

WAIMAUKU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1550

Acting Principal: Anita Newland

School Address: 2 Muriwai Road, Waimauku 0812

School Postal Address: 2 Muriwai Road, Waimauku 0812

School Phone: 09 411 8222

School Email: office@waimauku.school.nz

Accountant / Service Provider: Edtech Financial Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Hayley Plowman	Presiding Member	Elected	December 2024
Gary Pasfield	Principal	School Principal	
Nigel Perkins	Treasurer	Elected	September 2025
Craig Harrison	Parent representative	Elected	September 2025
Ben Wetini	Parent representative	Elected	December 2024
Thomas Nehemia	Parent representative	Elected	September 2025
Laura Preston	Parent representative	Co-opted	September 2025
Finn Scott	Parent representative	Co-opted	September 2025
Skaya Hudson	Staff representative	Elected	September 2025



WAIMAUKU SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Waimauku 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.

Nigel Perkins

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

23/5/25

Date:

Chitra Lee Newland

Full Name of Acting Principal

[Signature]

Signature of Acting Principal

23/5/25

Date:

Waimauku 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	5,959,497	6,067,645	5,726,850
Locally Raised Funds	3	671,442	269,262	464,630
Interest		63,636	20,500	55,289
Total Revenue		6,694,575	6,357,407	6,246,769
Expense				
Locally Raised Funds	3	337,444	11,500	115,311
Learning Resources	4	4,606,211	4,862,407	4,659,369
Administration	5	315,343	305,557	294,426
Interest		7,002	8,500	6,300
Property	6	1,261,631	1,202,600	1,128,395
Other Expense	7	336	500	315
Loss on Disposal of Property, Plant and Equipment		9,006	-	3,478
Total Expense		6,536,973	6,391,064	6,207,594
Net Surplus / (Deficit) for the year		157,602	(33,657)	39,175
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		157,602	(33,657)	39,175

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

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

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,942,644	2,942,331	2,893,299
Total comprehensive revenue and expense for the year		157,602	(33,657)	39,175
Contributions from the Ministry of Education		21,053	-	-
Contribution - Furniture and Equipment Grant		112,937	-	10,170
Equity at 31 December		3,234,236	2,908,674	2,942,644
Accumulated comprehensive revenue and expense		3,234,236	2,908,674	2,942,644
Equity at 31 December		3,234,236	2,908,674	2,942,644

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.

Waimauku 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	376,748	314,585	315,605
Accounts Receivable	9	384,514	321,400	321,006
GST Receivable		26,150	43,000	42,864
Prepayments		19,580	55,000	54,476
Inventories	10	17,559	25,000	24,757
Investments	11	829,201	790,000	787,169
Funds Receivable for Capital Works Projects	17	583	-	-
		1,654,335	1,548,985	1,545,877
Current Liabilities				
Accounts Payable	13	437,473	445,500	444,419
Revenue Received in Advance	14	1,815	10,000	28,555
Provision for Cyclical Maintenance	15	35,569	147,000	41,532
Finance Lease Liability	16	39,548	43,000	41,583
		514,405	645,500	556,089
Working Capital Surplus/(Deficit)		1,139,930	903,485	989,788
Non-current Assets				
Property, Plant and Equipment	12	2,233,205	2,105,189	2,148,189
		2,233,205	2,105,189	2,148,189
Non-current Liabilities				
Provision for Cyclical Maintenance	15	104,047	66,000	166,011
Finance Lease Liability	16	34,852	34,000	29,322
		138,899	100,000	195,333
Net Assets		3,234,236	2,908,674	2,942,644
Equity		3,234,236	2,908,674	2,942,644

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

Waimauku 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		1,293,938	4,184,976	1,369,886
Locally Raised Funds		647,457	275,512	473,365
Goods and Services Tax (net)		16,714	(43,000)	(35,392)
Payments to Employees		(415,549)	(757,300)	(829,506)
Payments to Suppliers		(1,296,825)	(319,264)	(719,622)
Interest Paid		(7,002)	(8,500)	(6,300)
Interest Received		58,338	350	35,841
Net cash from/(to) Operating Activities		297,071	3,332,774	288,272
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(297,060)	(2,305,189)	(179,512)
Purchase of Investments		(42,032)	(790,000)	(787,169)
Net cash from/(to) Investing Activities		(339,092)	(3,095,189)	(966,681)
Cash flows from Financing Activities				
Furniture and Equipment Grant		102,767	-	(20,099)
Contributions from Ministry of Education		21,053	-	-
Finance Lease Payments		(20,073)	77,000	(19,966)
Funds Administered on Behalf of Other Parties		(583)	-	-
Net cash from/(to) Financing Activities		103,164	77,000	(40,065)
Net increase/(decrease) in cash and cash equivalents		61,143	314,585	(718,474)
Cash and cash equivalents at the beginning of the year	8	315,605	-	1,034,079
Cash and cash equivalents at the end of the year	8	376,748	314,585	315,605

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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Waimauku 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

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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

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 21.

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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

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 and school uniforms. 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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

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:

Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

l) Revenue Received in Advance

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

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

p) 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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

q) Budget Figures

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

r) 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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,286,064	1,237,645	1,316,953
Teachers' Salaries Grants	3,753,400	3,950,000	3,531,577
Use of Land and Buildings Grants	916,051	875,000	863,353
Other Government Grants	3,982	5,000	14,967
	<u>5,959,497</u>	<u>6,067,645</u>	<u>5,726,850</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	117,774	116,500	150,703
Fees for Extra Curricular Activities	449,957	117,762	199,445
Trading	16,307	10,000	16,338
Fundraising and Community Grants	87,404	25,000	98,144
	<u>671,442</u>	<u>269,262</u>	<u>464,630</u>
Expense			
Extra Curricular Activities Costs	282,806	2,500	70,665
Trading	12,922	9,000	13,575
Fundraising and Community Grant Costs	41,716	-	31,071
	<u>337,444</u>	<u>11,500</u>	<u>115,311</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>333,998</u>	<u>257,762</u>	<u>349,319</u>

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	424,514	141,104	292,896
Information and Communication Technology	31,316	29,073	26,516
Employee Benefits - Salaries	3,887,645	4,438,000	4,088,962
Staff Development	30,345	47,500	36,995
Other Learning Resources	5,785	6,730	5,214
Depreciation	226,606	200,000	208,786
	<u>4,606,211</u>	<u>4,862,407</u>	<u>4,659,369</u>

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	12,030	8,000	7,397
Board Fees and Expenses	13,977	16,750	14,525
Other Administration Expenses	65,100	60,320	63,764
Employee Benefits - Salaries	200,501	197,300	186,319
Insurance	17,048	16,500	16,082
Service Providers, Contractors and Consultancy	6,687	6,687	6,339
	<u>315,343</u>	<u>305,557</u>	<u>294,426</u>

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	56,546	58,000	55,613
Cyclical Maintenance	10,350	35,000	(3,569)
Heat, Light and Water	69,955	47,500	35,895
Repairs and Maintenance	39,094	43,500	44,113
Use of Land and Buildings	916,051	875,000	863,353
Employee Benefits - Salaries	82,432	85,000	78,421
Other Property Expenses	87,203	58,600	54,569
	<u>1,261,631</u>	<u>1,202,600</u>	<u>1,128,395</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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

7. Other Expense

	2024	2024	2023
	336	500	315
Transport			
	336	500	315

8. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	376,748	314,585	315,605
Cash and cash equivalents for Statement of Cash Flows	376,748	314,585	315,605

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

Of the \$376,748 Cash and Cash Equivalents, \$50,000 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.

9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	8,447	3,750	3,505
Interest Receivable	25,413	20,150	20,115
Teacher Salaries Grant Receivable	350,654	297,500	297,386
	384,514	321,400	321,006
Receivables from Exchange Transactions	33,860	23,900	23,620
Receivables from Non-Exchange Transactions	350,654	297,500	297,386
	384,514	321,400	321,006

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

10. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	2,983	-	2,206
School Uniforms	14,576	25,000	22,551
	17,559	25,000	24,757

11. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	829,201	790,000	787,169
Total Investments	829,201	790,000	787,169

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	1,610,438	47,138	-	-	(51,481)	1,606,095
Furniture and Equipment	403,845	161,554	(7,072)	-	(98,453)	459,874
Information and Communication Technology	3,793	42,291	-	-	(7,185)	38,899
Leased Assets	66,755	62,031	-	-	(60,857)	67,929
Library Resources	63,358	7,614	(1,934)	-	(8,630)	60,408
	<u>2,148,189</u>	<u>320,628</u>	<u>(9,006)</u>	<u>-</u>	<u>(226,606)</u>	<u>2,233,205</u>

The net carrying value of furniture and equipment held under a finance lease is \$67,929 (2023: \$66,755).

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulate d Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	2,013,316	(407,221)	1,606,095	1,966,178	(355,740)	1,610,438
Furniture and Equipment	1,348,133	(888,259)	459,874	1,283,186	(879,341)	403,845
Information and Communication Technology	134,193	(95,294)	38,899	164,788	(160,995)	3,793
Leased Assets	190,149	(122,220)	67,929	166,581	(99,826)	66,755
Library Resources	221,920	(161,512)	60,408	220,951	(157,593)	63,358
	<u>3,907,711</u>	<u>(1,674,506)</u>	<u>2,233,205</u>	<u>3,801,684</u>	<u>(1,653,495)</u>	<u>2,148,189</u>

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

13. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	55,491	125,750	125,568
Accruals	15,943	9,250	9,128
Banking Staffing Overuse	1,418	-	-
Employee Entitlements - Salaries	352,475	300,000	299,488
Employee Entitlements - Leave Accrual	12,145	10,500	10,235
	<u>437,472</u>	<u>445,500</u>	<u>444,419</u>
Payables for Exchange Transactions	437,472	445,500	444,419
	<u>437,472</u>	<u>445,500</u>	<u>444,419</u>

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	-	-	7,697
Other revenue in Advance	1,815	10,000	20,858
	<u>1,815</u>	<u>10,000</u>	<u>28,555</u>

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	207,543	207,543	211,112
Increase to the Provision During the Year	10,350	5,457	185,742
Use of the Provision During the Year	(78,277)	-	(189,311)
Provision at the End of the Year	139,616	213,000	207,543
Cyclical Maintenance - Current	35,569	147,000	41,532
Cyclical Maintenance - Non current	104,047	66,000	166,011
	139,616	213,000	207,543

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.

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	44,825	43,000	46,036
Later than One Year and no Later than Five Years	41,712	34,000	31,155
Future Finance Charges	(12,137)	-	(6,286)
	74,400	77,000	70,905
Represented by			
Finance lease liability - Current	39,548	43,000	41,583
Finance lease liability - Non current	34,852	34,000	29,322
	74,400	77,000	70,905

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

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 9, and includes retentions on the projects, if applicable.

	2024	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
		\$	\$	\$	\$	\$
New Classroom Block		-	55,062	(55,645)	-	(583)
Totals		-	55,062	(55,645)	-	(583)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

(583)

	2023	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
		\$	\$	\$	\$	\$
New Classroom Block		-	-	-	-	-
Totals		-	-	-	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-

-

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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

19. 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	5,450	5,220
Leadership Team Remuneration	520,056	507,779
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	525,506 4.00	512,999 4.00

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has a Finance committee (2 members) that met 8 times during the year (pre Board meeting). As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	0 - 5	0 - 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	7.00	8.00
110 - 120	3.00	4.00
120 - 130	2.00	
	12.00	12.00

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

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

20. 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.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023:\$Nil)

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any operating contracts (2023:Nil)

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2024

22. 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	376,748	314,585	315,605
Receivables	384,514	321,400	321,006
Investments - Term Deposits	829,201	790,000	787,169

Total financial assets measured at amortised cost	1,590,463	1,425,985	1,423,780
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Financial liabilities measured at amortised cost

Payables	437,472	445,500	444,419
Finance Leases	74,400	77,000	70,905

Total financial liabilities measured at amortised cost	511,872	522,500	515,324
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23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Waimauku School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 23, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 29/5/25. 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.

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Audit | Tax | Consulting

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Registered in England 3692575

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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement, a Report on how the school has given effect to Te Tiriti o Waitangi and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

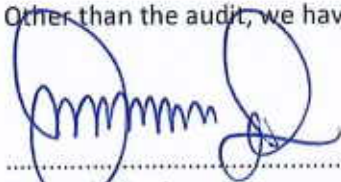
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Sungesh Singh

UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand



Waimauku School

Kiwi Sport - 2024

Kiwi Sport is a government funding initiative to support students participating in organised sport. In 2024 the school received \$11,089 in Kiwisport Funding.

This funding is used to provide extra sporting activities to all students and to promote activities that students would not usually be exposed to.



Gary Pasfield

Principal



Waimauku School

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

The following questions address key aspects of compliance with the 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?	<p><i>Waimauku School has a full range of policies to ensure that we provide good and safe working conditions for all of our staff. Adherence to these policies is reviewed on an ongoing basis by the Board of Trustees and we have a Health and Safety Committee who meet regularly.</i></p> <p><i>The following policies relating to providing good and safe working conditions can be found on School Docs via this link</i> https://waimauku.schooldocs.co.nz/</p> <p><i>Health, safety and Welfare Policy</i></p> <p><i>Health and safety Management Policy</i></p> <p><i>Primary Duty of Care Policy</i></p> <p><i>Due Diligence Policy</i></p> <p><i>Risk Management Policy</i></p> <p><i>Health and Safety Induction Policy</i></p> <p><i>Visitors Policy</i></p> <p><i>Worker Engagement, Participation and Representation Policy</i></p>



Waimauku School

	<p><i>Emergency, Disaster and Crisis Management Policy</i></p> <p><i>Safety On and Off School Grounds Policy</i></p> <p><i>Staff Wellbeing and safety Policy</i></p> <p><i>Healthcare Policy</i></p> <p><i>Behaviour Management Policy</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>Our Equal Employment Opportunities Policy can be found on School Docs via this link https://waimauku.schooldocs.co.nz/</i></p> <p><i>Yes, we follow this programme.</i></p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>The Board of Trustees:</i></p> <ul style="list-style-type: none"> - <i>Has appointed a member to be the EEO officer</i> - <i>Shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service and career development.</i> - <i>Selects the person most suited to the position in terms of skills, experience, qualifications and aptitude</i> - <i>Recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc) and the employment requirements of diverse individuals / groups.</i> - <i>Ensures that employment and personnel practices are fair and free of any bias.</i>



Waimauku School

	<p>Our Conducts Interviews Policy can be found on School Docs via this link https://waimauku.schooldocs.co.nz/</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>The aims and aspirations of Māori are reflective in our Māori Strategic Plan and also more widely in our School Charter and School Strategic Plan.</p> <p>We do have Māori representation on our Board of Trustees and staff and liaise regularly with tangata whenua on school matters.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>All staff are offered opportunities for group and individual professional development.</p> <p>There are leadership opportunities in team, curriculum, extra-curricula and Kāhui Ako areas that all staff can engage with according to their interests and skills.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Waimauku School recognises the employment requirements of women.</p> <p>Our Employer Responsibility Policy can be found on School Docs via this link https://waimauku.schooldocs.co.nz/</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Our Employer Responsibility Policy and our Equal Opportunities Policy can be found on School Docs via this link https://waimauku.schooldocs.co.nz/</p>



Waimauku School

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

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

Waimauku Schools affirms that we have given effect to Te Tiriti o Waitangi through the following commitments:

- We are actively working to ensure that our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori. This includes collaboration with local iwi and hapū to incorporate culturally responsive practices and knowledge into our teaching and learning programs.
- We have taken all reasonable steps to make instruction available in te reo Māori. Progress in this area includes:
 - The integration of te reo Māori across subjects and daily school activities.
 - Professional development for staff to enhance their confidence and capability in teaching tikanga and te reo Māori. (Pou Tama reo programme in conjunction with the Kahui o Kaipara)
 - Offering te reo Māori as a structured subject at multiple-year levels, with increased student participation.
 - Establishing partnerships with local Māori educators (Hone Heke Rankin) to support authentic language and cultural learning experiences.
- We are committed to achieving equitable outcomes for Māori students by implementing targeted strategies, monitoring progress, and fostering an inclusive school environment where Māori students feel valued and supported in their identity, language, and culture.

Waimauku School remains dedicated to continuous improvement in these areas and will continue to engage with whānau, and iwi to strengthen our commitment to Māori education.

Gary Pasfield

Principal/ Tumuaiki

Student Progress and Achievement
EOY 2023/ EOY 2024 – Cohort

Reading

Timeframe	Working towards	Working at and beyond
End-of-year 2023	17.3% (103)	82.7% (494)
End-of-year 2024	16.4% (98)	83.6% (499)
Disparity		0.9% (5)

This analysis compares reading performance between the end of the year (EOY) 2023 and EOY 2024 for a specific cohort.

Key Observations

1. Improvement in Performance
 - ◊ The percentage of students *working at and beyond* increased from 82.7% (494 students) in 2023 to 83.6% (499 students) in 2024.
 - ◊ This is a 0.9% (5 students) improvement, indicating a slight but positive shift in overall reading proficiency.
2. Slight Decline in 'Working Towards'
 - ◊ The proportion of students *working towards* proficiency decreased from 17.3% (103 students) in 2023 to 16.4% (98 students) in 2024.
 - ◊ This suggests that five students moved from 'working towards' to 'working at and beyond'.
3. Minimal Disparity
 - ◊ The 0.9% (5 students) shift indicates stable performance trends, with only a marginal change between the two years.
 - ◊ This suggests that intervention strategies are effective, but more significant gains require additional support.

Implications & Considerations

- While the improvement is positive, the change is small. Continued efforts are needed to support students still in the *working towards* category.
- Further investigation into teaching strategies, intervention programs, or curriculum adjustments could help accelerate progress.
- Additional data on subgroup performance (e.g., gender, socioeconomic status, or specific learning needs) may provide deeper insights into where improvements or challenges persist.

Writing

Timeframe	Working towards	Working at and beyond
End-of-year 2023	23.1% (138)	76.9% (459)
End-of-year 2024	23.6% (141)	76.4% (456)
Disparity		-0.5% (-3)

Analysis of Writing Performance (EOY 2023 vs. EOY 2024)

Key Observations

1. Slight Decline in Performance
 - The percentage of students *working at and beyond* decreased from 76.9% (459 students) in 2023 to 76.4% (456 students) in 2024.
 - This represents a 0.5% (3 students) decline, indicating a slight but negative shift in writing proficiency.
2. Increase in 'Working Towards'
 - The proportion of students *working towards* proficiency increased from 23.1% (138 students) in 2023 to 23.6% (141 students) in 2024.
 - This suggests that three additional students moved from 'working at and beyond' to 'working towards'.
3. Minimal Disparity
 - The -0.5% (3 students) shift is relatively small, indicating that overall writing performance remained stable with a slight negative trend.
 - However, writing has seen a minor setback, unlike reading, where progress was observed.

Implications & Considerations

- The small decline suggests potential challenges in writing instruction or student engagement.
- Possible contributing factors could include:
 - Increased complexity in writing expectations.
 - Student-specific challenges, such as motivation or comprehension.
- A closer look at subgroup performance (e.g., different year levels, intervention groups, or demographics) could provide deeper insights.
- Strengthening writing support strategies, such as focused writing workshops, peer review programs, or scaffolded writing tasks, could help reverse this trend.

Mathematics

Timeframe	Working towards	Working at and beyond
End-of-year 2023	16.9% (101)	83.1% (496)
End-of-year 2024	14.9% (89)	85.1% (508)
Disparity		2% (12)

Analysis of Mathematics Performance (EOY 2023 vs. EOY 2024)

Key Observations

- 1. Notable Improvement in Performance
 - The percentage of students *working at and beyond* increased from 83.1% (496 students) in 2023 to 85.1% (508 students) in 2024.
 - This represents a 2% (12 students) improvement, indicating a meaningful positive shift in overall mathematics proficiency.
- 2. Decrease in 'Working Towards'
 - The proportion of students *working towards* proficiency declined from 16.9% (101 students) in 2023 to 14.9% (89 students) in 2024.
 - This suggests that 12 students moved from 'working towards' to 'working at and beyond'.
- 3. Largest Positive Disparity
 - Unlike reading (0.9% improvement) and writing (-0.5% decline), mathematics saw the most significant positive shift (2% increase).
 - This suggests effective teaching strategies, interventions, or student engagement in mathematics.

Implications & Considerations

- The steady improvement suggests that existing math instruction and interventions are working well.
- Possible contributing factors to success:
 - Effective numeracy programs or targeted interventions.
 - Increased student engagement or confidence in math skills.
 - Strong alignment between teaching strategies and curriculum goals.
- To sustain and build on this progress, consider:
 - Expanding successful interventions to reach more students.
 - Identifying and replicating high-impact teaching strategies.

Statement of Variance Reporting

Mathematics

School Name:	Waimauku School	School Number:	1550
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Annual Aim:	To accelerate the progress of students of concern to increase the number of students who are not yet achieving the expected level for the time at school
Strategic Aim:	To ensure that all children develop the necessary Literacy and Numeracy skills to enable them to be successful in their learning
Target:	<p>Targets</p> <p>By the end of 2025</p> <ul style="list-style-type: none"> Students in Year 3 (17/94) will have realised accelerated progress and be more closely aligned to the expected level Students in Year 4 (23/87) will have realised accelerated progress and be more closely aligned to the expected level Students in Year 5 (16/83) will have realised accelerated progress and be more closely aligned to the expected level The gender difference (3%) in all students working towards will have reduced Male students working towards in Year 4 (11/48) will have realised accelerated progress and be more closely aligned to the expected level Female students working towards in Year 4 (13/39) and Year 5 (12/42) will have realised accelerated progress and be more closely aligned to the expected level NZ Māori students working towards (30/126) will have realised accelerated progress and be more closely aligned to the expected level NZ Māori Year 4 (10/17) students will have realised accelerated progress and be more closely aligned to the expected level

Baseline Data:

Maths Year Level	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 2	17	18%	67	71%	10	11%	94
Year 3	23	26%	53	61%	11	13%	87
Year 4	16	19%	51	61%	16	19%	83

Maths Gender	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Male	51	14%	240	66%	72	20%	363
Female	58	17%	256	73%	36	10%	350
Total	109	15%	496	70%	108	15%	713

Maths Target Male	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 3	11	23%	29	60%	8	17%	48

Maths Target Female	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 3	13	33%	23	59%	3	8%	39
Year 4	12	29%	26	62%	4	10%	42

Maths Target NZ Māori	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
All students	109	15%	496	70%	108	15%	713
All NZ Māori	30	24%	85	67%	11	9%	126
Year 3	10	59%	7	41%	-	-	17

- School-wide Mathematics data in December 2024 showed 85% of all students were working at or beyond the expected level
- Further analysis of the data identified that 76% of all our NZ Māori students were working at or beyond the expected level
- Analysis of the data indicates an imbalance between male and female achievement. Across the school, 14% of boys were working towards expectations, whereas 17% of girls were not at the expected level for their time at school.

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>Analysed 2023 end of year data, identifying groups of target students, and shared this information with staff.</p> <p>Analysed team feedback for curriculum reporting in 2023 and with a view to address areas of need identified in this feedback.</p> <p>Continued to monitor the development of the curriculum refresh and ensured staff were informed as to changes and developments, e.g., movement of some expectations and changes to language around Order of Operations.</p> <p>Students in the senior school were involved in the analysis of their own IKAN data to set goals and identify areas that they could practise at home.</p> <p>Staff used the 2023 SPAAP plan to see what may have worked, or not worked, for students in the past.</p> <p>Times Table Rockstars online programme trialled as a means to</p>	<p>At the end of 2023, 28% of year 3 students, 20% of year 6 students, and 24% of year 7 students were working towards expectation in mathematics. Therefore, year 4, 7, and 8 became the designated target groups for maths for 2024.</p> <p>End of year data for 2024 showed that 21% of year 4 students were now considered as working towards expectation. This represents a reduction of 9 students considered working towards.</p> <p>End of year data for 2024 showed that 16% of year 7 students were now considered as working towards expectation, showing an improvement of 4%. This represents a reduction of 8 students considered working towards.</p> <p>End of year data for 2024 showed that 14% of year 8 students were now considered as working towards expectation, showing an improvement of 10%. This represents a reduction of 9</p>	<p>Teachers continue to become more proficient in using data from standardised testing for diagnostic purposes, informing their programme and next steps for teaching.</p> <p>There was a continuation of the focus on basic fact improvement in the year 7 & 8 team through the support of a regular maintenance programme as well as the application of skills in class-work and the support of teacher aide provided COSMDBRICS work as necessary. Teachers continue to involve students in the analysis of data as appropriate and the use of student-speak interpretations of this data to set goals and direction.</p>	<p>Continue to develop staff capability in analysing standardised data, identifying specific trends and areas of need within teams and classes.</p> <p>Implement the teaching of the PR1ME maths programme throughout the school. Bolster this programme with the use of Numbots and Times Table Rockstars to aid the consolidation of number knowledge in all classes.</p> <p>Provide professional development for staff in the implementation of the PR1ME programme. In particular, the development of staff capability in using and modelling the bar model for representation of mathematical problems.</p> <p>Ensure staff are familiar with, and using, the curriculum refresh document to provide appropriate coverage and learning opportunities that include both number and strand concepts.</p> <p>Facilitate a parent's evening to provide information about the new</p>



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improve student accuracy and speed of recall.	students considered working towards.	programmes being implemented and to foster the home-school partnership in mathematics.
<p>2024 T1 PAT data was analysed to look for gaps and trends that need to be addressed.</p> <p>Professional conversations were held regularly in teams about meeting the learning needs of target students in mathematics.</p> <p>Worked with teachers as necessary throughout the school to ensure a working knowledge of maths materials and the availability of necessary resources to support teaching and learning.</p> <p>Identified year 7 & 8 students who would benefit from a COSMDBRICS style programme delivered by teacher aides to continue to develop and embed key mathematical knowledge and understandings.</p> <p>Reviewed the progress of target learners using standardised testing at mid-year to inform planning for the remainder of 2024.</p>		<p>Continue to identify students who would benefit from teacher aide led basic facts groups to give an additional layer of support in building strong foundations for learning.</p>



Planning for next year:

Review November 2024 achievement data with staff.

Analyse data to identify target student groups and their specific learning needs

Identify all students who are working towards expectations and give a list of names to each team leader

Teachers to have regular professional conversations in team meetings about the next actions for target students

Continue to use the SPAAP plan to hold information about strategies that have been tried with target students

Staff to complete the 'Mathematical Problem Solving - The Bar Model Method' workbook as professional development

Ensure staff are aware of the resources currently available in the school and look for additional resources as needed to implement the programmes being undertaken

Use moderation meetings to ensure consistency of the implementation of the PR1ME programme

Continue to include students in number knowledge development groups with learning assistants

Continue to develop cultural awareness amongst staff in the selection of tasks and strategies used

Hold PAT testing in term 1 and 3 and work with staff to look for deeper information, such as trends, in the data

Review progress of target students in testing at mid year to inform direction for second half of year

Implement the PR1ME maths programme and the Numbots/Times Table Rockstars programmes in all classes throughout the school

Hold a parent's evening to inform about the changes to mathematics teaching at school and build understanding of PR1ME and Numbots/Times Table Rockstars

Statement of Variance Reporting



Reading

School Name:	Waimauku School	School Number:	1550
Strategic Aim:	To ensure that all children develop the necessary Literacy and Numeracy skills to enable them to be successful in their learning		
Annual Aim:	To accelerate the progress of students of concern to increase the number of students who are not yet achieving the expected level for the time at school		
Target:	<p>Targets By the end of 2025</p> <ul style="list-style-type: none">• Students in Year 3 (27/94) will have realised accelerated progress and be more closely aligned to the expected level.• Students in Year 4 (27/87) will have realised accelerated progress and be more closely aligned to the expected level.• The gender difference (3%) in all students working towards expectations will be reduced.• Male students in Year 3 (16/38) and Year 4 (17/48) will have realised accelerated progress and be more closely aligned to the expected level.• Female students in Year 3 (11/56) and Year 4 (10/39) will have realised accelerated progress and be more closely aligned to the expected level.• NZ Māori students (30/126) will have realised accelerated progress• NZ Māori Year 4 (7/17) will have realised accelerated progress and be more closely aligned to the expected level		

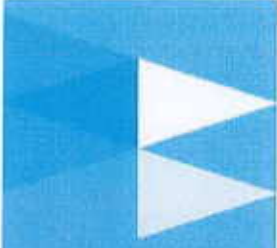


Baseline Data:

Reading Year Level	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 2	27	29%	48	51%	19	20%	94
Year 3	27	31%	48	55%	12	14%	87

Reading Gender	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Male	70	19%	239	66%	54	15%	363
Female	57	16%	236	67%	57	16%	350
Total	127	18%	475	67%	111	16%	713

Reading Target Male	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 2	16	42%	14	37%	8	21%	38
Year 3	17	35%	25	52%	6	13%	48



Reading Target Female	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 2	11	20%	34	61%	11	20%	56
Year 3	10	26%	23	59%	6	15%	39

Reading Target NZ Māori	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
All students	127	18%	475	67%	111	16%	713
All NZ Māori	30	24%	86	68%	10	8%	126
Year 3	7	41%	9	53%	1	6%	17

- School-wide Reading data in December 2024 showed 83% of all students were working at or beyond the expected level
- Further analysis of the data identified that 76% of all our NZ Māori students were working at or beyond the expected level
- Analysis of the data indicated a slight imbalance between male and female achievement. Across the school, 19% of boys were working towards expectations, whereas 16% of girls were not reading at the expected level for their time at school
- Further analysis of the data indicated an imbalance in Māori achievement, with 24% working towards expectations

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>
<ol style="list-style-type: none"> 1. Identified students working towards expected level 2. Copies were given to team leaders, class teachers, SENCO and LSC 3. At a team level, time was allocated for discussing students' at risk of not achieving the expected level in Reading 4. Discussions were recorded in SPAAP (Student Progress and Achievement Plan), which is located in the Student Management System 5. As the SPAAP is now in our SMS system, the previous year's information now goes with the student so teachers can see specific interventions in the previous year 6. Data/target staff meeting timetabled 7. On-going Reading moderation for BSLA (Y1/2/3) 	<p>At the end of 2023, whole school data showed that Year 1 (16/17%), Year 2 (27/32%) and Year 3 (17/19%) were working towards expectations; therefore, they were identified as our target groups for the 2024 academic year.</p> <p>2023/2024 end-of-year, cohort data showed the following, Year 1 (12/15%), Year 2 (22/29%) and Year 3 (13/17%).</p> <p>End-of-year data for 2024 showed that 27/29% of Year 2 students were working towards expectations. This means that 11/12% of students showed an increase in working towards expectation for Reading. Cohort data showed that 20/24% of Year 2 students were working towards expectations. This means that 8/9% of students showed an increase in working towards expectation for Reading. This indicates a disparity of 3/3% in whole school data and cohort data.</p>	<p>Our Year 2 and 3 cohort groups performed better than our whole school analysis showed. Those students who had two data points had a greater likelihood of acceleration.</p> <p>Accelerated progress is recognised once students have completed their fourth year (Year 4). Students can use the foundation learning that has taken place in Years 0-3 and are putting into practice and consolidating their learning.</p> <p>Students in Years 3 and 4 received 4 days per week of BSLA whole class taumata teaching for 30+ weeks.</p> <p>Students in Year 3 and Year 4 have had specific LA programmes.</p> <p>Target students in Year 2, 3 and 4 were all tracked using our SPAAP, entering all discussions, next steps and interventions.</p>	<p>Our Years 0, 1, 2 and 3 will continue BSLA. This will begin within the first two weeks of Term 1.</p> <p>Two new Year 2 teachers will complete their BSLA micro-credential.</p> <p>New to school students in Year 1 and 2 will have baseline data collected before formal teaching starts.</p> <p>All Year 1 and 2 teachers will follow the BSLA assessment schedule i.e. after 10 weeks of teaching, tier 2 will be identified, and those who take part will have a 20-week check. Those who are progressing as expected will be assessed after 30+ weeks.</p> <p>Previous years' SPAAP will be available to staff so they can refer to interventions that have already taken place for target students.</p>

Tätaritanga raraunga

<p>8. Targeted purchases of resources to suit students' needs across all abilities</p> <p>9. Learning Assistant (LA) time was allocated to classes with high learning needs</p> <p>10. Students with very high literacy needs have been targeted in withdrawal groups</p> <p>11. Year 3/4 teachers completed BSLA micro-credential</p> <p>12. Year 1 and 2 students who were identified as tier 2 received 10 weeks, 4 times per week, for 30 minutes following the tier 2 intervention programme</p> <p>13. End-of-year data was analysed to inform progress and planning for the following year</p>	<p>End-of-year data for all Year 3 students showed that 27/31% were working towards expectation, meaning no students recognised accelerated learning. Cohort data showed that 23/31% of students were working towards expectation. This indicates a disparity of 4/7% in whole school and cohort data.</p> <p>The end-of-year data for Year 4 also showed an increase of 5/5% (12/14%) in the total number of students working towards. Cohort data showed that 2/3% (11/14%) showed an increase in working towards expectation. This shows a slight disparity of 1 student in the whole school and cohort data.</p>	<p>LSC will be in contact with information for teachers regarding students who have received interventions from LA's and services.</p> <p>The Principal and Curriculum Director (CD) will take a data/target staff meeting at the beginning of Term 1. This will include our Strategic and Annual Plan, data comparisons for our target students and how many students per level need to realise accelerated progress to achieve our 85% target of students working at and beyond in Reading.</p> <p>CD will work with all staff at the beginning of Term 1 to improve data literacy.</p> <p>CD will upskill teachers and team leaders on the functions of our SMS so they can complete their data analysis and navigate effectively.</p> <p><i>Our Year 5-8 teachers will complete BSLA, Structured Literacy, cohort 4 PLD</i></p>
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Tātaritanga raraunga

Tātaritanga raraunga

		micro-credentialed. (dependent on approval)
Planning for next year:		
<ul style="list-style-type: none">• An emphasis is required for next year in the teaching of Reading, so our overall results increase and reflect our target of 85% of our students working at or beyond expectation for their time at school.• We will teach in line with the Curriculum refresh.• Team meetings will have scheduled time for specific, robust conversations about specific, timely, collaborative planning of teaching Reading based on specific next learning steps.• BSLA will be undertaken by all Year 0-2 students and Year 3 students who still require this approach, ensuring the fidelity of the programme is adhered to.• CD will continue as the facilitator for BSLA so that teachers have direct access and support.• BSLA tier 2 groups will be formed after 10 weeks of teaching for those at risk of not reaching the expected standard.• Moderation across teams to strengthen OTJ understanding.• SPAAP is linked to team meeting conversations, TL meetings and staff meetings when necessary so they are aligned and meaningful.• Identification, monitoring and discussions of students who are not yet achieving the expected reading level for their time at school are included in the SPAAP.• LSC has full knowledge of all students requiring accelerated learning in Reading.• Using the knowledge of our Learning Assistances to implement pre-reading skills, e.g. PMP, eye tracking, brain gym• Reading is timetabled for one hour daily - Year 0-4, stand-alone and Year 5-8, integrated.• Specific learning needs of target students are identified using assessment for learning practices, and actions/outcomes are recorded on the SPAAP.• Ensure there are focused learning conversations around the teaching of reading and teaching approaches for supporting our struggling readers.• LSC will continue to support, advise and guide our teachers.		

- The 2024 data suggests that our focus areas for the future will be Year 2 (2025 Y3) and Year 3 (2025 Y4).
- Our data shows that more NZ Maori in Year 3 (2025 Y4) are working towards in Reading.
- Our data also suggests a slight gender imbalance, with 19% male and 16% female students working towards expectations in Reading.

Statement of Variance Reporting



Writing

School Name:	Waimauku School	School Number:	1550
Strategic Aim:	To ensure that all children develop the necessary Literacy and Numeracy skills to enable them to be successful in their learning		
Annual Aim:	To accelerate the progress of students of concern to increase the number of students who are not yet achieving the expected level for the time at school		
Target:	<p>Targets</p> <p>By the end of 2025</p> <ul style="list-style-type: none"> Students in Year 3 (23/94) will have realised accelerated progress and be more closely aligned to the expected level Students in Year 4 (31/87) will have realised accelerated progress and be more closely aligned to the expected level Students in Year 7 (24/75) will have realised accelerated progress and be more closely aligned to the expected level Students in Year 8 (20/81) will have realised accelerated progress and be more closely aligned to the expected level The gender difference (13%) in all students working towards expectations will have reduced Male students in Year 3 (15/38), Year 4 (22/48) and Year 7 (16/43) will have realised accelerated progress and be more closely aligned to the expected level Female students in Year 4 (9/39), Year 5 (12/42) and Year 8 (9/41) will have realised accelerated progress and be more closely aligned to the expected level NZ Māori students (37/126) will have realised accelerated progress NZ Māori Year 4 (9/17) and Year 7 (6/14) will have realised accelerated progress and be more closely aligned to the expected level 		



Baseline Data:

Writing Year Level	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 2	23	24%	70	74%	1	1%	94
Year 3	31	36%	53	61%	3	3%	87
Year 6	24	32%	46	61%	5	7%	75
Year 7	20	25%	58	72%	3	4%	81

Writing Gender	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Male	113	31%	244	67%	7	2%	364
Female	62	18%	264	75%	24	7%	350
Total	175	25%	508	71%	31	4%	714

Writing Target Male	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 2	15	39%	22	58%	1	3%	38
Year 3	22	46%	25	52%	1	2%	48
Year 6	16	37%	26	60%	1	2%	43

Writing Target Female	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 3	9	23%	28	72%	2	5%	39
Year 4	12	29%	26	62%	4	10%	42
Year 7	9	22%	29	71%	3	7%	41



Writing Target NZ Māori	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
All students	175	25%	508	71%	31	4%	714
All NZ Māori	37	29%	88	70%	1	1%	126
Year 3	9	53%	8	47%	-	-	17
Year 6	6	43%	7	50%	1	7%	14

- School wide Writing data in December 2024 showed 75% of all students were working at or beyond the expected level
- Further analysis of the data identified that 71% of all our NZ Māori students were working at or beyond the expected level
- Analysis of the data indicated an imbalance between male and female achievement. Across the school, 31% of boys were working towards expectations, whereas 18% of girls were working at the expected level for their time at school
- Further analysis of the data indicated an imbalance in NZ Māori achievement, with 29% (37/126) working towards expectations whereas 23% (121/526) of NZ/European were working towards

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>
<ol style="list-style-type: none"> 1. Identified students working towards expected level 2. Copies were given to team leaders, teachers, SENCO and LSC 3. At a team level, time is allocated for discussing students' progress at risk of not achieving the expected level in Writing 4. Discussions were recorded in the SPAAP (Student Progress and Achievement Plan) in the Student Management System 5. As the SPAAP is now in our SMS system, the previous years' information now goes with the student so teachers can see specific interventions in the previous year 6. Data/target staff meeting tabled 7. Two formative writing samples were taken by students in terms 1 and 3 and then analysed for the next teaching steps using either the school rubric or the asTTle rubric. 	<p>At the end of 2023, whole school data showed that Year 2 (26/31%), Year 3 (29/33%) and Year 5 (22/30%) were working towards expectations; therefore, they were identified as our target groups for the 2024 academic year.</p> <p>2023/2024 end-of-year , cohort data showed the following, Year 2 (22/29%), Year 3 (26/34%) and Year 5 (18/32%).</p> <p>End-of-year data for 2024 showed that 31/36% of Year 3 students were working towards expectations. This means 5/5 % of students showed a decrease in working towards expectation for Reading. Cohort data showed that 28/37% of Year 3 students were working towards expectations. This means that 6/8% of students showed an increase in working towards expectation for Reading. This indicates a disparity of 1/3% in whole school data and cohort data.</p> <p>End-of-year data for all Year 4 students showed that 20/24% were working towards expectation, meaning 9/9% recognised</p>	<p>Continued use of SPAAP so all discussions, next steps and interventions were recorded.</p> <p>LSC organised specific programmes for the Learning Assistants t take for identified students.</p> <p>Students in Year 3 and 4 received 4 days per week of BSLA Taumata for 30+ weeks, which has a connection to writing. Teachers also undertook specific writing instruction. Even with this systematic approach, five (Y3) extra students didn't make the required progress. However, nine students in Year 4 did realise accelerated progress in writing.</p> <p>Students in Year 6 also received systematic, focused teaching however, two extra students didn't make the necessary progress.</p>	<p>Previous years' SPAAP will be available to staff so they can refer to interventions that have already taken place for target students.</p> <p>LSC will be in contact with information for teachers regarding students who have received interventions from LA's and services.</p> <p>The Principal and Curriculum Director (CD) will take a data/target staff meeting at the beginning of Term 1. This will include our Strategic and Annual Plan, data comparisons and how many students per level need to realise accelerated progress to achieve our 80% target of students working at and beyond.</p> <p>CD will work with all staff at the beginning of Term 1 to improve data literacy.</p> <p>CD will upskill teachers and team leaders on the functions of our SMS so they can complete their data analysis and navigate effectively.</p>



Tātaritanga raraunga



<p>8. Targeted purchases of resources to suit students' needs across all abilities</p> <p>9. Learning Assistant (LA) time was allocated to classes with high learning needs</p> <p>10. Students with very high literacy needs have been targeted in withdrawal groups</p> <p>11. Year 3/4 teachers all completed BSLA micro-credential</p> <p>12. End-of-year data was analysed to inform progress and planning for the following year</p>	<p>accelerated progress. Cohort data showed that 18/24% of students were working towards expected meaning 8/10% recognised accelerated progress. This indicates a disparity of 1/1% in whole school and cohort data.</p> <p>The end-of-year data for all Year 6 students showed that 24/32% were working towards expectations, meaning a 2/2% increase in those students working towards expectation. Cohort data showed that 17/30% of students were working towards expected meaning 1/2% recognised accelerated progress. This indicates a disparity of 1/1% in whole school and cohort data.</p>	<p>Two WSLs will inquire into accelerated writing for Years 5 and 6.</p> <p>Within team moderation will occur in term one, and across team moderation will occur in term three. Writing samples will be formative and unassisted.</p>
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Planning for next year:

- An emphasis is required for next year in the teaching of Writing, so our overall results increase and reflect our target of 80% of our students working at or beyond expectation for their time at school.
- We will teach in line with the Curriculum refresh (Year 0-6).
- Team meetings will have scheduled time for specific, robust conversations about specific, timely, collaborative planning of teaching Writing based on specific next learning steps.
- Teams will use a CRT day each term to plan for Literacy using the new curriculum. CD will attend to assist with implementation.
- BSLA will be undertaken by all Year 0-2 students and Year 3 students who still require this approach, ensuring the fidelity of the programme is adhered to.
- CD will continue as the facilitator for BSLA so that teachers have direct access and support.
- Moderation across teams to strengthen OTJ understanding.



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- SPAAP is linked to team meeting conversations, TL meetings and staff meetings so they are aligned and meaningful.
- Identification, monitoring and discussions of students who are not yet achieving the expected writing achievement for their time at school are included in the SPAAP.
- LSC has full knowledge of all students requiring accelerated learning in Writing.
- Using the knowledge of our Learning Assistance to implement pre-writing skills, e.g. PMP, eye tracking, brain gym
- Writing is timetabled for one hour daily.
- Specific learning needs of target students are identified using assessment for learning practices, and actions/outcomes are recorded on the SPAAP.
- Ensure there are focused learning conversations around the teaching of writing and teaching approaches for supporting our struggling students.
- LSC will continue to support, advise and guide our teachers.
- WSLs will focus on Years 5 and 6 writing using the Writers Toolbox and SchoolAI to assist with lifting achievement.
- The 2024 data suggests that our particular areas of focus for the future will be Year 2 (2025 Y3), and Year 3 (2025 Y4).
- Our data shows that more NZ Maori in Year 3 (2025 Y4) and Year 6 (2025 Y7) are working towards in Writing.
- Our data also suggests a gender imbalance, with 31% of male and 18% of female students working towards expectations in Writing.