

Parkvale School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

This Is a Draft Financial Report - The final was not available by deadline



Draft

School Directory

Ministry Number:	2641
Principal:	Aaron O'Neill
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School Phone:	06 878 6616
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Accountant / Service Provider:	Eclipse Solutions 4 Schools Ltd
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Parkvale School

Annual Financial Statements - For the year ended 31 December 2024

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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.

Full Name of Presiding Member

Full Name of Principal

Signature of Presiding Member

Signature of Principal

Date:

Date:

Parkvale 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	4,624,529	4,090,235	4,467,570
Locally Raised Funds	3	241,506	149,300	229,605
Interest		47,360	30,000	35,493
Other Revenue		520	-	480
Total Revenue		4,913,915	4,269,535	4,733,148
Expense				
Locally Raised Funds	3	86,792	42,500	54,580
Learning Resources	4	3,785,313	3,374,476	3,589,319
Administration	5	303,312	222,327	215,058
Interest		6,130	6,000	6,170
Property	6	628,367	606,539	730,582
Other Expense	7	6,375	6,000	5,194
Loss on Disposal of Property, Plant and Equipment		626	1,000	6,787
Total Expense		4,816,915	4,258,842	4,607,690
Net Surplus / (Deficit) for the Year		97,000	10,693	125,458
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		97,000	10,693	125,458

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

Parkvale 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		1,259,333	1,270,000	1,118,664
Total Comprehensive Revenue and Expense for the Year		97,000	10,693	125,458
Distributions to MOE - Property Project		-	-	(3,240)
Contributions from MOE - Furniture and Equipment Grant		-	-	18,451
Equity at 31 December		1,356,333	1,280,693	1,259,333
Accumulated Comprehensive Revenue and Expense		1,356,333	1,280,693	1,259,333
Equity at 31 December		1,356,333	1,280,693	1,259,333

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.

Parkvale School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	145,004	158,000	306,200
Accounts Receivable	9	282,440	220,000	252,067
GST Receivable		39,516	20,233	31,639
Prepayments		42,154	16,000	25,534
Inventories	10	28,302	20,000	28,427
Investments		692,066	500,000	468,203
Funds Receivable for Capital Works Projects	17	67,606	-	16,470
		1,297,088	934,233	1,128,540
Current Liabilities				
Accounts Payable	13	462,283	280,000	309,910
Revenue Received in Advance	14	11,253	5,000	106,608
Provision for Cyclical Maintenance	15	36,003	-	36,286
Finance Lease Liability	16	51,885	60,000	61,070
Funds Held for Capital Works Projects	17	34,776	-	-
Funds Held on Behalf of Hastings East Combined Kahui Ako	18	56,970	-	32,286
		653,170	345,000	546,160
Working Capital Surplus/(Deficit)		643,918	589,233	582,380
Non-current Assets				
Property, Plant and Equipment	12	805,129	800,000	726,438
Work in Progress		35,424	-	41,647
		840,553	800,000	768,085
Non-current Liabilities				
Provision for Cyclical Maintenance	15	86,393	73,540	57,573
Finance Lease Liability	16	41,745	35,000	33,559
		128,138	108,540	91,132
Net Assets		1,356,333	1,280,693	1,259,333
Equity		1,356,333	1,280,693	1,259,333

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

Parkvale 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		1,241,531	1,447,015	1,237,864
Locally Raised Funds		146,448	151,300	194,919
International Students		26,561	-	-
Goods and Services Tax (net)		(7,877)	105	(11,670)
Payments to Employees		(739,566)	(712,700)	(691,742)
Payments to Suppliers		(341,771)	(543,720)	(502,179)
Interest Paid		(6,130)	(6,000)	(6,170)
Interest Received		36,896	35,000	35,024
Net Cash from/(to) Operating Activities		356,092	371,000	256,046
Cash Flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(1,000)	-
Purchase of Property Plant & Equipment (and Intangibles)		(241,225)	(268,000)	(229,679)
Purchase of Investments		(223,863)	-	36,297
Net Cash from/(to) Investing Activities		(465,088)	(269,000)	(193,382)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		-	-	18,451
Distributions to Ministry of Education		-	-	(3,240)
Finance Lease Payments		(60,524)	10,000	(2,884)
Funds Administered on Behalf of Other Parties		8,324	-	32,143
Net Cash from/(to) Financing Activities		(52,200)	10,000	44,470
Net Increase/(Decrease) in Cash and Cash Equivalents		(161,196)	112,000	107,134
Cash and Cash Equivalents at the Beginning of the Year	8	306,200	46,000	199,066
Cash and Cash Equivalents at the End of the Year	8	145,004	158,000	306,200

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.

Parkvale School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) Inventories

Inventories are consumable items held for sale and are comprised of stationery, school uniforms and young leaders 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.

h) Investments

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

i) Property, Plant and Equipment

Land and buildings owned by the 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:

Land and Building Improvements	0 - 40 years
Furniture and Equipment	5 - 50 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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.

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

l) Revenue Received in Advance

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

m) 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.

n) 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.

o) Provision for Cyclical Maintenance

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

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

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

p) 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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services Received In-Kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,236,779	1,157,520	1,113,824
Teachers' Salaries Grants	3,010,808	2,543,676	2,825,428
Use of Land and Buildings Grants	357,094	364,039	458,781
Other Government Grants	19,848	25,000	69,537
	<u>4,624,529</u>	<u>4,090,235</u>	<u>4,467,570</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	30,213	30,300	16,915
Fees for Extra Curricular Activities	23,465	17,500	20,626
Trading	44,912	44,600	49,973
Fundraising and Community Grants	107,828	54,200	139,418
Other Revenue	8,527	2,700	2,673
International Student Fees	26,561	-	-
	<u>241,506</u>	<u>149,300</u>	<u>229,605</u>
Expense			
Extra Curricular Activities Costs	19,024	-	17,601
Trading	42,197	41,900	36,979
Fundraising and Community Grant Costs	6,253	600	-
International Student - Other Expenses	19,318	-	-
	<u>86,792</u>	<u>42,500</u>	<u>54,580</u>
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	<u>154,714</u>	<u>106,800</u>	<u>175,025</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	91,391	131,500	83,825
Information and Communication Technology	7,228	6,500	5,971
Employee Benefits - Salaries	3,503,612	3,063,376	3,331,407
Staff Development	19,543	18,500	8,441
Depreciation	157,692	148,000	151,263
Other Learning Resources	5,847	6,600	8,412
	<u>3,785,313</u>	<u>3,374,476</u>	<u>3,589,319</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,300	6,300	6,064
Board Fees and Expenses	46,506	34,130	29,204
Other Administration Expenses	47,323	45,451	43,857
Employee Benefits - Salaries	180,203	115,000	118,193
Insurance	10,280	10,894	8,240
Service Providers, Contractors and Consultancy	9,700	10,552	9,500
	<u>303,312</u>	<u>222,327</u>	<u>215,058</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	47,009	45,300	45,896
Cyclical Maintenance	32,880	23,500	32,186
Heat, Light and Water	38,053	34,000	29,238
Repairs and Maintenance	48,823	37,000	60,515
Use of Land and Buildings	357,094	364,039	458,781
Employee Benefits - Salaries	67,043	69,000	66,719
Other Property Expenses	37,465	33,700	37,247
	<u>628,367</u>	<u>606,539</u>	<u>730,582</u>

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

7. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Transport	6,375	6,000	5,194
	<u>6,375</u>	<u>6,000</u>	<u>5,194</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	145,004	158,000	306,200
Cash and cash equivalents for Statement of Cash Flows	145,004	158,000	306,200

Of the \$145,004 Cash and Cash Equivalents, \$34,776 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$145,004 Cash and Cash Equivalents, \$11,253 of Revenue Received in Advance is held by the School, as disclosed in note 14.

Of the \$145,004 Cash and Cash Equivalents, \$2,304 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 \$145,004 Cash and Cash Equivalents, \$56,970 is held by the School on behalf of Hastings East Combined Kahui Ako. See note 18 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	13,649	-	21,305
Receivables from the Ministry of Education	4,357	-	5,046
Interest Receivable	16,959	-	5,975
Teacher Salaries Grant Receivable	247,475	220,000	219,741
	282,440	220,000	252,067
Receivables from Exchange Transactions	30,608	-	27,280
Receivables from Non-Exchange Transactions	251,832	220,000	224,787
	282,440	220,000	252,067

10. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	8,110	7,800	8,703
School Uniforms	19,844	12,000	19,512
Young Leaders	348	200	212
	28,302	20,000	28,427

11. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	692,066	500,000	468,203
Total Investments	692,066	500,000	468,203

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land and Building Improvements	288,617	107,166	-	-	(23,913)	371,870
Furniture and Equipment	262,976	52,086	(626)	-	(56,349)	258,087
Information and Communication Technology	1,361	6,442	-	-	(1,174)	6,629
Motor Vehicles	12,106	-	-	-	(6,603)	5,502
Leased Assets	93,104	63,475	-	-	(64,078)	92,501
Library Resources	68,274	7,841	-	-	(5,575)	70,540
	726,438	237,010	(626)	-	(157,692)	805,129

The net carrying value of furniture and equipment held under a finance lease is \$92,501 (2023: \$93,104)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Land and Building Improvements	619,189	(247,319)	371,870	512,022	(223,405)	288,617
Furniture and Equipment	572,812	(314,725)	258,087	556,377	(293,401)	262,976
Information and Communication Technology	8,892	(2,263)	6,629	23,615	(22,254)	1,361
Motor Vehicles	33,017	(27,515)	5,502	33,017	(20,911)	12,106
Leased Assets	198,540	(106,039)	92,501	202,756	(109,652)	93,104
Library Resources	114,924	(44,384)	70,540	107,083	(38,809)	68,274
	1,547,374	(742,245)	805,129	1,434,870	(708,432)	726,438

13. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	197,015	53,000	78,263
Accruals	8,050	7,000	6,064
Banking Staffing Overuse	3,417	-	-
Employee Entitlements - Salaries	247,475	220,000	219,741
Employee Entitlements - Leave Accrual	6,326	-	5,842
	462,283	280,000	309,910
Payables for Exchange Transactions	461,818	279,400	309,349
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	465	600	561
	462,283	280,000	309,910

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	-	19,202
Other revenue in Advance	11,253	5,000	87,406
	<u>11,253</u>	<u>5,000</u>	<u>106,608</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	93,859	52,411	99,857
Increase to the Provision During the Year	24,636	23,500	32,186
Use of the Provision During the Year	(4,343)	(2,371)	(38,184)
Other Adjustments	8,244	-	-
	<u>122,396</u>	<u>73,540</u>	<u>93,859</u>
Provision at the End of the Year			
	<u>36,003</u>	<u>-</u>	<u>36,286</u>
Cyclical Maintenance - Current	86,393	73,540	57,573
Cyclical Maintenance - Non current			
	<u>122,396</u>	<u>73,540</u>	<u>93,859</u>

The School's cyclical maintenance schedule details annual painting 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 schools 10 Year Property Plan, property manager review in 2022, price increases totalling 4.7% over the last 2 years.

16. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	51,885	60,000	61,411
Later than One Year and no Later than Five Years	52,113	42,000	39,646
Future Finance Charges	(10,368)	(7,000)	(6,428)
	<u>93,630</u>	<u>95,000</u>	<u>94,629</u>
Represented by			
Finance lease liability - Current	51,885	60,000	61,070
Finance lease liability - Non current	41,745	35,000	33,559
	<u>93,630</u>	<u>95,000</u>	<u>94,629</u>

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
LPSM Fencing Project - 240477	(16,470)	23,070	(6,600)	-	-
Block C Leak Insurance	-	-	(13,111)	-	(13,111)
Block R LSC Office - 218120	-	69,577	(64,985)	-	4,592
AMS A F G H I K1 R LED Classroom Lighting - 237301	-	30,184	-	-	30,184
Refurbishment of Rooms 6 & 7	-	-	(54,495)	-	(54,495)
Totals	(16,470)	122,831	(139,191)	-	(32,830)

Represented by:

Funds Held on Behalf of the Ministry of Education	34,776
Funds Receivable from the Ministry of Education	(67,606)

Where project costs exceed Ministry funding, and therefore, the Board provide funding to complete and close out the project from retained surpluses. The Board contribution is 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 \$
SIP Site Court Shade Structure - 221201	(44,891)	43,038	(1,387)	3,240	-
LPSM Fencing Project - 240477	-	190,387	(206,857)	-	(16,470)
Totals	(44,891)	233,425	(208,244)	3,240	(16,470)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(16,470)

18. Funds Held on Behalf of Hastings East Combined Kahui Ako

Parkvale School is the lead school funded by the Ministry of Education to provide Hastings East Combined Kahui Ako services to its cluster of schools.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	32,286	32,286	28,565
Funds Received from Cluster Members	61,449	-	-
Funds Received from MOE	12,412	9,000	8,660
Total funds received	73,861	9,000	8,660
Funds Spent on Behalf of the Cluster	49,177	41,286	4,939
Funds remaining	56,970	-	32,286
Distribution of Funds	-	-	-
Funds Held at Year End	56,970	-	32,286

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 include all Board members, Principal, Deputy Principals and Heads of Departments.

	2024 Actual \$	2023 Actual \$
Board Members Remuneration	4,780	5,280
Leadership Team Remuneration	476,245	455,637
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	481,025	460,917

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2.00	4.00
110 - 120	3.00	3.00
120 - 130	1.00	1.00
130 - 140	1.00	0.00
140 - 150	1.00	1.00
	8.00	9.00

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

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	-	-

22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

23. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$97,981 (2023:\$39,643) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Block R LSC Office - 218120	\$17,515
AMS A F G H I K1 R LED Classroom Lighting - 237301	33,202
Security System	20,880
Telephone & Speaker Upgrade	26,384
Total	97,981

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 commitments.

(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	145,004	158,000	306,200
Receivables	282,440	220,000	252,067
Investments - Term Deposits	692,066	500,000	468,203
Total Financial Assets Measured at Amortised Cost	<u>1,119,510</u>	<u>878,000</u>	<u>1,026,470</u>

Financial Liabilities Measured at Amortised Cost

Payables	461,818	279,400	309,349
Finance Leases	93,630	95,000	94,629
Total Financial Liabilities Measured at Amortised Cost	<u>555,448</u>	<u>374,400</u>	<u>403,978</u>

25. Events After Balance Date

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

26. Comparatives

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



Giving effect to Te Tiriti o Waitangi & EEO at Parkvale School

Te Tiriti o Waitangi Report 2024

Parkvale School recognises Te Tiriti o Waitangi as a foundational document of Aotearoa New Zealand and remains committed to giving effect to its principles: partnership, participation and protection.

Partnership

In 2024 the school deepened its engagement with mana whenua and local Māori whānau through hui and informal connections. The school continued to build reciprocal relationships with iwi and hapū, ensuring Māori voices were included in school planning and decision-making.

Participation

We actively encouraged Māori student voice and whānau input in learning, well-being and school initiatives. Student participation in kapa haka and pōwhiri remained strong. Teachers sought and reflected on feedback from Māori learners and their whānau to shape teaching practices.

Protection and Practice

Staff participated in professional learning focused on culturally responsive practice, including Te Reo Māori, Tikanga Māori and local histories. Te Ao Māori was embedded across the curriculum through our localised learning design. Māori contexts were used in mathematics, science, literacy and the arts. All students engaged in learning about the significance of Te Tiriti o Waitangi.

Māori Student Achievement

Māori student achievement was regularly monitored, with targeted support and mentoring in place where needed. The school recognised and celebrated Māori students' academic progress, cultural strengths and leadership.

School-wide Practices and Culture

Matariki, Te Wiki o te Reo Māori and pōwhiri remained key events on the school calendar. Karakia and tikanga practices were integrated into daily routines and school-wide events, reinforcing identity, language and culture.

Parkvale School continues to honour Te Tiriti o Waitangi through genuine engagement, curriculum inclusion and support for Māori learners. This commitment contributes to an inclusive, culturally responsive environment for all.



Giving effect to Te Tiriti o Waitangi & EEO at Parkvale School

Equal Employment Opportunities (EEO) Report 2024

In accordance with Section 597(1) of the Education and Training Act 2020, the Parkvale School Board affirms its commitment to being a good employer by promoting equal employment opportunities (EEO) across all employment practices.

Policy and Programme

The Board implements an EEO programme aligned with our SchoolDocs policies. This supports fairness, inclusion and non-discrimination in recruitment, development and workplace culture.

Employment Practice

Recruitment processes in 2024 reflected inclusive and non-discriminatory practice. All job advertisements were reviewed for accessible and unbiased language. Shortlisting and appointment decisions were based on merit, with attention to diversity and legal obligations under EEO.

Professional Development and Support

All staff had access to PLD opportunities. Training continued around EEO principles, unconscious bias and inclusive practices. Equity in access to leadership development remained a focus.

Workplace Well-being

The school prioritised staff well-being through support services, regular check-ins and opportunities to raise concerns in a confidential manner. Flexibility and balance were promoted where appropriate.

Monitoring and Review

Employment policies and procedures were reviewed as part of the SchoolDocs schedule. The Board monitored workforce composition and trends. No formal complaints or disputes relating to discrimination were received in 2024.

Parkvale School remains committed to an inclusive, fair and supportive workplace where all staff are respected and valued.

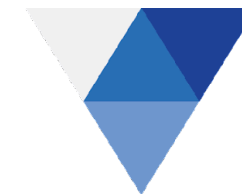


Kiwisport Funding at Parkvale School

KiwiSport Funding 2024

Parkvale School received \$7946.04 in KiwiSport funding during 2024. This contribution was used to enhance the delivery of physical education and sporting opportunities across the school. A significant portion of the funding was allocated to purchasing a wide range of sports equipment aimed at developing fundamental movement skills, teamwork, and confidence across multiple sporting codes. The new equipment supported both structured PE lessons and informal play, enabling students to engage more fully in sports such as netball, football, touch, athletics and hockey. The investment also contributed to broader school goals of promoting physical wellbeing and fostering lifelong participation in sport.

Analysis of Variance Reporting



School Name:	Parkvale School	School Number:	2641
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Strategic Aims with direct links to learner outcomes:	<p>Student Agency and Authentic Learning To grow powerful ākonga who enhance their own educational pathways</p> <p>Culturally Responsive Pedagogy To grow culturally responsive practices that value the hauora of all ākonga</p>
<p><u>Annual Aims</u></p> <p>Sub goals:</p> <p>Formative Practice</p> <p>Structured Literacy</p> <p>Branch Structure</p>	<p>Sub Goal One RELATIONSHIPS FIRST & FORMATIVE ASSESSMENT PEDAGOGY</p> <ul style="list-style-type: none"> ➤ Through the avenue of C&M led by Impact Coaches along with the Relationship First focussed PLD strengthen the use of and consistency of positive learning relationships and formative practice strategies across the school ➤ WST to help solidify key understandings of key formative assessment strategies <ul style="list-style-type: none"> ○ drawing on learners' prior learning ○ using formative assessment: <ul style="list-style-type: none"> ■ feedback ■ feed forward ○ Co-construction processes - LIs and SCs ○ Using power-sharing strategies ➤ Use BLP to strengthen Student Agency <p>Sub Goal Two STRUCTURED LITERACY</p> <ul style="list-style-type: none"> ➤ Year 1 and 2 - deliver the teaching of reading through the structured literacy programme and introduce whole language approach texts (depending on needs of children) ➤ Year 3 and 4 - teach a target group using the structured literacy programme ➤ Year 3 - 6 Use The Code to explicitly teach spelling and link to reading/writing. ➤ All year groups to use 'colour cards' to teach sentence formation and punctuation ➤ Branch meetings provide the vehicle for conundrum focussed dialogue.

Tātaritanga raraunga

- Experts within school used to share modelling and used Go-To people.
- New staff are inducted into structured Literacy practices either through PRT Mentor teacher programmes, use of Go-To experts and DP

Sub Goal Three

BRANCH STRUCTURE

- TAI focussed around data targets.
- Continue discussion around BLP - Learning Muscles and the how they are being used across the curriculum
- Look at 'Big Picture Planning' to ensure impact across the curriculum

Tātaritanga raraunga

Target:

Baseline Data:

2024 School Wide Targets

Year Group	Reading	Writing	Maths
Year One	Māori achieving parallel to NZ European		Māori achieving parallel to NZ European
Year Two	Move 50% of ākonga achieving below to meeting the expectation (Level 21/Stage 7.1)		Maintain Girls achievement in maths with Stage 3 and 4a learners reaching 4b
Year Three	Raise girls achievement by 15% to 76% meeting Level 21		Raise girls achievement by 15% to 57% meeting 5a
Year Four			Raise Y4 achievement to 5b in maths from 57% to 70% (approximately 8-9 ākonga)
Year Five		<p><u>Mānuka</u> - want to move 66 % (8 of the 12 children) of these kids to 3i</p> <p><u>Nīkau</u> - to move 64% (7/ 11) of these kids to 3i</p> <p>15 learners across the Year 5 cohort - 21%</p>	<p><u>Nīkau 34</u> Eshaal, Luke, Poppy, Tariq, Jessica, Eva, Skylah, Athena</p> <p><u>Mānuka</u> - want to move 100% from 5a - 6a by the end of the year.</p>
Year Six		<u>Mānuka</u> - to move 75% (18 of the 23 children) from 2ii - 3ii by the end of the year.	<u>Mānuka</u> - to move 72% (18 of the 24) from 5 to 6 in prop/rat by the end of the year.

Tātaritanga raraunga

Data Comparing 2023 with 2024 data for all year cohorts

	Reading - met %		Writing - met %		Maths - met %	
	2023	2024	2023	2024	2023	2024
Year 1	85%	76%	88%	78%	87%	88%
Maori Year 1	82%	67%	82%	67%	86%	90%
Year 2	65%	82%	68%	82%	54%	66%
Maori Year 2	75%	86%	75%	82%	50%	64%
Year 3	74%	74%	79%	69%	57%	62%
Maori Year 3	64%	89%	63%	66%	50%	61%
Year 4	68%	72%	57%	79%	58%	72%
Maori Year 4	68%	69%	60%	68%	59%	44%
Year 5	86%	71%	69%	63%	80%	69%
Maori Year 5	85%	73%	64%	56%	69%	59%
Year 6	79%	86%	76%	80%	76%	87%
Maori Year 6	94%	82%	87%	78%	94%	79%

Nga Rākau Iti (Junior school - Yrs 1 - 3)

Year 1

★ Reading - Māori achieving parallel to NZ European

Tātaritanga raraunga

We were unable to meet this target. At mid-year it looked like it may be achievable but year-end saw a 2% increase from mid-year predictions for Māori and a 15% increase for NZ European, leaving a 20% gap between Māori and NZ European. Our 3 Māori learners with significant attendance issues feature in below data and account for 14% of Māori below data. Moving these learners into met would close the gap significantly.

★ **Maths - Māori achieving parallel to NZ European**

We came close to achieving our goal in Maths, with 90% of Māori meeting and 94% of NZ European. Moving One Māori learner into met would make math data parallel.

Year 2

★ **Reading - Move 50% of ākonga achieving below to meeting the expectation (Level 21/Stage 7.1)**

We have not quite achieved 50% of the 13 Year Two learners identified now meeting expectation. What we have achieved is:

- 38% (5) of the 13 below now reaching expectation
- 38% (5) now only one level below where they need to be
- And the rest (23%) 1 or 2 levels below.

★ **Maths - Maintain Girls achievement in maths with Stage 3 and 4a learners reaching 4b**

We achieved 70% of girls who were at Stage 3 or 4a at the end of 2023 reaching 4b this year.

- 21/23 girls went from 4a to 4b
- 2/23 girls went stayed at 4a
- 2/7 girls went from 3 to 4b
- 5/7 girls went from 3 to 4a

What we can see from this is that the move from Stage 3 to 4b is trickier to achieve and accounts for 17% of the 30% of girls who did not reach the target.

Year 3

★ **Reading - Raise girls achievement by 15% to 76% meeting Level 21**

At mid year we were predicted no extra growth for our Year 3 girls in reading but come the end of year **we have achieved the 15% we were aiming for** with 76% of girls meeting. Continued tracking and discussion around the needs and progress of these learners within branch meetings has allowed teachers to target their needs.

Tātaritanga raraunga

★ Maths - Raise girls achievement by 15% to 57% meeting 5a

At mid-year we predicted a 7% shift for girls. At the end of the year **we achieved 14%**, close to the 15% we were aiming for. We have moved girls data from 42% met at the end of 2023 to 56% met at the end of 2024. There clearly remains a lot of work to do in moving Year Three girls close to achieving parallel to our boys but we have made significant gains towards this.

The gain can be attributed to specific targeting of these girls, extra practice for them in withdrawal groups, teachers targeting their teaching to their needs and a big shift in the way these girls see themselves as mathematicians.

In Nga Rakau Nui (Year 4 - 6)

Year 4

- raise boys achievement in the upper level of writing - 2ii by 10% to 41%

Unfortunately our school target in Year 4 has not seen any significant positive shift - the boys' writing target of raising the 2ii writers by 10% - we only made a 3% shift - one learner to reach the upper level of the writing target.

This is a disappointing outcome and one we have not been able to impact positively. We have seen a number of children who are succeeding with varying aspects of the writing process (content, structure and vocab) but overall are not bringing all aspects together enough to say they are truly writing at that level across the board.

- raise girls achievement in Maths by 10% to 54% achievement at 5B

In the girls' Year 4 maths target we regressed by 3% - one learner.

The girls are struggling with key understandings of place value and being able to transition to seeing numbers as chunks. A number of girls moved to early Level 2 (5a number strategies) and we have a number of learners who have reached the Stage 5 goal within Mult and Div and Proportions (24 girls for mult and 22 girls for prop) - it is their ability to add and subtract without counting that is hindering progress. (only 14 learners got there)

Year 5

- raise boys achievement in the upper level of writing - 3i by 10% to 51%

Tātaritanga raraunga

Again, we have been unsuccessful in making an impact on our boys and their writing outcomes. The data shows a similar pattern to the year prior where 40% of the boys have got to the upper level of Level 2. Also there is a similar trend to the boys in Year 4 - we have made moves across the aspects of writing where learners have 1, 2 or 3 aspects at the upper level but not the four required to make an overall shift. It is the consistency over a number of pieces of writing that needs to occur and being able to do this with some autonomy - transferring new learning to their independent learning without constant reminders or modelling.

- Raise Māori Girls achievement by 10% to 53% achievement at 6A

Not quite making the 53%, however we have made gains and got 50% of the Māori girls cohort achieving at expectation. These girls will need close monitoring to ensure their progress continues moving forward. The major emphasis with these learners is being able to access their knowledge / working memory and use a strategy that doesn't rely on counting. Currently these kids need a big boost with recall of key knowledge that must be instant to ensure success going forward.

Year 6

- raise boys achievement in the upper level of writing - 3ii by 10% to 35%

We have been able to make significant gains in our boys' outcomes in writing from 25% at the end of last year to 46% at the end of this year - within this focus is also the movement of our Māori boy cohort who now have 56% achieving at Level 3ii.

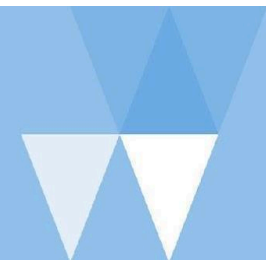
It is pleasing to note the deliberate emphasis on grammar, sentence formation, and structure has yielded improvements in the writing outcomes of our boys. By providing explicit instruction, modeling effective writing, and incorporating the non-negotiables of teaching sentences with 'coloured cards' and peer assessment, students have not only grasped linguistic concepts but have also developed a heightened appreciation for the process of writing.

- raise achievement by 10% to 72% achievement at 6B

Our target has been achieved - a significant shift in both boys and girls data from the end of 2022. For many this has been about seeing numbers in different ways. A big push is still needed to quicken the recall of facts so our learners aren't having to spend time calculating facts. The connection of proportions with their mult / div strategies has helped the children work through problems involving fractional thinking.

Tātaritanga raraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Sub Goal One RELATIONSHIPS FIRST & FORMATIVE ASSESSMENT PEDAGOGY</p> <ul style="list-style-type: none"> ➤ Through the avenue of C&M led by Impact Coaches along with the Relationship First focussed PLD strengthen the use of and consistency of positive learning relationships and formative practice strategies across the school ➤ WST to help solidify key understandings of key formative assessment strategies <ul style="list-style-type: none"> ○ drawing on learners' prior learning ○ using formative assessment: <ul style="list-style-type: none"> ■ feedback ■ feed forward ○ Co-construction processes - LIs and SCs ○ Using power-sharing strategies ➤ Use BLP to strengthen Student Agency 	<ul style="list-style-type: none"> ★ A significant shift was seen in teacher practices in formal observations completed in Term 1 and 3. Formative practices more evident and areas focussed on through C&M and staff meetings improved. ★ Using the voice collection of our learners - ākonga had a better understanding of what they were learning, what made them successful and where to next at the end of the end in comparison to when the first Coaching Conversation was held ★ All staff, teachers and Learnign AAssistants have continued to grow their understanding of the profile and its components. Through ★ Small and steady gains with formative assessment practices. These practices have been witnessed through our classroom visits, coaching conversations and C&M PLD. We continue to strengthen one anothers pedagogical intent and ensure 	<ul style="list-style-type: none"> ★ Coaching and Mentoring (C&M) was used effectively as a vehicle to target parts of the RF learner profile. Follow up observations and coaching conversations allowed teachers to refine their practice. ★ Learner voice collection was powerful in allowing teachers to see the impact of what they had put in place and further refine their pedagogy. ★ We need to ensure fidelity to our obligation of making Formative Assessment a priority - making sure we are holding each other accountable in our journey of using formative assessment strategies and strong learning relationships to impact change 	<p>For Leaders and Teachers to examine our teaching pedagogies with the help of Part 3 of the Relationships first PLD. (graphing our teachers on looking for schoolwide trends) Looking specifically at our teachers needs and tailoring the support and guidance needed</p> <p>Ensure our coaching observations and follow up dialogue challenge and reflect on our use of Part 2 of the RF Profile.</p> <p>As a staff remain focussed on Part 2 of RF Profile where effective formative assessment pedagogies are being used to cause impact</p> <ul style="list-style-type: none"> • Drawing on learners' prior learning • Using Formative assessment: Feedback • Using Formative assessment: Feedforward • Using Co-construction processes • Using Power-sharing strategies



Tātaritanga raraunga

	<p>we have our learners at the heart of all we do</p> <ul style="list-style-type: none"> ★ Our teachers have a sound understanding of the 'learning relationship' vs relationship and it is this focus on the learning that has helped teachers make a shift to higher expectations of learners 		
		<ul style="list-style-type: none"> ★ Through C&M teachers have had the opportunity to delve into the practices of RF PLD and reflect on their own practices against the RF Profile 	

<p>Sub Goal Two STRUCTURED LITERACY</p> <ul style="list-style-type: none"> ➤ Year 1 and 2 - deliver the teaching of reading through the structured literacy programme and introduce whole language approach texts (depending on needs of children) ➤ Year 3 and 4 - teach a target group using the structured literacy programme ➤ Year 3 - 6 Explore using The Code to explicitly teach spelling and link to reading/writing. ➤ All year groups to use 'colour cards' to teach sentence formation and punctuation ➤ Branch meetings provide the vehicle for conundrum focussed dialogue. 	<ul style="list-style-type: none"> ➤ Teachers have used a structured literacy approach to teach all Year 0 and 1 children ➤ At Year 2, teachers started all children on a structured literacy approach and transitioned children to guided reading books as they became ready. Most children were kept on Structured Literacy for all of Year 2 ➤ Year 3 teachers ran specific target groups for learners still needing a structured literacy approach. ➤ All Year 3-6 teachers used The Code to teach target groups or whole class groups specific spellign patterns. The link from this to reading and writing was more explicit in some rooms than others. ➤ A start of year Teacher Only day looked at using coloured cards to teach sentence structure and this was reinforced by outside PLD provider during the year. ➤ All class teachers then used these coloured cards to teach the difference in sentence types and what constituted a sentence. ➤ Branch meetings were use to share conundrums and spread best practice. ➤ DP worked with specific teams around writing and transitioning from dictated sentences to own sentences. ➤ All classes explicitly taught handwriting. 	<ul style="list-style-type: none"> ➤ Variance in data when analysed closely shows some year groups where children did not make the gains in literacy we were aiming for. What was positive to note is that all literacy goals showed some improvement on last year, and a step towards closing the gap for these learners. ➤ The fidelity of implementation in Code teaching and sentence structure teaching using colured cards varied from room to room and teacher to teacher. ➤ Teachers gained a greater understanding of how to progress children in writing, from dictated sentences to their own writing. We continue to have a need in this area as writing data has not always kept pace with reading data. ➤ The skill of branch leaders in generating discussion and questioning for reflection was a factor in the uptake and learning of individual teachers and their valuing of implementing new practices. 	<p>As we now move into a more consolidation and sustaining phase of Structured Literacy the following is needed.</p> <ul style="list-style-type: none"> ➤ Induction of new staff through PRT sessions, in-class modelling and branch meeting discussions. ➤ Ensuring The Code, handwriting and coloured card use is embedded into class programmes. ➤ Upskilling branch leaders in questioning and facilitating discussion to allow teachers to explore target learners in literacy. ➤ To ensure consistency of implementation across rooms and year levels.

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Planning for Next Year - 2025

All staff undertaking PLD focussed on **Relationships First** - focus on effective relationships and pedagogies

CREATING AN EXTENDED FAMILY CONTEXT

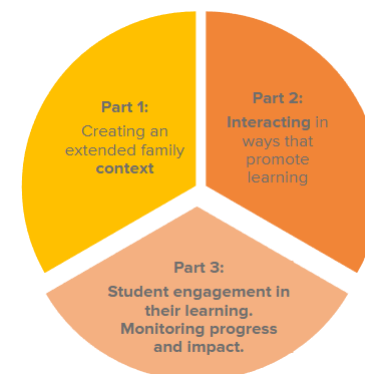
- **Rejecting deficit** explanations for learners' learning.
- **Caring for and nurturing** the learner and the learning, including their language and culture.
- **Voicing and demonstrating** high expectations
- **Ensuring that all learners** can learn in a well-managed environment so as to promote learning.
- **Knowing** what learners need to learn

INTERACTING IN WAYS THAT PROMOTE LEARNING

- **Drawing** on learners' prior learning
- **Using** Formative assessment: Feedback
- **Using** Formative assessment: Feedforward
- **Using** Co-construction processes
- **Using** Power-sharing strategies

FORMATIVE ASSESSMENT PEDAGOGY

- Through Relationships First PLD, WSL workshops and C&M strengthen
 - drawing on learners' prior learning
 - using formative assessment:
 - feedback
 - feed forward
 - Co-construction processes
 - Using power-sharing strategies
- **Coaching and Mentoring** with Impact Coaches used to grow RF practice.
- WST - running staff meeting / workshops around Part 2 of the RF Profile
- Branch Leaders / Branch North East Hui
- PLD Cognition - AP / DP, NMiddle Leaders



STRUCTURED LITERACY

- Reflect on and review the impact of the Structured Literacy programme and continue to deliver learning through a Structured Literacy approach and using the Code to teach spelling.
- Continue to further our practice around teaching sentence formation and punctuation

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2025 Targets

Year Cohort	Reading	Writing	Mathematics
Year 1	Māori achievement parallel to NZ European <ul style="list-style-type: none"> 17 targeted learners 		Māori achievement parallel to NZ European
Year 2	Move 50% of ākonga achieving below to meeting the expectation (Level 21/Stage 7.1). <ul style="list-style-type: none"> 18 learners 		Maintain Girls achievement in maths with Stage 3 and 4a learners reaching 4b <ul style="list-style-type: none"> 9 focus learners 24 learners close monitoring
Year 3	Raise girls achievement by 15% to 76% meeting Level 21 <ul style="list-style-type: none"> 12 targeted learners 		Raise girls achievement by 15% to 57% meeting 5a <ul style="list-style-type: none"> 16 targeted learners 13 learners close monitoring
Year 4			Raise Y4 achievement to meet 5b in maths from 57% to 70% <ul style="list-style-type: none"> 18 learners targeted of which need to move 9
Year 5		Move 21 % of cohort to 3i <ul style="list-style-type: none"> move 15 of the 23 named targeted learners 	Raise achievement by 10% at 6a (one Branch - half the Year 5 cohort) <ul style="list-style-type: none"> Move 7 learners to 6a
Year 6		To move 75% of the learners working at 2ii end of 2023 to 3ii by the end of 2024 <ul style="list-style-type: none"> move 18 of the 23 targeted learners 	To move 72% from stage 5 to stage 6 in prop/ratios by the end of the year. <ul style="list-style-type: none"> 18 of the 25 targeted learners

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