



2024 Annual Report



Awahi mai awahi atu tautoko mai tautoko atu

Cover Image:
Grace-Smith, Miriama (2008). *Te Korowai Mātauranga Mō Ngā Tamariki – The Cloak of Education Envelops Children*.
[Oil painting]. CRHS Collection, Wellington.



CRHS Mission Statement

**Awahi mai awahi atu tautoko mai tautoko atu:
Working in partnership and through innovation we enrich hauora, embrace diversity,
and inspire quality continuous individualised learning.**

Central Regional Health School (CRHS) covers the Lower North Island and is one of three Regional Health Schools, collectively covering all regions of Aotearoa New Zealand. The school provides education programmes for four distinct groups of young people through Community Health, Specialist Mental Health, Youth Justice and Care and Protection services. Students in each group have needs particular to their circumstances and also common needs. CRHS staff demonstrate inclusive practice and are dedicated to achieving success for all students irrespective of the challenges the students encounter. Our staff support students to progress and achieve through developing collaborative individualised programmes and by being knowledgeable of the curriculum, as well as being skilled in their teaching practice. CRHS staff build respectful effective relationships with students, their families and wider teams, and celebrate these partnerships.

CRHS is fully funded by the Ministry of Education and is governed by a Board of Trustees appointed by the Minister of Education.

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Members of the Board of Trustees

For the year ended 31 December 2024

CRHS Board of Trustees, occupations and business interests.

Jeffrey Sanders (Presiding Member)	Independent Contractor Board Member – Social Workers Registration Board Board Member – VOYCE Whakarongo Mai Business interests – nil Appointed September 2022 until September 2025
Sara Williams (Deputy Presiding Member)	Principal Advisor, Tertiary Education Commission Business interests – nil Appointed September 2022 until September 2025
Stephanie Algie (Staff Representative)	Teacher, Central Regional Health School Business interests – nil Resigned March 2024
Lois Dawson-Mikaere	Public Health Nurse, Te Whatu Ora – Health NZ Business interests – nil Appointed September 2022 until September 2025
Michelle Dundon-Smith (Staff Representative)	Team Leader, Central Regional Health School Business interests – nil Elected mid 2024 until September 2025
John McElwee	Teacher, Horowhenua College Business interests – Rental properties Appointed September 2022 until September 2025
Kate Robertshaw	Paediatrician, Te Whatu Ora – Health NZ Business interests – nil Appointed February 2024 until September 2025
Māia Turner-Pirihi	Tertiary student Business interests – nil Co-opted May 2024 until May 2027
Jason White (Principal)	Principal, Central Regional Health School Business interests – nil Ex Officio commenced May 2022
John Willis	Chief Financial Officer, Barnardos NZ Trustee, Board of Wellington Methodist Charitable & Education Endowments Business interests – nil Co-opted August 2023 until August 2026

2024 Staff

Senior Leadership

Jason White – Principal
Alastair Cox – Deputy Principal
Jo-Ann Hall – Deputy Principal
Terence Thompson – Deputy Principal
Lisa Ellingham – Business Manager

Site Staff

Adria Gonzalez	Hutt Valley
Ally Bull	Horowhenua
Andrea Piters	Hutt Valley
Ann MacGregor	Wellington
Anne Hamilton	Wellington
Ashlee Webb	Wellington
Brian Albright	Te Au rere a te Tonga
Caleb Agnew-Jones	Te Au rere a te Tonga
Carlene Angus	Te Whare o Rangituhi
Carletta Macdonald – Team Leader	Manawatū
Carol Free	Hutt Valley
Cassandra (Cassie) Swinerd	Wellington
Catherine (Cathy) Hamilton	Hutt Valley
Clare Crawford	Wairarapa
Cochise Avei	Epuni
Connor Drummond	Te Au rere a te Tonga
Deanna Tulikifanga	Hutt Valley
Deb Dennes	Wairarapa
Debbie Behrent	Porirua
Elizabeth (Liz) Drury	Hawkes Bay
Elle Goodbehere	Manawatū
Erin Moore	Te Whare o Rangituhi
Graeme Penty – Team Leader	Te Whare o Rangituhi
Heather Guitry	Te Whare o Rangituhi
Helen Miller	Wellington
Helen Ropiha-Waiwai	Te Au rere a te Tonga
Helen Williamson	City
Jackie Leufkens – Team Leader	Horowhenua
Janice (Jan) Sage	City
Janne Finlayson	Wairarapa
Jess Main	Epuni/Wellington
Joanne (Jo) Sanson	Hawkes Bay
Johanna (Jo) Fraser – Team Leader	City
Julie Ladbroke	Porirua
Kate Champion	Wellington
Kathryn Linton	Manawatū
Katie McFarlane	Porirua
Kaylene Wilson	City
Kelly Doran – Team Leader	Epuni
Kerry Wiles – Team Leader	Porirua
Keziah McNamara	City
Kiri Latu	Te Au rere a te Tonga
Krista Chapman	City
Kristina Tipper	Porirua
Lara Nemet	Porirua

Laura Crawford – Team Leader
Laura Pearce
Lauren Coles
Levi Henderson
Lisa Brough
Loren Barnes
Mandy Watson
Maria Tanoa – Team Leader
Mark Bier
Michelle Deed – Team Leader
Michelle Dundon-Smith – Team Leader
Minette Fourie
Nia Matafahi
Nicola Lambert
Onaitta Setefano
Paula Jones
Rachel Burgess
Rachel Cunliffe – Team Leader
Rochelle Collins
Sherril Palmer – Team Leader
Shima Brown
Stacey Lambert
Stephanie (Steph) Algie – Team Leader
Stephanie Behrens
Sulieti (Suli) Vaipulu
Surrey Maraku
Susan (Susie) Arrowsmith
Susan Carter – Team Leader
Tangiwai Moki-Hopfler
Teresa Alcock
Tina Anderson
Trina Pettersson
Vanessa Wilkins
Virginia (Ginny) Higgins – Team Leader

Wairarapa
Hawkes Bay
Epuni
Epuni
Kāpiti
Wellington
Wellington
Te Au rere a te Tonga
Epuni
Hawkes Bay
Wellington
Te Au rere a te Tonga
Te Au rere a te Tonga
Te Au rere a te Tonga
Epuni
City
Manawatū
Whanganui
Whanganui
Hutt Valley
Epuni
Te Au rere a te Tonga
Manawatū
Porirua
Te Au rere a te Tonga
Te Au rere a te Tonga
Hawkes Bay
Te Au rere a te Tonga
Te Whare o Rangituhi
Manawatū
Wellington
Hawkes Bay
Hawkes Bay
Kāpiti

Learning Support

Jennifer (Jenni) Carswell – Team Leader
Laura Overton
Liz Lee

Business and Admin Support

Catherine Peebles
Lindsey Harray
Morgan Searle
Nicole Smith
Pamela Johnson
Tracey Irwin

Presiding Members' Report

Governance Responsibilities of Trustees

The Board recognises the unique and important responsibilities we have as trustees of CRHS. We take seriously our collective duty to ensure the school meets its legal and ethical obligations while delivering high-quality education to our diverse ākongā. Our governance role includes setting strategic direction, monitoring outcomes, ensuring sound financial stewardship, and upholding the principles of Te Tiriti o Waitangi. Given CRHS's unique context as a regional health school, trustees also play a vital role in advocating for vulnerable learners, overseeing policies that support equity and wellbeing, and ensuring responsive service delivery across multiple sites and learning environments.

Strategic Focus

Throughout 2024, the Board has continued to prioritise strong governance and uphold our strategic objectives:

- A mana-enhancing curriculum that promotes educational equity and empowers ākongā to strive for excellence
- A school-wide focus on te reo and tikanga Māori
- Analysing systems and adapting with aspiration to achieve the best outcomes for ākongā
- High-functioning and effective organisational systems

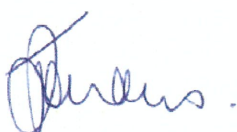
We have ensured robust oversight of school operations through regular monitoring of progress against the annual plan and student achievement data. Our commitment to equity and excellence continues to guide our decision-making, ensuring every learner is supported to succeed.

Acknowledgements

I would like to thank Jason White, Principal of CRHS, for his outstanding leadership, our staff for their unwavering dedication, and my fellow Board members for their commitment and governance expertise. We also deeply appreciate the ongoing support and trust of our school whānau.

As I will not be seeking Ministerial reappointment to the Board, I will conclude my role in 2025. It has been a privilege to serve on the Board and lead as Presiding Member over the past six years. I am grateful for the support from our dedicated Board team, Principal, and staff. I am confident the Board will continue to provide strong strategic direction, support learner success, and ensure the ongoing growth and wellbeing of our school.

Ngā mihi nui,



Jeff Sanders
Presiding Member

Principals' Report 2024

The Central Regional Health School continues to be guided by our mission statement:

“Awhi mai awhi atu - tautoko mai tautoko atu: Working in partnership and through innovation we enrich hauora, embrace diversity, and inspire quality continuous individualised learning.”

In 2024, we made meaningful progress toward our annual objectives and strategic priorities, reflecting our strong commitment to our mission. Given the nature of our work, building and nurturing relationships and partnerships was vital—and we saw many valuable collaborations either take root or grow stronger.

We are privileged to be guided by a knowledgeable and compassionate board of trustees. Their governance is marked by both expertise and heart. They continue to generously offer their time, visiting our regional sites and engaging directly with our staff.

While many sectors faced instability, our school roll remained steady. However, staffing shortages across referring agencies have raised concerns that some rangatahi who could benefit from our services may not be able to access them. In response, we are working closely with the Ministry of Education to review and refine our access guidelines. This initiative is being carried out in partnership with our colleagues at the Northern and Southern Health Schools, with whom we share a strong and collaborative relationship. We enjoyed hosting the boards of these two schools in August where we shared learnings and best practice for governance and welcomed the minister for education to speak to us.

Our leadership team and staff remain attentive to curriculum updates from the Ministry of Education. Because we support students from a wide range of schools, it's essential that our staff stay informed about these changes to ensure continuity and relevance in their teaching. I would like to thank our staff for their ongoing willingness to grow and embrace the changes, as they are required to be keeping up with all areas of the curriculum and all levels, due to the nature of the work they do.

The staff at Central Regional Health School serve in a unique and vital part of New Zealand's education system, supporting some of our most vulnerable taurira. In moments when education might seem secondary to the challenges these young people face, our staff reinforce its importance—helping students to dream, plan, and work toward their futures. In times of hardship, this ability to envision a hopeful path forward can be a powerful part of healing. We are honoured to work alongside whānau and our partners in this deeply personal space. Our mission remains steadfast: Awhi mai awhi atu – tautoko mai tautoko atu.

Ngā mihi nui,



Jason White
Tumuaki/Principal

Good Employer Statement

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023. 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. Employment process and systems to support staff are looked at through this lens by SLT. The H&S committee are also active and consider this.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Board policies require employment processes to be fair. Yes</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Candidates are assessed on their skills and attributes and the best person for the role is offered the position.</i>
How are you recognising, · The aims and aspirations of Māori, · The employment requirements of Māori, and · Greater involvement of Māori in the Education service?	<i>We take guidance from our Kaiwhakahaere who is on our senior leadership team, and our Kaihāpai Ahurea who is a staff member who works across the whole school.</i>
How have you enhanced the abilities of individual employees?	<i>CRHS contributes significantly to staff to undertake tertiary or other study and provides a big investment into staff professional development in the budget.</i>
How are you recognising the employment requirements of women?	<i>90% of our staff are female and our team leaders are tasked with ensuring the requirements of all of their staff are met. Our CRHS Equal Employment Opportunities procedure also covers this point.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We are considering this with furniture purchasing and property developments, to address identified areas of needs and to future proof where we can.</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

Do you operate an EEO programme/policy?	Yes
Has this policy or programme been made available to staff?	Yes
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	No
Does your EEO programme/policy set priorities and objectives?	No

Implementing Te Tiriti o Waitangi

Introduction

Te Tiriti o Waitangi (The Treaty of Waitangi) is a foundational document in New Zealand, establishing a partnership between Māori and the Crown. School boards in New Zealand have a critical role in honoring this partnership by incorporating Te Tiriti principles into their policies and practices. This report outlines steps CRHS can take to give effect to Te Tiriti o Waitangi.

Principles of Te Tiriti o Waitangi

Partnership: Engaging with Māori communities and ensuring their participation in decision-making.

Protection: Safeguarding Māori culture, language, and identity.

Participation: Ensuring equitable access and opportunities for Māori students.

Steps to Implement Te Tiriti o Waitangi

Governance and Leadership

Policy Development: Incorporate Te Tiriti principles in school policies. This includes commitment statements and specific actions to uphold the Treaty.

Board Training: Encourage ongoing professional development for board members on Te Tiriti, its significance, and implications for school governance.

Māori Representation: Ensure Māori representation on the board, either through appointed positions or advisory roles.

Curriculum and Pedagogy

Māori Perspectives: Integrate Māori perspectives and knowledge into the curriculum. This includes teaching Te Reo Māori and Māori history, traditions, and values. Local curriculum opportunities are sought where possible.

Cultural Competence: Promote cultural competence among staff. This involves professional learning and development in culturally responsive teaching practices. A matrix has been developed that staff reflect upon and use for goal setting.

Bicultural Resources: Utilise bicultural resources and materials that reflect Māori culture and heritage in the classroom.

Engagement with Māori Communities

Consultation and Collaboration: Regularly consult with local iwi and whānau to seek input and feedback on school matters affecting Māori students. Oranga Tamariki are also a key partner in this space.

Whānau Engagement: Foster strong relationships with whānau through culturally appropriate communication and involvement in school activities and decision-making.

Support for Māori Students

Equitable Opportunities: Ensure Māori students have access to the same opportunities and support as their peers.

Well-being and Identity: Create a school environment that affirms and celebrates Māori identity, promoting the well-being of Māori students.

Monitoring and Evaluation

Continuous Improvement: Regularly review and evaluate the effectiveness of policies and practices in giving effect to Te Tiriti o Waitangi, making necessary adjustments.

By embedding the principles of partnership, protection, and participation into their governance, curriculum, community engagement, student support, and evaluation practices, Central Regional Health School board aims to honor their obligations under Te Tiriti o Waitangi. This commitment not only benefits Māori students but enriches the educational experience for all students, fostering a more inclusive and equitable school environment.

Acknowledgements

The Board expresses its sincere gratitude for the support received throughout 2024 from parents, schools, medical practitioners, clinicians, Te Whatu Ora, the Ministry of Education, Oranga Tamariki, and numerous other agencies partnering with the school. Together, we are committed to providing the highest quality service to our students, their families, and whānau.

CRHS values its strong relationships with the Northern and Southern Health Schools. The opportunity to collaborate with these schools is highly appreciated, and we are thankful for their support.

We extend our appreciation to the Capital and Coast District Health Board and the Hutt Valley District Health Board for their dedicated clinical support to CRHS - City, Te Whare o Rangituhi, and our community-based teams.

Our thanks also go to the Capital and Coast and Whanganui District Health Boards for providing hospital space for CRHS teachers.

We are grateful to Te Aho o Te Kura Pounamu - The Correspondence School for their partnership, and to the following schools for hosting CRHS offices under Ministry of Education agreements:

Queen Elizabeth College, Palmerston North
Horowhenua College, Levin
Lakeview School, Masterton
Porirua East School, Porirua
Linden School, Tawa

Oranga Tamariki at Te Au Rere a te Tonga and Epuni residences have maintained strong partnerships despite ongoing changes in youth justice and care and protection.

A special thank you is extended to the dedicated staff at the Ministry of Education for their ongoing support and commitment to our partnership.

Statement of Variance

Central Regional Health School Strategic Plan

1 January 2024 - 31 December 2025



Manaakitanga - Whakamana - Pono - Whanaungatanga - Ākina



Central Regional Health School

Strategic Plan 1 January 2024 - 31 December 2025

Manaakitanga - Whakamana - Pono - Whanaungatanga - Ākina

Information informing this plan (7b/7c):

This strategic plan has been collaboratively crafted through consultation with our community, including ākonga, whānau, kaiako, and various stakeholders. The Board of Trustees, working closely with the senior leadership team, has pinpointed the core themes, aspirations, and opportunities for enrichment and growth within our kura. These insights have shaped the strategic direction and priorities outlined in this plan.

Strategic Goal (71b):	Actions (7e,7f): <i>Define one to three high level tangible steps for each strategic goal to inform the annual targets.</i>	Success (7g): <i>Define what you expect to see at the end of two years</i>	NELP & Relevant Strategies (7di,ii,iii):	Board Primary Objectives (71b):
<p>Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.</p>	<ul style="list-style-type: none"> Engage kaiako, senior leaders, and support staff in high quality, impactful, curriculum focused professional development & mentoring. Celebrate the cultural identity of ākonga through learning, language, and engagement 	<ul style="list-style-type: none"> Agile & responsive school curriculum that is reflective of the aspirations of our community, and the curriculum refresh. Kaiako who are well supported and empowered, confident, and capable of delivering impactful programmes of work. Curriculum and learning that is rich with language and culture. 	<p>NELP 2, 3, 4, 5, 6, 7</p> <p>Ka hikitia -Te Kanorautanga -Te Tuakiritanga -Te Rangātiratanga</p> <p>Te Mātaiaho</p>	<p>127 a 127 c 127 d</p>
<p>To empower ākonga on their journey.</p>	<ul style="list-style-type: none"> Engage kaiako, senior leaders, and support staff in high quality, impactful professional development, support, and or/mentoring to enhance their wellbeing and the wellbeing of ākonga and whānau. Ensure the cultural identity of ākonga and kaiako is valued and visibly woven into the fabric of school life. Work alongside stakeholders to support ākonga, to effectively reintegrate into mainstream education, pursue vocations, or transition into the workforce. 	<ul style="list-style-type: none"> Kaiako who are well supported, empowered, & confident to support the diverse needs of ākonga. Ākonga who feel supported and empowered on their personal journey. The cultural identity of Ākonga and kaiako is embedded within the kura. Ākonga and kaiako feel valued and have a strong sense of belonging. Strong partnerships and a shared understanding of best practice. Ākonga who are supported to thrive throughout their journey. 	<p>NELP 1, 2, 6, 7</p> <p>Ka hikitia -Te Whānau -Te Tangata -Te Kanorautanga</p> <p>Te Mātaiaho - Vision for Young People</p>	<p>127 a 127 b 127 c 127 d</p>

Evidence (7g): Success towards the strategic goals will be measured through annual targets, planning and reporting. Ongoing ākonga learning and progress achievement data tracking and analysis. And the collation and tracking of stakeholder feedback.

Strategies for giving effect to Te Tiriti o Waitangi (7fi,ii,iii):

Fostering genuine relationships with mana whenua and Māori whānau
Underpinning curriculum and hauora PLD with culturally responsive best practice, tikanga, and te ao Māori values
Where possible, ensure that key documentation is in Te Reo Māori and English

Awhi mai, awhi atu – tautoko mai, tautoko atu

Working in partnership and through innovation we enrich hauora, embrace diversity, and inspire quality continuous individualised learning.

Central Regional Health School Annual Plan 2024



Manaakitanga - Whakamana - Pono - Whanaungatanga - Ākina

Strategic Goal (9a):	Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.
Starting point (9e): <i>Include details if what has been done previously, previous years performance, unmet targets</i>	Curriculum has been an ongoing focus but will need to continue to be for us to keep up with changes. Curriculum development team created in 2023, good progress made including the development of a shared site. Digital skills PLD was secured in 2023. Kaiako competency in Te Reo has been an ongoing focus and embraced by staff. Staff engaged in Inclusive design module design in 2023. Changes to leadership structures have across school portfolios with one being curriculum.

Annual Targets (9a): Informed by the strategic actions		Success (9d): What we expect to see at the end of the year
1.1	Build understanding of, and engage with Te Mātaiaho and government initiatives	Kaiako and SLT who are knowledgeable and up to date with the curriculum refresh Kaiako and SLT who are have engaged with, and are competent in implementing, the English curriculum & common practice model Teaching that is responsive and engaging for ākonga Kaiako who have an increased depth of understanding NCEA
1.2	Strengthen kaiako digital competencies	Kaiako who are able to confidently navigate the digital platforms being used across the kura Ākonga engaged and utilising various digital tools Kaiako embedding digital tools and fluency within teaching and learning Ākonga who are empowered to be innovative and creative with their learning
1.3	Increase kaiako competency in Te Reo Māori	Kaiako regularly and confidently use Te Reo Māori in their interactions with students, colleagues, and the broader community. Te Reo Māori is effectively integrated into the curriculum, with lesson plans, teaching materials, and classroom activities designed to incorporate and promote the use of the language. Ākonga are more engaged and participative in Te Reo Māori learning, demonstrating improved comprehension and a deeper connection to Māori culture.

Describe how the annual targets and actions give effect to Te Tiriti o Waitangi (9g):

Ensuring kaiako are supported to develop their Te Reo Māori so that they are confident to speak Te Reo with ākonga and whānau, and integrate Te Reo into their instruction and daily conversations.
As a kura, we will engage with the whakapapa of Te Mātaiaho.
Signage, labels, and key documentation will be made available in Te Reo Māori and English.

Describe how the annual targets &/or actions support student progress (literacy/numeracy/students whose needs have not been met) (9f):

Increased digital competencies will enable kaiako to be more responsive to our ākonga and to provide instruction using a greater range of tools.
Engaging with Te Mātaiaho English content and the Common Practice Model will support kaiako pedagogy and practice in literacy, ensuring that kaiako are able to meet the diverse needs of their learners.

Strategic goal: Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.

Annual Target: 1.1 Build understanding of, and engage with Te Mātaiaho and government initiatives

Action (9b)	Resources (9c)	Evidence/Measures of success (9d)	Timeframe	Personnel	Mid year review: Achieved ✓ Working towards → Next Steps
1. Termly PLD around the Common Practice Model, NCEA/Co-req, Structured Literacy pedagogy and practice	1x staff meeting per term MOE/Facilitator	EYO Staff survey: Increased competence Staff attendance	2024	Curriculum Team MOE/Facilitator	Working towards →
2. NCEA/Co-req resource hub (Website)	Time	NCEA slideshow linked to the kura resource website	Ongoing	Curriculum Team	Working towards →
3. Kaiako engage with changes and consider implications to their programs	Regular staff meeting time dedicated to changes	Staff meeting minutes	2024	Team Leaders	Working towards →
4. Explore educational opportunities in Tikanga and Te Reo Māori	Time	Report for strategic planning	2024	Kaihāpai Ahurea	Working towards →

Strategic goal: Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.

Annual Target: 1.1 Build understanding of, and engage with Te Mātaiaho and government initiatives

Action (9b)	End of year: What are our measures of success telling us? (9e)			
	What did we achieve? Outcomes of actions	Evidence/Measures of success	Variance	Next Steps
1. Termly PLD around the Common Practice Model, NCEA/Co-req, Structured Literacy pedagogy and practice I	Teacher only days providing PLD information and workshops around the various initiatives	Teachers feel confident in implementing Ministry initiatives	Partially achieved. The information from MoE is constantly being updated and we need to ensure we keep up with changes and inform staff where necessary.	Impact Ed are busy unpacking the latest initiative to create easy-to-use resources for teachers. A goal for 2025 will also focus on this.
2. Professional learning around NCEA/Co-req	Teacher only days providing PLD information and workshops around the NZQA changes	Teachers feel confident in identifying and preparing students for Co req	Partially achieved. As above, will require focus moving forward.	A 2025 goal to focus on this. As a special school we cater for students from year 1 to 14 so need to ensure our staff can access support across all areas.
3. NCEA/Co-req resource hub	NZQA folder has been populated with all the information	Teachers have easy access to resources needed to prepare students to sit co-Req Successful MNA audit 2024	Achieved	Continue to embellish this resource with updated and usable resources.
4. Engage with PLD providers to support kaiako with unpacking and implementing the literacy content	Teacher only days providing PLD information and workshops around the literacy content	Teachers feel confident in implementing curriculum changes and structured literacy approaches	Partially achieved	An approved provider will be engaged to continue this mahi in 2025

For annual report

Strategic goal: Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.

Annual Target: 1.2 Strengthen kaiako digital competencies

Action (9b)	Resources (9c)	Evidence/Measures of success (9d)	Timeframe	Personnel	Mid year review: Achieved ✓ Working towards → Next Steps
1. Move everything onto the single platform of Microsoft	Microsoft	All kaiako are using Microsoft	End of Term 2	Kaiako	Achieved ✓
2. TOD to provide differentiated support	Facilitator TOD	Kaiako competence	Initial TOD	SLT	Achieved ✓
3. Weekly facilitator online for the first six weeks	Facilitator	Six sessions planned Numbers of kaiako accessing recorded	Term one	Jo/Jason	Working towards →
4. Encourage a growth mindset amongst teams with peers to support problem solving and learning		Staff confidence in using Microsoft Office tools	End of Term 3	Team Leaders	Working towards →
5. Investigate functionality of SMS and possibilities to merge to one SMS site.	Time Engagement with Northern and Southern Health Schools	Report and decision	End of term 2	SLT	Working towards →
6. Explore digital tools that can increase engagement and learning opportunities for ākonga	Budget allocation	Options investigated and informed decision on expenditure for 2025	term 2 - term 4	Team Leaders / Kaiako	Working towards →

Strategic goal: Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.

Annual Target: 1.2 Strengthen kaiako digital competencies

End of year: What are our measures of success telling us? (9e)

Action (9b)	What did we achieve? Outcomes of actions	Evidence/Measures of success	Variance	Next Steps
1. Move everything onto the single platform of Microsoft	Migration to Microsoft platform occurred in Term 1.	Staff are all using the new platform in their day to day work.	Although we are now working within the new platform, we still face many challenges that impact our efficiency as a school.	<ul style="list-style-type: none"> • Conduct a system audit • Optimise platform configuration • Provide targeted training based on a user audit • Improve communication protocols • Monitor and adjust regularly
2. TOD to provide differentiated support	UTB ran PLD on TOD 29th January to prepare staff for the migration.	Staff are all using the new platform in their day to day work.	None	Achieved ✓
3. Weekly facilitator online for the first six weeks	Two sessions were held on line each week at different times of the day to allow for staff to attend the session that most suited them. Sessions were recorded and available in teams for staff to review.	Ten online sessions were held throughout Term 1 over a 7 week window.	A lot of information was shared in Term 1 while staff were still settling into their teaching roles. It may have been more effective to spread this information over Term 2, once staff had become more familiar with the new platform, in order to raise a greater understanding of specific questions regarding platform configuration and communication protocols.	Achieved ✓
4. Nominated staff member to oversee and support individuals	Not achieved		With everything else going on across the school in Term 1 and Term 2, this wasn't a top priority at the time.	To review whether this action is still something we wish to pursue in 2025.
5. One person per site to be trained to support onsite	Not achieved		With everything else going on across the school in Term 1 and Term 2, this wasn't a top priority at the time.	To review whether this action is still something we wish to pursue in 2025.
6. Termly 'drop in/online' session to support individual digital competency	Not achieved		With everything else going on across the school in Term 1 and Term 2, this wasn't a top priority at the time.	To review whether this action is still something we wish to pursue in 2025.
7. Investigate functionality of SMS and possibilities to merge to one SMS site.	This work will begin in Term 4 2024 and will continue in to 2025.		With everything else going on across the school in Term 1 and Term 2, and Jo settling into her new role this wasn't a top priority at the time.	<ul style="list-style-type: none"> • Define Project Scope • Conduct User Survey • Evaluate Current System • Assess System Utilization • Review and Compare SMS Platforms • Assess Technical Aspects • Present Model for Review to SLT
8. Explore digital tools that can increase engagement and learning opportunities for ākonga	Not achieved		With everything else going on across the school in Term 1 and Term 2, this wasn't a top priority at the time.	This will be a focus in 2025

Strategic goal: Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.

Annual Target: 1.3 Increase kaiako competency in Te Reo Māori

Action (9b)	Resources (9c)	Evidence/Measures of success (9d)	Timeframe	Personnel	Mid year review: Achieved ✓ Working towards → Next Steps
1. Develop an engagement plan for Te Reo PLD for Kaiako, provide regular opportunities for kaiako to engage in learning of Te Reo Māori	Opportunities for leaders, Kaiako and ākonga to share their learning journey and experience of te reo māori	Staff engagement - Using a culturally safe approach to check in with kaiako about their progress, focusing on their well-being and creating a supportive environment for their language development Develop a folder of shared learning that fit the baser environment	Ongoing learning Into 2025	Kaiwhakaha ere/Kaihāpai ahurea Team leaders All staff	Working towards →
2. Māori and Pasifika language weeks are celebrated and staff encouraged to engage	SLT/TL and Kaiako To acknowledge and celebrate ākonga who they are as māori and Pasifika	Staff engagement and staying up to date Review (Whanaungatanga - Ongoing Relationships): Use debriefs to maintain relationships and connections, asking for feedback in a way that values everyone's contribution.	Ongoing into 2025	Kaiwhakaha ere/Kaihāpai ahurea/ Team Leaders All staff	Achieved
3. Translation of key documentation (Te reo māori)	Person who is able to translate correctly	Staff engagement Work with translators who have a strong connection to their whakapapa (genealogy), ensuring the language and translations respect the richness of Māori or tau iwi traditions.	On going into 2025	Kaiwhakaha ere/Kaihāpai ahurea	Achieved
4. Signage around kura and classrooms to be in Te Reo Māori and English	Normalising te reo within the classroom and CRHS environment	Teams to review sites and make changes	Ongoing	Team leaders/ Kaiako	Working towards →

Strategic goal: Mana enhancing curriculum that promotes educational equity and empowers ākonga to strive for excellence.

Annual Target: 1.3 Increase kaiako competency in Te Reo Māori

Action (9b)	End of year: What are our measures of success telling us? (9e)			
	What did we achieve? Outcomes of actions	Evidence/Measures of success	Variance	Next Steps
1. Provide regular opportunities for kaiako to engage in learning of Te Reo Māori	Reviewed with team leaders moving into 2025	Opportunities for leaders, Kaiako and ākonga to share their learning journey and experience of te reo māori	On going into 2025	All staff will continue to be supported moving into 2025 with an annual target focused on this.
2. Māori and Pasifika language weeks are celebrated and staff encouraged to engage	Achieved however continue to stay connected	(Whakawhanaungatanga - Connection and Belonging): reminders around the importance of collective participation and contributing to the CRHS school environment whānau (family) atmosphere of the school. Highlight the significance of these language weeks in celebrating identity.	Achieved	The appointment of a staff member to manage this was successful and will continue
3. Translation of key documentation	Maintain and Work with translators and kaiako who have a strong connection to their whakapapa (genealogy), ensuring the language and translations respect the richness of Māori or tau iwi traditions.	(Manaakitanga - Sharing and Support): Distribute translated documents in a way that shows Manaaki (care) for the needs of whānau, staff and students ensuring everyone has access in a culturally respectful manner	Achieved	Reviewed with team leaders moving into 2025
4. Develop an engagement plan for Te Reo PLD for Kaiako	Planned learning (Ako - Reciprocal shared Learning): Structure sessions around ako, where both the teachers and learners contribute to each other's learning. Invite Māori experts or kuia/kaumātua to share their knowledge in an authentic way	This is an area that needs further development and support	This is strong within some Sites however some sites are needing more support in this space to feel Encourage to practice Te Reo in pairs or groups as a way to Manaaki (support) each other's learning	Working towards review in 2025 on progress in this space
5. Signage around kura and classrooms to be in Te Reo Māori and English	Achieved	Team leaders developed and reported back	Achieved	Achieved
6. Specialist Kapa Haka tutors for Youth Justice Campus	Achieved	Lessons occurred and the impact was positive	Achieved	Achieved

Strategic Goal (9a):	To empower ākongā on their journey.
Starting point (9e): <i>Include details if what has been done previously, previous years performance, unmet targets</i>	CRHS staff are at their most effective when working in partnership with our professional agencies Transition is the focus for our mahi, staff invest in efforts to set ākongā up for success Examples of best practice exist in this space, but mechanisms to capture this could be improved

Annual Targets (9a): <i>Informed by the strategic actions</i>		Success (9d): <i>What we expect to see at the end of the year</i>
2.1	Explore the integration of professional services to enhance kaiako and the well-being of ākongā.	A clear evidence base that would inform the engagement of professional services for 2025. Kaiako who feel confident and are supported to best support the wellbeing of ākongā. Ākongā who have access to the professionals they require to support their wellbeing, and consequently their learning.
2.2	Improve support for kaiako, ākongā, whānau, & partners through enhanced transition processes and the promotion of authentic engagement.	Improved collaboration between kaiako, whānau, and community partners. Effective communication channels between kaiako, whānau, and partners. Increased involvement and engagement of whānau and community partners. Positive changes in ākongā outcomes attributed to enhanced support and engagement. Clear, concise, measurable, and relevant data collection. Ākongā who feel well supported during transitions.
2.3	Increase the awareness and visibility of cultural identity throughout the kura.	Inclusive atmosphere that honors and values cultural diversity. Cultural identity is woven into the curriculum, with lessons, materials, and activities. Increase in cultural events and celebrations within the kura, such as cultural weeks. Visual displays, artwork etc. throughout the kura reflect cultural diversity. Ākongā demonstrate a greater sense of cultural pride and engagement with their own cultural identities.

Describe how the annual targets and actions give effect to Te Tiriti o Waitangi (9g):

Building authentic relationships with mana whenua to ensure that we are being responsive.
Upskilling staff in tikanga Māori.
Ensuring that kaiako are being culturally responsive in their teaching practice, including reo, tikanga, and te ao maori.
Informing sustainable practices across the kura through Te Ao Māori.

Describe how the annual targets &/or actions support student progress (literacy/numeracy/students whose needs have not been met) (9f):

Inquiry into services to support competency of kaiako and the wellbeing of ākongā will ensure that we are best able to meet the needs of those ākongā who require more intensive of targeted support to be able to progress with their learning journey.
Increasing Kaiako competency ensures that kaiako are supported and able to meet the needs to those students whose needs have not yet been met.
Ensuring the transition processes are robust will support those students who needs have not yet been met, as well as literacy and numeracy as we will be able to better record, cater for, and track the progress of our ākongā.
Ensuring ākongā, and their cultural identity is seen throughout our kura will enhance ākongā sense of belonging.

Strategic goal 2: To empower ākonga on their journey.

Annual Target: 2.1 Explore the integration of professional services to enhance kaiako and the well-being of ākonga

Action (9b)	Resources (9c)	Evidence/Measures of success (9d)	Timeframe	Personnel	Mid year review: Achieved ✓ Working towards → Next Steps
1. Consult with kaiako around the professional services they engage with and how	Time Database of contacts	Focus group hui data reported with recommendations	Term 1	Jason SLT/TL	Working towards →
2 Investigate what is on offer through university for kaiako to upskill	Time	Report outlining potential avenues	End of Term two	Jason	Achieved ✓
3. Planning for a conference for kaiako	Time	Action plan for conference presented to BOT Term 3	Ongoing (working towards 2025)	Jason Business Manager	Achieved ✓
4. Exploring other models being used in health schools/youth justice/OT	Travel Accommodation Time Release	Report for end of 2024 outlining options	2024	Alastair	Working towards →
5. Speech and language and learning advisor will work with kaiako to deliver PLD	Schedule for PLD	PLD delivered once a term	Term one	SLT	Achieved ✓

Strategic goal 2: To empower ākonga on their journey.

Annual Target: 2.1 Explore the integration of professional services to support competency of kaiako and the well-being of ākonga

Action (9b)	End of year: What are our measures of success telling us? (9e)			
	What did we achieve? Outcomes of actions	Evidence/Measures of success	Variance	Next Steps
1. Consult with kaiako around the professional services they engage with and how, data	Team leaders reported on actions towards this in monthly reports	Positive outcomes from relationships are shared and built on	Not yet achieved	Pull this information together into a shared document and process with team leaders
2 Investigate what is on offer through university for kaiako to upskill	Korero with two universities	Information gathered	Achieved	Decide if we wish to fund a program and release staff to engage
3. Planning for a conference for kaiako	Korero with other health schools	Information gathered	Achieved	Decision was made not to pursue doing this with the other health schools Plan internally
4. Exploring other models being used in health schools/youth justice	DP attended conference in Australia	Information gathered and analysed	Partially achieved	Continue to look for opportunities to look at other models
5. Speech and language will work with kaiako to deliver PLD	Resourcing has been increased Sites distributed between the two staff, barriers to access considered	Staff able to access support	Achieved	Staff report a high level of satisfaction from this support. Consider increasing.

For annual report

Strategic goal 2: To empower ākongā on their journey.

Annual Target: 2.2 Improve support for kaiako, ākongā, whānau, & partners through enhanced transition processes and the promotion of authentic engagement.

Action (9b)	Resources (9c)	Evidence/Measures of success (9d)	Timeframe	Personnel	Mid year review: Achieved ✓ Working towards → Next Steps
1.Data collection evaluated Review of withdrawal system	Time	Destination of students withdrawn (Success of engagement) More concise transition data would provide for a critical evaluation of 'Transition, Not Achieved'.	January 2024	SLT	Working towards →
2. Engagement Continuum designed to sit in eTAP	Personnel to set up in eTAP	Engagement: akonga, whanau,	Term 1	SLT Team Leaders	Working towards →
3. Motivational Interviewing	Margaret Ross SpLT	Staff Capability and Competencies	Term 1	SLT SpLT	Achieved ✓
4. Creating a 'Who we are' resource	Time Key personnel Website Equipment/editing	3-4min video made to share with stakeholders	term 2/Term 3	Jason / Business Manager	Working towards →
5. Invite stakeholders/partners to participate in PLD	Time email	Record number of stakeholders/partners who engage in PLD	Ongoing	SLT/Team Leaders	Working towards →

Strategic goal 2: To empower ākonga on their journey.

Annual Target: 2.2 Improve support for kaiako, ākonga, whānau, & partners through enhanced transition processes and the promotion of authentic engagement.

Action (9b)	End of year: What are our measures of success telling us? (9e)			
	What did we achieve? Outcomes of actions	Evidence/Measures of success	Variance	Next Steps
1.Data collection evaluated and modified withdrawal form created	Not yet started			Defer to 2025
2. Transition Continuum designed to sit in eTAP	Not yet started			Defer to 2025
3. Motivational Interviewing	Margaret Ross facilitated two staff training days on motivational interviewing in Term 2.	The feedback from these training days was positive, with staff feeling that they gained useful tools to apply in their interactions with students.	We are unable to measure if these tools were used and the effect of these on students.	Achieved ✓
4. Data collection, The Continuum	Deferred to 2025			Defer to 2025
5. Creating a 'Who we are' resource	Deferred to 2025 due to budget			Scope the work for this project before the 2024 budget deadlines, and set the budget for implementation in 2025.
6. Invite stakeholders/partners to participate in PLD	Deferred to 2025			Defer to 2025
7. Develop a modes of communication manual	Deferred to 2025			Defer to 2025

Strategic goal 2: To empower ākonga on their journey.

Annual Target: 2.3 Increase the awareness and visibility of cultural identity throughout the kura

Action (9b)	Resources (9c)	Evidence/Measures of success (9d)	Timeframe	Personnel	Mid year review: Achieved ✓ Working towards → Next Steps
1. Develop genuine partnerships with mana whenua. TL/DP to meet local mana whenua to explain how we work, our place in the community and how we could support each other.	Time	Shared understanding of the components of meaningful partnerships. Engaged with Mana Whenua, Mana Whenua hui notes recorded	On going	Regional Tls SLT	Working towards →
2. Manual for kaiako 'Tikanga in our Place' Launch and PLD online for staff.	Release time for lead to be released to create manual Time for PLD	Manual available to staff to refer to on sharepoint. During TL PLD days aspects of manual are focused on a deeper level.	Term 2 - 4	Maria / TL / Regional /SLT	Working towards →
3. Internal cultural competence matrix	Release time	Matrix developed and being used by kaiako	Term 2	Maria	Working towards →
4. Tikanga is followed appropriately	DP allocated budget to ensure this is followed onsite	Budget established Budget expenditure recorded	By week 6	Jason	Working towards →
5. Consider our impact on the environment, respond to identified areas to develop	Time MoE resources	A plan is developed	Term 4	SLT/Team Leaders	Working towards →

Strategic goal 2: To empower ākonga on their journey.

Annual Target: 2.3 Increase the awareness and visibility of cultural identity throughout the kura

Action (9b)	End of year: What are our measures of success telling us? (9e)			
	What did we achieve? Outcomes of actions	Evidence/Measures of success	Variance	Next Steps
Develop genuine partnerships with mana whenua. TL/AP to meet local mana whenua to explain how we work, our place in the community and how we could support each other.	Whakawhanaungatanga opportunity to establish deep, meaningful relationships based on mutual respect and shared goals. Ensure that relationship-building is ongoing and not just transactional.	Some sites established or built on existing relationships, others still need to begin.	Manaakitanga –This is an area that CRHS will continue to develop in with the everchanging landscape across the different sectors, schools and wider community definitely challenging	Ongoing – moving into 2025
Develop and page for contacts to go on school resource website.	Deferred to 2025			Deferred to 2025
Manual for kaiako 'Tikanga in our Place' Launch and PLD online for staff.	In progress	On sharePoint	kaiako to work alongside with their team leader on a Manual for their own base environment 'Tikanga in our Place'	Support TL's to have this published in a common place
Internal cultural competence matrix	Tino Rangatiratanga this is about ensuring that the matrix allows for flexibility and recognizes the diverse starting points of kaiako. Encourage kaiako to set personal goals that align with their own journey toward cultural competence.			Deferred to 2025
Tikanga is followed appropriately	Deferred to 2025 still an area we as a school we are developing across sites within Community health			On going into 2025
Spotlight on teams: 'supporting inclusive practice'	Deferred to 2025			Deferred to 2025
Develop a set of kura expectations for best practice - 'Inclusive Practice' (to be shared through spotlight	Deferred to 2025			Deferred to 2025
Consider our impact on the environment, respond to identified areas to develop	Deferred to 2025			Deferred to 2025

For annual report

CENTRAL REGIONAL HEALTH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1630
Principal:	Jason White
School Address:	Level 7, 234 Wakefield Street, Te Aro
School Postal Address:	PO Box 9349, Marion Square, Wellington , 6141
School Phone:	04 801 5010
School Email:	admin@crhs.school.nz

Accountant / Service Provider:

Education  *Services.*
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CENTRAL REGIONAL HEALTH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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	Independent Auditor's Report

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

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

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.

Jeffery Sanders
Full Name of Presiding Member

JASON WHITE
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

30/5/25
Date:

30/5/25
Date:

Central Regional Health 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	9,026,748	7,376,972	9,131,898
Locally Raised Funds	3	4,044	-	530
Interest		173,944	150,000	141,183
Total Revenue		9,204,736	7,526,972	9,273,611
Expense				
Learning Resources	4	7,407,490	6,393,466	7,358,932
Administration	5	761,938	705,896	576,027
Interest		10,574	20,000	14,034
Property	6	1,107,537	782,444	1,099,512
Loss on Disposal of Property, Plant and Equipment		-	-	13,064
Total Expense		9,287,539	7,901,806	9,061,569
Net Surplus / (Deficit) for the year		(82,803)	(374,834)	212,042
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(82,803)	(374,834)	212,042

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

Central Regional Health School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	2024	2024	2023
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	3,866,831	4,236,392	3,618,949
Total comprehensive revenue and expense for the year	(82,803)	(374,834)	212,042
Contributions from the Ministry of Education - Furniture and Equipment Grant	-	-	35,840
Equity at 31 December	3,784,028	3,861,558	3,866,831
Accumulated comprehensive revenue and expense	3,784,028	3,861,558	3,866,831
Equity at 31 December	3,784,028	3,861,558	3,866,831

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.

Central Regional Health School Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	409,736	699,776	218,925
Accounts Receivable	8	686,655	542,812	582,520
GST Receivable		42,860	50,022	40,372
Prepayments		44,056	28,090	38,154
Investments	9	2,500,000	1,784,772	2,844,646
		<u>3,683,307</u>	<u>3,105,472</u>	<u>3,724,617</u>
Current Liabilities				
Accounts Payable	11	701,617	563,323	600,972
Revenue Received in Advance	12	500	-	6,142
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	13	22,567	-	12,853
		<u>724,684</u>	<u>563,323</u>	<u>619,967</u>
Working Capital Surplus/(Deficit)		2,958,623	2,542,149	3,104,650
Non-current Assets				
Property, Plant and Equipment	10	865,598	1,319,409	785,804
		<u>865,598</u>	<u>1,319,409</u>	<u>785,804</u>
Non-current Liabilities				
Finance Lease Liability	13	40,193	-	23,623
		<u>40,193</u>	<u>-</u>	<u>23,623</u>
Net Assets		<u>3,784,028</u>	<u>3,861,558</u>	<u>3,866,831</u>
Equity		<u>3,784,028</u>	<u>3,861,558</u>	<u>3,866,831</u>

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

Central Regional Health School
Statement of Cash Flows
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,836,126	1,515,423	1,877,718
Locally Raised Funds		16,003	-	(14,164)
Goods and Services Tax (net)		(2,488)	-	9,650
Payments to Employees		(925,448)	(676,730)	(573,761)
Payments to Suppliers		(1,025,702)	33,244	(1,007,640)
Interest Paid		(10,574)	(20,000)	(14,034)
Interest Received		177,126	150,000	125,711
Net cash from/(to) Operating Activities		65,043	1,001,937	403,480
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(211,833)	(387,000)	(257,740)
Purchase of Investments		(685,607)	-	(988,190)
Proceeds from Sale of Investments		1,030,253	-	928,316
Net cash from/(to) Investing Activities		132,813	(387,000)	(317,614)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	35,840
Finance Lease Payments		(7,045)	(14,937)	(2,557)
Net cash from/(to) Financing Activities		(7,045)	(14,937)	33,283
Net increase/(decrease) in cash and cash equivalents		190,811	600,000	119,149
Cash and cash equivalents at the beginning of the year	7	218,925	99,776	99,776
Cash and cash equivalents at the end of the year	7	409,736	699,776	218,925

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.

Central Regional Health School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Central Regional Health 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 .

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 10.

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 13. Future operating lease commitments are disclosed in note 18b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Motor Vehicles	5-15 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held 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.

p) Funds held for Capital works

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

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

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,857,173	1,523,450	2,007,309
Teachers' Salaries Grants	6,198,597	5,197,578	6,162,563
Use of Land and Buildings Grants	928,590	655,944	962,026
Other Government Grants	42,388	-	-
	9,026,748	7,376,972	9,131,898

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Fees for Extra Curricular Activities	4,044	-	530
	4,044	-	530
<i>Surplus for the year Locally Raised Funds</i>	4,044	-	530

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	367,402	398,000	330,159
Employee Benefits - Salaries	6,669,384	5,634,386	6,664,136
Staff Development	119,593	110,708	105,705
Depreciation	170,601	148,372	144,915
Other Learning Resources	24,738	63,000	63,053
Special Needs	29,139	17,000	24,428
Vehicle Running Costs	26,633	22,000	26,536
	7,407,490	6,393,466	7,358,932

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	10,265	8,000	7,071
Board Fees and Expenses	58,846	53,150	68,259
Operating Leases	148,826	133,374	113,234
Other Administration Expenses	179,405	206,450	162,118
Employee Benefits - Salaries	294,563	239,922	166,734
Insurance	38,608	28,000	30,950
Service Providers, Contractors and Consultancy	16,800	16,000	17,100
Principal	14,625	21,000	10,561
	<u>761,938</u>	<u>705,896</u>	<u>576,027</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	49,897	33,000	36,945
Heat, Light and Water	26,460	20,000	23,277
Repairs and Maintenance	85,595	61,500	63,180
Use of Land and Buildings	928,590	655,944	962,026
Other Property Expenses	16,995	12,000	14,084
	<u>1,107,537</u>	<u>782,444</u>	<u>1,099,512</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	409,736	699,776	218,925
Cash and cash equivalents for Statement of Cash Flows	<u>409,736</u>	<u>699,776</u>	<u>218,925</u>

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

Of the \$409,736 Cash and Cash Equivalents, \$500 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	44,510	-	14,294
Receivables from the Ministry of Education	5,088	-	-
Interest Receivable	24,540	12,250	27,722
Banking Staffing Underuse	-	49,824	-
Teacher Salaries Grant Receivable	612,517	480,738	540,504
	<u>686,655</u>	<u>542,812</u>	<u>582,520</u>
Receivables from Exchange Transactions	69,050	12,250	42,016
Receivables from Non-Exchange Transactions	617,605	530,562	540,504
	<u>686,655</u>	<u>542,812</u>	<u>582,520</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	2,500,000	1,784,772	2,844,646
Total Investments	<u>2,500,000</u>	<u>1,784,772</u>	<u>2,844,646</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	136,217	3,062	-	-	(6,904)	132,375
Furniture and Equipment	370,124	51,160	-	-	(55,936)	365,348
Information and Communication Technology	237,582	54,086	-	-	(85,489)	206,179
Motor Vehicles	-	102,950	-	-	(5,442)	97,508
Leased Assets	41,293	39,137	-	-	(16,755)	63,675
Library Resources	588	-	-	-	(75)	513
	<u>785,804</u>	<u>250,395</u>	<u>-</u>	<u>-</u>	<u>(170,601)</u>	<u>865,598</u>

The net carrying value of equipment held under a finance lease is \$63,675 (2023: \$41,293)

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	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	139,878	(7,503)	132,375	136,816	(599)	136,217
Furniture and Equipment	626,988	(261,640)	365,348	575,828	(205,704)	370,124
Information and Communication Technology	577,066	(370,887)	206,179	561,242	(323,660)	237,582
Motor Vehicles	102,950	(5,442)	97,508	44,840	(3,547)	41,293
Leased Assets	83,977	(20,302)	63,675	4,199	(3,611)	588
Library Resources	4,199	(3,686)	513			
	<u>1,535,058</u>	<u>(669,460)</u>	<u>865,598</u>	<u>1,322,925</u>	<u>(537,121)</u>	<u>785,804</u>

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	62,168	74,453	36,986
Accruals	9,765	6,865	20,927
Employee Entitlements - Salaries	612,517	480,738	540,504
Employee Entitlements - Leave Accrual	17,167	1,267	2,555
	<u>701,617</u>	<u>563,323</u>	<u>600,972</u>
 Payables for Exchange Transactions	 701,617	 563,323	 600,972
	<u>701,617</u>	<u>563,323</u>	<u>600,972</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Income in Advance	500	-	-
MOE Grants in Advance	-	-	6,142
	<u>500</u>	<u>-</u>	<u>6,142</u>

13. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	27,195	-	15,551
Later than One Year and no Later than Five Years	44,957	-	25,575
Future Finance Charges	(9,392)	-	(4,650)
	<u>62,760</u>	<u>-</u>	<u>36,476</u>
 Represented by			
Finance lease liability - Current	22,567	-	12,853
Finance lease liability - Non current	40,193	-	23,623
	<u>62,760</u>	<u>-</u>	<u>36,476</u>

14. Related Party Transactions

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

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

15. 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	15,205	15,205
<i>Leadership Team</i>		
Remuneration	725,969	727,233
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	741,174	742,438

There are 8 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	4 - 5	5 - 6

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	18.00	19.00
110 - 120	13.00	12.00
120 - 130	1.00	1.00
130 - 140	1.00	4.00
140 - 150	2.00	0.00
	35.00	36.00

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

16. 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	\$0	10000
Number of People	0	1

17. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

18. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2024 (Capital commitments at 31 December 2023: \$0).

(b) Operating Commitments

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

(a) operating lease of cars/vehicles;

	2024 Actual	2023 Actual
No later than One Year	\$ 118,792	\$ 143,481
Later than One Year and No Later than Five Years	44,687	163,481
	163,479	306,962

The total lease payments incurred during the period were \$148,826 (2023: \$113,234).

19. 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	409,736	699,776	218,925
Receivables	686,655	542,812	582,520
Investments - Term Deposits	2,500,000	1,784,772	2,844,646
Total financial assets measured at amortised cost	3,596,391	3,027,360	3,646,091

Financial liabilities measured at amortised cost

Payables	701,617	563,323	600,972
Finance Leases	62,760	-	36,476
Total financial liabilities measured at amortised cost	764,377	563,323	637,448

20. Events After Balance Date

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

21. Comparatives

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

Central Regional Health School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jeff Sanders	Presiding Member	Appointed	Sep 2025
Jason White	Principal	ex Officio	
Stephanie Algie	Staff Representative	Elected	Apr 2024
Michelle Dundon-Smith	Staff Representative	Elected	Sep 2025
Celia Painter	Student Representative	Co-opted	Mar 2024
Lois Dawson-Mikaere	Other	Appointed	Sep 2025
Sara Williams	Other	Appointed	Sep 2025
John McElwee	Other	Appointed	Sep 2025
John Willis	Other	Co-opted	Aug 2026
Kate Robersshaw		Appointed	Sep 2025
Maia Turner-Pirihi		Co-opted	May 2027

Central Regional Health School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$7,495 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Central Regional Health School Board:

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