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ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	100
Principal:	Tina Filipo
School Address:	18 Dr Pickering Ave, Manurewa, 2102
School Postal Address:	P O Box 75-647, Manurewa, 2243
School Phone:	09 268 3950
School Email:	admin@jchs.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

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JAMES COOK HIGH SCHOOL

Annual Report - For the year ended 31 December 2024

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	KiwiSport

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James Cook High School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual report 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 report 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.

Aroha Matthews	Tina Filipo
Full Name of Presiding Member	Full Name of Principal
Signed by: 9003C15C1E254FB...	Signed by: 274C048960F1490...
Signature of Presiding Member	Signature of Principal
14 September 2026	14 September 2026
Date:	Date:

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James Cook High School
Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Aroha Matthews	Presiding Member	Elected	Sep 2028
Tina Filipo	Principal ex Officio		
Richard Maiava	Parent Representative	Elected	Sep 2028
Matina Grace	Parent Representative	Elected	Sep 2028
Pane Frances Timiiti	Parent Representative	Elected	Sep 2028
Seu Kaisala	Parent Representative	Elected	Sep 2028
Filipo Luamanu	Staff Representative	Elected	Sep 2028
Jomanadah Sagato Felise	Student Representative	Elected	Sep 2026

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James Cook High 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	22,580,151	22,273,242	21,029,367
Locally Raised Funds	3	882,212	644,751	445,660
Interest		133,764	70,000	102,431
Total Revenue		23,596,127	22,987,993	21,577,458
Expense				
Locally Raised Funds	3	94,863	86,000	168,751
Learning Resources	4	15,321,970	15,436,887	15,446,715
Administration	5	3,096,660	3,327,127	2,913,729
Interest		40,537	-	55,614
Property	6	3,852,220	3,552,998	3,702,922
Impairment of Property, Plant and Equipment	11	232,158	-	-
Loss on Disposal of Property, Plant and Equipment		4,859	-	13,894
Total Expense		22,643,267	22,403,012	22,301,625
Net Surplus/(Deficit) for the year		952,860	584,981	(724,167)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		952,860	584,981	(724,167)

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

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James Cook High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		2,336,283	2,336,283	3,060,450
Total comprehensive revenue and expense for the year		952,860	584,981	(724,167)
Contribution - Furniture and Equipment Grant		162,998	-	-
Equity at 31 December		3,452,141	2,921,264	2,336,283
Accumulated comprehensive revenue and expense		3,452,141	2,921,264	2,336,283
Equity at 31 December		3,452,141	2,921,264	2,336,283

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.

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James Cook High 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	2,122,752	1,958,762	450,998
Accounts Receivable	8	1,022,588	1,286,858	1,286,858
GST Receivable		152,122	20,469	20,469
Prepayments		4,774	10,448	10,448
Inventories	9	7,704	4,360	4,360
Investments	10	1,182,112	1,144,130	1,144,130
Funds Receivable for Capital Works Projects	16	591,800	281,245	281,245
		5,083,852	4,706,272	3,198,508
Current Liabilities				
Accounts Payable	12	2,093,190	1,583,029	1,583,029
Revenue Received in Advance	13	42,405	78,122	78,122
Provision for Cyclical Maintenance	14	533,854	-	-
Finance Lease Liability	15	283,567	361,041	361,041
Funds held for Capital Works Projects	16	181,879	73,027	73,027
Funds Held on Behalf of the Alternative Education Cluster	17	568,276	776,207	776,207
Funds Held on Behalf of the Teen Parent Unit	18	95,028	95,028	95,028
		3,798,199	2,966,454	2,966,454
Working Capital Surplus		1,285,653	1,739,818	232,054
Non-current Assets				
Property, Plant and Equipment	11	2,723,641	2,359,852	3,254,752
		2,723,641	2,359,852	3,254,752
Non-current Liabilities				
Provision for Cyclical Maintenance	14	381,713	922,431	894,548
Finance Lease Liability	15	175,440	255,975	255,975
		557,153	1,178,406	1,150,523
Net Assets		3,452,141	2,921,264	2,336,283
Equity		3,452,141	2,921,264	2,336,283

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

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James Cook High School
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		8,083,369	7,978,580	6,684,868
Locally Raised Funds		1,086,956	644,751	537,727
Goods and Services Tax (net)		(131,653)	-	4,026
Payments to Employees		(3,689,261)	(3,844,522)	(4,045,335)
Payments to Suppliers		(2,936,095)	(3,341,045)	(2,882,306)
Interest Paid		(40,537)	-	(55,614)
Interest Received		133,452	70,000	98,764
Net cash from Operating Activities		2,506,231	1,507,764	342,130
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(133,087)	-	(115,909)
Purchase of Investments		(37,982)	-	(35,693)
Net cash (to) Investing Activities		(171,069)	-	(151,602)
Cash flows from Financing Activities				
Furniture and Equipment Grant		162,998	-	-
Finance Lease Payments		(407,770)	-	(316,070)
Funds Administered on Behalf of Other Parties		(418,636)	-	(19,493)
Net cash from/(to) Financing Activities		(663,408)	-	(335,563)
Net increase/(decrease) cash equivalents		1,671,754	1,507,764	(145,035)
Cash and cash equivalents at the beginning of the year	7	450,998	450,998	596,033
Cash and cash equivalents at the end of the year	7	2,122,752	1,958,762	450,998

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.

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James Cook High School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity
James Cook High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

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

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

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

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

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

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

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

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

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

Cyclical Maintenance
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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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 15. 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.

1.3. Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1.10. Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these financial statements. The Board’s use of the land and buildings as ‘occupant’ is based on a property occupancy document.

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

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

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

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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	10–50 years
Furniture and equipment	3-10 years
Information and communication technology	2-4 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets
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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

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

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1.13. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.14. Revenue Received in Advance

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

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

1.15. 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.

1.16. Funds held for Capital Works

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

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

1.17. 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.

1.18. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 5-19 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.

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

1.22. 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	7,039,717	7,331,066	5,830,003
Teachers' Salaries Grants	9,933,750	9,646,186	9,646,187
Use of Land and Buildings Grants	2,691,327	2,531,782	2,531,782
Ka Ora, Ka Ako - Healthy School Lunches Programme	2,333,215	2,116,694	2,116,694
Other Government Grants	582,142	647,514	904,701
	22,580,151	22,273,242	21,029,367

The School has opted in to the donations scheme for this year. Total amount received was $253,621 (2023: $206,829).

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	90,063	92,000	37,965
Fees for Extra Curricular Activities	181,502	184,071	69,621
Trading	13,732	17,500	16,421
Fundraising and Community Grants	596,915	351,180	321,653
	882,212	644,751	445,660
Expenses			
Extra Curricular Activities Costs	94,863	86,000	168,751
	94,863	86,000	168,751
Surplus for the year Locally raised funds	787,349	558,751	276,909

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	1,596,935	1,463,500	1,299,815
Information and Communication Technology	291,179	345,000	349,363
Employee Benefits - Salaries	12,700,323	12,693,487	12,966,272
Staff Development	43,509	40,000	72,973
Depreciation	690,024	894,900	758,292
	15,321,970	15,436,887	15,446,715

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	17,000	11,000	12,500
Board Fees and Expenses	14,836	16,500	32,076
Operating Leases	10,973	465,816	50,248
Legal Fees	10,092	20,000	30,729
Ka Ora, Ka Ako - Healthy School Lunches Programme	2,333,215	2,116,694	2,116,694
Other Administration Expenses	86,527	122,300	84,747
Employee Benefits - Salaries	547,992	557,817	557,055
Insurance	11,585	13,000	11,054
Service Providers, Contractors and Consultancy	64,440	4,000	18,626
	3,096,660	3,327,127	2,913,729

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	226,819	196,812	204,700
Cyclical Maintenance	100,898	100,000	123,786
Heat, Light and Water	273,481	275,000	266,188
Rates	2,583	2,500	2,381
Repairs and Maintenance	315,334	207,500	317,938
Use of Land and Buildings	2,691,327	2,531,782	2,531,782
Employee Benefits - Salaries	241,778	239,404	256,147
	3,852,220	3,552,998	3,702,922

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

7. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	2,122,752	1,958,762	450,998
Cash and Cash Equivalents for Statement of Cash Flows	2,122,752	1,958,762	450,998

Of the $2,122,752 Cash and Cash Equivalents, $181,879 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 includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $2,122,752 Cash and Cash Equivalents, $33,227 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the $2,122,752 Cash and Cash Equivalents, $9,178 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the $2,122,752 Cash and Cash Equivalents, $568,276 is held by the School on behalf of the Alternative Education cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

Of the $2,122,752 Cash and Cash Equivalents, $95,028 is held by the School on behalf of the Teen Parent Unit cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	79,748	284,492	284,492
Receivables from the Ministry of Education	4,263	130,493	130,493
Interest Receivable	8,547	8,235	8,235
Teacher Salaries Grant Receivable	930,030	863,638	863,638
	1,022,588	1,286,858	1,286,858
Receivables from Exchange Transactions	88,295	292,727	292,727
Receivables from Non-Exchange Transactions	934,293	994,131	994,131
	1,022,588	1,286,858	1,286,858

9. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Canteen	7,704	4,360	4,360
	7,704	4,360	4,360

10. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	1,182,112	1,144,130	1,144,130
Total Investments	1,182,112	1,144,130	1,144,130

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2024	**$**	**$**	**$**	**$**	**$**	**$**
Building Improvements	1,971,218	-	-	(232,158)	(50,621)	**1,688,439**
Furniture and Equipment	459,051	66,609	-	-	(113,184)	**412,476**
Information and Communication Technology	189,159	46,071	-	-	(109,677)	**125,553**
Intangible Assets	7,388	-	-	-	(6,238)	**1,150**
Motor Vehicles	1,812	13,042	-	-	(1,086)	**13,768**
Textbooks	2,215	-	-	-	(2,118)	**97**
Leased Assets	582,783	257,733	-	-	(401,007)	**439,509**
Library Resources	41,126	12,476	(4,860)	-	(6,093)	**42,649**
Balance at 31 December 2024	3,254,752	395,931	(4,860)	(232,158)	(690,024)	**2,723,641**

The net carrying value of furniture and equipment held under a finance lease is $439,509 (2023: $582,783)

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

The School has recognised that two Board funded building improvements have been redeveloped this year through the Ministry of Education's 5-year Agreement programme to such a degree that the Board's investment no longer exists. The Board have recognised this impairment in the current year.

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Building Improvements	2,508,451	(820,012)	**1,688,439**	2,881,181	(909,963)	**1,971,218**
Furniture and Equipment	1,249,105	(836,629)	**412,476**	1,182,497	(723,446)	**459,051**
Information and Communication Technology	1,167,562	(1,042,009)	**125,553**	1,121,491	(932,332)	**189,159**
Intangible Assets	33,189	(32,039)	**1,150**	33,189	(25,801)	**7,388**
Motor Vehicles	15,217	(1,449)	**13,768**	2,174	(362)	**1,812**
Textbooks	139,194	(139,097)	**97**	139,194	(136,979)	**2,215**
Leased Assets	1,236,808	(797,299)	**439,509**	1,148,315	(565,532)	**582,783**
Library Resources	153,916	(111,267)	**42,649**	160,392	(119,266)	**41,126**
Balance at 31 December	6,503,442	(3,779,801)	**2,723,641**	6,668,433	(3,413,681)	**3,254,752**

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12. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	952,375	385,630	385,630
Accruals	41,000	30,625	30,625
Employee Entitlements - Salaries	1,049,462	1,080,001	1,080,001
Employee Entitlements - Leave Accrual	50,353	86,773	86,773
	2,093,190	1,583,029	1,583,029
Payables for Exchange Transactions	2,093,190	1,583,029	1,583,029
	2,093,190	1,583,029	1,583,029

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	9,178	44,895	44,895
Other Revenue in Advance	33,227	33,227	33,227
	42,405	78,122	78,122

14. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	894,548	894,548	831,434
Increase to the Provision During the Year	100,898	100,000	123,786
Use of the Provision During the Year	(79,879)	(72,117)	(60,672)
Provision at the End of the Year	915,567	922,431	894,548
Cyclical Maintenance - Current	533,854	-	-
Cyclical Maintenance - Non current	381,713	922,431	894,548
	915,567	922,431	894,548

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan.

15. 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	302,013	400,952	400,952
Later than One Year	187,140	269,786	269,786
Future Finance Charges	(30,146)	(53,722)	(53,722)
	459,007	617,016	617,016
Represented by:			
Finance lease liability - Current	283,567	361,041	361,041
Finance lease liability - Non-current	175,440	255,975	255,975
	459,007	617,016	617,016

16. 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.

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Block A refurbishment	73,027	-	(80,161)	7,134	-
SIP Staffroom refurbishment 225925	(190,395)	-	-	6,063	(184,332)
Puutake Shade Sails - Outdoor Learning 232302	(90,850)	-	(73,821)	-	(164,671)
Block G,E,O,SE Roof Replacement 251813	-	180,000	(109,039)	-	70,961
Block O Dtaffroom Toilets upgrade	-	-	(2,973)	-	(2,973)
Block D,E Toilets Refurbish 232299	-	250,000	(150,230)	-	99,770
Block A,E,G,H DQLS Upgrade 240907	-	-	(198,320)	-	(198,320)
Puutake Drainage 229531	-	23,907	(65,411)	-	(41,504)
Block D,P,Q,SA Light & Heat upgrade 232296	-	112,500	(101,352)	-	11,148
Totals	(208,218)	566,407	(781,307)	13,197	(409,921)

Represented by:	
Funds Held on Behalf of the Ministry of Education	181,879
Funds Receivable from the Ministry of Education	(591,800)

2023	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Block A refurbishment	73,027	-	-	-	73,027
SIP Staffroom refurbishment 225925	(156,208)	-	(34,187)	-	(190,395)
Puutake Shade Sails - Outdoor Learning 232302	(45,425)	-	(45,425)	-	(90,850)
Totals	(128,606)	-	(79,612)	-	(208,218)

Represented by:	
Funds Held on Behalf of the Ministry of Education	73,027
Funds Receivable from the Ministry of Education	(281,245)

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17. Funds Held on Behalf of the Alternative Education Cluster

James Cook High School was the lead school and holds funds on behalf of the Counties - Manukau Alternative Education cluster, a group of schools funded by the Ministry of Education.

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Funds Held at Beginning of the Year	776,207	776,207	670,270
Funds Received from Ministry of Education	2,579,616	-	1,984,437
Funds Spent on Behalf of the Cluster	(2,787,547)	-	(1,878,500)
Funds Held at Year End	568,276	776,207	776,207

18. Funds Held on Behalf of the Teen Parent Unit

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expenditure is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Funds Held at Beginning of the Year	95,028	95,028	95,028
Funds Received from Ministry of Education	160,959	-	154,153
Funds Spent on Behalf of the Cluster	(160,959)	-	(154,153)
Funds Held at Year End	95,028	95,028	95,028

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

20. Remuneration

Key management personnel compensation

Key management personnel of the School includes all Board members, Principal, Deputy Principals and Business Manager.

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	11,458	10,032
Leadership Team		
Remuneration	1,065,784	1,184,719
Full-time equivalent members	7.00	7.75
Total key management personnel remuneration	1,077,242	1,194,751

There are seven members of the Board excluding the Principal. The Board held eleven full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2024 Actual	2023 Actual
Salaries and Other Short-term Employee Benefits:	$000	$000
Salary and Other Payments	210 - 220	170 - 180
Benefits and Other Emoluments	0 - 0	20 - 30
Termination Benefits	0 - 0	0 - 0

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 -110	24.00	21.00
110 -120	18.00	13.00
120 - 130	6.00	9.00
130 - 140	3.00	5.00
140 - 150	5.00	3.00
	56.00	51.00

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 the number of persons to whom all or part of that total was payable was as follows:

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

22. Contingencies

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

Holidays Act Compliance – schools payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

Pay Equity Settlement Wash Up amounts

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

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23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $661,502 (2023:$99,920) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment $
E & O Roofing 251813	94,138
D & E Toilets 232299	265,635
A E G H Upgrade 240907	252,296
D P Q SA Light & Heating upgrade 232296	25,613
Puutake Drainage	5,790
Puutake Shade Sails	18,030
Total	**661,502**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

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

(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	2,122,752	1,958,762	450,998
Receivables	1,022,588	1,286,858	1,286,858
Investments - Term Deposits	1,182,112	1,144,130	1,144,130
Total Financial assets measured at amortised cost	4,327,452	4,389,750	2,881,986
Financial liabilities measured at amortised cost			
Payables	2,093,190	1,583,029	1,583,029
Finance Leases	459,007	617,016	617,016
Total Financial liabilities measured at amortised Cost	2,552,197	2,200,045	2,200,045

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.

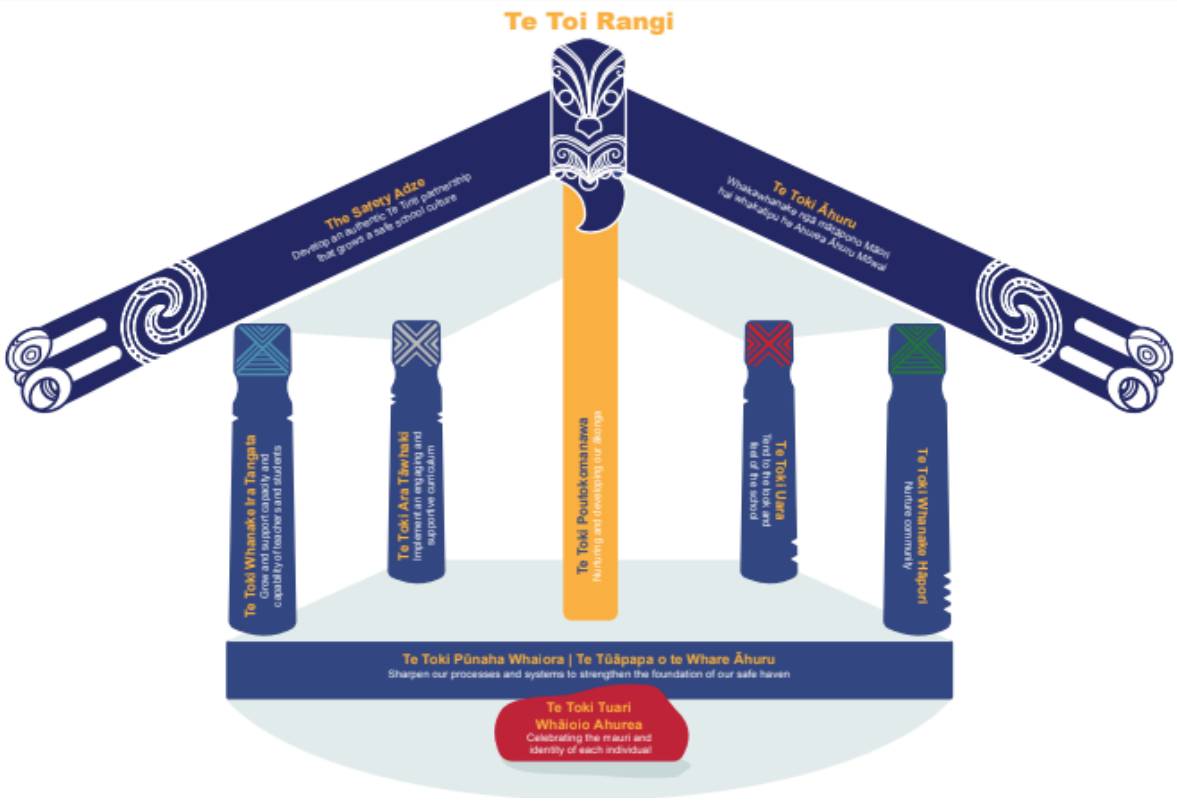
27. Annual Reporting Deadline

The Board of Trustees did not comply with section 137 of the Education and Training Act 2020 in that the Board did not report by 31 May 2025, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education.

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ANALYSIS OF VARIANCE 2024

SCHOOL NAME	**JAMES COOK HIGH SCHOOL**
SCHOOL NUMBER	**100**
2024 ANNUAL AIM	James Cook High School has a strong strategic plan encapsulated in "Te Toi Rangi'' which is a visual metaphor for the goals our kura wants to achieve. Our students are at the centre as *Te Toki Poutokomanawa,* journeying upward in learning and achievement and in gold, symbolising their endless possibilities. Our MANA values ground us as *Te Toki Tuari.* Our goals are represented as *toki* (tools), which need to be razor sharp and focussed on the goals below. Our staff and community hold the toki to develop an authentic bi-cultural partnership that guides our school culture.



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2024 OVERARCHING TARGETS 2024

NCEA ACHIEVEMENT TARGETS 2024

NCEA	In 2023	Our targets for 2024	Our results in 2024	Compared to other EQI schools	Commentary
Level 1	35.1	40.0	30.9	39.5	We did not achieve our target, did not improve and were well below the % for similar EQI schools.
Level 2	55.6	60.0	62.9	61.5	We achieved our target, therefore improving and were above the % for similar EQI schools
Level 3	53.3	60.0	61.3	58.8	We achieved our target, therefore improving and were above the % for similar EQI schools
UE	22.2	25.0	23.0	23.7	We did not achieve our target but we improved from 2023. We were below the % for similar EQI schools

NCEA Certificate Endorsement	In 2023	Our targets for 2024	Our results in 2024	Compared to other EQI schools	Commentary
Level 1 merits	29.4	32.0	23.0	15.8	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Level 2 merits	14.6	20.0	9.8	8.3	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Level 3 merits	14.6	20.0	16.2	12.7	We did not achieve our target but we improved from 2023. We are above the % for similar EQI schools

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Level 1 excellence	9.5	12.0	7.1	6.9	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Level 2 excellence	6.2	10.0	6.4	6.2	We did not achieve our target but we did improve from 2023. We are above the % for similar EQI schools
Level 3 excellence	14.6	16.0	6.8	7.1	**We did not achieve our target and we did not improve from 2023. We are below the % for similar EQI schools**

Literacy and Numeracy	**In 2023**	**Our targets for 2024**	**Our results in 2024**	**Compared to other EQI schools**	**Commentary**
Literacy Year 11	70.5	Our students will attain 100% literacy and numeracy through the various pathways	53.8	66.3	**We did not achieve our target and we did not improve from 2023. We are below the % for similar EQI schools**
Literacy Year 12	92.3		87.3	86.3	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Literacy Year 13	97.0		93.2	91.5	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Numeracy Year 11	76.6		67.5	63.2	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Numeracy Year 12	91.9		93.1	85.8	We achieved our target, therefore improving and were above the % for similar EQI schools
Numeracy Year 13	94.0		95.8	91.6	We achieved our target, therefore improving and were above the % for similar EQI schools

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YEAR 9 and 10 LITERACY TARGETS 2024

Target: Our **Junior students** will increase their e-asTTle scores by **at least 2 sublevels** by the end of the year eg. From 3B to 3A.

Overview

We compared the Year 9 students' e-asTTle Reading from the Beginning of Year (BOY) to Mid-Year 2024.

Key findings:

- Some students are moving into level 4.
- Pasifika students are improving across the cohort.
- Regression into level 2 is concerning, particularly for boys.
- Girls' results are stable.

Overall performance

- There is a slight decrease in average score from BOY (1416) to Mid-Year (1413),- 3 points.
- Students remain mainly within curriculum level 3.
- Some students are progressing into level 4, while others are dropping slightly.

Breakdown by ethnicity

- Only Pasifika students **show a clear improvement** from BOY (1410) to Mid-Year (1416), +6 points.
- Māori students **show a small decline** from BOY (1420) to Mid-Year (1410), -10 points.
- European students **show a significant decline** from BOY (1389) to Mid-Year (1347), -42 points.
- Asian students **show slight decline** from BOY (1430) to Mid-Year (1416), -14 points .

Breakdown by gender

- Girls' results remain stable.
- Boys show a minor decline but largely remain stable across mid-range curriculum levels.
- Movement into level 4 is slightly stronger among girls.

There is a clear need to continue literacy interventions taking note of the anomalies in the data. Making sure to have accurate and regular data is most important so that we can continue to keep our focus sharp.

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Achievement Commentary:

There is a strong and structured focus on strengthening teaching and learning which includes planning, assessment practices, and student engagement across the school. This work is being led by the Co-Associate Principals alongside Leaders of learning in the kura.

The review of the JC Diploma is underway to ensure its alignment with the current junior curriculum, with an initial focus on establishing clear connections to NCEA pathways. As part of this, the integration of key capabilities and their relevance to careers and pathways is being explored to enhance long-term student outcomes.

Curriculum delivery is also being reviewed through an investigation into effective pedagogy and current assessment practices. Assistant HoFs and HoFs are being engaged in conversations to define curriculum intent and reflect on how assessment is currently used to support learning progression.

In preparation for the implementation of NZQA Level 2 NCEA, planning is being conducted to assess the potential implications of the 2025 Exclusions. Senior courses for 2025 are being reviewed with the intention of early identification of adjustments needed, including the development of appropriate short courses. The Careers team is also collaborating to ensure that students who are leaving school without meeting the literacy and numeracy requirements are provided with access to transition programmes that offer these core qualifications.

The school's assessment policy is being reviewed, with particular attention to expectations and processes around authenticity.

Across the school, a number of initiatives continue to support student recognition and community engagement. The Principal's Panui is delivered regularly via Facebook and the school website. Senior leaders, including Deputy Principals, Deans, and House Leaders, are leading assemblies focused on celebrating student attendance and achievement.

Cultural visibility and inclusion are being advanced through a series of events and partnerships. The Diversity Coordinator led the Polyfest and celebrations of diversity, supported by student leaders are planned.

Community and cultural connections are also continuing to be strengthened through a number of initiatives led by the Co-Associate in Puutake and O le Tupu'aga through local school collaborations. Further engagement is being planned to promote the Puutake programme as part of the 2025 enrolment cycle.

Overall, the school continues to advance its strategic focus on curriculum, assessment, cultural responsiveness, and community engagement through a range of well-coordinated and future-focused initiatives.

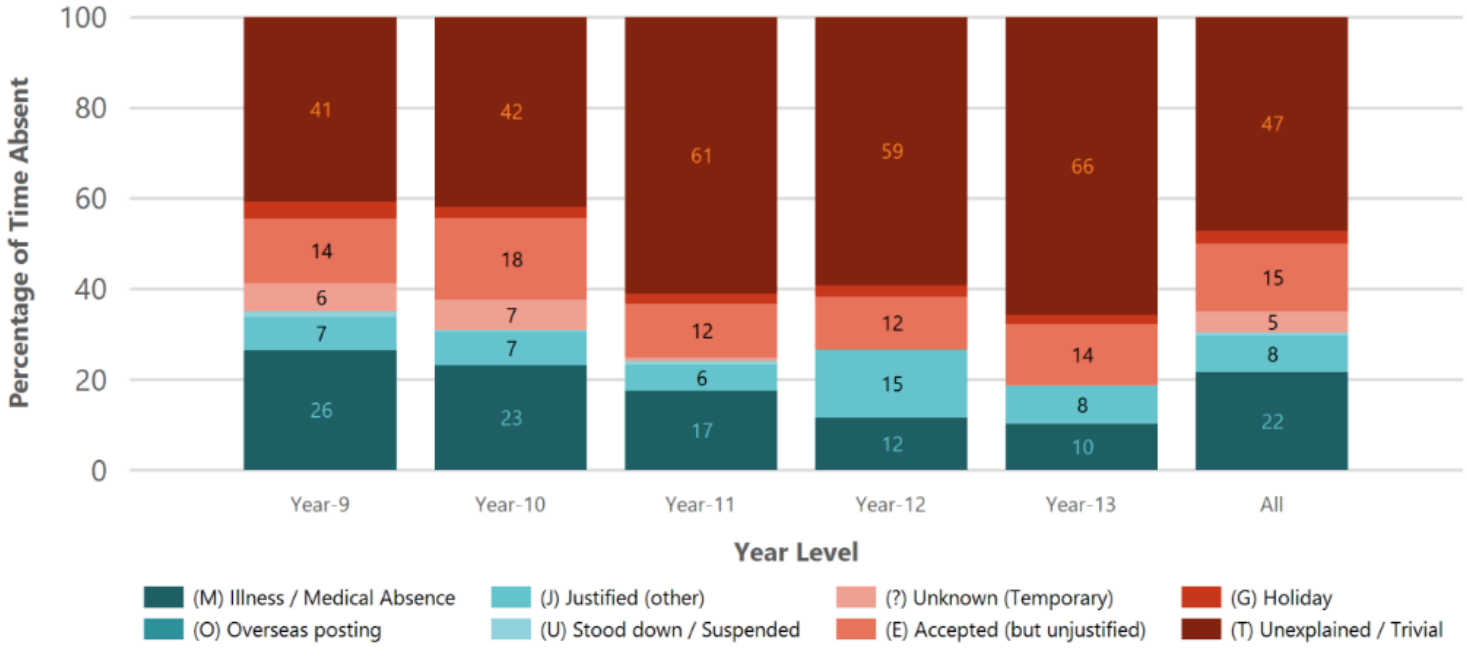
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ATTENDANCE TARGETS

In April 2024, the Government announced a regular attendance target of 80 percent of students to be present for more than 90% of the term by 2030.

2024 Target- 70% of *regularly attending students* will attend school at least **90%** of the time
All students who enter the school grounds will have **100%** attendance to *all timetabled classes*. (This means reducing the intermittent attendance to classes to less than 5% per year level)
Using the "Every Day Matters" Term 4, 2024 data set gathered on 16 Dec, 2024

What differences are there between year levels in reasons given for absence?

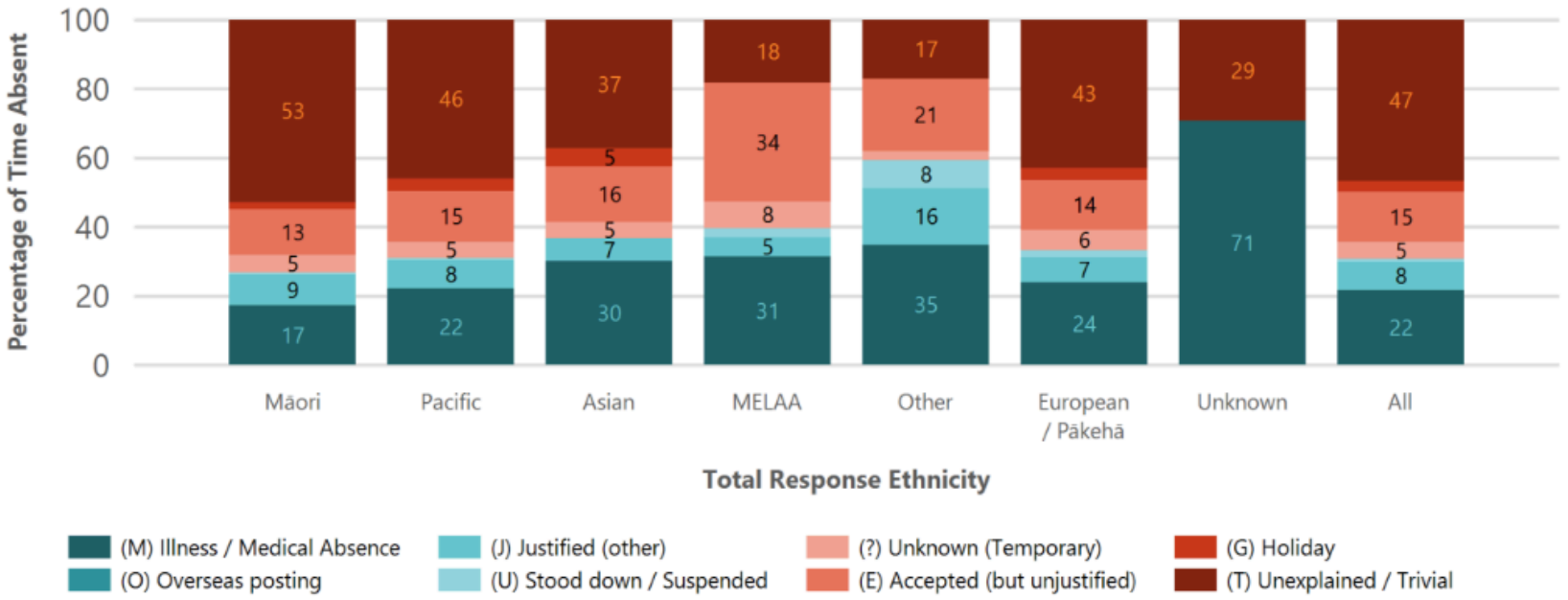


Year 9 students had the highest proportion of justified absences, with 35% of their absences being for justified reasons.
Year 13 students had the highest proportion of unjustified absences, with 81% of their absences being for unjustified reasons.

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What differences are there between ethnic groups in reasons given for absence?

NOTE: Students who identify with more than one of these ethnic groups are counted in each.



Unknown students had the highest proportion of justified absences, with 71% of their absences being for justified reasons.
Māori students had the highest proportion of unjustified absences, with 73% of their absences being for unjustified reasons.

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Attendance Commentary:

Significant progress has been made in improving attendance systems and processes within the kura. The current use of data by deans in collaboration with the attendance officer reflects a more cohesive and strategic approach to addressing attendance issues. This data-informed practice is beginning to support more targeted interventions and timely responses.

The relationship with the Manurewa Attendance Service is developing positively, with increased collaboration and referral of appropriate cases. The improved use and revision of attendance codes has contributed to greater accuracy in recording and monitoring student attendance.

The introduction of the RACI model to the Senior Leadership Team has highlighted systemic gaps in pastoral systems, particularly in areas related to long-term absence and behaviour, informing future planning.

In support of improved attendance outcomes, interventions are being developed specifically for Māori students, including hui and the use of surveys to better understand whānau engagement. This work is being led by relevant staff, including deans and academic navigators.

The school continues to explore strategies for improving class attendance, particularly through the involvement of youth workers in Term 4 and the potential employment of a staff member to greet students on arrival. Feedback from these interventions will inform future practice.

The PAROT system, aimed at enhancing communication regarding attendance, has been investigated and is ready for implementation if needed. Furthermore, the recent administrative staff restructure has been completed to better support these attendance initiatives.

Data shows that Year 9 and Year 10 students, along with their whānau, are establishing positive habits in notifying the school of absences. There is an opportunity to reinforce and promote this behaviour through assemblies, tutor class rewards, and regular communication. In contrast, Year 13 students require increased oversight. Early intervention will be undertaken by deans and academic navigators for students with a pattern of non-attendance.

The school has also committed to reducing the number of students categorised as continuously absent (Category C) or transferred to another school (Category S) by 25% in 2025. This goal will be supported by the appointment of a data manager to further analyse attendance trends, clarify ethnic group data currently marked as “unknown,” and identify contributing factors to C and S categories.

Overall, there is a clear direction and strengthened foundation for continued improvements in attendance. Systemic adjustments, data utilisation, and focused interventions remain central to this ongoing work.

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2024 ANNUAL ACTIONS

TE TOKI WHANAKE IRA TANGATA | GROW AND SUPPORT CAPACITY AND CAPABILITY OF STAFF AND STUDENTS



Expected Outcomes	Key Strategies How will we achieve these outcomes?			Actual Outcomes- Analysis
	What	Who	When	
Targeted professional learning will benefit teachers to improve student outcomes	Teachers examine an engaging and supportive pedagogy HoFs inquiry- to examine an engaging and supportive curriculum	WN-to lead collaborative inquiry groups- staff CY, WN, MI and CA to lead the inquiry Plan and work with NIFs when needed	PL every Wednesday Bi-weekly at HoF meetings and at Wed PL if needed	**Achieved:** Teachers continue to deepen their understanding of the Professional Growth Cycle and teaching as Inquiry. They are starting to use the process of TAI with increasing confidence to reflect on practice. This has been seen in submitted PGC reflections. Teachers are also growing in confidence to gather data and plan carefully. Teachers need to continue to explore teaching practice into 2025. Evaluative platforms to share practice needs to be a focus in 2025.
Leaders will be developed through coaching and targeted PL	All leaders will be trained as leadership coaches to support leadership practice	WN- with the Ed Group	When available	**Partly Achieved** The first set of leaders received the leadership coaching in 2023 but the funding model ceased. The kura will continue to find ways to train leaders in coaching
WSLs will deepen their understanding of inquiry to coach and challenge teacher practice		WN	Bi- weekly meetings with WSLs	**Achieved** WSLs have deepened their understanding of inquiry and have led teacher groups to step through the process of inquiry. Discussions have started. WSLs will need to be trained in 2025 to be confident coaches so that they can help challenge teacher practice, specifically in the classroom

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TE TOKI ARA TĀWHAKI | IMPLEMENT AN ENGAGING AND SUPPORTIVE CURRICULUM					
Te Toki Ara Tāwhaki Implement an engaging and supportive curriculum	**Expected Outcomes**	**Key Strategies How will we achieve these outcomes?**			**Actual Outcomes- Analysis**
		What	**Who**	**When**	
	Engaging and supportive pedagogy to support our students in the Junior Curriculum	Through the leadership inquiry with the HoFs, start to look at the junior curriculum	CY, WN, MI and CA to lead the inquiry WN and WSLs- teacher observations	Bi-weekly at HoF meetings and at Wed PL if needed	**Achieved** A collaborative approach was used by the Deputy Principal and HoFs to produce a junior curriculum framework.
	Continuing to support Senior students with literacy and numeracy will keep students at school longer	Continuing to support Senior students with literacy and numeracy will keep students at school longer	CY-with Lit and Num lead and external	Bi-weekly at HoF meetings and at Wed PL if needed	**Achieved** The Deputy Principal worked with a dedicated teaching group so that literacy and numeracy was tracked throughout the year and Interventions provided when necessary.
	A review of how we develop and grow student skills and capabilities will improve employment opportunities	A review of how we develop and grow student skills and capabilities will improve employment opportunities	KA-as a leadership inquiry		**Not Achieved** This piece of work was not completed because the Deputy Principal left the school. There will need to be opportunities to investigate this piece of work in the future.

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TE TOKI WHANAKE HĀPORI NURTURE COMMUNITY					
	Expected Outcomes	**Key Strategies** **How will we achieve these outcomes?**			**Actual Outcomes- Analysis**
		What	**Who**	**When**	
	Communication is clear, deliberate and uplifting for the whole community	Principal's Pānui	FI with Jen	Every week	**Achieved** Assemblies have increased across the school and are led by the year level Deputy Principal. This has ensured a united message to teachers and students. Active As has been a huge success and supported by the house leaders and Director of Sport. The communication to the community has improved as evidenced by the Facebook likes. The opportunity to find ways to communicate with whānau continues to be explored because we have a captive and wide audience on Facebook.
		Sporting, cultural and academic success is celebrated.	Sporting- RI and GD JC Diploma- CL Cultural-FI Excellence-Snrs - MI Attendance- SLT year levels	Assemblies	
		School website is clear and easy to navigate.	FI with Jen	Ongoing- weekly meetings to review	
	Building sustainable relationships with our different communities will create a sense of belonging	Community events are held to celebrate success	SLT	Every term	**Achieved.** We have had a wide range of community events every term. The Arts faculty host an event each term which draws a huge audience. The recent careers expo was very popular and will be held annually. The HSPs continue to be a way to engage meaningfully with whānau and we will continue to monitor attendance. Polyfest is an excellent way to engage with whānau and ways to encourage the community to come together will continue to be explored

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TE TOKI UARA TEND TO THE LOOK AND FEEL OF THE SCHOOL					
	Expected Outcomes **What do we want to achieve?**	**Key Strategies** **How will we achieve these outcomes?** **What**	**Who**	**When**	**Actual Outcomes- Analysis**
Te Toki Uara Tend to the look and feel of the school	Our school environment is inviting and inclusive for students and the community	A strategic and operational property plan is constructed. A school waerea, haka and waiata is introduced to the whole school. Haka competition	Tumuaki with the internal and external property teams Tumuaki leads- to all staff House leaders- RI and WN	By Term 2 Term 4 with junior school	**Partly achieved.** The whole school has been introduced to the waerea and himene and staff recite at each briefing. We continue to find ways to embed in our practice as a kura. The aspiration of creating and performing a school haka was not realised this year and will need to be explored in 2025. There is a plan to have a Term 4 haka competition
	Restorative practice will impact students feeling safe and nurtured in the school	Engage with Waikato University to work with staff Targeted from Term 2 with Deans Ongoing review and upskilling of the dean team Ongoing review of the health team	MI- lead with Deans MI KA	Bi-weekly with Deans	**Partly Achieved** Waikato University started the year upskilling staff with the basic concepts of restorative justice. A restructure of the deans' team with a new Deputy Principal occurred mid-year which paused training as the deans and DP became familiar with their roles. Upskilling the deans team remains a focus into 2025.

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TE TOKI PŪNAHA WHAIORA SHARPEN PROCESSES AND SYSTEMS

Te Toki Pūnaha Whaiora | Te Tūāpapa o te Whare Āhuru
Sharpen our processes and systems to strengthen the foundation of our safe haven

Expected Outcomes What do we want to achieve?	Key Strategies How will we achieve these outcomes? What	Who	When	Actual Outcomes- Analysis
A sharpened focus on attendance will improve academic achievement	An attendance coordinator is employed to improve student attendance		Beginning of 2024	**Achieved** Whānau engagement is being prioritised, with the goal of ensuring families are well-informed about attendance expectations and processes and feel confident in the support provided by the kura. Attendance data is reported to the Board of Trustees monthly to ensure oversight and informed governance. Survey results will also be shared with the Board to support evidence-based decision-making. Regular meeting schedules involving tutors, deans, and the Senior Leadership Team have been established to facilitate clear and consistent communication regarding attendance matters. Engagement with both internal staff and external partners is ongoing, ensuring a coordinated and responsive approach to attendance improvement.
	Sharpening the recording of attendance data	RI- with teachers, deans	Weekly	
	Interventions for extended absence	RI with Ofa, Manurewa attendance service, deans and teachers	Weekly	
Building high standards and implementing ways to reinforce the JC code will improve community wellbeing	Regular meetings to discuss the JC code with teachers and middle leaders	Tumuaki with staff	At staff, middle leader and SLT meetings	**Achieved** Child Matters conducted a survey, and recommendations were made to action in 2025. Assemblies for students cover the MANA values regularly and explicitly teach behaviours expected. Each term, the first and last weeks of the meeting structure are used to discuss the JC code for staff.
	Regular assemblies	Tumuaki with students	Scheduled assemblies	
Internal systems and processes are reviewed and updated	Review HR systems	CA	Ongoing	**Achieved** Regular discussions at SLT meetings via Nuts and Bolts and/or strategy are used to review and update processes and systems- then communicated to staff if needed.

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More data to reflect upon

RETENTION & ENGAGEMENT (based on students staying until at least 17 years of age).

Table 1: Percentage of school leavers staying at school until at least their 17th birthday (2021-2023)

Group	Left before 17th birthday			Stayed until at least 17th birthday			Percentage staying until at least 17th birthday		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Female	35	64	56	127	115	96	78.4	64.2	63.2
Male	42	68	53	84	100	95	66.7	59.5	64.2
Māori	46	70	56	65	80	48	58.6	53.3	46.2
Pacific	25	62	61	132	110	119	84.1	64.0	66.1
Asian	2	2	8	15	19	18	88.2	90.5	69.2
MELAA	x	x	3	x	x	7	x	x	70.0
Other	x	x	0	x	x	0	x	x	na
European/Pākehā	4	10	9	8	9	14	66.7	47.4	60.9
Total	77	132	109	211	215	191	73.3	62.0	63.7

Engagement & Retention Full School	9	10	11	12	13	Total
C - Continuous Absence	16	28	29	24	10	107
D - Deceased			1			1
E - Given early exemption to leave (<16 yrs)		1		1		2
L - End of Schooling			19	40	159	218
O - Gone Overseas	13	9	7	7	2	38
S - Transferred to another school in NZ	38	37	50	8	2	135
X - Expulsion				1		1

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Under 17	13	14	15	16	Total
C - Continuous Absence	1	18	25	34	78
D - Deceased	0	0	1	0	1
E - Given early exemption to leave (<16 yrs)	0	0	1	1	2
L - End of Schooling	0	0	0	27	27
O - Gone Overseas	3	8	11	8	30
S - Transferred to another school in NZ	5	32	45	38	120
Total	**9**	**58**	**83**	**108**	**258**

YTD 2024

Under 17	13	14	15	16	Total
C - Continuous Absence	1	15	13	21	50
L - End of Schooling	0	0	0	15	15
O - Gone Overseas	1	4	6	5	16
S - Transferred to another school in NZ	10	14	20	11	55
X - Expulsion	0	0	0	0	0
Total	**12**	**33**	**39**	**52**	**136**

Commentary:

There is work to be done in the future to understand leavers and where they transition. Pathways and opportunities into the world of work need to be investigated. This will need to include a review of subject offerings at the senior level as well as examining the timetable structure

2020 – 2024 TRANSIENCE SUMMARY (Kamar)

Year	2020	2021	2022	2023	2024	TOTAL	STATUS

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	Number	Number	Number	Number	Number	Number	
Year 9	334	339	345	343	434	1695	**ENROL – July 1**
Year 9	30	31	62	67	30	220	**LEFT – full year**
Year 10	276	334	323	360	348	1641	**ENROL – July 1**
Year 10	54	60	86	75	35	310	**LEFT – full year**
Year 11	274	272	313	352	352	1563	**ENROL – July 1**
Year 11	70	68	119	107	44	408	**LEFT – full year**
Year 12	219	211	199	222	262	1113	**ENROL – July 1**
Year 12	53	79	107	81	52	372	**LEFT – full year**
Year 13	160	179	171	165	185	860	**ENROL – July 1**
Year 13	179	217	209	173	37	815	**LEFT – full year**

2020 – 2024 RETENTION WHOLE SCHOOL

Year	2020 Number	2021 Number	2022 Number	2023 Number	2024 Number
Year 9	334 (+5%) @ 318 Kamar 2019)	339 (1.5%)	345 (1.8%)	343 (-0.5)	434 (26%)
Year 10	276 (-19%) @ 339 Kamar 2019)	334 (21%)	323 (-3.3%)	360 (11.5%)	348 (-3.2%)
Year 11	274 (-11%) @ 274 2019 Kamar	272 (-0.7%)	313 (15%)	352 (12.5%)	352 (0)
Year 12	219 (-18%) @267 Kamar 2019)	211 (-3.7%)	199 (-5.7%)	222 (11.6%)	262 (18%)
Year 13	160 (-6%) @171 kamar 2019)	179 (11.9%)	171 (-4.5%)	165 (-3.5%)	185 (12%)
TOTAL	1269 (69%)	1335 (66%)	1351 (57%)	1442 (65%)	1581 (88%) @ Aug.

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2020 – 2024 STAND-DOWNS

Students	2020	2021	2022	2023	2024
Māori	60	13	57	51	13
Pasifika	39	51	72	134	93
NZ European	5	2	3	4	2
Asian	0	0	0	0	0
MELAA	0	0	3	3	1
Other	2	0	6	3	
TOTAL	**106**	**66**	**140**	**194**	**109**

2020 – 2024 EXCLUSIONS

Students	2020	2021	2022	2023	2024
Māori			2	1	
Pasifika			1	1	
NZ European					
Asian					
MELAA					
Other					
TOTAL	**0**	**0**	**3**	**2**	**2**

Commentary:

There was a significant decrease in stand downs in 2024. This was perhaps due to the change in the leadership and pastoral structure. Interventions continue to be a priority so that stand downs and exclusions are avoided.

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STUDENT HAUORA AND WELLBEING

Student Profile	*Number who engaged with Counselling services*
Female	*563*
Male	*169*
Non-binary	*-*

Student Profile	*Number who engaged with Counselling services*
Year 9	*144*
Year 10	*190*
Year 11	*237*
Year 12	*110*
Year 13	*51*

Presenting Issue	*Number who engaged with Counselling services*
Anger	***15***
Anxiety	***41***
Behavioural issues	***15***
Bullying	***9***
Check-In	***103***
Complex trauma	***Not a category tracked***
Engagement with ….	***Not a category tracked***
Family issues	***54***
Gaming	***0***
Gender identity	***1***
Grief and Loss	***7***
Health issues	***16***
Historic sexual harm	***Not a category tracked***
Home issues	***3***
Home supports	***Not a category tracked***
Incident with staff/School Issues	***7***
Low mood	***Not a category tracked***
Low self-esteem	***3***

Ask your Team Survey Data 2023 - Table 6 Student Wellbeing

Comments :

Staff are proactive on student wellbeing and care about students.

Safe school environment is a major contributor for the student self-esteem and student engagement. Students trust that they are in the right care.

Commentary:

In 2024, an external audit of the school's child protection policy and procedures was conducted by Child Matters. The resulting report has provided a comprehensive set of findings, which will inform targeted actions and improvements throughout 2025.

A review of counselling data has highlighted the need to monitor more closely the high number of female students accessing counselling services. Further investigation into intervention programmes is planned to ensure support strategies are both responsive and effective. Additionally, systems to track post-counselling outcomes are being explored to assess the efficacy of services provided.

Specific attention will be given to the cohort of Year 11 students transitioning into Year 12 in 2025. This group, whose early secondary education was affected by the COVID-19 pandemic, will benefit from a focused approach to supporting their emotional and social development.

There is also an opportunity to build on the positive student perception of staff care. Further work will be undertaken to identify and implement additional platforms that strengthen and amplify this support. In alignment with a restorative approach to behaviour management, the school will continue to explore alternative consequences to stand-downs. Collaborative work with whānau and external agencies will support early intervention and the identification of additional support pathways for students prior to disciplinary action.

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

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

Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions?	The school has and is compliant with the following policies and procedures: Health and Safety including digital safety: ● Up to date emergency procedures and plans and evacuation procedures ● Specific planning and processes for EOTC activities ● Duty of Care - see Policy and Registers ● RIsk management procedure ● Health and Hygiene ● Hazard and injury register Employment Policy Student behaviour management policy Worker engagement and participation Complaints Policy Wellbeing ● Supportive and collegial work environment ● Access to EAP Ongoing conversation with all staff and support form leadership where needed Induction for all new staff

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What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We adhere to our EEO Policy and a range of procedures for employment. The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be "good employers", that is: ● to maintain, and comply with their school's Equal Employment Opportunities policy, and ● to include in the annual report a summary of the year's compliance. Follow NZSTA and legislation processes with all appointments Advertise through the Ed Gazette permanent teaching position Encourage all applicants and enable a pre visit Use a compliant application form and process for all appointments - We carry out verification of all documentation Follow references are made We shortlist and appoint based on current job description and appointment criteria if appropriate An annual assurance of compliance with this is with EEO policy or procedures is given to the board Annual check (walk through) carried out by Leadership and Board to ensure Health and Safety and property is fit for purpose and all areas accessible. Principal assurances are given at every board meeting.

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How do you practise impartial selection of suitably qualified persons for appointment?	Follow NZSTA and legislation processes with all appointments Advertise through the Ed Gazette permanent teaching position Encourage all applicants and enable a pre visit Use a compliant application form and process for all appointments - We carry out verification of all documentation Follow-up references are made We shortlist and appoint based on job description and appointment criteria if appropriate

Appointment panels are selected to ensure suitability of the person and no conflicts of interest

How are you recognising, − The aims and aspirations of Maori, − The employment requirements of Maori, and − Greater involvement of Maori in the Education service	Aim to give effect to Te Tiriti o Waitangi in all processes Follow EEO principles Provide for school visits prior upon application and build relationships - Korero Offer the opportunity for whānau support at interviews, share pepeha and whakapapa links Facilitate reo conversations and embrace their feedback around all aspects of te ao Māori, te reo Māori, matauranga Māori - Follow Tikanga Include a Te Tiriti o Waitangi element in the employment questions Support with appropriate professional learning and culturally responsive development
How have you enhanced the abilities of individual employees?	Professional Growth Cycle - individual development and coaching opportunities Professional Development and Learning - Coaching and Mentoring within a school based system Varied professional learning and development programme Connection with development through the Kāhui Ako PLD opportunities available to all staff
How are you recognising the employment requirements of women?	Following the principles of EEO Conversations regarding return to work following parental leave

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How are you recognising the employment requirements of persons with disabilities?	Consider / facilitate flexible return to work plans following parental leave where possible Through Health and Safety - ensuring that the school gives access to meet all staff and student needs Being open to adaptation as needed e.g. car parks, accessibility Support and voice as requested or needed (application form)

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	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?	Yes	
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?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

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Tina Filipo (Ms.)
Tumuaki / Principal
Te Haikura A Kiwa
13 / 07/ 2026

Docusign Envelope ID: 26272FFF-3AD5-8B95-8359-EB36AA5CABBF

TE TOI RANGI

Te Toi Rangi (Toi = Arts, Rangi = layers of knowledge) references the journey of Tāne-nui-a-Rangi through the twelve heavens to Te Toi-o-ngā-rangi to acquire the three baskets of knowledge.

Our **Maihi** shows our intent to have our school | kura be a safe haven for all under one roof - both for tangata whenua on the left side of the whare (he tara iti) and tangata tiriti on the right (he tara nui). The maihi is the darker blue of Rangi to show that our strategic goal guides us and to differentiate from our toki.

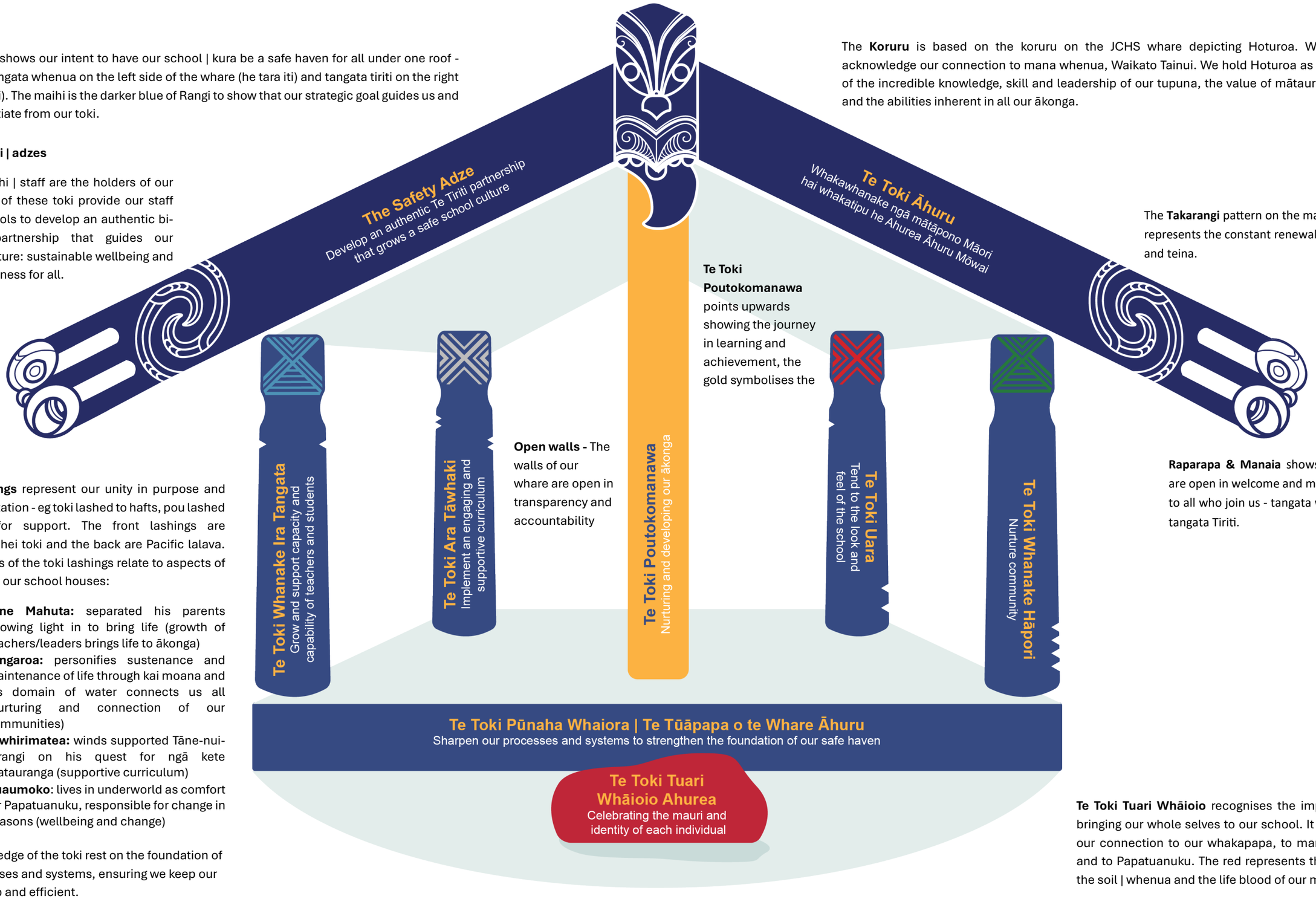
Pou as toki | adzes

Our kaimahi | staff are the holders of our toki. Each of these toki provide our staff with the tools to develop an authentic bi-cultural partnership that guides our school culture: sustainable wellbeing and connectedness for all.

Toki lashings represent our unity in purpose and implementation - eg toki lashed to hafts, pou lashed together for support. The front lashings are traditional hei toki and the back are Pacific lalava. The colours of the toki lashings relate to aspects of the Atua of our school houses:

- **Tāne Mahuta:** separated his parents allowing light in to bring life (growth of teachers/leaders brings life to ākonga)
- **Tangaroa:** personifies sustenance and maintenance of life through kai moana and his domain of water connects us all (nurturing and connection of our communities)
- **Tawhirimatea:** winds supported Tāne-nui-a-rangi on his quest for ngā kete matauranga (supportive curriculum)
- **Ruaumoko**: lives in underworld as comfort for Papatuanuku, responsible for change in seasons (wellbeing and change)

The blade edge of the toki rest on the foundation of our processes and systems, ensuring we keep our tools sharp and efficient.



Open walls - The walls of our whare are open in transparency and accountability

Te Toki Poutokomanawa points upwards showing the journey in learning and achievement, the gold symbolises the

The **Koruru** is based on the koruru on the JCHS whare depicting Hoturoa. With this we acknowledge our connection to mana whenua, Waikato Tainui. We hold Hoturoa as an example of the incredible knowledge, skill and leadership of our tupuna, the value of mātauranga Māori, and the abilities inherent in all our ākonga.

The **Takarangi** pattern on the maihi represents the constant renewal of tuakana and teina.

Raparapa & Manaia shows our hands are open in welcome and manaakitanga to all who join us - tangata whenua and tangata Tiriti.

Te Toki Tuari Whāioio recognises the importance of bringing our whole selves to our school. It begins with our connection to our whakapapa, to mana whenua, and to Papatuanuku. The red represents the colour of the soil | whenua and the life blood of our mauri.

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James Cook High School

18 Dr Pickering Ave, Manurewa, Auckland 2102 | 09 268 3950 | admin@jchs.school.nz

31/05/2025

To: The Ministry of Education

Kiwisport Report 2024

Our school received $39,554 Kiwisport funding from MOE for the 2024 financial year. The funding was utilized to employ a dedicated Sports Coordinator and a team of activators at our school.

Their primary role has been to promote, engage and support students in participating in a wide range of active movement activities and sports programs.

This funding has been instrumental in increasing student involvement, promoting healthy lifestyles, and fostering a positive school culture centered around active living.

The Sports Coordinator and activators have worked collaboratively to create inclusive and accessible opportunities, ensuring that all students have the chance to be active and enjoy the benefits of regular physical activity.

Please do not hesitate to contact me should you have any questions.

Sincerely,

Tina Filipo
Tumuaki / Principal
James Cook High School

Docusign Envelope ID: 26272FFF-3AD5-8B95-8359-EB36AA5CABBF

James Cook High School

To:
RSM Hayes Audit
Level 19
125 Queen Street
Auckland CBD
Auckland 1010

Dear Partners

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2024

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of James Cook High School for the year ended 31 December 2024 for the purpose of expressing an independent opinion about whether the financial statements:

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

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, and any entities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

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Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 134 of the Education and Training Act 2020 and, in particular, that the financial statements:
  - present fairly, in all material respects:
    - the financial position as at 31 December 2024;
    - the financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. We are not aware of any unadjusted misstatements in the final version of the financial statements; and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;

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- employees who have significant roles in internal control; or
- others where the fraud could have a material effect on the financial statements.

- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board of Trustees continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2024. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

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James Cook High School

Yours faithfully

Signed by:
9003C15C1E254FB...

Presiding Member – James Cook High School

Signed by:
274C048960F1490...

Principal – James Cook High School

14 September 2026

Date

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James Cook High School

Uncorrected Misstatements Identified

Current period impact:

Account Number	Account/Description	Income Statement DR	Income Statement (CR)	Balance Sheet DR	Balance Sheet (CR)
100-250	MOE Receivable				(40,870)
600-479	Learning Resources Wages Teachers Salaries (MOE)	40,870			
	To recognise Edpay errors per report				

Account Number	Account/Description	Income Statement DR	Income Statement (CR)	Balance Sheet DR	Balance Sheet (CR)
	Bad debts	52,967			
100-205	Accounts Receivable Control Account				(52,967)
	Write off accounts receivable control account as funds are not recoverable				

Current period impact of prior period:

Account Number	Account/Description	Income Statement DR	Income Statement (CR)	Balance Sheet DR	Balance Sheet (CR)
500-100	Retained Earnings				(45,682)
600-479	Learning Resources Wages Teachers Salaries (MOE)	45,682			
	To recognise Novopay errors per report				

Account Number	Account/Description	Income Statement DR	Income Statement (CR)	Balance Sheet DR	Balance Sheet (CR)
	Bad debts		(52,967)		
500-100	Retained Earnings			52,967	
	Write off accounts receivable control account as funds are not recoverable				

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ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	100
Principal:	Tina Filipo
School Address:	18 Dr Pickering Ave, Manurewa, 2102
School Postal Address:	P O Box 75-647, Manurewa, 2243
School Phone:	09 268 3950
School Email:	admin@jchs.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

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JAMES COOK HIGH SCHOOL

Annual Report - For the year ended 31 December 2024

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James Cook High School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual report 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 report 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.

Aroha Matthews	Tina Filipo
Full Name of Presiding Member	Full Name of Principal
Signed by: 9003C15C1E254FB...	Signed by: 274C048960F1490...
Signature of Presiding Member	Signature of Principal
14 September 2026	14 September 2026
Date:	Date:

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James Cook High School
Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Aroha Matthews	Presiding Member	Elected	Sep 2028
Tina Filipo	Principal ex Officio		
Richard Maiava	Parent Representative	Elected	Sep 2028
Matina Grace	Parent Representative	Elected	Sep 2028
Pane Frances Timiiti	Parent Representative	Elected	Sep 2028
Seu Kaisala	Parent Representative	Elected	Sep 2028
Filipo Luamanu	Staff Representative	Elected	Sep 2028
Jomanadah Sagato Felise	Student Representative	Elected	Sep 2026

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James Cook High 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	22,580,151	22,273,242	21,029,367
Locally Raised Funds	3	882,212	644,751	445,660
Interest		133,764	70,000	102,431
Total Revenue		23,596,127	22,987,993	21,577,458
Expense				
Locally Raised Funds	3	94,863	86,000	168,751
Learning Resources	4	15,321,970	15,436,887	15,446,715
Administration	5	3,096,660	3,327,127	2,913,729
Interest		40,537	-	55,614
Property	6	3,852,220	3,552,998	3,702,922
Impairment of Property, Plant and Equipment	11	232,158	-	-
Loss on Disposal of Property, Plant and Equipment		4,859	-	13,894
Total Expense		22,643,267	22,403,012	22,301,625
Net Surplus/(Deficit) for the year		952,860	584,981	(724,167)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		952,860	584,981	(724,167)

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

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James Cook High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		2,336,283	2,336,283	3,060,450
Total comprehensive revenue and expense for the year		952,860	584,981	(724,167)
Contribution - Furniture and Equipment Grant		162,998	-	-
Equity at 31 December		3,452,141	2,921,264	2,336,283
Accumulated comprehensive revenue and expense		3,452,141	2,921,264	2,336,283
Equity at 31 December		3,452,141	2,921,264	2,336,283

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.

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James Cook High 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	2,122,752	1,958,762	450,998
Accounts Receivable	8	1,022,588	1,286,858	1,286,858
GST Receivable		152,122	20,469	20,469
Prepayments		4,774	10,448	10,448
Inventories	9	7,704	4,360	4,360
Investments	10	1,182,112	1,144,130	1,144,130
Funds Receivable for Capital Works Projects	16	591,800	281,245	281,245
		5,083,852	4,706,272	3,198,508
Current Liabilities				
Accounts Payable	12	2,093,190	1,583,029	1,583,029
Revenue Received in Advance	13	42,405	78,122	78,122
Provision for Cyclical Maintenance	14	533,854	-	-
Finance Lease Liability	15	283,567	361,041	361,041
Funds held for Capital Works Projects	16	181,879	73,027	73,027
Funds Held on Behalf of the Alternative Education Cluster	17	568,276	776,207	776,207
Funds Held on Behalf of the Teen Parent Unit	18	95,028	95,028	95,028
		3,798,199	2,966,454	2,966,454
Working Capital Surplus		1,285,653	1,739,818	232,054
Non-current Assets				
Property, Plant and Equipment	11	2,723,641	2,359,852	3,254,752
		2,723,641	2,359,852	3,254,752
Non-current Liabilities				
Provision for Cyclical Maintenance	14	381,713	922,431	894,548
Finance Lease Liability	15	175,440	255,975	255,975
		557,153	1,178,406	1,150,523
Net Assets		3,452,141	2,921,264	2,336,283
Equity		3,452,141	2,921,264	2,336,283

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

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James Cook High School
Statement of Cash Flows
For the year ended 31 December 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		8,083,369	7,978,580	6,684,868
Locally Raised Funds		1,086,956	644,751	537,727
Goods and Services Tax (net)		(131,653)	-	4,026
Payments to Employees		(3,689,261)	(3,844,522)	(4,045,335)
Payments to Suppliers		(2,936,095)	(3,341,045)	(2,882,306)
Interest Paid		(40,537)	-	(55,614)
Interest Received		133,452	70,000	98,764
Net cash from Operating Activities		2,506,231	1,507,764	342,130
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(133,087)	-	(115,909)
Purchase of Investments		(37,982)	-	(35,693)
Net cash (to) Investing Activities		(171,069)	-	(151,602)
Cash flows from Financing Activities				
Furniture and Equipment Grant		162,998	-	-
Finance Lease Payments		(407,770)	-	(316,070)
Funds Administered on Behalf of Other Parties		(418,636)	-	(19,493)
Net cash from/(to) Financing Activities		(663,408)	-	(335,563)
Net increase/(decrease) cash equivalents		1,671,754	1,507,764	(145,035)
Cash and cash equivalents at the beginning of the year	7	450,998	450,998	596,033
Cash and cash equivalents at the end of the year	7	2,122,752	1,958,762	450,998

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.

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James Cook High School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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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 15. 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.

1.3. Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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	10–50 years
Furniture and equipment	3-10 years
Information and communication technology	2-4 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets
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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

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

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1.13. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.14. Revenue Received in Advance

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

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

1.15. 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.

1.16. Funds held for Capital Works

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

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

1.17. 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.

1.18. Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 5-19 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.

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

1.22. 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	7,039,717	7,331,066	5,830,003
Teachers' Salaries Grants	9,933,750	9,646,186	9,646,187
Use of Land and Buildings Grants	2,691,327	2,531,782	2,531,782
Ka Ora, Ka Ako - Healthy School Lunches Programme	2,333,215	2,116,694	2,116,694
Other Government Grants	582,142	647,514	904,701
	22,580,151	22,273,242	21,029,367

The School has opted in to the donations scheme for this year. Total amount received was $253,621 (2023: $206,829).

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	90,063	92,000	37,965
Fees for Extra Curricular Activities	181,502	184,071	69,621
Trading	13,732	17,500	16,421
Fundraising and Community Grants	596,915	351,180	321,653
	882,212	644,751	445,660
Expenses			
Extra Curricular Activities Costs	94,863	86,000	168,751
	94,863	86,000	168,751
Surplus for the year Locally raised funds	787,349	558,751	276,909

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	1,596,935	1,463,500	1,299,815
Information and Communication Technology	291,179	345,000	349,363
Employee Benefits - Salaries	12,700,323	12,693,487	12,966,272
Staff Development	43,509	40,000	72,973
Depreciation	690,024	894,900	758,292
	15,321,970	15,436,887	15,446,715

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	17,000	11,000	12,500
Board Fees and Expenses	14,836	16,500	32,076
Operating Leases	10,973	465,816	50,248
Legal Fees	10,092	20,000	30,729
Ka Ora, Ka Ako - Healthy School Lunches Programme	2,333,215	2,116,694	2,116,694
Other Administration Expenses	86,527	122,300	84,747
Employee Benefits - Salaries	547,992	557,817	557,055
Insurance	11,585	13,000	11,054
Service Providers, Contractors and Consultancy	64,440	4,000	18,626
	3,096,660	3,327,127	2,913,729

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	226,819	196,812	204,700
Cyclical Maintenance	100,898	100,000	123,786
Heat, Light and Water	273,481	275,000	266,188
Rates	2,583	2,500	2,381
Repairs and Maintenance	315,334	207,500	317,938
Use of Land and Buildings	2,691,327	2,531,782	2,531,782
Employee Benefits - Salaries	241,778	239,404	256,147
	3,852,220	3,552,998	3,702,922

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

7. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	2,122,752	1,958,762	450,998
Cash and Cash Equivalents for Statement of Cash Flows	2,122,752	1,958,762	450,998

Of the $2,122,752 Cash and Cash Equivalents, $181,879 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 includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $2,122,752 Cash and Cash Equivalents, $33,227 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the $2,122,752 Cash and Cash Equivalents, $9,178 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the $2,122,752 Cash and Cash Equivalents, $568,276 is held by the School on behalf of the Alternative Education cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

Of the $2,122,752 Cash and Cash Equivalents, $95,028 is held by the School on behalf of the Teen Parent Unit cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	79,748	284,492	284,492
Receivables from the Ministry of Education	4,263	130,493	130,493
Interest Receivable	8,547	8,235	8,235
Teacher Salaries Grant Receivable	930,030	863,638	863,638
	1,022,588	1,286,858	1,286,858
Receivables from Exchange Transactions	88,295	292,727	292,727
Receivables from Non-Exchange Transactions	934,293	994,131	994,131
	1,022,588	1,286,858	1,286,858

9. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Canteen	7,704	4,360	4,360
	7,704	4,360	4,360

10. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	1,182,112	1,144,130	1,144,130
Total Investments	1,182,112	1,144,130	1,144,130

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2024	**$**	**$**	**$**	**$**	**$**	**$**
Building Improvements	1,971,218	-	-	(232,158)	(50,621)	**1,688,439**
Furniture and Equipment	459,051	66,609	-	-	(113,184)	**412,476**
Information and Communication Technology	189,159	46,071	-	-	(109,677)	**125,553**
Intangible Assets	7,388	-	-	-	(6,238)	**1,150**
Motor Vehicles	1,812	13,042	-	-	(1,086)	**13,768**
Textbooks	2,215	-	-	-	(2,118)	**97**
Leased Assets	582,783	257,733	-	-	(401,007)	**439,509**
Library Resources	41,126	12,476	(4,860)	-	(6,093)	**42,649**
Balance at 31 December 2024	3,254,752	395,931	(4,860)	(232,158)	(690,024)	**2,723,641**

The net carrying value of furniture and equipment held under a finance lease is $439,509 (2023: $582,783)

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

The School has recognised that two Board funded building improvements have been redeveloped this year through the Ministry of Education's 5-year Agreement programme to such a degree that the Board's investment no longer exists. The Board have recognised this impairment in the current year.

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Building Improvements	2,508,451	(820,012)	**1,688,439**	2,881,181	(909,963)	**1,971,218**
Furniture and Equipment	1,249,105	(836,629)	**412,476**	1,182,497	(723,446)	**459,051**
Information and Communication Technology	1,167,562	(1,042,009)	**125,553**	1,121,491	(932,332)	**189,159**
Intangible Assets	33,189	(32,039)	**1,150**	33,189	(25,801)	**7,388**
Motor Vehicles	15,217	(1,449)	**13,768**	2,174	(362)	**1,812**
Textbooks	139,194	(139,097)	**97**	139,194	(136,979)	**2,215**
Leased Assets	1,236,808	(797,299)	**439,509**	1,148,315	(565,532)	**582,783**
Library Resources	153,916	(111,267)	**42,649**	160,392	(119,266)	**41,126**
Balance at 31 December	6,503,442	(3,779,801)	**2,723,641**	6,668,433	(3,413,681)	**3,254,752**

12. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	952,375	385,630	385,630
Accruals	41,000	30,625	30,625
Employee Entitlements - Salaries	1,049,462	1,080,001	1,080,001
Employee Entitlements - Leave Accrual	50,353	86,773	86,773
	2,093,190	1,583,029	1,583,029
Payables for Exchange Transactions	2,093,190	1,583,029	1,583,029
	2,093,190	1,583,029	1,583,029

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	9,178	44,895	44,895
Other Revenue in Advance	33,227	33,227	33,227
	42,405	78,122	78,122

14. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	894,548	894,548	831,434
Increase to the Provision During the Year	100,898	100,000	123,786
Use of the Provision During the Year	(79,879)	(72,117)	(60,672)
Provision at the End of the Year	915,567	922,431	894,548
Cyclical Maintenance - Current	533,854	-	-
Cyclical Maintenance - Non current	381,713	922,431	894,548
	915,567	922,431	894,548

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan.

15. 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	302,013	400,952	400,952
Later than One Year	187,140	269,786	269,786
Future Finance Charges	(30,146)	(53,722)	(53,722)
	459,007	617,016	617,016
Represented by:			
Finance lease liability - Current	283,567	361,041	361,041
Finance lease liability - Non-current	175,440	255,975	255,975
	459,007	617,016	617,016

16. 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.

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Block A refurbishment	73,027	-	(80,161)	7,134	-
SIP Staffroom refurbishment 225925	(190,395)	-	-	6,063	(184,332)
Puutake Shade Sails - Outdoor Learning 232302	(90,850)	-	(73,821)	-	(164,671)
Block G,E,O,SE Roof Replacement 251813	-	180,000	(109,039)	-	70,961
Block O Dtaffroom Toilets upgrade	-	-	(2,973)	-	(2,973)
Block D,E Toilets Refurbish 232299	-	250,000	(150,230)	-	99,770
Block A,E,G,H DQLS Upgrade 240907	-	-	(198,320)	-	(198,320)
Puutake Drainage 229531	-	23,907	(65,411)	-	(41,504)
Block D,P,Q,SA Light & Heat upgrade 232296	-	112,500	(101,352)	-	11,148
Totals	(208,218)	566,407	(781,307)	13,197	(409,921)

Represented by:

Funds Held on Behalf of the Ministry of Education	181,879
Funds Receivable from the Ministry of Education	(591,800)

2023	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Block A refurbishment	73,027	-	-	-	73,027
SIP Staffroom refurbishment 225925	(156,208)	-	(34,187)	-	(190,395)
Puutake Shade Sails - Outdoor Learning 232302	(45,425)	-	(45,425)	-	(90,850)
Totals	(128,606)	-	(79,612)	-	(208,218)

Represented by:

Funds Held on Behalf of the Ministry of Education	73,027
Funds Receivable from the Ministry of Education	(281,245)

17. Funds Held on Behalf of the Alternative Education Cluster

James Cook High School was the lead school and holds funds on behalf of the Counties - Manukau Alternative Education cluster, a group of schools funded by the Ministry of Education.

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Funds Held at Beginning of the Year	776,207	776,207	670,270
Funds Received from Ministry of Education	2,579,616	-	1,984,437
Funds Spent on Behalf of the Cluster	(2,787,547)	-	(1,878,500)
Funds Held at Year End	568,276	776,207	776,207

18. Funds Held on Behalf of the Teen Parent Unit

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expenditure is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Funds Held at Beginning of the Year	95,028	95,028	95,028
Funds Received from Ministry of Education	160,959	-	154,153
Funds Spent on Behalf of the Cluster	(160,959)	-	(154,153)
Funds Held at Year End	95,028	95,028	95,028

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

20. Remuneration

Key management personnel compensation

Key management personnel of the School includes all Board members, Principal, Deputy Principals and Business Manager.

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	11,458	10,032
Leadership Team		
Remuneration	1,065,784	1,184,719
Full-time equivalent members	7.00	7.75
Total key management personnel remuneration	1,077,242	1,194,751

There are seven members of the Board excluding the Principal. The Board held eleven full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2024 Actual	2023 Actual
Salaries and Other Short-term Employee Benefits:	$000	$000
Salary and Other Payments	210 - 220	170 - 180
Benefits and Other Emoluments	0 - 0	20 - 30
Termination Benefits	0 - 0	0 - 0

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 -110	24.00	21.00
110 -120	18.00	13.00
120 - 130	6.00	9.00
130 - 140	3.00	5.00
140 - 150	5.00	3.00
	56.00	51.00

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 the number of persons to whom all or part of that total was payable was as follows:

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

22. Contingencies

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

Holidays Act Compliance – schools payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

Pay Equity Settlement Wash Up amounts

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

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23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $661,502 (2023:$99,920) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment $
E & O Roofing 251813	94,138
D & E Toilets 232299	265,635
A E G H Upgrade 240907	252,296
D P Q SA Light & Heating upgrade 232296	25,613
Puutake Drainage	5,790
Puutake Shade Sails	18,030
Total	**661,502**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

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

(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	2,122,752	1,958,762	450,998
Receivables	1,022,588	1,286,858	1,286,858
Investments - Term Deposits	1,182,112	1,144,130	1,144,130
Total Financial assets measured at amortised cost	4,327,452	4,389,750	2,881,986
Financial liabilities measured at amortised cost			
Payables	2,093,190	1,583,029	1,583,029
Finance Leases	459,007	617,016	617,016
Total Financial liabilities measured at amortised Cost	2,552,197	2,200,045	2,200,045

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.

27. Annual Reporting Deadline

The Board of Trustees did not comply with section 137 of the Education and Training Act 2020 in that the Board did not report by 31 May 2025, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education.

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The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of James Cook High School's financial statements for the year ended 31 December 2024

Opinion

The Auditor-General is the auditor of James Cook High School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on pages 1 to 20, 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:

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

Our audit was completed on 14 September 2026. This is the date at which our opinion is expressed.

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 audit opinion.

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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 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 the Board intends to close or merge the School, or has 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.

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- 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 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as the Members of the Board, Analysis of Variance, Reporting on Principles of being a Good Employer, How the School has given effect to Te Tiriti o Waitangi and KiwiSport. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Members of the Board, Analysis of Variance, Reporting on Principles of being a Good Employer, How the School has given effect to Te Tiriti o Waitangi and KiwiSport.

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1

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International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

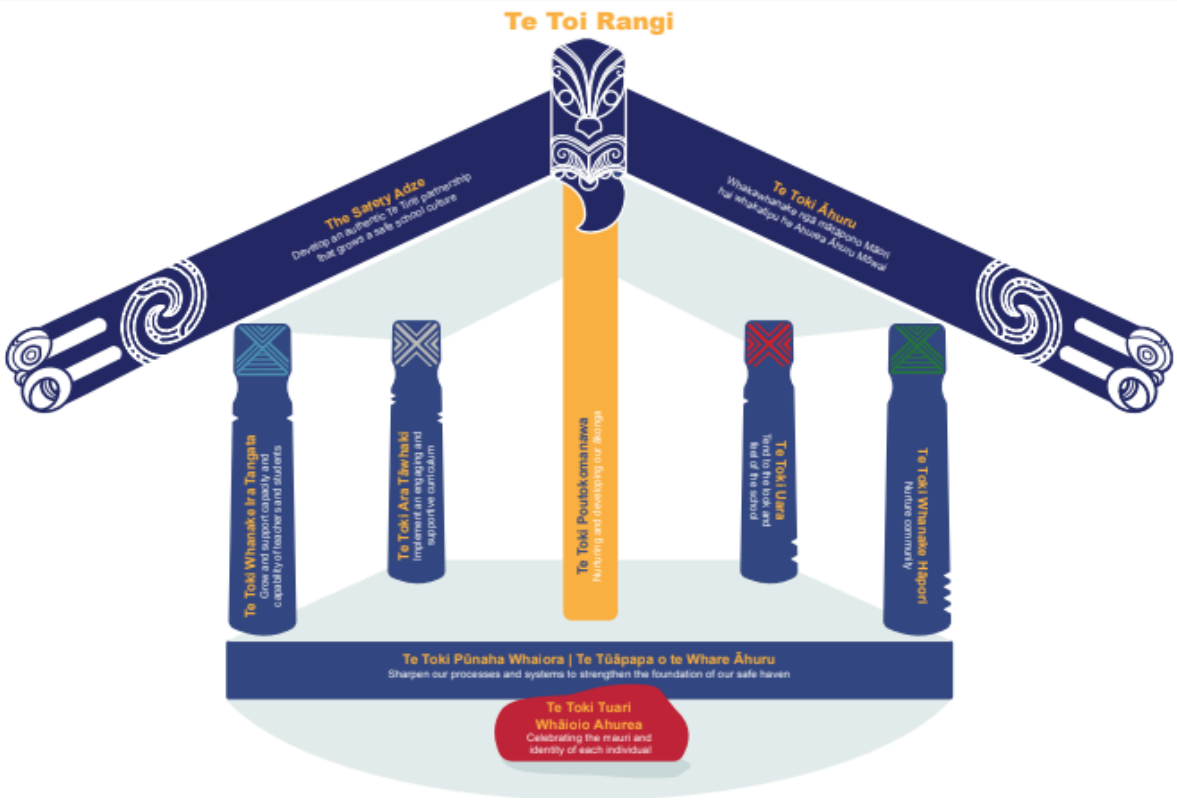


Brendan Lyon
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

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ANALYSIS OF VARIANCE 2024

SCHOOL NAME	**JAMES COOK HIGH SCHOOL**
SCHOOL NUMBER	**100**
2024 ANNUAL AIM	James Cook High School has a strong strategic plan encapsulated in "Te Toi Rangi'' which is a visual metaphor for the goals our kura wants to achieve. Our students are at the centre as *Te Toki Poutokomanawa,* journeying upward in learning and achievement and in gold, symbolising their endless possibilities. Our MANA values ground us as *Te Toki Tuari.* Our goals are represented as *toki* (tools), which need to be razor sharp and focussed on the goals below. Our staff and community hold the toki to develop an authentic bi-cultural partnership that guides our school culture.



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2024 OVERARCHING TARGETS 2024

NCEA ACHIEVEMENT TARGETS 2024

NCEA	In 2023	Our targets for 2024	Our results in 2024	Compared to other EQI schools	Commentary
Level 1	35.1	40.0	30.9	39.5	We did not achieve our target, did not improve and were well below the % for similar EQI schools.
Level 2	55.6	60.0	62.9	61.5	We achieved our target, therefore improving and were above the % for similar EQI schools
Level 3	53.3	60.0	61.3	58.8	We achieved our target, therefore improving and were above the % for similar EQI schools
UE	22.2	25.0	23.0	23.7	We did not achieve our target but we improved from 2023. We were below the % for similar EQI schools

NCEA Certificate Endorsement	In 2023	Our targets for 2024	Our results in 2024	Compared to other EQI schools	Commentary
Level 1 merits	29.4	32.0	23.0	15.8	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Level 2 merits	14.6	20.0	9.8	8.3	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Level 3 merits	14.6	20.0	16.2	12.7	We did not achieve our target but we improved from 2023. We are above the % for similar EQI schools

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Level 1 excellence	9.5	12.0	7.1	6.9	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Level 2 excellence	6.2	10.0	6.4	6.2	We did not achieve our target but we did improve from 2023. We are above the % for similar EQI schools
Level 3 excellence	14.6	16.0	6.8	7.1	**We did not achieve our target and we did not improve from 2023. We are below the % for similar EQI schools**

Literacy and Numeracy	**In 2023**	**Our targets for 2024**	**Our results in 2024**	**Compared to other EQI schools**	**Commentary**
Literacy Year 11	70.5	Our students will attain 100% literacy and numeracy through the various pathways	53.8	66.3	**We did not achieve our target and we did not improve from 2023. We are below the % for similar EQI schools**
Literacy Year 12	92.3		87.3	86.3	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Literacy Year 13	97.0		93.2	91.5	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Numeracy Year 11	76.6		67.5	63.2	We did not achieve our target and we did not improve from 2023. We are above the % for similar EQI schools
Numeracy Year 12	91.9		93.1	85.8	We achieved our target, therefore improving and were above the % for similar EQI schools
Numeracy Year 13	94.0		95.8	91.6	We achieved our target, therefore improving and were above the % for similar EQI schools

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YEAR 9 and 10 LITERACY TARGETS 2024

Target: Our **Junior students** will increase their e-asTTle scores by **at least 2 sublevels** by the end of the year eg. From 3B to 3A.

Overview

We compared the Year 9 students' e-asTTle Reading from the Beginning of Year (BOY) to Mid-Year 2024.

Key findings:

- Some students are moving into level 4.
- Pasifika students are improving across the cohort.
- Regression into level 2 is concerning, particularly for boys.
- Girls' results are stable.

Overall performance

- There is a slight decrease in average score from BOY (1416) to Mid-Year (1413),- 3 points.
- Students remain mainly within curriculum level 3.
- Some students are progressing into level 4, while others are dropping slightly.

Breakdown by ethnicity

- Only Pasifika students **show a clear improvement** from BOY (1410) to Mid-Year (1416), +6 points.
- Māori students **show a small decline** from BOY (1420) to Mid-Year (1410), -10 points.
- European students **show a significant decline** from BOY (1389) to Mid-Year (1347), -42 points.
- Asian students **show slight decline** from BOY (1430) to Mid-Year (1416), -14 points .

Breakdown by gender

- Girls' results remain stable.
- Boys show a minor decline but largely remain stable across mid-range curriculum levels.
- Movement into level 4 is slightly stronger among girls.

There is a clear need to continue literacy interventions taking note of the anomalies in the data. Making sure to have accurate and regular data is most important so that we can continue to keep our focus sharp.

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Achievement Commentary:

There is a strong and structured focus on strengthening teaching and learning which includes planning, assessment practices, and student engagement across the school. This work is being led by the Co-Associate Principals alongside Leaders of learning in the kura.

The review of the JC Diploma is underway to ensure its alignment with the current junior curriculum, with an initial focus on establishing clear connections to NCEA pathways. As part of this, the integration of key capabilities and their relevance to careers and pathways is being explored to enhance long-term student outcomes.

Curriculum delivery is also being reviewed through an investigation into effective pedagogy and current assessment practices. Assistant HoFs and HoFs are being engaged in conversations to define curriculum intent and reflect on how assessment is currently used to support learning progression.

In preparation for the implementation of NZQA Level 2 NCEA, planning is being conducted to assess the potential implications of the 2025 Exclusions. Senior courses for 2025 are being reviewed with the intention of early identification of adjustments needed, including the development of appropriate short courses. The Careers team is also collaborating to ensure that students who are leaving school without meeting the literacy and numeracy requirements are provided with access to transition programmes that offer these core qualifications.

The school's assessment policy is being reviewed, with particular attention to expectations and processes around authenticity.

Across the school, a number of initiatives continue to support student recognition and community engagement. The Principal's Panui is delivered regularly via Facebook and the school website. Senior leaders, including Deputy Principals, Deans, and House Leaders, are leading assemblies focused on celebrating student attendance and achievement.

Cultural visibility and inclusion are being advanced through a series of events and partnerships. The Diversity Coordinator led the Polyfest and celebrations of diversity, supported by student leaders are planned.

Community and cultural connections are also continuing to be strengthened through a number of initiatives led by the Co-Associate in Puutake and O le Tupu'aga through local school collaborations. Further engagement is being planned to promote the Puutake programme as part of the 2025 enrolment cycle.

Overall, the school continues to advance its strategic focus on curriculum, assessment, cultural responsiveness, and community engagement through a range of well-coordinated and future-focused initiatives.

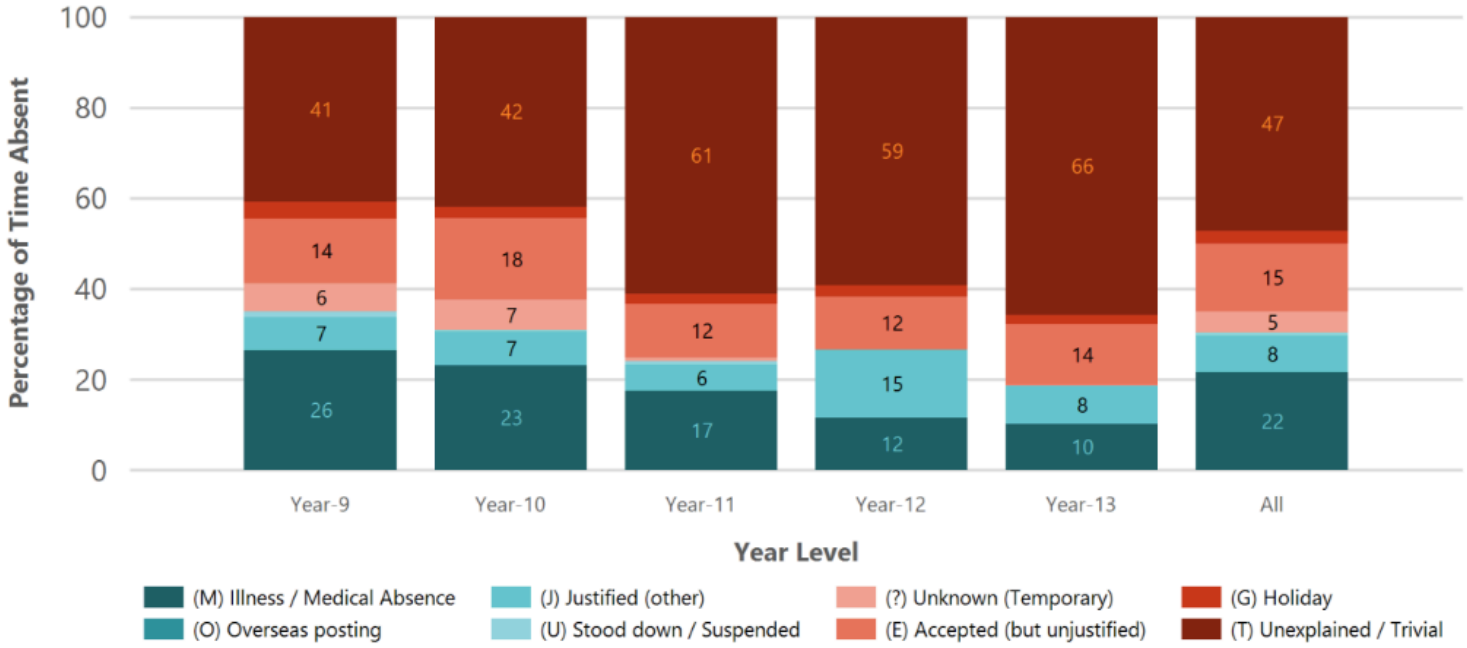
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ATTENDANCE TARGETS

In April 2024, the Government announced a regular attendance target of 80 percent of students to be present for more than 90% of the term by 2030.

2024 Target- 70% of *regularly attending students* will attend school at least **90%** of the time
All students who enter the school grounds will have **100%** attendance to *all timetabled classes*. (This means reducing the intermittent attendance to classes to less than 5% per year level)
Using the "Every Day Matters" Term 4, 2024 data set gathered on 16 Dec, 2024

What differences are there between year levels in reasons given for absence?

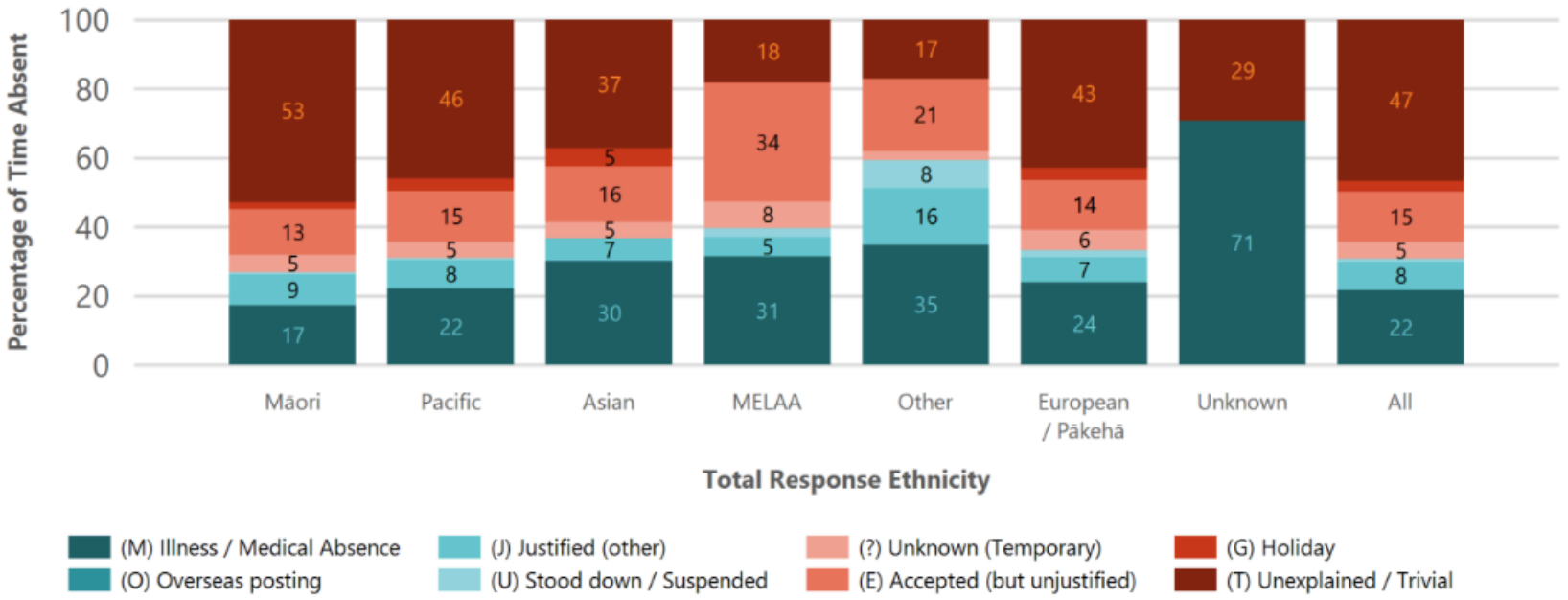


Year 9 students had the highest proportion of justified absences, with 35% of their absences being for justified reasons.
Year 13 students had the highest proportion of unjustified absences, with 81% of their absences being for unjustified reasons.

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What differences are there between ethnic groups in reasons given for absence?

NOTE: Students who identify with more than one of these ethnic groups are counted in each.



Unknown students had the highest proportion of justified absences, with 71% of their absences being for justified reasons.
Māori students had the highest proportion of unjustified absences, with 73% of their absences being for unjustified reasons.

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Attendance Commentary:

Significant progress has been made in improving attendance systems and processes within the kura. The current use of data by deans in collaboration with the attendance officer reflects a more cohesive and strategic approach to addressing attendance issues. This data-informed practice is beginning to support more targeted interventions and timely responses.

The relationship with the Manurewa Attendance Service is developing positively, with increased collaboration and referral of appropriate cases. The improved use and revision of attendance codes has contributed to greater accuracy in recording and monitoring student attendance.

The introduction of the RACI model to the Senior Leadership Team has highlighted systemic gaps in pastoral systems, particularly in areas related to long-term absence and behaviour, informing future planning.

In support of improved attendance outcomes, interventions are being developed specifically for Māori students, including hui and the use of surveys to better understand whānau engagement. This work is being led by relevant staff, including deans and academic navigators.

The school continues to explore strategies for improving class attendance, particularly through the involvement of youth workers in Term 4 and the potential employment of a staff member to greet students on arrival. Feedback from these interventions will inform future practice.

The PAROT system, aimed at enhancing communication regarding attendance, has been investigated and is ready for implementation if needed. Furthermore, the recent administrative staff restructure has been completed to better support these attendance initiatives.

Data shows that Year 9 and Year 10 students, along with their whānau, are establishing positive habits in notifying the school of absences. There is an opportunity to reinforce and promote this behaviour through assemblies, tutor class rewards, and regular communication. In contrast, Year 13 students require increased oversight. Early intervention will be undertaken by deans and academic navigators for students with a pattern of non-attendance.

The school has also committed to reducing the number of students categorised as continuously absent (Category C) or transferred to another school (Category S) by 25% in 2025. This goal will be supported by the appointment of a data manager to further analyse attendance trends, clarify ethnic group data currently marked as “unknown,” and identify contributing factors to C and S categories.

Overall, there is a clear direction and strengthened foundation for continued improvements in attendance. Systemic adjustments, data utilisation, and focused interventions remain central to this ongoing work.

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2024 ANNUAL ACTIONS

TE TOKI WHANAKE IRA TANGATA | GROW AND SUPPORT CAPACITY AND CAPABILITY OF STAFF AND STUDENTS



Expected Outcomes	Key Strategies How will we achieve these outcomes?			Actual Outcomes- Analysis
	What	Who	When	
Targeted professional learning will benefit teachers to improve student outcomes	Teachers examine an engaging and supportive pedagogy HoFs inquiry- to examine an engaging and supportive curriculum	WN-to lead collaborative inquiry groups- staff CY, WN, MI and CA to lead the inquiry Plan and work with NIFs when needed	PL every Wednesday Bi-weekly at HoF meetings and at Wed PL if needed	**Achieved:** Teachers continue to deepen their understanding of the Professional Growth Cycle and teaching as Inquiry. They are starting to use the process of TAI with increasing confidence to reflect on practice. This has been seen in submitted PGC reflections. Teachers are also growing in confidence to gather data and plan carefully. Teachers need to continue to explore teaching practice into 2025. Evaluative platforms to share practice needs to be a focus in 2025.
Leaders will be developed through coaching and targeted PL	All leaders will be trained as leadership coaches to support leadership practice	WN- with the Ed Group	When available	**Partly Achieved** The first set of leaders received the leadership coaching in 2023 but the funding model ceased. The kura will continue to find ways to train leaders in coaching
WSLs will deepen their understanding of inquiry to coach and challenge teacher practice		WN	Bi- weekly meetings with WSLs	**Achieved** WSLs have deepened their understanding of inquiry and have led teacher groups to step through the process of inquiry. Discussions have started. WSLs will need to be trained in 2025 to be confident coaches so that they can help challenge teacher practice, specifically in the classroom

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TE TOKI ARA TĀWHAKI | IMPLEMENT AN ENGAGING AND SUPPORTIVE CURRICULUM					
Te Toki Ara Tāwhaki Implement an engaging and supportive curriculum	**Expected Outcomes**	**Key Strategies How will we achieve these outcomes?**			**Actual Outcomes- Analysis**
		What	**Who**	**When**	
	Engaging and supportive pedagogy to support our students in the Junior Curriculum	Through the leadership inquiry with the HoFs, start to look at the junior curriculum	CY, WN, MI and CA to lead the inquiry WN and WSLs- teacher observations	Bi-weekly at HoF meetings and at Wed PL if needed	**Achieved** A collaborative approach was used by the Deputy Principal and HoFs to produce a junior curriculum framework.
	Continuing to support Senior students with literacy and numeracy will keep students at school longer	Continuing to support Senior students with literacy and numeracy will keep students at school longer	CY-with Lit and Num lead and external	Bi-weekly at HoF meetings and at Wed PL if needed	**Achieved** The Deputy Principal worked with a dedicated teaching group so that literacy and numeracy was tracked throughout the year and Interventions provided when necessary.
	A review of how we develop and grow student skills and capabilities will improve employment opportunities	A review of how we develop and grow student skills and capabilities will improve employment opportunities	KA-as a leadership inquiry		**Not Achieved** This piece of work was not completed because the Deputy Principal left the school. There will need to be opportunities to investigate this piece of work in the future.

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TE TOKI WHANAKE HĀPORI NURTURE COMMUNITY					
	Expected Outcomes	**Key Strategies** **How will we achieve these outcomes?**			**Actual Outcomes- Analysis**
		What	**Who**	**When**	
	Communication is clear, deliberate and uplifting for the whole community	Principal's Pānui	FI with Jen	Every week	**Achieved** Assemblies have increased across the school and are led by the year level Deputy Principal. This has ensured a united message to teachers and students. Active As has been a huge success and supported by the house leaders and Director of Sport. The communication to the community has improved as evidenced by the Facebook likes. The opportunity to find ways to communicate with whānau continues to be explored because we have a captive and wide audience on Facebook.
		Sporting, cultural and academic success is celebrated.	Sporting- RI and GD JC Diploma- CL Cultural-FI Excellence-Snrs - MI Attendance- SLT year levels	Assemblies	
		School website is clear and easy to navigate.	FI with Jen	Ongoing- weekly meetings to review	
	Building sustainable relationships with our different communities will create a sense of belonging	Community events are held to celebrate success	SLT	Every term	**Achieved.** We have had a wide range of community events every term. The Arts faculty host an event each term which draws a huge audience. The recent careers expo was very popular and will be held annually. The HSPs continue to be a way to engage meaningfully with whānau and we will continue to monitor attendance. Polyfest is an excellent way to engage with whānau and ways to encourage the community to come together will continue to be explored

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TE TOKI UARA TEND TO THE LOOK AND FEEL OF THE SCHOOL					
	Expected Outcomes **What do we want to achieve?**	**Key Strategies** **How will we achieve these outcomes?** **What**	**Who**	**When**	**Actual Outcomes- Analysis**
Te Toki Uara Tend to the look and feel of the school	Our school environment is inviting and inclusive for students and the community	A strategic and operational property plan is constructed. A school waerea, haka and waiata is introduced to the whole school. Haka competition	Tumuaki with the internal and external property teams Tumuaki leads- to all staff House leaders- RI and WN	By Term 2 Term 4 with junior school	**Partly achieved.** The whole school has been introduced to the waerea and himene and staff recite at each briefing. We continue to find ways to embed in our practice as a kura. The aspiration of creating and performing a school haka was not realised this year and will need to be explored in 2025. There is a plan to have a Term 4 haka competition
	Restorative practice will impact students feeling safe and nurtured in the school	Engage with Waikato University to work with staff Targeted from Term 2 with Deans Ongoing review and upskilling of the dean team Ongoing review of the health team	MI- lead with Deans MI KA	Bi-weekly with Deans	**Partly Achieved** Waikato University started the year upskilling staff with the basic concepts of restorative justice. A restructure of the deans' team with a new Deputy Principal occurred mid-year which paused training as the deans and DP became familiar with their roles. Upskilling the deans team remains a focus into 2025.

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TE TOKI PŪNAHA WHAIORA SHARPEN PROCESSES AND SYSTEMS

Te Toki Pūnaha Whaiora | Te Tūāpapa o te Whare Āhuru
Sharpen our processes and systems to strengthen the foundation of our safe haven

Expected Outcomes What do we want to achieve?	Key Strategies How will we achieve these outcomes?			Actual Outcomes- Analysis
	What	Who	When	
A sharpened focus on attendance will improve academic achievement	An attendance coordinator is employed to improve student attendance		Beginning of 2024	**Achieved** Whānau engagement is being prioritised, with the goal of ensuring families are well-informed about attendance expectations and processes and feel confident in the support provided by the kura. Attendance data is reported to the Board of Trustees monthly to ensure oversight and informed governance. Survey results will also be shared with the Board to support evidence-based decision-making. Regular meeting schedules involving tutors, deans, and the Senior Leadership Team have been established to facilitate clear and consistent communication regarding attendance matters. Engagement with both internal staff and external partners is ongoing, ensuring a coordinated and responsive approach to attendance improvement.
	Sharpening the recording of attendance data	RI- with teachers, deans	Weekly	
	Interventions for extended absence	RI with Ofa, Manurewa attendance service, deans and teachers	Weekly	
Building high standards and implementing ways to reinforce the JC code will improve community wellbeing	Regular meetings to discuss the JC code with teachers and middle leaders	Tumuaki with staff	At staff, middle leader and SLT meetings	**Achieved** Child Matters conducted a survey, and recommendations were made to action in 2025. Assemblies for students cover the MANA values regularly and explicitly teach behaviours expected. Each term, the first and last weeks of the meeting structure are used to discuss the JC code for staff.
	Regular assemblies	Tumuaki with students	Scheduled assemblies	
Internal systems and processes are reviewed and updated	Review HR systems	CA	Ongoing	**Achieved** Regular discussions at SLT meetings via Nuts and Bolts and/or strategy are used to review and update processes and systems- then communicated to staff if needed.

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More data to reflect upon

RETENTION & ENGAGEMENT (based on students staying until at least 17 years of age).

Table 1: Percentage of school leavers staying at school until at least their 17th birthday (2021-2023)

Group	Left before 17th birthday			Stayed until at least 17th birthday			Percentage staying until at least 17th birthday		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
Female	35	64	56	127	115	96	78.4	64.2	63.2
Male	42	68	53	84	100	95	66.7	59.5	64.2
Māori	46	70	56	65	80	48	58.6	53.3	46.2
Pacific	25	62	61	132	110	119	84.1	64.0	66.1
Asian	2	2	8	15	19	18	88.2	90.5	69.2
MELAA	x	x	3	x	x	7	x	x	70.0
Other	x	x	0	x	x	0	x	x	na
European/Pākehā	4	10	9	8	9	14	66.7	47.4	60.9
Total	77	132	109	211	215	191	73.3	62.0	63.7

Engagement & Retention Full School	9	10	11	12	13	Total
C - Continuous Absence	16	28	29	24	10	107
D - Deceased			1			1
E - Given early exemption to leave (<16 yrs)		1		1		2
L - End of Schooling			19	40	159	218
O - Gone Overseas	13	9	7	7	2	38
S - Transferred to another school in NZ	38	37	50	8	2	135
X - Expulsion				1		1

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Under 17	13	14	15	16	Total
C - Continuous Absence	1	18	25	34	78
D - Deceased	0	0	1	0	1
E - Given early exemption to leave (<16 yrs)	0	0	1	1	2
L - End of Schooling	0	0	0	27	27
O - Gone Overseas	3	8	11	8	30
S - Transferred to another school in NZ	5	32	45	38	120
Total	**9**	**58**	**83**	**108**	**258**

YTD 2024

Under 17	13	14	15	16	Total
C - Continuous Absence	1	15	13	21	50
L - End of Schooling	0	0	0	15	15
O - Gone Overseas	1	4	6	5	16
S - Transferred to another school in NZ	10	14	20	11	55
X - Expulsion	0	0	0	0	0
Total	**12**	**33**	**39**	**52**	**136**

Commentary:

There is work to be done in the future to understand leavers and where they transition. Pathways and opportunities into the world of work need to be investigated. This will need to include a review of subject offerings at the senior level as well as examining the timetable structure

2020 – 2024 TRANSIENCE SUMMARY (Kamar)

Year	2020	2021	2022	2023	2024	TOTAL	STATUS

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	Number	Number	Number	Number	Number	Number	
Year 9	334	339	345	343	434	1695	**ENROL – July 1**
Year 9	30	31	62	67	30	220	**LEFT – full year**
Year 10	276	334	323	360	348	1641	**ENROL – July 1**
Year 10	54	60	86	75	35	310	**LEFT – full year**
Year 11	274	272	313	352	352	1563	**ENROL – July 1**
Year 11	70	68	119	107	44	408	**LEFT – full year**
Year 12	219	211	199	222	262	1113	**ENROL – July 1**
Year 12	53	79	107	81	52	372	**LEFT – full year**
Year 13	160	179	171	165	185	860	**ENROL – July 1**
Year 13	179	217	209	173	37	815	**LEFT – full year**

2020 – 2024 RETENTION WHOLE SCHOOL

Year	2020 Number	2021 Number	2022 Number	2023 Number	2024 Number
Year 9	334 (+5%) @ 318 Kamar 2019)	339 (1.5%)	345 (1.8%)	343 (-0.5)	434 (26%)
Year 10	276 (-19%) @ 339 Kamar 2019)	334 (21%)	323 (-3.3%)	360 (11.5%)	348 (-3.2%)
Year 11	274 (-11%) @ 274 2019 Kamar	272 (-0.7%)	313 (15%)	352 (12.5%)	352 (0)
Year 12	219 (-18%) @267 Kamar 2019)	211 (-3.7%)	199 (-5.7%)	222 (11.6%)	262 (18%)
Year 13	160 (-6%) @171 kamar 2019)	179 (11.9%)	171 (-4.5%)	165 (-3.5%)	185 (12%)
TOTAL	1269 (69%)	1335 (66%)	1351 (57%)	1442 (65%)	1581 (88%) @ Aug.

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2020 – 2024 STAND-DOWNS

Students	2020	2021	2022	2023	2024
Māori	60	13	57	51	13
Pasifika	39	51	72	134	93
NZ European	5	2	3	4	2
Asian	0	0	0	0	0
MELAA	0	0	3	3	1
Other	2	0	6	3	
TOTAL	**106**	**66**	**140**	**194**	**109**

2020 – 2024 EXCLUSIONS

Students	2020	2021	2022	2023	2024
Māori			2	1	
Pasifika			1	1	
NZ European					
Asian					
MELAA					
Other					
TOTAL	**0**	**0**	**3**	**2**	**2**

Commentary:

There was a significant decrease in stand downs in 2024. This was perhaps due to the change in the leadership and pastoral structure. Interventions continue to be a priority so that stand downs and exclusions are avoided.

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STUDENT HAUORA AND WELLBEING

Student Profile	*Number who engaged with Counselling services*
Female	*563*
Male	*169*
Non-binary	*-*

Student Profile	*Number who engaged with Counselling services*
Year 9	*144*
Year 10	*190*
Year 11	*237*
Year 12	*110*
Year 13	*51*

Presenting Issue	*Number who engaged with Counselling services*
Anger	***15***
Anxiety	***41***
Behavioural issues	***15***
Bullying	***9***
Check-In	***103***
Complex trauma	***Not a category tracked***
Engagement with ….	***Not a category tracked***
Family issues	***54***
Gaming	***0***
Gender identity	***1***
Grief and Loss	***7***
Health issues	***16***
Historic sexual harm	***Not a category tracked***
Home issues	***3***
Home supports	***Not a category tracked***
Incident with staff/School Issues	***7***
Low mood	***Not a category tracked***
Low self-esteem	***3***

Ask your Team Survey Data 2023 - Table 6 Student Wellbeing

Comments :

Staff are proactive on student wellbeing and care about students.

Safe school environment is a major contributor for the student self-esteem and student engagement. Students trust that they are in the right care.

Commentary:

In 2024, an external audit of the school's child protection policy and procedures was conducted by Child Matters. The resulting report has provided a comprehensive set of findings, which will inform targeted actions and improvements throughout 2025.

A review of counselling data has highlighted the need to monitor more closely the high number of female students accessing counselling services. Further investigation into intervention programmes is planned to ensure support strategies are both responsive and effective. Additionally, systems to track post-counselling outcomes are being explored to assess the efficacy of services provided.

Specific attention will be given to the cohort of Year 11 students transitioning into Year 12 in 2025. This group, whose early secondary education was affected by the COVID-19 pandemic, will benefit from a focused approach to supporting their emotional and social development.

There is also an opportunity to build on the positive student perception of staff care. Further work will be undertaken to identify and implement additional platforms that strengthen and amplify this support. In alignment with a restorative approach to behaviour management, the school will continue to explore alternative consequences to stand-downs. Collaborative work with whānau and external agencies will support early intervention and the identification of additional support pathways for students prior to disciplinary action.

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

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

Reporting on the principles of being a Good Employer

How have you met your obligations to provide good and safe working conditions?	The school has and is compliant with the following policies and procedures: Health and Safety including digital safety: ● Up to date emergency procedures and plans and evacuation procedures ● Specific planning and processes for EOTC activities ● Duty of Care - see Policy and Registers ● RIsk management procedure ● Health and Hygiene ● Hazard and injury register Employment Policy Student behaviour management policy Worker engagement and participation Complaints Policy Wellbeing ● Supportive and collegial work environment ● Access to EAP Ongoing conversation with all staff and support form leadership where needed Induction for all new staff

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What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We adhere to our EEO Policy and a range of procedures for employment. The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be "good employers", that is: ● to maintain, and comply with their school's Equal Employment Opportunities policy, and ● to include in the annual report a summary of the year's compliance. Follow NZSTA and legislation processes with all appointments Advertise through the Ed Gazette permanent teaching position Encourage all applicants and enable a pre visit Use a compliant application form and process for all appointments - We carry out verification of all documentation Follow references are made We shortlist and appoint based on current job description and appointment criteria if appropriate An annual assurance of compliance with this is with EEO policy or procedures is given to the board Annual check (walk through) carried out by Leadership and Board to ensure Health and Safety and property is fit for purpose and all areas accessible. Principal assurances are given at every board meeting.

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How do you practise impartial selection of suitably qualified persons for appointment?	Follow NZSTA and legislation processes with all appointments Advertise through the Ed Gazette permanent teaching position Encourage all applicants and enable a pre visit Use a compliant application form and process for all appointments - We carry out verification of all documentation Follow-up references are made We shortlist and appoint based on job description and appointment criteria if appropriate

Appointment panels are selected to ensure suitability of the person and no conflicts of interest

How are you recognising, − The aims and aspirations of Maori, − The employment requirements of Maori, and − Greater involvement of Maori in the Education service	Aim to give effect to Te Tiriti o Waitangi in all processes Follow EEO principles Provide for school visits prior upon application and build relationships - Korero Offer the opportunity for whānau support at interviews, share pepeha and whakapapa links Facilitate reo conversations and embrace their feedback around all aspects of te ao Māori, te reo Māori, matauranga Māori - Follow Tikanga Include a Te Tiriti o Waitangi element in the employment questions Support with appropriate professional learning and culturally responsive development
How have you enhanced the abilities of individual employees?	Professional Growth Cycle - individual development and coaching opportunities Professional Development and Learning - Coaching and Mentoring within a school based system Varied professional learning and development programme Connection with development through the Kāhui Ako PLD opportunities available to all staff
How are you recognising the employment requirements of women?	Following the principles of EEO Conversations regarding return to work following parental leave

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How are you recognising the employment requirements of persons with disabilities?	Consider / facilitate flexible return to work plans following parental leave where possible Through Health and Safety - ensuring that the school gives access to meet all staff and student needs Being open to adaptation as needed e.g. car parks, accessibility Support and voice as requested or needed (application form)

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	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?	Yes	
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?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

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Tina Filipo (Ms.)
Tumuaki / Principal
Te Haikura A Kiwa
13 / 07/ 2026

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TE TOI RANGI

Te Toi Rangi (Toi = Arts, Rangi = layers of knowledge) references the journey of Tāne-nui-a-Rangi through the twelve heavens to Te Toi-o-ngā-rangi to acquire the three baskets of knowledge.

Our **Maihi** shows our intent to have our school | kura be a safe haven for all under one roof - both for tangata whenua on the left side of the whare (he tara iti) and tangata tiriti on the right (he tara nui). The maihi is the darker blue of Rangi to show that our strategic goal guides us and to differentiate from our toki.

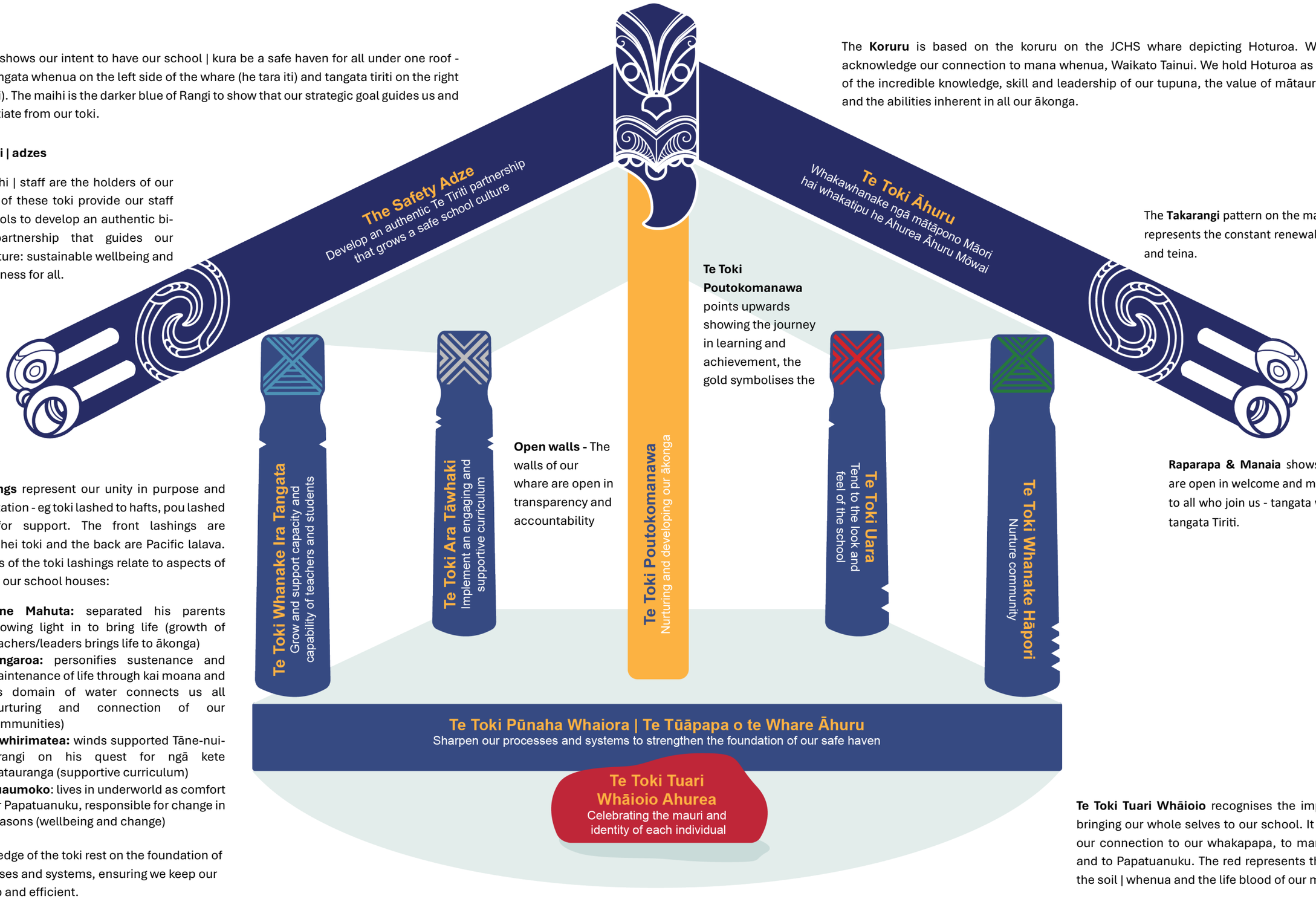
Pou as toki | adzes

Our kaimahi | staff are the holders of our toki. Each of these toki provide our staff with the tools to develop an authentic bi-cultural partnership that guides our school culture: sustainable wellbeing and connectedness for all.

Toki lashings represent our unity in purpose and implementation - eg toki lashed to hafts, pou lashed together for support. The front lashings are traditional hei toki and the back are Pacific lalava. The colours of the toki lashings relate to aspects of the Atua of our school houses:

- **Tāne Mahuta:** separated his parents allowing light in to bring life (growth of teachers/leaders brings life to ākonga)
- **Tangaroa:** personifies sustenance and maintenance of life through kai moana and his domain of water connects us all (nurturing and connection of our communities)
- **Tawhirimatea:** winds supported Tāne-nui-a-rangi on his quest for ngā kete matauranga (supportive curriculum)
- **Ruaumoko**: lives in underworld as comfort for Papatuanuku, responsible for change in seasons (wellbeing and change)

The blade edge of the toki rest on the foundation of our processes and systems, ensuring we keep our tools sharp and efficient.



Open walls - The walls of our whare are open in transparency and accountability

Te Toki Poutokomanawa points upwards showing the journey in learning and achievement, the gold symbolises the

The **Koruru** is based on the koruru on the JCHS whare depicting Hoturoa. With this we acknowledge our connection to mana whenua, Waikato Tainui. We hold Hoturoa as an example of the incredible knowledge, skill and leadership of our tupuna, the value of mātauranga Māori, and the abilities inherent in all our ākonga.

The **Takarangi** pattern on the maihi represents the constant renewal of tuakana and teina.

Raparapa & Manaia shows our hands are open in welcome and manaakitanga to all who join us - tangata whenua and tangata Tiriti.

Te Toki Tuari Whāioio recognises the importance of bringing our whole selves to our school. It begins with our connection to our whakapapa, to mana whenua, and to Papatuanuku. The red represents the colour of the soil | whenua and the life blood of our mauri.

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James Cook High School

18 Dr Pickering Ave, Manurewa, Auckland 2102 | 09 268 3950 | admin@jchs.school.nz

31/05/2025

To: The Ministry of Education

Kiwisport Report 2024

Our school received $39,554 Kiwisport funding from MOE for the 2024 financial year. The funding was utilized to employ a dedicated Sports Coordinator and a team of activators at our school.

Their primary role has been to promote, engage and support students in participating in a wide range of active movement activities and sports programs.

This funding has been instrumental in increasing student involvement, promoting healthy lifestyles, and fostering a positive school culture centered around active living.

The Sports Coordinator and activators have worked collaboratively to create inclusive and accessible opportunities, ensuring that all students have the chance to be active and enjoy the benefits of regular physical activity.

Please do not hesitate to contact me should you have any questions.

Sincerely,

Tina Filipo
Tumuaki / Principal
James Cook High School

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The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of James Cook High School's financial statements for the year ended 31 December 2024

Opinion

The Auditor-General is the auditor of James Cook High School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on pages 1 to 20, 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:

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

Our audit was completed on 14 September 2026. This is the date at which our opinion is expressed.

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 audit opinion.

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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 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 the Board intends to close or merge the School, or has 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.

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- 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 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as the Members of the Board, Analysis of Variance, Reporting on Principles of being a Good Employer, How the School has given effect to Te Tiriti o Waitangi and KiwiSport. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Members of the Board, Analysis of Variance, Reporting on Principles of being a Good Employer, How the School has given effect to Te Tiriti o Waitangi and KiwiSport.

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1

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International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.



Brendan Lyon
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

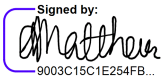
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If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

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How to contact RSM:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:
To contact us by email send messages to: jason.stinchcombe@rsmnz.co.nz

To advise RSM of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at jason.stinchcombe@rsmnz.co.nz and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

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ii. send us an email to jason.stinchcombe@rsmnz.co.nz and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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- Until or unless you notify RSM as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by RSM during the course of your relationship with RSM.