

LYNMORE PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1791

Principal: Hinei Taute

School Address: Iles Road, Lynmore

School Postal Address: Iles Road, Lynmore, Rotorua, 3010

School Phone: 07 345 9850

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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

LYNMORE PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Lynmore Primary School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Annamarie Jensen

Full Name of Presiding Member

A Jensen

Signature of Presiding Member

3/6/25

Date:

Hinei Taute

Full Name of Principal

[Signature]

Signature of Principal

3/6/25

Date:

Lynmore Primary School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	5,791,665	4,681,171	5,366,523
Locally Raised Funds	3	582,602	220,735	435,371
Interest		46,824	-	33,708
Gain on Sale of Property, Plant and Equipment		2,782	-	-
Other Revenue		652	-	1,065
Total Revenue		6,424,525	4,901,906	5,836,667
Expense				
Locally Raised Funds	3	248,310	107,759	183,428
Learning Resources	4	4,105,876	3,641,059	3,960,692
Administration	5	284,577	252,458	244,120
Interest		5,239	1,973	2,658
Property	6	1,371,386	938,425	1,034,672
Loss on Disposal of Property, Plant and Equipment		45	-	-
Total Expense		6,015,433	4,941,674	5,425,570
Net Surplus / (Deficit) for the year		409,092	(39,768)	411,097
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		409,092	(39,768)	411,097

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

Lynmore Primary School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,012,409	1,393,927	1,536,629
Total comprehensive revenue and expense for the year		409,092	(39,768)	411,097
Contributions from the Ministry of Education - MoE Assets		-	-	46,005
Contributions from the Ministry of Education - Capital Contribution - Te Mana Tuh		11,857	-	-
Contribution - Furniture and Equipment Grant		-	-	18,678
Equity at 31 December		2,433,358	1,354,159	2,012,409
Accumulated comprehensive revenue and expense		2,433,358	1,354,159	2,012,409
Equity at 31 December		2,433,358	1,354,159	2,012,409

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.

Lynmore Primary School
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	7	1,135,860	621,828	559,133
Accounts Receivable	8	318,975	279,048	248,805
GST Receivable		18,827	83,998	17,632
Prepayments		32,553	20,508	26,396
Inventories	9	1,120	3,146	3,130
Investments	10	231,480	206,434	218,051
Funds Receivable for Capital Works Projects	17	30,000	-	243,457
Funds owed for Eastside - Kahui Ako Cluster	18	3,593	-	3,699
		1,772,408	1,214,962	1,320,303
Current Liabilities				
Accounts Payable	12	365,220	673,920	300,737
Borrowings	13	30,780	30,870	30,780
Revenue Received in Advance	14	29,399	15,750	12,077
Provision for Cyclical Maintenance	15	89,738	123,480	53,750
Finance Lease Liability	16	27,490	33,661	17,810
Funds held for Capital Works Projects	17	5,098	-	-
		547,725	877,681	415,154
Working Capital Surplus/(Deficit)		1,224,683	337,281	905,149
Non-current Assets				
Property, Plant and Equipment	11	1,267,165	1,073,865	1,180,368
		1,267,165	1,073,865	1,180,368
Non-current Liabilities				
Borrowings	13	13,344	13,884	33,670
Provision for Cyclical Maintenance	15	18,155	26,550	25,571
Finance Lease Liability	16	26,991	16,553	13,867
		58,490	56,987	73,108
Net Assets		2,433,358	1,354,159	2,012,409
Equity		2,433,358	1,354,159	2,012,409

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

Lynmore Primary 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		1,247,062	1,034,554	1,141,700
Locally Raised Funds		558,013	220,735	576,827
International Students		45,881	-	-
Goods and Services Tax (net)		(1,195)	-	65,154
Payments to Employees		(702,456)	(571,508)	(632,373)
Payments to Suppliers		(541,007)	(802,906)	(806,313)
Interest Paid		(5,239)	(1,973)	(2,658)
Interest Received		46,883	-	33,638
Net cash from/(to) Operating Activities		647,942	(121,098)	375,975
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(167,335)	(70,000)	(176,461)
Purchase of Investments		(13,429)	-	(11,617)
Net cash from/(to) Investing Activities		(180,764)	(70,000)	(188,078)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	18,678
Contributions from Ministry of Education		-	-	46,005
Finance Lease Payments		(22,582)	(22,350)	(29,262)
Repayment of Loans		(86,504)	(24,058)	43,887
Funds Administered on Behalf of Other Parties		218,635	(4,755)	(572,161)
Net cash from/(to) Financing Activities		109,549	(51,163)	(492,853)
Net increase/(decrease) in cash and cash equivalents		576,727	(242,261)	(304,956)
Cash and cash equivalents at the beginning of the year	7	559,133	864,089	864,089
Cash and cash equivalents at the end of the year	7	1,135,860	621,828	559,133

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.

Lynmore Primary School Notes to the Financial Statements For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 16. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Furniture and Equipment	5-18 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from 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	1,243,194	1,044,659	1,262,048
Teachers' Salaries Grants	3,549,634	3,061,609	3,354,654
Use of Land and Buildings Grants	970,880	574,902	730,242
Other Government Grants	27,957	1	19,579
	<u>5,791,665</u>	<u>4,681,171</u>	<u>5,366,523</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	57,482	54,000	71,429
Fees for Extra Curricular Activities	230,892	85,735	76,578
Trading	2,683	-	2,164
Fundraising and Community Grants	191,111	40,000	242,548
Other Revenue	100,434	41,000	42,652
	<u>582,602</u>	<u>220,735</u>	<u>435,371</u>
Expense			
Extra Curricular Activities Costs	195,940	107,759	133,140
Trading	4,001	-	1,013
Fundraising and Community Grant Costs	17,312	-	49,058
Other Locally Raised Funds Expenditure	31,057	-	217
	<u>248,310</u>	<u>107,759</u>	<u>183,428</u>
Surplus for the year Locally Raised Funds	<u>334,292</u>	<u>112,976</u>	<u>251,943</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	48,174	105,051	59,407
Employee Benefits - Salaries	3,875,332	3,385,258	3,749,140
Staff Development	38,833	45,800	31,235
Depreciation	143,537	104,950	120,910
	<u>4,105,876</u>	<u>3,641,059</u>	<u>3,960,692</u>

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	12,184	7,500	7,059
Board Fees and Expenses	12,099	13,700	15,356
Other Administration Expenses	39,977	38,251	38,821
Employee Benefits - Salaries	170,822	153,007	143,822
Insurance	20,909	16,000	15,936
Service Providers, Contractors and Consultancy	28,586	24,000	23,126
	<u>284,577</u>	<u>252,458</u>	<u>244,120</u>

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	13,934	-	74,151
Cyclical Maintenance	28,572	13,275	(135,292)
Heat, Light and Water	82,786	70,560	73,491
Rates	20,739	18,136	17,772
Repairs and Maintenance	64,833	73,000	81,591
Use of Land and Buildings	970,880	574,902	730,242
Employee Benefits - Salaries	100,770	94,852	100,029
Other Property Expenses	88,872	93,700	92,688
	<u>1,371,386</u>	<u>938,425</u>	<u>1,034,672</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 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	909,695	416,728	343,967
Short-term Bank Deposits	226,165	205,100	215,166
	<u>1,135,860</u>	<u>621,828</u>	<u>559,133</u>

Cash and cash equivalents for Statement of Cash Flows

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

Of the \$1,135,860 Cash and Cash Equivalents, \$5,098 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$1,135,860 Cash and Cash Equivalents, \$29,399 of Revenue Received in Advance is held by the school, as disclosed in note 14.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	2,566	6,727	-
Receivables from the Ministry of Education	8,299	-	-
Interest Receivable	421	410	480
Teacher Salaries Grant Receivable	307,689	271,911	248,325
	<u>318,975</u>	<u>279,048</u>	<u>248,805</u>
Receivables from Exchange Transactions	2,987	7,137	480
Receivables from Non-Exchange Transactions	315,988	271,911	248,325
	<u>318,975</u>	<u>279,048</u>	<u>248,805</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery Trading	-	1,124	2,050
Uniform Trading	1,120	2,022	1,080
	<u>1,120</u>	<u>3,146</u>	<u>3,130</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	231,480	206,434	218,051
Total Investments	<u>231,480</u>	<u>206,434</u>	<u>218,051</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Board-owned Buildings	72,787	-	-	-	(1,835)	70,952
Building Improvements	692,129	61,294	-	-	(33,772)	719,651
Furniture and Equipment	262,278	66,159	-	-	(52,382)	276,055
Information and Communication Technology	64,750	25,396	-	-	(16,261)	73,885
Motor Vehicles	35,499	26,343	-	-	(9,699)	52,143
Leased Assets	26,260	51,187	(45)	-	(26,255)	51,147
Library Resources	26,665	-	-	-	(3,333)	23,332
	<u>1,180,368</u>	<u>230,379</u>	<u>(45)</u>	<u>-</u>	<u>(143,537)</u>	<u>1,267,165</u>

The net carrying value of equipment held under a finance lease is \$51,147 (2023: \$26,260)

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
	\$	\$	\$	\$	\$	\$
Board-owned Buildings	73,416	(2,464)	70,952	73,416	(629)	72,787
Building Improvements	1,246,811	(527,160)	719,651	1,185,516	(493,387)	692,129
Furniture and Equipment	521,559	(245,504)	276,055	455,399	(193,121)	262,278
Information and Communication Technology	172,116	(98,231)	73,885	185,354	(120,604)	64,750
Motor Vehicles	96,526	(44,383)	52,143	70,183	(34,684)	35,499
Leased Assets	87,033	(35,886)	51,147	102,043	(75,783)	26,260
Library Resources	136,993	(113,661)	23,332	136,993	(110,328)	26,665
	<u>2,334,454</u>	<u>(1,067,289)</u>	<u>1,267,165</u>	<u>2,208,904</u>	<u>(1,028,536)</u>	<u>1,180,368</u>

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	28,784	389,184	37,669
Accruals	20,011	6,048	7,827
Employee Entitlements - Salaries	307,689	271,911	248,325
Employee Entitlements - Leave Accrual	8,736	6,777	6,916
	<u>365,220</u>	<u>673,920</u>	<u>300,737</u>
Payables for Exchange Transactions	365,220	673,920	300,737
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>365,220</u>	<u>673,920</u>	<u>300,737</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Painting Contract due within one year	30,780	30,870	30,780
	<u>30,780</u>	<u>30,870</u>	<u>30,780</u>
Painting Contract due after one year	13,344	13,884	33,670
	<u>13,344</u>	<u>13,884</u>	<u>33,670</u>

In 2022 the Board signed an agreement with Programmed Property Services (the contractor) for an agreed programme of work covering a 5 year period. The programme provides for 1 full repaint of the Ministry owned buildings in 2022, with regular maintenance in subsequent years. The agreement has an annual commitment of \$30870. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue in Advance	29,399	15,750	6,193
Grants in Advance - Ministry of Education	-	-	5,884
Int'l Students Incom In Adv	-	-	-
	<u>29,399</u>	<u>15,750</u>	<u>12,077</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	79,321	136,755	147,909
Increase to the Provision During the Year	29,985	13,275	29,123
Use of the Provision During the Year	-	-	(157,000)
Other Adjustments	(1,413)	-	59,289
Provision at the End of the Year	<u>107,893</u>	<u>150,030</u>	<u>79,321</u>
Cyclical Maintenance - Current	89,738	123,480	53,750
Cyclical Maintenance - Non current	18,155	26,550	25,571
	<u>107,893</u>	<u>150,030</u>	<u>79,321</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 / painting quotes.

16. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	31,515	33,661	19,715
Later than One Year and no Later than Five Years	28,917	16,553	14,734
Future Finance Charges	(5,951)	-	(2,772)
	<u>54,481</u>	<u>50,214</u>	<u>31,677</u>
Represented by			
Finance lease liability - Current	27,490	33,661	17,810
Finance lease liability - Non current	26,991	16,553	13,867
	<u>54,481</u>	<u>50,214</u>	<u>31,677</u>

17. Funds Held for Capital Works Projects

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

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Rooms 22-18 & Pool		225403	(243,457)	247,126	(33,669)	-	(30,000)
LSPM Boundary Fence		244959	-	275,917	(275,917)	-	-
Roofing and Electrical		225405	-	54,709	(49,611)	-	5,098
Totals			(243,457)	577,752	(359,197)	-	(24,902)

Represented by:

Funds Held on Behalf of the Ministry of Education	5,098
Funds Receivable from the Ministry of Education	(30,000)

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Learning Support Coordinators Project		219074	(27,724)	16,500	11,224	-	-
Rooms 22-18 & Pool		225403	50,404	-	(293,861)	-	(243,457)
A,B,F,U Heating		235707	19,377	5,327	(24,704)	-	-
U: Floor Coverings		225406	2,355	1,795	(4,150)	-	-
UNC Cyclone Event		241535	-	3,399	(3,399)	-	-
Totals			44,412	27,021	(314,890)	-	(243,457)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(243,457)

18. Funds Held on Behalf of Kiwi Park Cluster 1

Lynmore Primary School is the lead school funded by the Ministry of Education to provide x services to its cluster of schools.

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Funds Held at Beginning of the Year	(3,699)	-	-
Funds Received from MOE	5,741	-	12,154
Funds Received from Cluster Members			
Total funds received	2,042	-	12,154
Funds Spent on Behalf of the Cluster	5,635	-	15,853
Funds remaining	(3,593)	-	(3,699)
Distribution of Funds			
Funds Held at Year End	(3,593)	-	(3,699)

19. 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.

20. 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	3,125	3,200
<i>Leadership Team</i>		
Remuneration	594,463	560,457
Full-time equivalent members	4.37	4.00
Total key management personnel remuneration	<u>597,588</u>	<u>563,657</u>

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary 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	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
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	6.00	2.00
110 - 120	1.00	1.00
120 - 130	0.00	2.00
130 - 140	3.00	1.00
	<u>10.00</u>	<u>6.00</u>

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

21. 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	\$0
Number of People	0	0

22. 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.

23. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$32,715 (2023: \$89,741) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Rooms 22-18 & Pool	16,017
LSPM Boundary Fence	4,616
Roofing and Electrical	12,082
Total	32,715

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

(b) Operating Commitments

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

24. 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	1,135,860	621,828	559,133
Receivables	318,975	279,048	248,805
Investments - Term Deposits	231,480	206,434	218,051
Total financial assets measured at amortised cost	<u>1,686,315</u>	<u>1,107,310</u>	<u>1,025,989</u>

Financial liabilities measured at amortised cost

Payables	365,220	673,920	300,737
Borrowings - Loans	44,124	44,754	64,450
Finance Leases	54,481	50,214	31,677
Total financial liabilities measured at amortised cost	<u>463,825</u>	<u>768,888</u>	<u>396,864</u>

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LYNMORE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Lynmore Primary School (the School). The Auditor-General has appointed me, Mark Peterson, using the staff and resources of BDO Rotorua 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 22, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

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

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

Independence

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

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



Mark Peterson
BDO Rotorua Limited
On behalf of the Auditor-General
Rotorua, New Zealand

Lynmore Primary School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Hancine Samvelyan	Parent Representative	Elected	Sep 2025
Hinei Taute	Principal	ex Officio	
Daniel Gibbs	Parent Representative	Elected	Sep 2025
Sarah Jamieson	Parent Representative	Elected	Sep 2025
Belinda Cridge	Parent Representative	Elected	Sep 2025
Annamarie Jensen	Presiding Member	Elected	Sep 2025
Karen Belt	Staff Representative	Elected	Sep 2025
Aneta Heke (IWI representative)	Other	Co-opted	Sep 2025

Lynmore Primary School

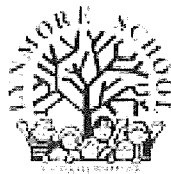
Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$9,663 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Lynmore Primary 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.



Statement on Giving Effect to Te Tiriti o Waitangi

This statement outlines Lynmore School's commitment and actions in giving effect to Te Tiriti o Waitangi, the founding document of Aotearoa New Zealand. We recognise Te Tiriti o Waitangi as a living document that guides our responsibilities to uphold its principles of Partnership, Participation, and Protection. Our commitment is integral to fostering an inclusive, culturally responsive, and equitable learning environment for all students and staff.

Our Commitment to Te Tiriti o Waitangi

At Lynmore School, we are dedicated to honouring Te Tiriti o Waitangi by:

1. **Partnership (Mana Ōrite):** Building and maintaining genuine, reciprocal relationships with Māori whānau, hapū, and iwi. This involves active engagement, shared decision-making, and respecting Māori aspirations for their tamariki.
2. **Participation (Whai Wāhi):** Ensuring Māori students, whānau, and staff have equitable opportunities to participate in all aspects of school life, and that their voices and perspectives are valued and integrated into our practices.
3. **Protection (Kaitiakitanga):** Actively working to protect and promote Māori language (Te Reo Māori), culture (Tikanga Māori), and identity (Mana Māori) within the school community, and safeguarding Māori rights and interests.

Giving Effect to Te Tiriti o Waitangi in Practice

Our commitment to Te Tiriti o Waitangi is embedded across various dimensions of our school operations:

1. Curriculum and Pedagogy:

- **Integration of Te Reo Māori and Tikanga Māori:** We are progressively integrating Te Reo Māori me ngā Tikanga Māori into daily school life, including greetings, karakia, waiata, and classroom instruction.
- **Local Histories and Perspectives:** Our curriculum incorporates local Māori histories, pūrākau (stories), and mātauranga Māori (Māori knowledge systems), ensuring students understand the bicultural heritage of our nation and our local area.
- **Culturally Responsive Teaching:** Teachers are supported through professional development to develop culturally responsive pedagogies that affirm Māori identity, language, and culture, and enhance learning outcomes for Māori students.

2. Partnership with Māori Whānau, Hapū, and Iwi:

- **Whānau Engagement:** We actively seek and value the input of Māori whānau through regular hui (meetings), and open communication channels, ensuring their aspirations for their children's education are understood and supported.
- **Iwi/Hapū Relationships:** We are strengthening relationships with local iwi and hapū, seeking their guidance and expertise on cultural matters, local history, and educational initiatives that benefit our Māori

students.

3. Inclusive Environment and Cultural Safety:

- **Manaakitanga and Whanaungatanga:** We foster an environment of manaakitanga (hospitality, generosity, care) and whanaungatanga (relationships, connectedness) where all students feel a sense of belonging and cultural safety.
- **Celebration of Māori Culture:** We celebrate significant Māori events such as Matariki, Te Wiki o Te Reo Māori, Ahurei, Te Hiwi o Toroa, Te Arawa Primary Schools Regional Kapahaka, Pasifika celebrations and other cultural milestones, promoting understanding and appreciation of Māori culture among all students.
- **Addressing Disparity:** We actively work to identify and address any disparities in educational outcomes for Māori students, implementing targeted strategies to support their success and wellbeing.

4. Professional Development for Staff:

- **Tiriti Education:** All staff participate in ongoing professional development focused on understanding Te Tiriti o Waitangi, its implications for education, and culturally responsive practices.
- **Te Reo Māori Proficiency:** We encourage and support staff to develop their proficiency in Te Reo Māori and understanding of Tikanga Māori.

5. Governance and Leadership:

- **Strategic Planning:** Our strategic plans and annual goals explicitly reflect our commitment to Te Tiriti o Waitangi and Māori educational success.
- **Board Responsibilities:** The Board of Trustees ensures that governance decisions uphold Tiriti principles and are informed by Māori perspectives.

Ongoing Journey

Giving effect to Te Tiriti o Waitangi is an ongoing and evolving journey for Lynmore School. We are committed to continuous learning, reflection, and improvement in our bicultural practices. We regularly review our progress, seek feedback from our Māori community, and adapt our strategies to better serve the needs of our tamariki and uphold our Tiriti obligations.

Through these efforts, Lynmore School is dedicated to creating a learning environment that celebrates our bicultural heritage, empowers Māori students to achieve their full potential, and prepares all students to thrive in a bicultural Aotearoa New Zealand.

Principal

Hinei Taute

22 July, 2025.