



Logan Park High School

Te Kura Tuarua o Kapua o te Raki

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	376
Principal:	Peter Hills and Kirsty Sangster
School Address:	74 Butts Road, Dunedin 9016
School Postal Address:	Private Bag 1905, Dunedin, 9054
School Phone:	<u>03 477 3586</u>
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Accountant / Service Provider:

**Solutions &
Services**
Collaborative School Administration

LOGAN PARK HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Logan Park High School

Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

Michael Davies

Full Name of Presiding Member

Kirsty Ann Sangster

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

5/11/25

Date:

5/11/25

Date:

Logan Park High School Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Ronda Tokona	Presiding Member	Elected	Sep 2025
Peter Hills	Co-Principal	ex Officio	
Kirsty Sangster	Co-Principal	ex Officio	
Dr Louise Kewene-Doig	Parent Representative	Elected	Jul 2024
Michael Davies	Parent Representative	Elected	Sep 2025
Li-Syn Dora Yip	Parent Representative	Elected	Sep 2025
Tessa Thomson	Parent Representative	Selected	Sep 2025
Paul Fielding	Staff Representative	Elected	Sep 2025
Jack Canty	Student Representative	Elected	Sep 2025
Grace Fagerlund	Student Representative	Elected	Sep 2024

Logan Park High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	9,668,882	8,819,522	9,389,565
Locally Raised Funds	3	632,378	498,215	540,533
Interest		43,635	20,000	20,266
Gain on Sale of Property, Plant and Equipment		5,100	-	-
Total Revenue		10,349,995	9,337,737	9,950,364
Expense				
Locally Raised Funds	3	290,689	162,964	270,446
Learning Resources	4	7,928,094	6,743,539	7,568,314
Administration	5	610,217	632,565	540,081
Interest		5,190	-	7,403
Property	6	1,362,473	1,693,375	1,377,776
Loss on Disposal of Property, Plant and Equipment		2,475	-	1,113
Total Expense		10,199,138	9,232,443	9,765,133
Net Surplus for the year		150,857	105,294	185,231
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		150,857	105,294	185,231

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

Logan Park 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		1,080,289	1,080,289	895,058
Total comprehensive revenue and expense for the year		150,857	105,294	185,231
Distributions to Ministry of Education	17	(6,505)	-	-
Contribution - Furniture and Equipment Grant		103,037	103,037	-
Equity at 31 December		1,327,678	1,288,620	1,080,289
Accumulated comprehensive revenue and expense		1,327,678	1,288,620	1,080,289
Equity at 31 December		1,327,678	1,288,620	1,080,289

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.

Logan Park High School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	20,675	155,232	17,919
Accounts Receivable	8	613,355	874,630	874,630
GST Receivable		5,211	-	-
Prepayments		78,710	61,110	61,110
Inventories	9	1,164	-	-
Investments	10	991,534	400,000	400,000
Funds Receivable for Capital Works Projects	17	47,010	19,271	19,271
		1,757,659	1,510,243	1,372,930
Current Liabilities				
GST Payable		-	3,495	3,495
Accounts Payable	12	664,709	620,180	620,180
Revenue Received in Advance	13	98,848	79,215	79,215
Provision for Cyclical Maintenance	14	61,670	48,910	29,716
Finance Lease Liability	15	37,818	43,235	43,235
Funds held in Trust	16	2,106	529	529
Funds held for Capital Works Projects	17	124,222	-	-
		989,373	795,564	776,370
Working Capital Surplus		768,286	714,679	596,560
Non-current Assets				
Property, Plant and Equipment	11	656,292	715,983	645,983
		656,292	715,983	645,983
Non-current Liabilities				
Provision for Cyclical Maintenance	14	89,334	100,951	121,163
Finance Lease Liability	15	7,566	41,091	41,091
		96,900	142,042	162,254
Net Assets		1,327,678	1,288,620	1,080,289
Equity		1,327,678	1,288,620	1,080,289

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

Logan Park High School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,608,544	2,693,334	2,600,137
Locally Raised Funds		991,367	498,215	313,120
Goods and Services Tax (net)		(8,706)	-	1,120
Payments to Employees		(1,262,421)	(1,279,845)	(1,258,100)
Payments to Suppliers		(1,662,379)	(1,577,428)	(1,314,701)
Interest Paid		(5,190)	-	(7,403)
Interest Received		42,029	20,000	14,490
Net cash from Operating Activities		703,244	354,276	348,663
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		5,100	-	-
Purchase of Property Plant & Equipment		(246,294)	(320,000)	(230,318)
Purchase of Investments		(591,534)	-	(400,000)
Net cash (to) Investing Activities		(832,728)	(320,000)	(630,318)
Cash flows from Financing Activities				
Furniture and Equipment Grant		103,037	103,037	-
Distributions to Ministry of Education		(6,505)	-	-
Finance Lease Payments		(32,488)	-	(32,003)
Funds Administered on Behalf of Other Parties		68,196	-	(5,166)
Net cash from Financing Activities		132,240	103,037	(37,169)
Net increase/(decrease) in cash and cash equivalents		2,756	137,313	(318,824)
Cash and cash equivalents at the beginning of the year	7	17,919	17,919	336,743
Cash and cash equivalents at the end of the year	7	20,675	155,232	17,919

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.

Logan Park High School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Logan Park 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 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.

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 22b.

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 to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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 stationery. 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.

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	5–20 years
Furniture and equipment	5–20 years
Information and communication technology	3–20 years
Motor vehicles	5–20 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

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 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.

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 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 international 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

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	2,543,168	2,581,960	2,442,648
Teachers' Salaries Grants	6,442,004	5,263,200	6,296,008
Use of Land and Buildings Grants	561,742	862,988	557,520
Other Government Grants	121,968	111,374	93,389
	<u>9,668,882</u>	<u>8,819,522</u>	<u>9,389,565</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	220,627	201,715	236,810
Fees for Extra Curricular Activities	235,867	138,519	119,207
Trading	47,954	55,033	49,052
Fundraising and Community Grants	52,267	51,817	71,131
Other Revenue	75,663	51,131	64,333
	<u>632,378</u>	<u>498,215</u>	<u>540,533</u>
Expenses			
Extra Curricular Activities Costs	227,517	102,964	219,505
Trading	63,172	60,000	45,260
Fundraising and Community Grant Costs	-	-	5,681
	<u>290,689</u>	<u>162,964</u>	<u>270,446</u>
<i>Surplus for the year Locally raised funds</i>	<u>341,689</u>	<u>335,251</u>	<u>270,087</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	473,135	545,000	331,919
Employee Benefits - Salaries	7,136,352	5,858,633	6,952,064
Staff Development	37,399	49,750	32,835
Other Learning Resources	43,034	40,156	25,151
Depreciation	238,174	250,000	226,345
	<u>7,928,094</u>	<u>6,743,539</u>	<u>7,568,314</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	18,310	11,000	9,698
Board Fees and Expenses	17,226	34,050	17,217
Other Administration Expenses	174,183	170,000	149,202
Employee Benefits - Salaries	341,563	366,515	339,635
Insurance	25,972	26,000	19,431
Service Providers, Contractors and Consultancy	32,963	25,000	4,898
	<u>610,217</u>	<u>632,565</u>	<u>540,081</u>

6. Property

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	6,402	6,500	16,352
Cyclical Maintenance	32,977	33,790	33,790
Adjustment to the Provision- Other Adjustments	4,925	-	(3,225)
Heat, Light and Water	205,917	190,500	190,002
Rates	39,435	37,000	36,657
Repairs and Maintenance	175,524	171,500	197,083
Use of Land and Buildings	561,742	862,988	557,520
Other Property Expenses	64,318	73,200	64,524
Employee Benefits - Salaries	271,233	317,897	285,073
	<u>1,362,473</u>	<u>1,693,375</u>	<u>1,377,776</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	20,675	155,232	17,919
Cash and Cash Equivalents for Statement of Cash Flows	<u>20,675</u>	<u>155,232</u>	<u>17,919</u>

Of the \$20,675 Cash and Cash Equivalents and \$991,534 Investments, \$124,222 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 \$20,675 Cash and Cash Equivalents and \$991,534 Investments, \$62,262 of Other Revenue in Advance is held by the School, as disclosed in note 13.

Of the \$20,675 Cash and Cash Equivalents and \$991,534 Investments, \$2,106 of Funds Held in Trust is held by the School, as disclosed in note 16.

Of the \$20,675 Cash and Cash Equivalents and \$991,534 Investments, \$36,586 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.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	26,573	360,456	360,456
Receivables from the Ministry of Education	53,484	28,474	28,474
Interest Receivable	7,395	5,789	5,789
Teacher Salaries Grant Receivable	525,903	479,911	479,911
	<u>613,355</u>	<u>874,630</u>	<u>874,630</u>
Receivables from Exchange Transactions	33,968	366,245	366,245
Receivables from Non-Exchange Transactions	579,387	508,385	508,385
	<u>613,355</u>	<u>874,630</u>	<u>874,630</u>

9. Inventories

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	1,164	-	-
	<u>1,164</u>	<u>-</u>	<u>-</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	991,534	400,000	400,000
Total Investments	<u>991,534</u>	<u>400,000</u>	<u>400,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	42,606	6,693	-	-	(12,092)	37,207
Furniture and Equipment	203,992	97,368	-	-	(50,099)	251,261
Information and Communication Technology	226,490	121,991	-	-	(121,054)	227,427
Motor Vehicles	60,795	12,626	-	-	(8,275)	65,146
Leased Assets	80,311	4,664	-	-	(42,038)	42,937
Library Resources	31,789	7,616	(2,475)	-	(4,616)	32,314
Balance at 31 December 2024	<u>645,983</u>	<u>250,958</u>	<u>(2,475)</u>	<u>-</u>	<u>(238,174)</u>	<u>656,292</u>

The net carrying value of furniture and equipment held under a finance lease is \$42,937 (2023: \$80,311)

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.

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	299,952	(262,745)	37,207	293,259	(250,653)	42,606
Furniture and Equipment	787,018	(535,757)	251,261	689,650	(485,658)	203,992
Information and Communication Technology	779,457	(552,030)	227,427	657,467	(430,977)	226,490
Motor Vehicles	84,083	(18,937)	65,146	71,456	(10,661)	60,795
Leased Assets	164,179	(121,242)	42,937	172,589	(92,278)	80,311
Library Resources	104,727	(72,413)	32,314	105,310	(73,521)	31,789
Balance at 31 December	<u>2,219,416</u>	<u>(1,563,124)</u>	<u>656,292</u>	<u>1,989,731</u>	<u>(1,343,748)</u>	<u>645,983</u>

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	78,329	68,179	68,179
Accruals	16,053	29,909	29,909
Employee Entitlements - Salaries	549,989	496,886	496,886
Employee Entitlements - Leave Accrual	20,338	25,206	25,206
	<u>664,709</u>	<u>620,180</u>	<u>620,180</u>
Payables for Exchange Transactions	664,709	620,180	620,180
	<u>664,709</u>	<u>620,180</u>	<u>620,180</u>

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	36,586	42,059	42,059
Other Revenue in Advance	62,262	37,156	37,156
	<u>98,848</u>	<u>79,215</u>	<u>79,215</u>

14. Provision for Cyclical Maintenance

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	150,879	150,879	132,459
Increase to the Provision During the Year	32,977	33,790	33,790
Use of the Provision During the Year	(37,777)	(34,808)	(12,145)
Other Adjustments	4,925	-	(3,225)
Provision at the End of the Year	<u>151,004</u>	<u>149,861</u>	<u>150,879</u>
Cyclical Maintenance - Current	61,670	48,910	29,716
Cyclical Maintenance - Non current	89,334	100,951	121,163
	<u>151,004</u>	<u>149,861</u>	<u>150,879</u>

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 most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	40,006	48,301	48,301
Later than One Year	8,092	43,100	43,100
Future Finance Charges	(2,714)	(7,075)	(7,075)
	<u>45,384</u>	<u>84,326</u>	<u>84,326</u>
Represented by:			
Finance lease liability - Current	37,818	43,235	43,235
Finance lease liability - Non-current	7,566	41,091	41,091
	<u>45,384</u>	<u>84,326</u>	<u>84,326</u>

16. Funds Held in Trust

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	2,106	529	529
	<u>2,106</u>	<u>529</u>	<u>529</u>

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenses of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

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

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
E Block - Mould Remediation - 210025	(19,271)	80,746	(95,683)	-	(34,208)
Visual Modifications Project - 246919	-	149,693	(78,993)	-	70,700
MOE Boiler Project	-	105,707	(52,185)	-	53,522
MOE 5YA Carpet Project - 249723	-	18,000	(26,505)	6,505	(2,000)
MOE 5YA Bathroom Project	-	10,000	(15,945)	-	(5,945)
MOE Food Technology Room Project	-	-	(4,857)	-	(4,857)
Totals	(19,271)	364,146	(274,168)	6,505	77,212

Represented by:

Funds Held on Behalf of the Ministry of Education	124,222
Funds Receivable from the Ministry of Education	(47,010)

The 5YA Carpet project costs exceeded Ministry funding, and therefore, the Board provided \$6,505 of funding to complete and close out the project from retained surpluses. The \$6,505 was treated as a donation to the Ministry of Education via a distribution through equity.

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Boiler Work - 235066	83,778	67,879	(151,657)	-	-
E Block - Mould Remediation - 210025	(3,418)	300,206	(316,059)	-	(19,271)
Totals	80,360	368,085	(467,716)	-	(19,271)

Represented by:

Funds Receivable from the Ministry of Education	(19,271)
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18. 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.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Co-Principals, and Assistant Principals.

	2024 Actual	2023 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,820	3,315
<i>Leadership Team</i>		
Remuneration	507,665	637,407
Full-time equivalent members	3.65	4.40
Total key management personnel remuneration	510,485	640,722

There are six members of the Board excluding the Principals. The Board had held nine full meetings of the Board in the year. The Board also has three Finance members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Co-Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	160 - 170
Benefits and Other Emoluments	0 - 5	1 - 10
Termination Benefits	0 - 0	0 - 0

Co-Principal 2

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	60 - 70
Benefits and Other Emoluments	0 - 0	1 - 10
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	20.00	19.00
110 - 120	7.00	9.00
120 - 130	3.00	3.00
130 - 140	4.00	2.00
	<u>34.00</u>	<u>33.00</u>

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

20. 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	-	-

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$87,332 (2023:\$nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Visual Modifications Project - 246919	\$ 87,332
Total	87,332

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2023: nil)

23. 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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	20,675	155,232	17,919
Receivables	613,355	874,630	874,630
Investments - Term Deposits	991,534	400,000	400,000
Total Financial assets measured at amortised cost	<u>1,625,564</u>	<u>1,429,862</u>	<u>1,292,549</u>

Financial liabilities measured at amortised cost

Payables	664,709	620,180	620,180
Finance Leases	45,384	84,326	84,326
Total Financial liabilities measured at amortised Cost	<u>710,093</u>	<u>704,506</u>	<u>704,506</u>

24. Events After Balance Date

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

25. Comparatives

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

26. Annual Reporting Deadline

The Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2025.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Logan Park High School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2024; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 5 November 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included within the Members of the Board Listing, Report of Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Variance, Statement of Compliance with Good Employer Policy and Statement of Kiwisport Funding, but does not include the financial statements, and our auditor's report thereon

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

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

Independence

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

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



Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Dunedin, New Zealand



2024 ANNUAL REPORT

LOGAN PARK HIGH SCHOOL
Te Kura Tuarua o Kapua o te Raki

Kua mutu kua timata
It is finished, but has again begun

Learn,
find your people
& achieve amazing things

A place to thrive



Introduction

Our mission statement, “to grow good people” underpins all that we do.

Logan Park High School - Te Kura Tuarua o Kapua o te Raki - is diverse and our strength lies in that diversity. A strong and responsive school where areas are aware of each other, complement each other and work together. It is important to continue to appreciate that through a wide range of educational activities, we fulfill multiple roles for many different learners in our city.

In 2023 there were significant changes within the Senior Leadership team. The death of Co-Principal Kristan Mouat in 2023 left Peter Hills as Acting Principal until June 2024 when Co-Principals were again appointed. Kirsty Sangster was initially brought into the leadership team in 2023 as Assistant Principal - she then became Co-Principal with Peter Hills in June 2024. Her portfolio involves responsibility for student wellbeing. At the end of 2024 Tom Sinclair was appointed to the position of Assistant Principal - bringing the leadership team back to full strength.

Logan Park and the Kahui - our role as a founding partner in the North of Dunedin.

Challenges

Covid-19 continued to create its own and distinctly different challenges. In 2023, our kura did miss some school and there was significant staff illness. There was a different nature of disruption across all year levels for 2024. Resilience was not as strong and motivation was below what we expected. Given that we know that there is a direct correlation between attendance and achievement, our NCEA results were ok. A school and community-wide approach to student attendance will continue to be a priority in 2025.

New strategic directions

Our structure, detailed in the following diagram, is designed to help Logan Park grow and develop to meet new opportunities and challenges, and in particular to work towards our strategic goals and to work flexibly to meet the varying needs of the school.

While the reports that follow are centered on developments over the last 12 months, this document also foreshadows new strategic directions. The team structure diagram identifies a shared ‘leadership for excellence’ focus aligned with strategic goals. The goal of this approach is to build professional capacity and collective capability, including leadership of the professional growth cycle. A focus on culturally responsive practice, was and still is, a key component of the direction of our kura.

Building educationally powerful connections and relationships with families and whānau across our community, particularly for students from priority groups, also takes on a greater emphasis. This includes greater recognition and affirmation of diverse ethnicities, languages and cultures across the community, and actively building and sustaining their engagement and participation.

A key element is the central role we play in our kāhui ako - Otepoti ki Te Raki. The kāhui ako has consolidated its work in 2024. It has meant through our Across School Teachers and our Within School Teachers that we have additional capacity within the school to integrate with and work towards our strategic goals. This is realized through innovative projects that aligns our strategic plan with the kāhui ako achievement challenges.

Governance at Logan Park High School - Te Kura Tuarua o Kapua o te Raki

The Board of Trustees. Our Board is made up of the following members:

- Ronda Tokona Grills (Presiding Member)
- Dora Yip
- Kirsty Sangster and Peter Hills (Co-Principals)
- Michael Davies (Parent Representative)
- Tessa Thomson (Parent Representative)
- Louy Kwene Doig (Parent Representative)
- Paul Fielding (Staff Representative)
- Grace Fagerlund (Student Representative)

Compliance with employment policy

Logan Park High School Board operates an employment policy via SchoolDocs which complies with the principle of being a good employer. This policy is reviewed on a regular cycle and is open for consultation by the Board, staff, students and parents that make up our school community.

The following table addresses key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Yes – staff are encouraged to speak to their Departmental Head and then Senior Leadership Team if they have any concerns about their work conditions. LPHS operates a system for reporting health and safety risks which are directly passed on to the Health and Safety Committee. The school has a staff wellbeing group that allows staff to support their wellbeing.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>The school has EEO statements in all documentation related to appointments and vacancies and this is practised when making appointments. This is also part of the decision making regarding fixed term MU's and MMA's.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We involve a number of staff to review applications and to be part of the appointment panel as outlined in our policy. The departing staff member is not involved in the appointment process which is a collaboration between SLT, the Head of Department, and Senior Management.</i>
How are you recognising, <ul style="list-style-type: none"> • The aims and aspirations of Māori, • The employment requirements of Māori, and • Greater involvement of Māori in the Education service? 	<i>The school ensures that all documentation as part of advertising appointments includes a strong reference to how we give effect to te Tiriti o Waitangi to ensure Māori feel reassured that this is a work environment that supports Māori. We are developing partnerships to support the recruitment and retention of Māori staff.</i>
How have you enhanced the abilities of individual employees?	<i>LPHS dedicates time for PLD weekly so all staff have the opportunity to grow and develop. Individual teachers are also supported by an SCT and Learning support Coordinator who can work with and support staff with student management and behaviour. This is well used and also very well thought of by staff. The SLT is dedicated to staff PLD and is generous in approving opportunities for staff.</i>
How are you recognising the employment requirements of women?	<i>The school role models women in leadership within our College. We continue to provide opportunities for women to develop and grow their careers. We are very supportive of staff going on and returning from maternity leave.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>LPHS continues to improve our physical site to better suit staff and students with disabilities. We reduce barriers and support staff where there may be a disability. We have worked with individual staff members to adjust workloads, where necessary and appropriate. Staff are valued across the board.</i>

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

Student Progress and Achievement Report

This evaluation and analysis highlight the progress and achievements of Logan Park High School students throughout. This report aims to provide our community with a comprehensive overview of our students' performance across the national curricula, considering the impact of our local curriculum on student outcomes.

Overview

In 2024, Logan Park High School students have shown significant progress and achievement across various learning areas. Our holistic approach to education, which incorporates both the national and local curricula, has resulted in positive outcomes for our students.

Key Findings

Literacy and Numeracy

- **Literacy:** Standardised assessments indicate that most of our students are performing at or above the expected curriculum level in literacy. Innovative teaching strategies, such as the integration of digital literacy tools and targeted reading programs, have contributed to this success.
- **Numeracy:** Most of our students have met or exceeded the expected curriculum levels in numeracy. The implementation of contextualised learning experiences and support for students requiring additional assistance has been instrumental in these outcomes.

NCEA Achievement

- **NCEA Results:** Our students have achieved impressive results in NCEA examinations, with an overall pass rate above the national average for our decile across all levels. The school's focus on personalised learning plans and comprehensive support systems has greatly benefitted student performance.

Curriculum Integration and Local Curriculum Impact

- **Local Curriculum:** The integration of our local curriculum, which includes unique cultural and community-based learning experiences, has positively impacted student engagement and achievement. For instance, our local history and environmental science projects have seen high participation rates and improved student outcomes in these areas.
- **Holistic Learning:** Students have demonstrated well-rounded growth across all learning areas. Case studies from whānau highlight increased student motivation and engagement, particularly in project-based learning and cross-curricular activities.

Qualitative Insights

- **Student Wellbeing:** Feedback from student surveys indicates a high level of wellbeing, with most students reporting they feel supported and valued at school. Initiatives such as our peer mentoring program and mental health workshops have contributed to this positive environment.

- Attendance and Participation: Average student attendance has improved, reflecting increased engagement and satisfaction with the school's educational offerings. Participation in extracurricular activities has also risen, showcasing our students' enthusiasm and commitment.

Areas for Improvement

While we celebrate our successes, we acknowledge that there are areas needing further attention:

- Targeted Support: Some groups of students, particularly those with special educational needs, require more tailored support to meet their full potential. We are committed to enhancing our resources and strategies to better support these students.
- Continuous Improvement: We will continue to refine our teaching practices and curriculum delivery to ensure all students can achieve their best. This includes ongoing professional development for our educators and the adoption of innovative teaching methods.

Logan Park High School is proud of the progress and achievements of our students in 2024. Our commitment to providing a high-quality, inclusive education is evident in the positive outcomes highlighted in this report. We will continue to build on these successes, ensuring that every student has the opportunity to thrive.

We thank our community for their ongoing support and involvement in our school's planning and reporting processes. Together, we can continue to foster an environment where all students succeed.

Giving Effect to Te Tiriti o Waitangi

Logan Park High School is committed to giving effect to Te Tiriti o Waitangi, which is a primary objective of our board. Our commitment to Te Tiriti o Waitangi is embedded in our strategic planning and daily practices. We aim to foster an inclusive environment that respects and honors Māori culture, values, and perspectives. This commitment is reflected in our curriculum, teaching methods, and community engagement.

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Logan Park High School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Logan Park High School is giving effect to te Tiriti o Waitangi. We do this by: working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori achieving equitable outcomes for Māori students providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori

Logan Park High School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Logan Park High School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning.

Protection

Logan Park High School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori. We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts.

Participation

Logan Park High School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life. Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori.

Actions and Progress

Instruction in Tikanga and Te Reo Māori

1. Curriculum Integration

- Te Reo Māori Classes: We have expanded the availability of te reo Māori classes, ensuring that students from all year levels have the opportunity to learn the language. In 2024, enrollment in te reo Māori classes increased with students showing significant improvement in their language proficiency.
- Tikanga Māori: Tikanga Māori principles are being integrated across the curriculum. All subjects are developing Māori perspectives and cultural practices, enriching students' understanding and respect for Māori culture. For example, our history and social studies courses now include comprehensive units on Māori history and Te Tiriti o Waitangi.

2. Professional Development for Staff

- We have invested in professional development for our staff to enhance their understanding and ability to teach tikanga and te reo Māori. This includes regular workshops and collaboration with local iwi. In 2024, many of our teaching staff participated in these professional development opportunities, resulting in more culturally responsive teaching practices.

3. Community Engagement

- Our school actively engages with the local Māori community, including whānau and iwi. We hold regular hui to discuss educational goals and gather feedback on our programs. This engagement ensures that our approach to teaching tikanga and te reo Māori is aligned with the needs and aspirations of our Māori community.

Impact on Student Progress and Achievement

1. Academic Achievement

- Literacy and Numeracy: Students in te reo Māori classes have shown marked improvement in their literacy and numeracy skills, benefiting from the bilingual approach. Standardised test results indicate that these students are performing at or above the expected curriculum levels.
- NCEA Achievement: Māori students' NCEA achievement has seen significant improvement from previous years.

2. Cultural Competence

- Students demonstrate greater cultural competence and understanding of Te Tiriti o Waitangi. Surveys and feedback from students and whānau indicate a positive sense of identity and pride in Māori heritage.

3. Wellbeing and Engagement

- The focus on tikanga and te reo Māori has positively impacted student wellbeing and engagement. Māori students report feeling more supported and valued within the school environment. Overall student attendance has been maintained, reflecting increased engagement and satisfaction with the school's educational offerings.

Logan Park High School has made significant strides in giving effect to Te Tiriti o Waitangi through enhanced instruction in tikanga and te reo Māori. Our commitment to this objective is evident in the positive outcomes for our staff and students, including improved academic achievement, cultural competence, and wellbeing. We will continue to build on these successes, working closely with our community to ensure that our approach remains relevant and effective.

Compliance with NAGS / NELPS

(Note: this will be a transition year from the NAGS to the NELPS)

NAG 1

Each Board is required to foster student achievement by providing teaching and learning programmes which incorporate The National Curriculum as expressed in The New Zealand Curriculum 2007 or Te Marautanga o Aotearoa.

Maintain and review systems to monitor students who are at risk learners including SAC Students. This year we have responded to the entrance testing data by having two supported learning classes in Year 9.

We are tracking the numeracy and literacy data for NCEA. Programmes are in place for enrichment and for those at risk of not achieving. Teachers were asked to pay particular attention to providing differentiated learning opportunities for students.

- There are specific courses that are designed to meet the needs of students needing enrichment. Examples include Writing courses in English and Maths and Science extension programmes.
- Those at risk are monitored and the supported learning classes provide support at the junior level as well as special courses (e.g. Work and Community Skills in the senior school)
- We have continued the reporting each week for whānau to see progress with tikanga and attendance. Academic progress is available on the school portal.
- Learning areas are working with a junior programme of three semesters for each course.

NAG 2

Each Board, with the principal and teaching staff is required to:

- **Develop a strategic plan**
- **Maintain ongoing self-review**
- **Report to students, whānau and the school community**

All have been done.

- **Continue to develop robust self-review processes.**

We have completed a number of self-reviews this year including another ERO self-review document with the board.

NAG 3

According to the legislation on employment and personnel matters, each Board is required in particular to:

- **Develop and implement personnel and policies**
- **Be a good employer (as defined in State Sector Act 1988)**

NAG 3: LPHS Personnel

Emphasis on being a good employer and valuing staff

NAG 4

According to legislation on financial and property matters, each Board is also required in particular to:

- **Allocate funds to reflect charter priorities**
- **Monitor and control expenditure and ensure annual accounts are prepared and audited**

Financial and property strategies are aligned with our strategic plan. Our finances are monitored and managed effectively.

NAG 5

Each Board is also required to:

- **Provide a safe physical and emotional environment**
- **Promote healthy food and nutrition**
- **Comply with all legislations to keep students and staff safe**

Health and Safety - the board priority is to provide a safe environment.

- All staff and student concerns are treated seriously and according to our policies.
- A H&S committee meets each term to review incidents/near misses etc.
- The H&S committee meet each term and review any recommendations or concerns raised through the reporting mechanisms for H&S within the school.
- First Aid training provided for staff.

NAG 6

- All relevant legislation is complied with.
- The school is open for the required number of half days.
- Annual self-review audit undertaken by Board – Yes the ERO self-review was completed in 2022-2024.
- Regular Review cycle for all policies and procedures to ensure they reflect current practice and legislative compliance – Yes

Being a good employer

Logan Park High School Board and the Senior Leadership team are focussed on complying with the employment policy requirements outlined in Section 597(1) of the Education and Training Act 2020. Our school ensures:

1. Equal Employment Opportunities: We provide equal employment opportunities to all staff, regardless of gender, ethnicity, disability, age, or other personal characteristics
2. Fair Recruitment Processes: Our recruitment and selection processes are transparent, merit-based, and free from discrimination as outlined in the Public Service Act. The Board has delegated the position of EEO to the Principal. In all aspects of recruitment, training, promotion, conditions of service and career development, the Board shows a commitment to selecting the person most suited to the position in terms of skills, experience and qualifications. The Board also recognises the value of diversity within the staff and the employment requirements of diverse individuals or groups. The Board ensures that employment practices are fair and free from any bias.
3. Professional Development: We support ongoing professional development for all staff members, ensuring they have access to training and growth opportunities.
4. The aims and aspirations of Māori: The Board supports the principles of partnership, protection and participation to meet our obligations under te Tiriti o Waitangi. The school actively seeks guidance to help us meet the needs of our kaimahi. Kaiako are also supported to build their knowledge and skills in te reo Māori. Regular opportunities are offered which allow a greater understanding of culturally responsive practice.
5. Safe Working Environment: We maintain a safe and healthy working environment for all employees, complying with relevant health and safety legislation.
6. Employee Wellbeing: We have policies and programs in place to support the physical and mental wellbeing of our staff.
7. The requirements of women; not only are duty of care obligations met but also all reasonable concerns and requests made by female employees are responded to.
8. Recognising the employment requirements of persons with disabilities not only are duty of care obligations met but also all reasonable concerns and requests made by employees with disabilities are responded to.
9. Feedback and Grievances: We have clear procedures for staff to provide feedback and address grievances, ensuring concerns are handled promptly and fairly.

Our school continually reviews and updates our employment policies and practices to ensure they align with the Act and best serve our staff and students.

Kiwisport Funding Utilisation

Logan Park High School effectively used Kiwisport funding to enhance students' participation in organised sports. In 2024, the funding was instrumental in achieving the following outcomes:

- 1. Expansion of Sports Programs:** We have introduced new sports programs catering to diverse interests and skill levels. Student participation remains high across sports.
- 2. Coaching and Training:** We have invested in hiring skilled coaches and offering training workshops for both students and teachers. These initiatives have enhanced the quality of sports programs and helped students develop their skills, confidence, and teamwork.
- 3. Sports Events and Competitions:** Funding has supported the organisation of inter-school sports events and competitions, fostering a sense of community and healthy competition among students. Participation in these events has highlighted the growing enthusiasm for sports at our school.
- 4. Inclusive Programs:** We have focused on creating inclusive sports programs that encourage participation from all students, including those with disabilities and those who are less confident in their athletic abilities. These initiatives have ensured that every student has the opportunity to enjoy and benefit from organised sports.

In 2024, we employed two staff members to run the Sports Department to provide opportunities for our students to enjoy a wide range of sports. We also employed part time staff for the administration of the Friday night basketball.

The KiwiSport funding allowed for many opportunities including planning and preparation for Summer and Winter Tournaments

Logan Park High School has successfully promoted physical fitness, teamwork, and a positive school spirit. We remain committed to continuing this growth and providing our students with enriching sports experiences.

Logan Park High School Analysis of Variance 2024 on our Strategic Direction Annual Plan

Student Achievement Targets for 2024 - Over 90% of students gain Level 1 Literacy and Numeracy

Literacy LPHS 89% National 77%
 Numeracy LPHS 86% National 75%

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Identified those at risk of not getting level 1 Literacy and Numeracy across the year.</p> <p>Provided targeted support to</p> <ul style="list-style-type: none"> ● class teachers (English, Maths, Science) ● Teachers of study classes – where students could opt in ● Homework club ● Kahui Ako / Literacy / Numeracy teachers working with targeted students. <p>We also used catch-up time during Senior school exams to work with individual students.</p>	<p>A number of students were supported to achieve the Literacy / Numeracy 10 credit requirement.</p> <p>We are slightly below our targets in Literacy and Numeracy</p>	<p>Attendance is the significant barrier for some at-risk students</p> <p>Significant literacy / numeracy gaps are difficult to address and some students require 2 years working on the Level 1 standards</p> <p>Numeracy is more challenging for students to achieve if they don't have a solid grasp of number skills taught in previous years.</p>	<p>The new NCEA changes mean we are evaluating the new Literacy / Numeracy standards and the implications these will have for our students.</p> <p>We were in the trial for the new Numeracy standards in 2022 and since then have been offering it to all students in Year 10 and students above Year 10 that have yet to gain either.</p> <p>We are continuing to resource both Numeracy and Literacy.</p>

Over 80% of students gain Level 1 and 2 NCEA

L1	LPHS	77%	National	45%
L1	Māori	62%	National	51%
L1	Pasifika	25%	National	37%
L2	LPHS	84%	National	73%
L2	Māori	55%	National	65%
L2	Pasifika	- %	National	65%

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>We met our target with Level 2 but not quite with Level 1, although we were much higher than the National figure.</p> <p>We had a continued focus in all Departments on effective pedagogy.</p>	<p>Regular reporting to whānau – Weekly Feedback Level 1.</p> <p>Targeted work with Literacy and Numeracy which will be the barrier to any level of NCEA for many students.</p> <p>Targeted Study supports for Year 11 and Year 12 classes. Homework club. Use of Pasifika Homework club and Kahui Ako roles.</p>	<p>Results were above targets at Level 2 but lower than projected at Level 1, but we are well above National average</p> <p>We will continue focusing on Māori achievement.</p>	<p>Level 1 continues to change and Literacy and Numeracy also continue to be focus areas for us in 2025.</p> <p>As teachers become better informed on Level 1 standards the teaching of these will be better. The redesigning of courses is intended to have a positive impact on learning, engagement and achievement.</p>

60% of Year 13 students gain Level 3 NCEA and University Entrance

Y13 L3	LPHS 67%	National 69%
Y13 L3	Māori 46%	National 58%
Y13 L3	Pasifika 50%	National 64%
Y13 UE	LPHS 61%	National 49%
Y13 UE	Māori 39%	National 31%
Y13 UE	Pasifika 50%	National 31%

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Met the target for both.</p> <p>Teachers worked with students towards the UE target. Some students were satisfied with Level 3 only.</p> <p>Logan Park Summer School also continues to be successful with many of our 2024 students who missed out on UE enrolled and successful in Summer School.</p>	<p>Extensions of deadlines and additional support and flexibility for students were all important.</p> <p>Deans interventions for at-risk students</p> <p>Use of Summer School for some Logan Park students to finish off their UE</p>	<p>We continued to focus on Māori students – particularly for UE</p>	<p>Continue with culturally responsive pedagogy</p> <p>Continue Departments focus on high engagement and achievement rates</p> <p>Continue education regarding the requirements for University Entrance – number of credits, Literacy / Numeracy requirements etc</p>

50% of students gaining NCEA gain NCEA Endorsements

L1 Endorsements	LPHS 56%	National 40%
L2 Endorsements	LPHS 56%	National 40%
L3 Endorsements	LPHS 64%	National 40%

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
We maintained a pleasing record of endorsements at all levels	Students and teachers remain committed to being ambitious for their best NCEA	Students supported and extended	Continue Department focus

Students gain over 20 NZQA Scholarships

LPHS 20 NZQA Scholarships across 10 subjects (above national average)

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Scholarship tutorials offered on-site in most subjects by our teachers and others attended Dunedin-wide Scholarship classes	15 students in 10 subjects with 4 Outstanding Scholarships English 3 Japanese 1 Calculus 4 Music 1 Physics 1 Earth and Space Science 1 History 4 Painting 1 Photography 2 Technology 2 Some of our top students opted out of Scholarship in 2024 as they had already gained Scholarships in 2023		Continue with Scholarship tutorials. Continue to explore student-led Scholarship groups and respond to student voice. Continue the Extension focus in all Departments at all levels for 2025.

All Māori Pasifika students supported

<p>Identified all Māori Pasifika students Term 1 and all teachers focussed on strength-based relationships</p> <p>Continued focus on Culturally responsive pedagogy. Continued focus on Te Ao Māori and visual representation in our Kura</p> <p>Continued support / resourcing Kapa Haka and Kahui Ako Cultural support role</p> <p>PPTA Community Liaison role</p> <p>Build a team in the whare to support each other and our students along with their whānau</p>	<p>Māori and Pasifika Prefect roles</p> <p>Homework Club.</p> <p>Teacher Only Days with a focus on understanding Te Tiriti and the responsibility of our bi-cultural partnership.</p> <p>Staff learning more Te Reo and tikanga</p> <p>Te Wiki o Te Reo Māori celebrated with a range of student led events</p> <p>Manu Korero speaker supported by Kapa Haka</p> <p>Kapa Haka</p> <p>Māori and Pasifika scholarships targeted and achieved. One Māori student was instrumental in the weekly Physics student-led scholarship tutorials.</p> <p>Relationships with whānau a priority – Deans interviews / meetings</p>	<p>We need to continue to drill down into some of the systemic structures and barriers affecting Māori / Pasifika students.</p> <p>We need to continue to build a more culturally responsive Kura.</p>	<p>Unpacking our Cultural Narrative. Working with iwi.</p> <p>Cultural Narrative shared with students as part of the Social Studies course and our Orientation programme.</p> <p>Whānau Hui. Continue strengthening relationships – Board / School / Iwi – Mana whenua</p> <p>Continue commitment to enacting Te Ti Riti o Waitangi</p> <p>Continue visibility and representation – Prefects, student/whānau led initiatives, Park Press, Website, Kapa Haka visibility</p> <p>Collaborate with primary and intermediate schools to establish a path for students who have been in the bilingual units and NEVNS and DNI E.g year 9 Core class.</p>
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