<i>Employees have had several Professional Development opportunities. If there is a specialised they wish to seek PD in, they can ask the Principal for this and the opportunity given wherever possible. There is further PD planned this year for several staff, in addition to the teaching staff attending a conference in June.</i>

How are you recognising the employment requirements of women?	<i>We have many women working within our school environment, and they have equal right and access to opportunities and development as all staff.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Any employee with a disability is accommodated for and has equal rights and access to opportunities and development as other staff. If there are extra needs required these are be accommodated.</i>

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

KIWISPORT STATEMENT

For the year ended 31 December 2024

Kiwisport is a government funded initiative to support student participation in organised sport. In 2024, the school received total Kiwisport funding of \$4 404,36 (excluding GST).

The funding was spend on expending the services of our sport coordinators to facilitate growth in sports and physical activities for all year levels.



Barend Blom

Principal

RENEW SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1138
Principal:	Barend Blom
School Address:	2 Tarewa Road, Morningside, Whangarei
School Postal Address:	P O Box 11086, Whangarei 0148
School Phone:	09 438 6471
School Email:	office@renew.school.nz
Accountant / Service Provider:	Elim Christian Centre, Auckland, New Zealand, 2163

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Arna-Lise Harris	Presiding Member	Elected	Sep-25
Barend Blom	Principal ex Officio		Indefinite
Abby Johnson	Parent Representative	Elected	Sep-25
Daniel van der Kaap	Parent Representative	Elected	Sep-25
Mitch Gray	Proprietor Representative	Proprietor appointed	Indefinite
Peter Mayne	Proprietor Representative	Proprietor appointed	Indefinite
Naomi Anderson	Staff Representative	Elected	Sep-25
Sarah Warwick	Student Representative	Elected	Sep-25
Wayne Garton	Proprietor Representative	Proprietor appointed	May-24
Richard Venning	Proprietor Representative	Proprietor appointed	Dec-24
Chanel McRay	Student Representative	Elected	Sep-24

RENEW SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Page	Statement
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<u>2</u>	Statement of Comprehensive Revenue and Expense
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Renew 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.

Arna-Lise Harris

Full Name of Presiding Member



Arna-Lise Harris (May 29, 2025 11:54 GMT+12)

Signature of Presiding Member

05/29/2025

Date:

Barend Blom

Full Name of Principal



Signature of Principal

29 May 2025

Date:

Renew School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2.	2,895,907	2,497,641	2,748,320
Locally Raised Funds Income	3.	20,665	14,000	22,343
Use of Proprietor's Land and Buildings		278,050	178,000	278,050
Interest Income		31,416	27,500	27,276
Total Revenue		3,226,038	2,717,141	3,075,989
Expense				
Locally Raised Funds Expenses	3.	33,452	26,750	27,083
Learning Resources	4.	2,644,918	2,250,190	2,424,246
Administration	5.	231,818	218,886	198,259
Interest Expense		1,085	-	1,593
Property	6.	451,523	313,695	424,234
Other Expense	7.	6,719	5,000	5,967
Loss on Disposal of Property, Plant and Equipment		85	-	1,940
Total Expense		3,369,600	2,814,521	3,083,322
Net Surplus / (Deficit) for the year		(143,562)	(97,380)	(7,333)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(143,562)	(97,380)	(7,333)

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

Renew 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		672,781	543,137	642,587
Total comprehensive revenue and expense for the year		(143,562)	(97,380)	(7,333)
Contribution - Te Mana Tūhono assets supplied		10,666	-	-
Contribution - Furniture and Equipment Grant		36,407	-	37,527
Equity at 31 December		576,292	445,757	672,781
Accumulated comprehensive revenue and expense		576,292	445,757	672,781
Equity at 31 December		576,292	445,757	672,781

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.

Renew School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8.	11,540	5,031	9,292
Accounts Receivable	9.	200,356	156,072	197,448
GST Receivable		15,567	14,611	14,611
Prepayments		26,423	8,874	8,874
Investments	10.	475,000	475,000	475,000
		728,886	659,588	705,225
Current Liabilities				
Accounts Payable	12.	272,561	234,420	201,365
Provision for Cyclical Maintenance - Current	13.	13,192	7,200	4,500
Finance Lease Liability - Current	14.	9,195	8,884	8,884
Funds held in Trust	15.	29,879	32,000	-
		324,827	282,504	214,749
Working Capital Surplus/(Deficit)		404,059	377,084	490,476
Non-current Assets				
Property, Plant and Equipment	11.	273,404	160,977	257,671
		273,404	160,977	257,671
Non-current Liabilities				
Provision for Cyclical Maintenance	13.	90,101	87,304	68,216
Finance Lease Liability	14.	11,070	5,000	7,150
		101,171	92,304	75,366
Net Assets		576,292	445,757	672,781
Equity		576,292	445,757	672,781

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

Renew 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		852,917	797,641	778,212
Locally Raised Funds Income		32,995	39,233	22,342
Goods and Services Tax (net)		(956)	(2,034)	(2,394)
Payments to Employees		(455,617)	(396,573)	(346,779)
Payments to Suppliers		(402,514)	(400,463)	(429,281)
Interest Paid		(1,085)	-	(1,593)
Interest Received		31,416	27,500	25,583
Net cash from/(to) Operating Activities		57,156	65,304	46,090
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	609
Purchase of Property Plant & Equipment (and Intangibles)		(93,098)	(40,022)	(63,548)
Purchase of Investments		-	(75,000)	(75,000)
Net cash from/(to) Investing Activities		(93,098)	(115,022)	(137,939)
Cash flows from Financing Activities				
Furniture and Equipment Grant		47,073	-	37,526
Finance Lease Payments		(8,883)	(3,237)	(7,825)
Net cash from/(to) Financing Activities		38,190	(3,237)	29,701
Net increase/(decrease) in cash and cash equivalents		2,248	(52,955)	(62,148)
Cash and cash equivalents at the beginning of the year		9,292	57,986	71,440
Cash and cash equivalents at the end of the year		11,540	5,031	9,292

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.

Renew School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Renew 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.

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at Note 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 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 20(b).

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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 Proprietor are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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	3–5 years
Intangible Assets	3 years
Motor Vehicles	5 years
Textbooks	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.

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.

j) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

k) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites in a state of good order and repair.

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

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

l) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability. 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.

m) 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.

n) Budget Figures

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

o) 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	838,568	725,445	784,943
Teachers' Salaries Grants	2,003,747	1,726,000	1,918,370
Other Government Grants	53,592	46,196	45,007
	<u>2,895,907</u>	<u>2,497,641</u>	<u>2,748,320</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	6,918	7,800	16,641
Fees for Extra Curricular Activities	13,183	4,000	2,125
Trading	564	1,200	1,569
Fundraising and Community Grant	-	1,000	2,008
	<u>20,665</u>	<u>14,000</u>	<u>22,343</u>
Expense			
Extra Curricular Activities Costs	33,452	26,700	27,047
Fundraising and Community Grant Costs	-	50	36
	<u>33,452</u>	<u>26,750</u>	<u>27,083</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>(12,787)</u>	<u>(12,750)</u>	<u>(4,740)</u>

Donations include \$1,000 koha from Northland Area Girls Brigade for the use of the school vehicle; \$450 donation from New Zealand Christian Schools for a teachers conference and \$5,468 from parents towards school camps.

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	119,926	165,190	118,064
Information and Communication Technology	4,303	5,000	10,033
Employee Benefits - Salaries	2,394,973	1,980,900	2,202,140
Staff Development	35,322	19,100	12,758
Depreciation	90,394	80,000	81,251
	<u>2,644,918</u>	<u>2,250,190</u>	<u>2,424,246</u>

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	6,504	6,500	6,206
Board Fees and Expenses	7,922	5,150	5,299
Operating Leases	11,024	10,286	16,941
Other Administration Expenses	46,875	40,950	48,712
Employee Benefits - Salaries - Admin	83,654	82,000	68,117
Insurance	7,356	6,000	5,558
Service Providers, Contractors and Consultancy	68,483	68,000	47,426
	<u>231,818</u>	<u>218,886</u>	<u>198,259</u>

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	45,761	43,095	37,693
Cyclical Maintenance	30,578	20,000	14,588
Heat, Light and Water	19,801	13,000	16,058
Rates	7,996	6,000	7,791
Repairs and Maintenance	22,066	15,000	33,307
Use of Land and Buildings	278,050	178,000	278,050
Employee Benefits - Salaries - Property	17,073	20,500	14,943
Other Property Expenses	30,198	18,100	21,804
	<u>451,523</u>	<u>313,695</u>	<u>424,234</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. Other Expenses

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport Expenditure	6,719	5,000	5,967
	<u>6,719</u>	<u>5,000</u>	<u>5,967</u>

8. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Bank Accounts	\$ 11,540	\$ 5,031	\$ 9,292
Cash and cash equivalents for Statement of Cash Flows	<u>11,540</u>	<u>5,031</u>	<u>9,292</u>

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

9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	3,415	-	1,179
Interest Receivable	7,126	5,500	5,500
Teacher Salaries Grant Receivable	189,815	150,572	150,572
	<u>200,356</u>	<u>156,072</u>	<u>197,448</u>
Receivables from Exchange Transactions	10,541	5,500	6,679
Receivables from Non-Exchange Transactions	189,815	150,572	190,769
	<u>200,356</u>	<u>156,072</u>	<u>197,448</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	475,000	475,000	475,000
Total Investments	<u>475,000</u>	<u>475,000</u>	<u>475,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	2,979	-	-	-	(168)	2,811
Playground Improvements	29,903	5,850	-	-	(5,788)	29,965
Furniture and Equipment	125,723	44,092	-	-	(34,974)	134,841
Information and Communication Te	73,520	39,227	-	-	(38,480)	74,267
Textbooks	-	3,105	-	-	(554)	2,551
Leased Assets	15,719	13,114	(85)	-	(8,904)	19,844
Library Resources	9,827	824	-	-	(1,526)	9,125
	257,671	106,212	(85)	-	(90,394)	273,404

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of furniture and equipment held under a finance lease is \$19,844 (2023: \$15,719)

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	6,612	(3,801)	2,811	6,612	(3,633)	2,979
Playground Improvements	115,131	(85,166)	29,965	113,322	(83,419)	29,903
Furniture and Equipment	443,413	(308,572)	134,841	399,321	(273,598)	125,723
Information and Communication Te	305,557	(231,290)	74,267	272,752	(199,232)	73,520
Motor Vehicles	44,810	(44,810)	-	44,810	(44,810)	-
Textbooks	3,105	(554)	2,551	-	-	-
Leased Assets	30,764	(10,920)	19,844	27,265	(11,546)	15,719
Library Resources	46,551	(37,426)	9,125	45,727	(35,900)	9,827
	995,943	(722,539)	273,404	909,809	(652,138)	257,671

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	54,905	25,252	23,699
Accruals	6,503	11,956	11,956
Employee Entitlements - Salaries	207,484	191,240	159,738
Employee Entitlements - Leave Accrual	3,669	5,972	5,972
	<u>272,561</u>	<u>234,420</u>	<u>201,365</u>

Payables for Exchange Transactions	272,561	234,420	201,365
	<u>272,561</u>	<u>234,420</u>	<u>201,365</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	72,716	74,504	58,128
Increase to the Provision During the Year	30,577	20,000	14,588
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>103,293</u>	<u>94,504</u>	<u>72,716</u>
Cyclical Maintenance - Current	13,192	4,500	4,500
Cyclical Maintenance - Non current	90,101	90,004	68,216
	<u>103,293</u>	<u>94,504</u>	<u>72,716</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

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	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	9,195	8,884	8,884
Later than One Year and no Later than Five Years	11,070	5,000	7,150
	<u>20,265</u>	<u>13,884</u>	<u>16,034</u>
Represented by			
Finance Lease Liability - Current	9,195	8,884	8,884
Finance Lease Liability - Non current	11,070	5,000	7,150
	<u>20,265</u>	<u>13,884</u>	<u>16,034</u>

15. Funds held in Trust

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	29,879	32,000	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>29,879</u>	<u>32,000</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent for the Proprietor of the School (Christian Renewal Trust Inc.) and collecting Attendance Dues and Special Character Donations on their behalf. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16. Related Party Transactions

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

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

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

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

The School collects funds on behalf of the Proprietor. These include attendance dues and special character donations payable to the Proprietor. The amounts collected in total were \$173,216 (2023: \$0). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$29,879 (2023: \$0).

17. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,330	3,440
<i>Leadership Team</i>		
Remuneration	252,057	396,135
Full-time equivalent members	2	3
Total key management personnel remuneration	255,387	399,575

There are seven members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has a Property (3 members) committee that meet quarterly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

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

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	3	3
110 - 120	5	4
120-130	0	1
	8	8

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

18. 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	-	-

19. 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 for 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.

20. Commitments

(a) Capital Commitments

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

(b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

(a) operating lease for photocopiers

	2024 Actual \$	2023 Actual \$
No later than One Year	12,336	9,186
Later than One Year and No Later than Five Years	29,812	-
Later than Five Years	-	-
	<u>42,148</u>	<u>9,186</u>

The total lease payments incurred during the period were \$11,024 (2023: \$9,186).

21. 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	11,540	5,031	9,292
Receivables	200,356	156,072	197,448
Investments - Term Deposits	475,000	475,000	475,000
Total financial assets measured at amortised cost	<u>686,896</u>	<u>636,103</u>	<u>681,740</u>

Financial liabilities measured at amortised cost

Payables	272,561	234,420	201,365
Finance Leases	20,265	13,884	16,034
Total financial liabilities measured at amortised cost	<u>292,826</u>	<u>248,304</u>	<u>217,399</u>

22. Events After the Balance Date

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

23. Comparatives

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

Head Office

22 Catherine Street, Henderson
Auckland 0612

PO Box 21143, Henderson
Auckland 0650

T +64 9 839 0087

E info@uhyhn.co.nz

uhyhn.co.nz

INDEPENDENT AUDITOR'S REPORT

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

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

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 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.

Auckland CBD Office

4th Floor, Smith & Caughey Building
253 Queen Street, Auckland Central
T +64 9 303 5844 E info@uhyhn.co.nz

Kumeū Office

329A Main Road, Kumeū 0810
PO Box 242, Kumeū 0841
T +64 9 412 9853 E kumeu@uhyhn.co.nz

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Registered in England 3692575

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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