

TE KURA O WAIRAU

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2363

Principal: Teena Johnson

School Address: 45 Somerset Crescent, Palmerston North

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School Phone: 06 354 3274

School Email: office@tekuraowairau.nz

Accountant / Service Provider: Openbook Solutions Limited

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Tony Coffin	Presiding Member	Elected	2025
Teena Johnson	Principal	ex Officio	
Dennis Argyle	Parent Representative	Co-opted	2025
Tui Mita	Parent Representative	Elected	2025
Erena Nepia-Peeni	Parent Representative	Elected	Aug 2024
Tise Fauolo	Parent Representative	Elected	2025
Amy Petre	Staff Representative	Elected	2025

TE KURA O WAIRAU

Annual Financial Statements - For the year ended 31 December 2024

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Te Kura o Wairau

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.

Tomy David Coffin

Full Name of Presiding Member



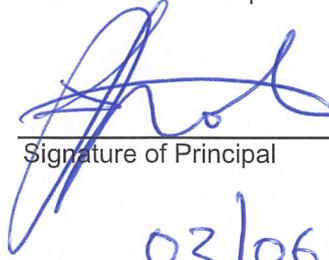
Signature of Presiding Member

03/06/25

Date:

Teena D. Johnson

Full Name of Principal



Signature of Principal

03/06/2025

Date:

Te Kura o Wairau

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	2,441,231	2,533,918	2,485,752
Locally Raised Funds	3	89,562	71,560	64,223
Interest		21,508	12,000	17,203
Total Revenue		2,552,301	2,617,478	2,567,178
Expense				
Locally Raised Funds	3	32,355	25,706	36,091
Learning Resources	4	1,740,189	1,783,369	1,699,997
Administration	5	411,763	419,114	421,780
Interest		1,909	3,270	1,152
Property	6	439,058	385,825	398,565
Loss on Disposal of Property, Plant and Equipment		19,930	2	2,516
Total Expense		2,645,204	2,617,286	2,560,101
Net Surplus / (Deficit) for the year		(92,903)	192	7,077
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		(92,903)	192	7,077

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



Te Kura o Wairau

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		524,909	524,909	477,438
Total comprehensive revenue and expense for the year		(92,903)	192	7,077
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		0	28,213	10,503
Contribution - Te Mana Tūhono		0	0	29,891
Equity at 31 December		432,006	553,314	524,909
Accumulated comprehensive revenue and expense		432,006	553,314	524,909
Reserves		0	0	0
Equity at 31 December		432,006	553,314	524,909

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.

Te Kura o Wairau

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	177,416	208,514	267,141
Accounts Receivable	8	122,541	95,000	100,877
GST Receivable		852	10,000	12,771
Prepayments		8,945	7,000	8,405
Inventories	9	4,991	8,000	8,804
Investments	10	250,000	200,000	200,000
Funds Receivable for Capital Works Projects	16	13,152	0	0
		577,897	528,514	597,998
Current Liabilities				
Accounts Payable	12	147,392	130,000	148,909
Revenue Received in Advance	13	2,802	2,000	1,806
Provision for Cyclical Maintenance	14	141,762	134,100	5,200
Finance Lease Liability	15	10,156	10,156	9,318
Funds held for Capital Works Projects	16	99,881	0	100,601
		401,993	276,256	265,834
Working Capital Surplus/(Deficit)		175,904	252,258	332,164
Non-current Assets				
Property, Plant and Equipment	11	314,264	357,605	367,548
		314,264	357,605	367,548
Non-current Liabilities				
Provision for Cyclical Maintenance	14	52,558	50,945	159,043
Finance Lease Liability	15	5,604	5,604	15,760
		58,162	56,549	174,803
Net Assets		432,006	553,314	524,909
Equity		432,006	553,314	524,909

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



Te Kura o Wairau

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		865,679	866,848	873,565
Locally Raised Funds		85,073	80,208	63,949
Goods and Services Tax (net)		11,919	2,771	(4,158)
Payments to Employees		(620,992)	(581,757)	(544,662)
Payments to Suppliers		(316,683)	(288,894)	(300,220)
Interest Paid		(1,909)	(3,270)	(1,152)
Interest Received		19,344	12,000	13,534
Net cash from/(to) Operating Activities		42,431	87,906	100,856
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(46,865)	(68,838)	(31,192)
Purchase of Investments		(50,000)	0	(33,275)
Net cash from/(to) Investing Activities		(96,865)	(68,838)	(64,467)
Cash flows from Financing Activities				
Furniture and Equipment Grant		0	28,213	10,503
Finance Lease Payments		(5,307)	(5,307)	(4,732)
Funds Administered on Behalf of Other Parties		(29,984)	(100,601)	116,498
Net cash from/(to) Financing Activities		(35,291)	(77,695)	122,269
Net increase/(decrease) in cash and cash equivalents		(89,725)	(58,627)	158,658
Cash and cash equivalents at the beginning of the year	7	267,141	267,141	108,483
Cash and cash equivalents at the end of the year	7	177,416	208,514	267,141

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.



Te Kura o Wairau

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura o Wairau (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 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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.

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 Schools 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 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–33 years
Board-owned Buildings	15 years
Furniture and Equipment	4–15 years
Information and Communication Technology	3–20 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value/ 5-20 straight line

j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

k) 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.

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to 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.

m) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

n) 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.

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 an 8 to 20 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 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 statements 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	836,418	866,846	862,158
Teachers' Salaries Grants	1,124,353	1,209,000	1,141,865
Use of Land and Buildings Grants	273,054	252,420	250,047
Ka Ora, Ka Ako - Healthy School Lunches Programme	189,028	205,650	210,035
Other Government Grants	18,378	2	21,647
	<u>2,441,231</u>	<u>2,533,918</u>	<u>2,485,752</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	4,050	5,503	3,083
Fees for Extra Curricular Activities	1,743	3,004	3,282
Trading	15,089	17,050	17,132
Fundraising and Community Grants	668	3	0
Other Revenue	68,012	46,000	40,726
	<u>89,562</u>	<u>71,560</u>	<u>64,223</u>
Expenses			
Extra Curricular Activities Costs	7,591	8,703	19,452
Trading	16,062	17,000	16,639
Fundraising and Community Grant Costs	862	3	0
Other Locally Raised Funds Expenditure	7,840	0	0
	<u>32,355</u>	<u>25,706</u>	<u>36,091</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>57,207</u>	<u>45,854</u>	<u>28,132</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	39,833	32,473	20,756
Information and Communication Technology	6,759	10,500	9,644
Employee Benefits - Salaries	1,596,092	1,649,813	1,577,989
Staff Development	15,926	10,801	19,368
Depreciation	80,219	78,781	72,240
Other Learning Resources	1,360	1,001	0
	<u>1,740,189</u>	<u>1,783,369</u>	<u>1,699,997</u>



5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,328	4,799	5,400
Board Fees and Expenses	27,551	22,677	23,832
Other Administration Expenses	38,572	32,321	39,133
Employee Benefits - Salaries	135,340	140,946	131,746
Insurance	7,062	8,411	7,324
Service Providers, Contractors and Consultancy	4,882	4,310	4,310
Ka Ora, Ka Ako - Healthy School Lunches Programme	189,028	205,650	210,035
	<u>411,763</u>	<u>419,114</u>	<u>421,780</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	30,076	20,802	20,455
Heat, Light and Water	18,901	19,001	17,594
Rates	8,897	7,500	7,713
Repairs and Maintenance	32,653	17,601	30,256
Use of Land and Buildings	273,054	252,420	250,047
Other Property Expenses	75,477	68,501	72,500
	<u>439,058</u>	<u>385,825</u>	<u>398,565</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	177,416	208,514	267,141
Cash and cash equivalents for Statement of Cash Flows	<u>177,416</u>	<u>208,514</u>	<u>267,141</u>

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

Of the \$177,416 Cash and Cash Equivalents, \$99,881 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 \$177,416 Cash and Cash Equivalents, \$2,802 of Revenue Received in Advance is held by the School, as disclosed in note 13.



8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	5,485	6,000	4,089
Receivables from the Ministry of Education	3,635	0	11,047
Interest Receivable	6,593	4,000	4,429
Teacher Salaries Grant Receivable	106,828	85,000	81,312
	<u>122,541</u>	<u>95,000</u>	<u>100,877</u>
Receivables from Exchange Transactions	12,078	10,000	8,518
Receivables from Non-Exchange Transactions	110,463	85,000	92,359
	<u>122,541</u>	<u>95,000</u>	<u>100,877</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	1,049	1,000	810
School Uniforms	3,942	7,000	7,994
	<u>4,991</u>	<u>8,000</u>	<u>8,804</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	250,000	200,000	200,000
Total Investments	<u>250,000</u>	<u>200,000</u>	<u>200,000</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	110,383	36,989	0	0	(16,585)	130,786
Furniture and Equipment	158,428	7,525	(12,286)	0	(26,959)	126,708
Information and Communication	65,213	2,350	0	0	(25,453)	42,111
Leased Assets	24,264	0	0	0	(9,605)	14,659
Library Resources	9,260	0	(7,644)	0	(1,617)	0
	<u>367,548</u>	<u>46,864</u>	<u>(19,930)</u>	<u>0</u>	<u>(80,219)</u>	<u>314,264</u>

The net carrying value of furniture and equipment held under a finance lease is \$14,659 (2023: \$24,264)

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
	\$	\$	\$	\$	\$	\$
Buildings	4,592	(4,592)	0	4,592	(4,592)	0
Building Improvements	196,848	(66,062)	130,786	159,859	(49,476)	110,383
Furniture and Equipment	395,447	(268,739)	126,708	415,356	(256,928)	158,428
Information and Communication	201,174	(159,063)	42,111	208,066	(142,853)	65,213
Leased Assets	34,528	(19,869)	14,659	34,528	(10,264)	24,264
Library Resources	0	0	0	93,174	(83,914)	9,260
	<u>832,589</u>	<u>(518,325)</u>	<u>314,264</u>	<u>915,575</u>	<u>(548,027)</u>	<u>367,548</u>

12. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	10,497	15,000	17,124
Accruals	17,605	15,000	36,815
Employee Entitlements - Salaries	108,780	90,000	83,176
Employee Entitlements - Leave Accrual	10,510	10,000	11,794
	<u>147,392</u>	<u>130,000</u>	<u>148,909</u>
Payables for Exchange Transactions	147,392	130,000	148,909
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	0	0	0
	<u>147,392</u>	<u>130,000</u>	<u>148,909</u>

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other revenue in Advance	2,802	2,000	1,806
	2,802	2,000	1,806

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	164,243	164,243	143,788
Increase to the Provision During the Year	20,757	20,802	20,455
Other Adjustments	9,320	0	0
Provision at the End of the Year	194,320	185,045	164,243
Cyclical Maintenance - Current	141,762	134,100	5,200
Cyclical Maintenance - Non current	52,558	50,945	159,043
	194,320	185,045	164,243

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

15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	11,736	11,736	11,736
Later than One Year and no Later than Five Years	5,873	5,873	17,609
Later than Five Years	0	0	0
Future Finance Charges	(1,849)	(1,849)	(4,267)
	15,760	15,760	25,078
Represented by			
Finance lease liability - Current	10,156	10,156	9,318
Finance lease liability - Non current	5,604	5,604	15,760
	15,760	15,760	25,078



16. Funds Held for Capital Works Projects

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

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Roofing/Gutters/Clearlite - Proj No 237876	99,881	0	0	0	99,881
Breakout/Withdrawal Areas - Proj No 237879	0	0	(13,152)	0	(13,152)
Cladding Remediation - Proj No 237880	720	2,280	(3,000)	0	0
Totals	100,601	2,280	(16,152)	0	86,729

Represented by:

Funds Held on Behalf of the Ministry of Education	99,881
Funds Receivable from the Ministry of Education	(13,152)

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Floor Reps/Vinyl Replacement - Proj No 237878	1,640	1,247	(2,887)	0	0
Lighting/Heating - Proj No 237877	(1,425)	59,724	(58,299)	0	0
Roofing/Gutters/Clearlite - Proj No 237876	0	99,881	0	0	99,881
Partial Roof Replacement - Proj No 237882	0	18,820	(18,820)	0	0
Cladding Remediation - Proj No 237880	0	29,066	(28,346)	0	720
Totals	215	208,738	(108,352)	0	100,601

Represented by:

Funds Held on Behalf of the Ministry of Education	100,601
Funds Receivable from the Ministry of Education	0

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the School would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal and Deputy Principals.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,725	5,348
<i>Leadership Team</i>		
Remuneration	418,291	420,705
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	423,016	426,053

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) committees. 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	180 - 190	170 - 180
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	3	1
110 - 120	1	1
120 - 130	1	1
	5	3

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2024 Actual	2023 Actual
Total	0	0
Number of People	0	0



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 capital commitments of \$105,755 (2023: \$146,915) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Roofing/Gutters/Clearlite - Proj No 237876	105,755
Total	<u>105,755</u>

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

(b) Operating Commitments

As at 31 December 2024 the Board has entered into the following contracts:

(a) the Board have entered into a 5 year painting maintenance programme;

	2024 Actual	2023 Actual
	\$	\$
No later than One Year	1,500	1,500
Later than One Year and No Later than Five Years	1,500	3,000
Later than Five Years	0	0
	<u>3,000</u>	<u>4,500</u>



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	177,416	208,514	267,141
Receivables	122,541	95,000	100,877
Investments - Term Deposits	250,000	200,000	200,000
Total Financial assets measured at amortised cost	<u>549,957</u>	<u>503,514</u>	<u>568,018</u>

Financial liabilities measured at amortised cost

Payables	147,392	130,000	148,909
Finance Leases	15,760	15,760	25,078
Total Financial Liabilities Measured at Amortised Cost	<u>163,152</u>	<u>145,760</u>	<u>173,987</u>

23. Events After Balance Date

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

24. Comparatives

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



TE KURA O WAIRAU

ANNUAL REPORT

2023 - 2025



Analysis of Variance

Mathematics Analysis of Variance Report - 2024 (Mathematics)	Reading Analysis of Variance Report - 2024 (Reading)	Writing Analysis of Variance Report - 2024 (Writing)
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TARGET GROUPS 2023, 2024, 2025

Based upon the data the following groups of ākonga will be tracked over the year/s.

<u>2025</u> Mathematics We are tracking Māori Ākonga	<u>2025</u> Reading We are tracking all ākonga who are Well Below and Below in Reading	<u>2025</u> Writing We are tracking Whole School Ākonga
<u>2024</u> Mathematics We are tracking 1 cohort: Māori Ākonga	<u>2024</u> Reading We are tracking 1 cohort: Year 5 Ākonga	<u>2024</u> Writing We are tracking 1 cohort: Boy Ākonga
At the end of 2024 there were 16/26 Māori students from across the school who were well below.	At the end of 2024 there were 1/19 Year 5's who were below.	At the end of 2024 there were 18/48 Boys from across the school who were below.
<u>2023</u> Mathematics We are tracking 1 cohort: Māori Ākonga	<u>2023</u> Reading We are tracking 1 cohort: Year 4 Ākonga	<u>2023</u> Writing We are tracking 1 cohort: Boy Ākonga
At the end of 2023 there were 32/46 Māori students from across the school who were below.	At the end of 2023 there were 24/27 Year 4's who were below.	At the end of 2023 there were 43/60 Boys from across the school who were below.

Maths, Reading & Writing 'BASELINE DATA'

<u>NZ Curriculum Expectations (By the End of the Year)</u>	<u>2023</u>	<u>2023</u> <u>AB+AT</u> <u>B+WB</u>	<u>2024</u>	<u>2024</u> <u>AB+AT</u> <u>B+WB</u>	<u>2025</u>	<u>2025</u> <u>AB+AT</u> <u>B+WB</u>	<u>2023</u>	<u>2023</u> <u>AB+AT</u> <u>B+WB</u>	<u>2024</u>	<u>2024</u> <u>AB+AT</u> <u>B+WB</u>	<u>2025</u>	<u>2025</u> <u>AB+AT</u> <u>B+WB</u>	<u>2023</u>	<u>2023</u> <u>AB+AT</u> <u>B+WB</u>	<u>2024</u>	<u>2024</u> <u>AB+AT</u> <u>B+WB</u>	<u>2025</u>	<u>2025</u> <u>AB+AT</u> <u>B+WB</u>
Whole School Data	Maths	Maths	Maths	Maths	Maths	Maths	Reading	Reading	Reading	Reading	Reading	Reading	Writing	Writing	Writing	Writing	Writing	Writing
<i>Achieving Above</i>	12.9%	69.8%	9.1%	72.5%			14%	27%	22.8%	33.6%			13%	36%	1.7%	29.4%		
<i>Achieving At</i>	56.9%		63.4%				13%		10.8%				23%		27.7%			
<i>Achieving Below</i>	25.7%	30.2%	26.9%	27.4%			21%	72%	27.5%	68.2%			37%	63%	42.8%	70.5%		
<i>Achieving Well-Below</i>	4.5%		0.5%				51%		40.7%				26%		27.7%			
Māori Data																		
<i>Achieving Above</i>	12.4%	57.3%	9.4%	71.8%			9%	19%	17.6%	31.7%			16%	32%	0%	27.1%		
<i>Achieving At</i>	44.9%		62.4%				10%		14.1%				16%		27.1%			
<i>Achieving Below</i>	34.8%	42.7%	28.2%	28.2%			23%	80%	23.5%	68.2%			35%	69%	47.1%	73%		
<i>Achieving Well-Below</i>	7.9%		0%				57%		44.7%				34%		25.9%			
Pasifika Data																		
<i>Achieving Above</i>	15.1%	79.3%	8.6%	88.6%			19%	34%	22.9%	45.8%			22%	54%	5.6%	52.8%		
<i>Achieving At</i>	64.2%		80%				15%		22.9%				32%		47.2%			
<i>Achieving Below</i>	18.9%	20.8%	11.4%	11.4%			25%	65%	22.9%	54.3%			30%	46%	41.7%	47.3%		
<i>Achieving Well-Below</i>	1.9%		0%				40%		31.4%				16%		5.6%			
Boys Data																		
<i>Achieving Above</i>	11.8%	66.7%	10.3%	73.5%			14%	28%	19.5%	34.4%			20%	38%	1.1%	28.7%		
<i>Achieving At</i>	54.9%		63.2%				14%		14.9%				18%		27.6%			
<i>Achieving Below</i>	26.5%	33.4%	25.3%	26.4%			13%	72%	19.5%	65.5%			30%	62%	39.1%	71.3%		
<i>Achieving Well-Below</i>	6.9%		1.1%				59%		46%				32%		32.2%			
Girls Data																		

Achieving Above	14%	73%	6.1%	75.8%			15%	28%	19.7%	37.9%			21%	50%	1.5%	38.8%		
Achieving At	59%		69.7%				13%		18.2%				29%		37.3%			
Achieving Below	25%	27%	24.2%	24.2%			29%	53%	27.3%	62.1%			31%	50%	52.2%	61.2%		
Achieving Well-Below	2%		0%				44%		34.8%				19%		9%			

ATTENDANCE TARGET DATA 2025 - *from Everyday Matters*

The 2025 Government's target is that 80% of our students should be attending more than 90% of the year by 2030.

ATTENDANCE TARGET DATA 2024 - *from Everyday Matters*

The 2024 MoE attendance target is 70%.
Our aim is to achieve this target of 70% for 80% of our tamariki.

Year	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Term	1	1	1	2	2	2	3	3	3	4	4	4
Regular Attendance Over 90% Attendance	42%	44% ↑ 73		38%	38% ↔ 66		26%	40% ↑ 74		31%	39% ↑ 74	
Irregular Absence More than 80% and up to 90% Attendance	26%	23% ↓ 38		23%	26% ↑ 42		25%	26% ↑ 48		20%	26% ↑ 49	
Moderate Absence More than 70% and up to 80% Attendance	14%	18% ↑ 30		16%	15% ↓ 26		20%	10% ↓ 19		19%	13% ↓ 25	

Chronic Absence 70% Attendance or Less	19%	15% ↓ 25		23%	21% ↓ 37		29%	25% ↓ 46		30%	22% ↓ 41	
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How we give effect to Te Tiriti o Waitangi

With the Strategic Goals we have, we have ensured that we are giving effect to Te Tiriti. Our Staff Professional Learning Development Plan clearly shows that this is a priority for Te Kura o Wairau.

We have a designated Board of Trustees seat in which our BoT representative contributes to all discussions from a Māori worldview.

Staff undertook professional learning about Te Tiriti o Waitangi/The Treaty of Waitangi alongside Veronica and Daniel Tawhai, that has continued to support our journey in making sense of how the Te Tiriti framework can support our governance and management at Te Kura o Wairau, and enhance and enrich our curriculum and teaching practices. Two of our Board of Trustees Members attended this professional development supporting their learning and ultimately their governance of our kura and community.

The Senior Leadership Team (Tumuaki/Principal and both Tumuaki Tuarua/Deputy Principals) attended the Māori Achievement Collaborative (MAC) Wānanga in Waitangi. The wānanga was deeply focused on te reo me ona tikanga in a setting from which Māori achieved success as Māori.

Professional Development centered around Te Tiriti o Waitangi was held at our kura, and at two other Manawatū MAC kura. At all of these wānanga Kaihoe Facilitators from the Wellington, Waikato, and Taranaki regions joined us in this PLD.

Our connections with Rangitāne continue to flourish and grow organically. We take guidance from iwi and regularly meet to korero and plan next steps around the development of our curriculum. Our Localised Curriculum has been digitised and is now set up as a website so knowledge can be added to and expanded upon based on the purakau/narratives within our Tomokanga. Craig Kawana (Rangitanē Carver) has contributed to improving the content within our localised curriculum ensuring it is correct.

Together with another local kura in our Palmerston North area we continued to provide te reo Māori professional development catering for all of our kaiako and kaiawhina needs. This process ensured equitable access to this PLD.

We have continued to celebrate and highlight te reo me ona tikanga at our kura through our participation and growth in understanding of Mātauranga Māori. We continue to hold regular and timely powhiri and mihi whakatau. Tauparapara is held every morning in every classroom that includes karakia, pepeha, mihi, Te Kura o Wairau pepeha,

waiata, and te reo Māori. Māori Language Week, and all Pasifika Language Weeks were celebrated and recognised through our normal kura processes. Mātariki was a huge focus again too with our kura embracing the 'Hautapu' ceremony. We had more of our Uara/Values signage put around our kura celebrating our Wairautanga.

The honoring of Te Tiriti in partnership with tauwi/Tangata Tiriti is strong in our kura. Our school Uara/Values of Manaakitanga, Whanaungatanga and Kaitiakitanga are taught and embraced through the daily teaching programmes and approaches like PB4L/SW and Zones of Regulation. Being 'Wairautanga' is what we aspire to be - meaning we are excellent living examples of our values. We have strategic planning, and PLD planning that clearly shows we are tangata tiriti.

Statement of Compliance with Employment Policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Yes</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Through a PB4L lens and our UARA values, these are not just for tamariki but for staff. Our job descriptions focus on our Code of Professional Responsibility and Our Code, Our Standards. Our values are included within here showing we are inclusive of others.</i> <i>Principal holds staff conversations through our Professional Growth Cycle where staff are able to share and express their ideas, challenges, and successes.</i>
How do you practice impartial selection of suitably qualified persons for appointment?	<i>A panel has a cross section of staff as well as a member from the BOT present.</i> <i>The focus for potential appointment is based on the current staff, what skills can be added to the staff skill set, how potential applicants' values align with our UARA and the ability to honour and enact Te Tiriti through our curriculum.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<i>This is at the core of how Te Kura o Warau operates and as above, we ensure that Māori have a voice - through whānau engagement, ensuring our local curriculum lens is from a Māori perspective first, staff PLD around culturally responsive pedagogy, a specific Māori governance seat and a strong connection with Rangitāne.</i>
How have you enhanced the abilities of individual employees?	<i>Through strong PLD planning and the opportunities for growth through these, and through valuing the time whakawhānaungatanga takes and is celebrated by us.</i>
How are you recognising the employment requirements of women?	<i>Ensuring PRT / CRT is flexible, understanding the roles of māmā working, discretionary leave, and understanding the roles of wahine within schools.</i>

How are you recognising the employment requirements of persons with disabilities?

Making necessary changes to the environment, and ensuring property plans are meeting the needs of our ākonga and community.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy.

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	

SCHOOL ORGANISATION AND STRUCTURES

	<u>Health & Safety</u>	<u>Personnel</u>	<u>Property</u>
<p>2025... ...so far</p>	<p>We have a Health & Safety Committee who meet once a term, or when is required. The committee is made up of the Tumuaki, BoT Representative/s & Caretaker. We keep minutes of our meetings.</p> <p>We use Schooldocs which is an online policy and procedure service for schools. This means our school policies and procedures are up to date and in line with all law changes/expectations. We review policies and procedures every term in accordance with the School Docs timeline, and when necessary.</p>	<p>We have 12 teachers and 15 support staff.</p> <p>We have 2 kaiawhina who have LAT's - they support our ORS students</p> <p>Te Oro Karaka Kahui Ako - We have several ASTs (Across School Teachers) who will be supporting our kura and our WST (Within School Teacher) this year.</p> <p>We have an RTLB Liaison Officer who works alongside our Senco supporting our most at risk students/whanau.</p>	<p>Cyclical Maintenance completed (whole school washdown, painting touch ups).</p> <p>Beaver Trees arbour'd kura (part of our maintenance plan).</p> <p>Wairau pathway extended to a fence.</p> <p>Vegetable Gardens maintained.</p> <p>Plans for Block 1 approved and now awaiting next steps.</p>

<p>The Tumuaki meets regularly (once a month) with the Caretaker.</p> <p>We have a Health and Safety register which records all outside businesses who are working on our school site.</p> <p>We have a hazards register that records up to date hazards and alerts all visitors to our kura of these.</p> <p>We have inductions for all new staff.</p> <p>We have orange emergency response processes and procedures on the walls of all environments.</p> <p>We have regular emergency drills/practices (earthquake, fire).</p> <p>We include a Health & Safety section in our Staff Meeting and Leadership Meeting minutes.</p> <p>RAM/SAP paperwork completed for all EOTC opportunities.</p> <p>Inclusion of MoE Attendance Targets monitored.</p> <p>Van use made available for the year to support attendance increasing.</p> <p>All people working at or for Te Kura o wairau are police vetted.</p> <p>Extension of Wairau pathway made entrance safer as the drain was levelled out.</p>	<p>We have a Public Health Nurse who visits us supporting our students' health and wellbeing needs.</p> <p>We are part of an early childhood roopu whose goal is to improve our transition process from ECE to Primary School.</p> <p>We have a Wellbeing Specialist who works in our kura.</p>	<p>Pool serviced due to readings from the new pump system failing. Pool specialist called in.</p>
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	<p>Orange bollards installed alongside the extended Wairau pathway protecting it.</p> <p>More chlorine purchased due to the pool pump system not working.</p> <p>Wellbeing Surveys to collect ākongā voice.</p>		
<p>2024</p>	<p>We have a Health & Safety Committee who meet once a term, or when is required. The committee is made up of the Tumuaki, BoT Deputy Presiding member, BoT Staff Representative & Caretaker. We keep minutes of our meetings.</p> <p>We use Schooldocs which is an online policy and procedure service for schools. This means our school policies and procedures are up to date and in line with all law changes/expectations.</p> <p>The Tumuaki meets regularly (once a month) with the Caretaker.</p> <p>We have a Health and Safety register which records all outside businesses who are working on our school site.</p> <p>We have a hazards register that records up to date hazards and alerts all visitors to our kura of these.</p> <p>We have inductions for all new staff.</p> <p>We have orange emergency response processes and procedures on the walls of all environments.</p>	<p>We have 12 teachers and 13 support staff</p> <p>Kahui Ako - We have an AST (Across School Teacher) supporting our kura and a WST (Within School Teacher) working alongside the AST.</p> <p>We have a RTLB Liaison Officer who works alongside our Senco supporting our most at risk students/whanau.</p> <p>We have a Public Health Nurse who visits us supporting our students' health and wellbeing needs.</p> <p>We employ Arahunga staff to support our ORS students.</p> <p>We are part of an early childhood roopu whose goal is to improve our transition process from ECE to Primary School.</p> <p>We have a Wellbeing Specialist who works on Mondays and Wednesdays based at our kura.</p>	<p>Safety fencing around the pool completed.</p> <p>New camera in the pool installed.</p> <p>New aircon unit installed in Team Leaders office beside Room 6.</p> <p>Beaver Trees arbourred kura (part of our maintenance plan).</p> <p>Vegetable Gardens maintained.</p> <p>Plans for Block 1 to MoE/GETS process in place.</p>

	<p>We have regular emergency drills/practices (earthquake, fire).</p> <p>We include a Health & Safety section in our Staff Meeting and Leadership Meeting minutes.</p> <p>RAM/SAP paperwork completed for all EOTC opportunities.</p> <p>Fencing around our pool was completed.</p> <p>1 more camera installed in the pool area.</p> <p>Room 4 set up for our most vulnerable ākongā.</p> <p>Shower fixed in Room 4.</p>		
<p>2023</p>	<p>We have a Health & Safety Committee who meet once a term, or when is required (e.g Covid-19 pandemic). The committee is made up of the Tumuaki, BoT Chairperson, Deputy Principal/Senco, BoT Member & Caretaker. We keep minutes of our meetings.</p> <p>We use Schooldocs which is an online policy and procedure service for schools. This means our school policies and procedures are up to date and in line with all law changes/expectations.</p> <p>The Tumuaki meets regularly (once a month) with the Caretaker.</p>	<p>We have 12 teachers and 13 support staff</p> <p>Kahui Ako - We have an AST (Across School Teacher) supporting our kura and 2 WST's (Within School Teachers) working alongside the AST.</p> <p>We have a RTLB Liaison Officer who supports our most at risk students/whānau.</p> <p>We have a Public Health Nurse who visits us supporting our students' health and wellbeing needs.</p> <p>We employ Arahunga staff to support our ORS students.</p> <p>We have a new Caretaker on our team.</p>	<p>We are completing the ceiling and roof work in the fale (old dental clinic) due to mold and leaking.</p> <p>The electrical/lighting/zip work across the school is completed</p> <p>New PB4L Uara/Principles boards are up around our school.</p> <p>New flags with our Uara (Whanaungatanga, Manaakitanga, Kaitiakitanga) have gone up along our front fence.</p> <p>The Swimming Pool safety fencing will be improved.</p>

<p>We have a Health and Safety register which records all outside businesses who are working on our school site.</p> <p>We have a hazards register that records up to date hazards and alerts all visitors to our kura of these.</p> <p>We have inductions for all new staff.</p> <p>We have orange emergency response processes and procedures on the walls of all environments.</p> <p>We have regular emergency drills/practices (lockdown, earthquake, fire, flood).</p> <p>New sunshade over our Senior Playground installed.</p> <p>New sandpit cover installed.</p> <p>Staffroom Courtyard was unsafe as the tree roots lifted the concrete causing major cracks and lifting of parts of the concrete. All has been removed and replaced with new pavers. Trees causing the problem were removed and their roots cut off and stumped.</p>	<p>We are part of an early childhood roopu whose goal is to improve our transition process from ECE to Primary School.</p> <p>We have a Wellbeing Specialist who works on Mondays and Wednesdays based at our kura.</p>	<p>Swings have been purchased for our senior playground and are put out and away each day by our Caretaker.</p> <p>Some of our gardens have been planted (roundabout, hall, back of first aid room, bike track).</p> <p>Yellow walls in our school have been changed to a deeper green colour (like on our atua 'Tane Mahuta').</p> <p>We have changed our cyclical maintenance provider. It is now Brendon Dorn Ltd.</p> <p>We have a new pump & filter system in our swimming pool.</p> <p>We have a camera in our pool area now.</p> <p>We have had our trees arbores.</p> <p>Tractor painted and welded (by neighbour).</p> <p>New playground alphabet snake, Tongan & Samoan hopscotches, and a map of Aotearoa has been painted on our concrete areas.</p> <p>The concrete courtyard was replaced with new pavers.</p> <p>Uniforms removed from the Server Room to their own room.</p>
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			<p>Stationary moved from the Server Room to a lockable cabinet.</p> <p>Server Room tidied with IT resources and equipment in labelled boxes</p> <p>Curtains in the hall on the stage were fixed.</p> <p>Fridge in the Wharekai fixed.</p> <p>Room 4 was cleaned and cleared due to an infestation of cockroaches.</p> <p>Vegetable Gardens maintained.</p> <p>Compost made and in use.</p> <p>Orchard trees added to our orchard.</p> <p>New sand is put into our sandpit.</p> <p>New sandpit cover installed.</p> <p>New garden created in the old Junior sandpit.</p> <p>Pump track sprayed for weeds and grass laid.</p> <p>Cladding job across the school completed.</p>
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Review of School Improvement Plan and Consultation

2025...	Whānau Hui scheduled to collect voices - Bilingual Class, Refreshed Curriculum, Science of Learning
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...so far	
2024	Our Pasifika Whānau were consulted via a talanoa fono. Collection of voices across various subjects was collated and then actions based on these voices began to take place.
2023	Our School Improvement Plan will continue in the same form it is (this is based on the advice & guidance given from the MoE). We have to give our 'Analysis of Variance' to the MoE by March 31st. We have to give our School Improvement Plan 'Annual Plan' information by May 31st. We will consult with our community about our Localised Curriculum, knowledge they may have re Our Region/Our Place. We will also consult in Term 3/4 about offering bilingual/full immersion (Rumaki) education at Te Kura on Wairau in Te Reo Maori & Tongan.

Analysis of Variance Report - 2024 (Mathematics)

School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in mathematics.		
Target:	<ul style="list-style-type: none"> To maintain or better the 2020 achievement of all students meeting or exceeding curriculum level expectations in mathematics. 		
Baseline Data:	<ul style="list-style-type: none"> 64.9% of all students met or exceeded their expected curriculum level 68.4% of Maori students met or exceeded their expected curriculum level in mathematics 63.1% of Pasifika students met or exceeded their expected curriculum level in mathematics 35.1% of students are not meeting their expected curriculum level in mathematics 		
<p>Ensure the 2023 budget supports the purchase of necessary tools and resources to support teachers and the students.</p> <p>Ensure that teacher practices are standardised re: the administration and analysis of assessment.</p> <p>Ensure that teachers are familiar with the Mathematics Elaborations.</p> <p>Ensure that teachers are moderating within teams and across the school to ensure consistency of assessment.</p> <p>Continue to provide professional development for our staff.</p> <p>Localise our curriculum to ensure local history and things of significance to our community are being taught.</p>			

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i> Data Results	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>2024</p> <ul style="list-style-type: none"> ★ The target students who were working well below & below were identified. ★ The Maths Leader provided support to staff. ★ Identified students monitored closely and accelerated progress planned for. ★ Students' individual needs are analysed. ★ Evidence recorded through online appraisal sites of their teacher performance through their teacher inquiry. ★ Setting explicit goals and expectations. ★ Continued DMIC mentoring and guidance provided on a regular basis (Massey University). 1:1 coaching and mentoring and staff meetings ★ DMIC Lesson Study carried out throughout the year in 'Teams'. 	<p>2024</p> <ul style="list-style-type: none"> ★ 72.5% (64.9%) of all students have met or exceeded their expected curriculum level in mathematics. <i>That is an increase of 2.5% from the 2023 data.</i> ★ 71.8% (68.4%) of our Maori students are now working at or above their expected curriculum level. <i>That is an increase of 14.8% from the 2023 data.</i> ★ 86.6% (63.1%) of our Pasifika students have met or exceeded their expected curriculum level in mathematics. <i>That is an increase of 7.6% from the 2023 data.</i> ★ 27.4% (35.1%) of all our students are now working below their expected curriculum level. <i>That is a decrease of 2.6% from the 2023 data.</i> 	<p>2024</p> <ul style="list-style-type: none"> ★ Lesson Study practice and process known and understood. ★ Teams planning together and then critiquing the planning and reviewing the lessons taught in order to improve the lessons. ★ Timely feedback and feed forward from colleagues and the DMIC mentor. ★ Consistency of teaching across the school. ★ ICS (In Class Support) continued throughout the year by the DMIC mentor. ★ Maths resources and sites shared with staff. 	<p>2024</p> <ul style="list-style-type: none"> ★ Curriculum Leader to provide the professional development we would have otherwise had provided by our DMIC mentor. ★ Continued professional development on Lesson Study and ICS. ★ Continued professional development of moderation and assessment practices. ★ Teachers to teach and manage their whole class in 2025 based upon all PD received. ★ Team leaders will monitor and track data for students in their team. ★ Within school effective practice will continue to be shared through our professional growth cycle - online sites, observations, planning and reviewing reviews, feedback and feedforward, PRT advice & guidance programme.

<ul style="list-style-type: none"> ★ Standardised assessment tasks moderated and shared with the staff. ★ DMIC assessment tools were used by staff. ★ DMIC assessment was moderated and shared with the staff. ★ DMIC planning booklets were used for planning and teaching across the school. 			
<p><u>2023</u></p> <ul style="list-style-type: none"> ★ The target students who were working well below & below were identified. ★ The Maths Leader provided support to staff. ★ Identified students monitored closely and accelerated progress planned for. ★ Students' individual needs are analysed. ★ Evidence recorded through online appraisal sites of their teacher performance through their teacher inquiry. ★ Setting explicit goals and expectations. ★ Continued DMIC mentoring and guidance provided on a regular basis (Massey 	<p><u>2023</u></p> <ul style="list-style-type: none"> ★ 70% of all students have met or exceeded their expected curriculum level in mathematics ★ 57% of our Maori students are now working at or above their expected curriculum level. ★ 79% of our Pasifika students have met or exceeded their expected curriculum level in mathematics. ★ 30% of all our students are now working below their expected curriculum level. 	<p><u>2023</u></p> <ul style="list-style-type: none"> ★ New staff on board who had no DMIC training. ★ Lesson Study and ICS (In Class Support) approaches have been effective for all staff and students. The results are an indication of this PD approach. 	<p><u>2023</u></p> <ul style="list-style-type: none"> ★ Continued professional development in 2024 from DMIC mentors – Massey University. We are the only school in the Manawatu who will continue to receive support from a Mentor for free due to our Pasifika students. ★ Continued professional development with a specific focus on Lesson Study and ICS. ★ Continued professional development of moderation and assessment practices. ★ Teachers to teach and manage their whole class in 2024 based upon all PD received.

<p>University). 1:1 coaching and mentoring and staff meetings</p> <ul style="list-style-type: none"> ★ DMIC Lesson Study carried out throughout the year in 'Teams'. ★ Standardised assessment tasks moderated and shared with the staff. ★ DMIC assessment tools were introduced and used by staff. ★ DMIC assessment was moderated and shared with the staff as well. ★ DMIC planning booklets were used for planning and teaching across the school. ★ Student Survey's completed and data from 2021/2022 & 2023 viewed and considered for future teaching. 			<ul style="list-style-type: none"> ★ Team leaders will monitor and track data for students in their team. ★ Within school effective practice continues to be shared through observations, professional conversations and moderation.
<p><u>2022</u></p> <ul style="list-style-type: none"> ★ The target students who were working well below & below were identified. ★ The Maths Leader provided support to staff. ★ Identified students monitored closely and accelerated progress planned for. ★ Students' individual needs are analysed. ★ Evidence recorded through online appraisal sites of their 	<p><u>2022</u></p> <ul style="list-style-type: none"> ★ 56.6% of all students have met or exceeded their expected curriculum level in mathematics. ★ 52% of our Maori students are now working at or above their expected curriculum level. ★ 63% of our Pasifika students have met or exceeded their expected 	<p><u>2022</u></p> <ul style="list-style-type: none"> ★ A number of new staff needed training. They were new to DMIC. ★ ESOL students. ★ COVID has impacted once again with staff and students sick or isolating across the year. 	<p><u>2022</u></p> <ul style="list-style-type: none"> ★ Continued professional development in 2022 from DMIC mentors – Massey University. We have a new mentor working with us. ★ Continued professional development with a specific focus on team planning and assessment.

<p>teacher performance through their teacher inquiry.</p> <ul style="list-style-type: none"> ★ Setting explicit goals and expectations. ★ Continued DMIC mentoring and guidance provided on a regular basis (Massey University). 1:1 coaching and mentoring and staff meetings ★ DMIC Lesson Study carried out throughout the year in 'Teams'. ★ Standardised assessment tasks moderated and shared with the staff. ★ DMIC assessment tools were introduced and used by staff. ★ DMIC assessment was moderated and shared with the staff as well. ★ DMIC planning booklets were used for planning and teaching across the school. 	<p>curriculum level in mathematics.</p> <ul style="list-style-type: none"> ★ 43.3% of all our students are now working below their expected curriculum level. 		<ul style="list-style-type: none"> ★ Continued professional development of moderation and assessment practices. ★ Team leaders will monitor and track data for students in their team. ★ Within school effective practice being shared through observations, professional conversations and moderation.
<p><u>2021</u></p> <ul style="list-style-type: none"> ★ The target students who were working well below & below were identified. ★ The Maths Leader provided support to staff. ★ Identified students monitored closely and accelerated progress planned for. ★ Students' individual needs are analysed. ★ Evidence recorded through online appraisal sites of their teacher performance through their teacher inquiry. ★ Setting explicit goals and expectations. 	<p><u>2021</u></p> <ul style="list-style-type: none"> ○ 61.4% of all students have met or exceeded their expected curriculum level in mathematics. ○ 63.1% of our Maori students are now working at or above their expected curriculum level. ○ 60.9% of our Pasifika students have met or exceeded their expected curriculum level in mathematics. 	<p><u>2021</u></p> <p>Professional Development around OTJs and moderation</p> <p>More robust assessment practices and tools.</p> <p>Standardized assessment tools used (e.g PAT/JAMS/ARBS).</p> <p>Student engagement was higher.</p> <p>Mathletics Tool trialed</p> <p>COVID Delta – Lockdown</p> <p>A number of students remained at home due to anxiety and were</p>	<p><u>2021</u></p> <p>Continued professional development in 2022 from DMIC mentors – Massey University.</p> <p>Continued professional development with a specific focus on data literacy.</p> <p>Continued professional development of moderation and assessment practices.</p> <p>Within school effective practice being shared through observations, professional conversations and moderation.</p>

- ★ DMIC mentoring and guidance provided on a regular basis (Massey University). 1:1 coaching and mentoring and staff meetings
- ★ DMIC Lesson Study carried out throughout the year.
- ★ Standardized assessment tasks moderated and shared with the staff

- o 38.6% of all our students are now working below their expected curriculum level.

learning from a distance for a long length of time.

Some students did not return to school and are now being educated via correspondence or home schooled.

Through COVID inequities were brought to the fore that impacted highly of our students and community.

Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 40% - 50% of our students engaged consistently with their distance learning during lockdown.

Transience – some students moved out of the area due to job and housing loss and financial hardship.

ESOL students.

Health and wellbeing focus was paramount throughout COVID and the remainder of the year.

Planning for next year: 2025

Ensure the 2025 budget supports the purchase of necessary tools and resources to support teachers and students.

Ensure that teachers are making a start in using the updated Mathematics and Statistics Curriculum content.

Ensure that teachers are making a start to familiarise themselves with the adjusted assessment and aromatawai practices to reflect progression and achievement against the new curriculum content.

Ensure teachers are using consistent assessment tools.

Ensure moderation within teams and across the school occurs to support OTJ's.

Ensure DMIC is taught at least 4 times a week.

Continue to provide professional development for our staff.

Analysis of Variance Report - 2024 (Reading)

School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in reading.		
Target:	<ul style="list-style-type: none"> All students identified as not yet meeting the age appropriate curriculum level at the end of 2020 will have made at least a years progress in reading by the end of 2021 		
Baseline Data : (2020 Data)	<ul style="list-style-type: none"> ★ Overall 58.1% are achieving below or well below their expected curriculum level ★ Maori 58.6% are achieving below or well below their expected curriculum level ★ 91% of Year 1 students (2020) were achieving below their expected curriculum level 		

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><u>2024</u></p> <ul style="list-style-type: none"> ★ Continued Professional Development in Structured Literacy for all teachers from Years 0-6. ★ Josie Woon (AST) met with the WST to talk through schoolwide trends and PD ★ BoT purchased further Structured Literacy resources. ★ Staff attended Manawatu Structured Literacy PD sessions at various schools. ★ Teaching of The Code ★ Staff Meeting PD ★ Beginning teachers getting PD on running record assessments continues ★ Teacher Aides support groups in place targeting students reading just below expected age ★ Assessment reviewed and refined again. Structured Literacy and Benchmark assessment tools to be used. Probe optional for students reading at level 30 to support 	<p><u>2024</u></p> <ul style="list-style-type: none"> ★ 33.6% of all learners are now working at or above their expected curriculum level. <i>That is an increase of 6.6% from the 2023 data.</i> ★ 31.7% of our Maori students are now working at or above their expected curriculum level. <i>That is an increase of 12.7% from the 2023 data.</i> ★ 38% of our Year 5 cohort are now working at or above their expected curriculum level. <i>That is an increase of 2% from the 2023 data.</i> ★ Overall 68.2% (58.1%) are achieving below or well below their expected curriculum level. <i>That is a decrease of 3.8% from the 2023 data.</i> ★ Maori 68.2% (58.6%) are achieving below or well below their expected curriculum level. <i>That is a decrease of 11.8% from the 2023 data.</i> ★ (91%) of Year 1 students (x30) in 2020 were achieving 	<p><u>2024</u></p> <ul style="list-style-type: none"> ★ One new teacher in the Senior Team, and the two newest teachers to the profession in the Middle and Junior Team needed support implementing Structured Literacy practices into their classrooms throughout the year. ★ Of these 3 teachers 1 was a beginning teacher, 1 was in their 2nd year and 1 was in their 3rd year. ★ AST won a position as a Tumuaki so new AST was involved, but only met once. He was responsible for the Kahui Ako Mathematics stream and his strength was mathematics. ★ ESOL students ★ Teachers are still learning the assessment process around Structured Literacy. 	<p><u>2024</u></p> <ul style="list-style-type: none"> ★ Inclusion in the professional development of Structured Literacy in Cohort 3. ★ WST to support and track reading and writing data closely. This will allow individualised support for those teachers who require it. ★ Support groups run by trained teacher aides/LAT's in Structured Literacy. ★ SENCO working alongside teacher aides to support their practice.

<p>comprehension</p>	<p>below their expected curriculum level</p> <p>★ (26%) of Year 5 students in 2024 were achieving below their expected curriculum level, <i>That is a decrease of 65% from the 2023 data</i></p>		
<p><u>2023</u></p> <ul style="list-style-type: none"> ★ Continued Professional Development in Structured Literacy for all teachers from Years 0-6. ★ Josie Woon (AST) met with WST's to arrange for specific and tailored PD for our teachers. She observed, and modelled effective teacher practices and gave feedback/forward. Josie led PD at our staff Meetings. ★ BoT purchased further Structured Literacy resources. ★ Staff attended Manawatu Structured Literacy PD sessions at various schools. ★ Some staff attended Kahui Ako professional development ★ Beginning teachers getting PD on running record assessments ★ Teacher Aides support 	<p><u>2023</u></p> <ul style="list-style-type: none"> ★ 27% of all learners are now working at or above their expected curriculum level. ★ 19% of our Maori students are now working at or above their expected curriculum level. ★ 36% of our Year 4 cohort are now working at or above their expected curriculum level. 	<p><u>2023</u></p> <ul style="list-style-type: none"> ★ Two new teachers in the Junior Team, one new teacher in the Middle Team, and one new teacher in the Senior Team needed support implementing Structured Literacy practices into their classrooms throughout the year ★ Of these 4 teachers 3 were beginning teachers and 1 was doing a refresh after being away from the Primary sector. ★ ESOL students ★ Changes to our assessment process. This year Structured Literacy assessment was used. 	<p><u>2023</u></p> <ul style="list-style-type: none"> ★ Continued professional development of Structured Literacy across the whole school. ★ WST to support and track reading data closely. This will allow individualised support for those teachers who require it. ★ Support groups run by trained teacher aides in Structured Literacy to continue. SENCO working alongside teacher aides with continued professional development. ★ Rata Team teachers to attend Liz Kane PD this year, and Kahikatea Team too.

<p>groups in place targeting students reading just below expected age</p> <ul style="list-style-type: none"> ★ Kowhai Team & Senior Leadership Team attended Liz Kane PD. ★ DP's implemented literacy intervention in the senior team to cater for the wide scope of learning levels ★ Assessment reviewed and refined. Structured Literacy and Benchmark assessment tools to be used. Probe optional for students reading at level 30 to support comprehension 		<ul style="list-style-type: none"> ★ Teachers are still learning the assessment process around Structured Literacy. 	<ul style="list-style-type: none"> ★ More resources to be purchased to support the teaching and learning of Structured Literacy.
<p><u>2022</u></p> <ul style="list-style-type: none"> ★ Continued Professional Development in Structured Literacy for all teachers from Years 0-4. ★ Josie Woon (AST) met with WST's to arrange for specific and tailored PD for our teachers. She observed, and modelled effective teacher practices and gave feedback/forward. Josie led PD at our staff Meetings. ★ BoT purchased further Structured Literacy resources. ★ Staff attended Manawatu Structured Literacy PD sessions at various schools. ★ Some staff attended Kahui 	<p><u>2022</u></p> <ul style="list-style-type: none"> ★ 44.4% of all learners are now working at or above their expected curriculum level. ★ 22.4% of our Maori students are now working at or above their expected curriculum level. ★ 27% of our Year 3 cohort are now working at or above their expected curriculum level. 	<p><u>2022</u></p> <ul style="list-style-type: none"> ★ Most of the staff who received the Structured Literacy professional development left in 2022 leaving only one trained staff member for the Year 3 cohort. ★ The new staff required training throughout the year. ★ COVID again impacted on learning programmes with staff and students isolating and unwell throughout the year. 	<p><u>2022</u></p> <ul style="list-style-type: none"> ★ Continued professional development of Structured Literacy across the whole school. ★ WST to support and track reading data closely. This will allow individualised support for those teachers who require it. ★ Support groups run by trained teacher aides in Structured Literacy. SENCO working alongside teacher aides with continued professional development.

<p>Ako professional development</p> <ul style="list-style-type: none"> ★ Beginning teachers getting PD on running record assessments 		<ul style="list-style-type: none"> ★ The high spike of cases in term 1 impacted hugely on learning, especially with the year 2's transitioning to a new team and teacher. ★ ESOL students ★ Changes to our assessment process. 2021 Benchmark Running Records were used. This year Structured Literacy assessment was used. ★ Teachers are still learning the assessment process around Structured Literacy. 	
<p><u>2021</u></p> <ul style="list-style-type: none"> ★ The Year 3 students who were working well below & below were identified. ★ Structured Literacy Professional Development occurred for all teachers from Year 0 - Year 4. ★ Identified students monitored closely and accelerated progress planned for. ★ Students' individual needs analysed and target areas taught. 	<p><u>2021</u></p> <ul style="list-style-type: none"> ★ 43% of all learners (92 students out of 214 students) are now working at or above their expected curriculum level. ★ 43.8% of our Maori students are now working at or above their expected curriculum level. ★ 33% of our Year 2 cohort are now working at or above their expected curriculum level. 	<p><u>2021</u></p> <ul style="list-style-type: none"> ★ Professional development around Structured Literacy. ★ New assessment practices in place due to Structured Literacy. ★ COVID Delta – Lockdown ★ A number of students remained at home due to anxiety and were learning from a distance for a long length of time. ★ Some students did not return to school and are now being educated via correspondence of home schooled. 	<p><u>2021</u></p> <ul style="list-style-type: none"> ★ Structured Literacy to continue being implemented in our junior school as well as into our middle team. ★ Support programme led by teacher aides. ★ Continued professional development with a specific focus on data literacy. ★ Continued professional development of moderation and assessment practices.

- ★ Evidence recorded through online appraisal sites of their teacher performance through their teacher inquiry.
- ★ Setting explicit goals and expectations.
- ★ Literacy support programmes.
- ★ Across School Teacher & Within School Teacher support for teacher aides running support programme professional development of Structured Literacy.
- ★ More resources purchased for Structured Literacy.

- ★ Through COVID inequities were brought to the fore that impacted highly of our students and community.
- ★ Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 40% - 50% of our students engaged consistently with their distance learning during lockdown.
- ★ Transience – some students moved out of the area due to job and housing loss and financial hardship.
- ★ ESOL students.
- ★ Health and wellbeing focus was paramount throughout COVID and the remainder of the year.
- ★ Professional Development.

Planning for next year: 2025

Ensure the 2025 budget supports the purchase of necessary tools and resources to support teachers and the students.
 Ensure that teachers are making a start in using the updated English Curriculum content.
 Ensure that teachers are making a start to familiarise themselves with the adjusted assessment and aromatawai practices to reflect progression and achievement against the new curriculum content.
 Ensure teachers are using consistent assessment tools.
 Ensure moderation within teams and across the school occurs to support OTJ's.
 Continue to provide professional development for our staff.
 Through the Kahui Ako involve ourselves in the Literacy stream to access professional development throughout the year.
 WST to support staff across the school.

Analysis of Variance Report - 2024 (Writing)

School Name:	Te Kura o Wairau	School Number:	2363
Strategic Aim:	Develop a collaborative future focus and inclusive curriculum that identifies, accelerates and extends the learning capacity of all learners.		
Annual Aim:	For all learners to achieve or exceed age appropriate curriculum levels expectations in writing.		
Target:	<ul style="list-style-type: none"> To maintain or better the 2020 achievement of all students meeting or exceeding curriculum levels expectations 		
Baseline Data (2020):	<ul style="list-style-type: none"> 43.7% of all students met or exceeded their expected curriculum level 47% of all Maori students meet or exceeded their expected curriculum level in writing 41.3% of all Pasifika students meet or exceeded their expected curriculum level in writing 		

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>
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2024

- ★ Continued Professional Development in Structured Literacy for all teachers from Years 0-6.
- ★ Josie Woon (AST) continued to meet with the WST to talk through schoolwide trends and PD
- ★ BoT purchased further Structured Literacy resources.
- ★ Staff attended Manawatu Structured Literacy PD sessions at various schools.

- ★ Teaching of The Code
- ★ Staff Meeting PD

- ★ DP continuing to work alongside Kahikatea Team to develop their writing programmes

- ★ Modelling writing
- ★ Observing writing

- ★ PD given around our Writing Matrix to support more consistent assessment

2024

- ★ 29.4% **(43.7%)** of **all** learners are now working at or above their expected curriculum level. *That is a decrease of 6.6% from the 2023 data.*
- ★ 27.1% **(47%)** of our **Maori** students are now working at or above their expected curriculum level. *That is a decrease of 4.9% from the 2023 data.*
- ★ 52.8% **(41.3%)** of our **Pasifika** are now working at or above their expected curriculum level. *That is a decrease of 2.2% from the 2023 data.*

2024

- ★ One new teacher in the Senior Team, and the two newest teachers to the profession in the Middle and Junior Team needed support implementing Structured Literacy practices into their classrooms throughout the year
- ★ Of these 3 teachers 1 was a beginning teacher, 1 was in their 2nd year and 1 was in their 3rd year.
- ★ AST won a position as a Tumuaki so new AST was involved, but only met once. He was responsible for the Kahui Ako Mathematics stream and his strength was mathematics.
- ★ ESOL students
- ★ Teachers are still learning the assessment process around Structured Literacy.
- ★ Writing Progressions were reviewed again and updated.

2024

- ★ Inclusion in the professional development of Structured Literacy in Cohort 3.
- ★ WST to support and track reading and writing data closely. This will allow individualised support for those teachers who require it.
- ★ Support groups run by trained teacher aides/LAT's in Structured Literacy.
- ★ SENCO working alongside teacher aides to support their practice.
- ★ Team and Whole school moderation of writing occurring as part of the assessment across the school process.
- ★ Use of the updated writing phases and progressions.

2023

- ★ Continued Professional Development in Structured Literacy for all teachers from Years 0-6.
- ★ Josie Woon (AST) met with WST's to arrange for specific and tailored PD for our teachers. She observed, and modelled effective teacher practices and gave feedback/forward. Josie led PD at our staff Meetings.
- ★ BoT purchased further Structured Literacy resources.
- ★ Staff attended Manawatu Structured Literacy PD sessions at various schools.
- ★ Some staff attended Kahui Ako professional development

- ★ Teaching of The Code

- ★ All Kowhai Team and Senior Leadership Team attended the Liz Kane PD

- ★ Staff Meeting PD

- ★ Attending SL PD at other schools throughout the year

- ★ DP working alongside Kahikatea Team to develop their writing programmes

- ★ Modelling writing
- ★ Observing writing

2023

- ★ 36% of **all** learners are now working at or above their expected curriculum level.
- ★ 32% of our **Maori** students are now working at or above their expected curriculum level.
- ★ 55% of our **Pasifika** are now working at or above their expected curriculum level.

2023

- ★ Two new teachers in the Junior Team, one new teacher in the Middle Team, and one new teacher in the Senior Team needed support implementing Structured Literacy practices into their classrooms throughout the year
- ★ Of these 4 teachers 3 were beginning teachers and 1 was doing a refresh after being away from the Primary sector.
- ★ ESOL students
- ★ Changes to our assessment process. This year Structured Literacy assessment was used.
- ★ Teachers are still learning the assessment process around Structured Literacy.
- ★ Writing Progressions were reviewed and updated.

2023

- ★ Continued professional development of Structured Literacy across the whole school.
- ★ WST to support and track reading and writing data closely. This will allow individualised support for those teachers who require it.
- ★ Support groups run by trained teacher aides in Structured Literacy. SENCO working alongside teacher aides with continued professional development.
- ★ Whole school moderation for writing assessment.
- ★ Use of the updated writing progressions.

<ul style="list-style-type: none"> ★ Modelled The Code lessons ★ PD given around our Writing Matrix to support more consistent assessment 			
<p><u>2022</u></p> <ul style="list-style-type: none"> ★ Continued Professional Development in Structured Literacy for all teachers from Years 0-4. ★ Josie Woon (AST) met with WST's to arrange for specific and tailored PD for our teachers. She observed, and modelled effective teacher practices and gave feedback/forward. Josie led PD at our staff Meetings. ★ BoT purchased further Structured Literacy resources. ★ Staff attended Manawatu Structured Literacy PD sessions at various schools. ★ Some staff attended Kahui Ako professional development 	<p><u>2022</u></p> <ul style="list-style-type: none"> ★ 39% of all learners are now working at or above their expected curriculum level. ★ 29% of our Maori students are now working at or above their expected curriculum level. ★ 47% of our Pasifika are now working at or above their expected curriculum level. 	<p><u>2022</u></p> <ul style="list-style-type: none"> ★ Most of the staff who received the Structured Literacy professional development left. ★ The new staff required training throughout the year. ★ COVID again impacted on learning programmes with staff and students isolating and unwell throughout the year. ★ The high spike of COVID cases in term 1 impacted hugely on learning. ★ ESOL students' Writing Progressions were reviewed and updated. 	<p><u>2022</u></p> <ul style="list-style-type: none"> ★ Continued professional development of Structured Literacy across the whole school. ★ WST to support and track reading and writing data closely. This will allow individualised support for those teachers who require it. ★ Support groups run by trained teacher aides in Structured Literacy. SENCO working alongside teacher aides with continued professional development. ★ Whole school moderation for writing assessment. ★ Use of the updated writing progressions.

<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>
<ul style="list-style-type: none"> ★ The target students who were working well below & below were identified. ★ The Literacy Leader provided support to staff. ★ Identified students monitored closely and accelerated progress planned for. ★ Students' individual needs analysed. ★ Evidence recorded through online appraisal sites of their teacher performance through their teacher inquiry. ★ Setting explicit goals and expectations. ★ RTLit working with students from our middle and senior teams. ★ Literacy support programmes. 	<ul style="list-style-type: none"> ★ 37.6% of all students have met or exceeded their expected curriculum level in writing ★ 37.3% of our Maori students are now working at or above their expected curriculum level. ★ 41.3% of all Pasifika students have met or exceeded their expected curriculum level in writing 	<ul style="list-style-type: none"> ★ Professional development around Structured Literacy. ★ New assessment practices in place due to Structured Literacy. ★ COVID Delta – Lockdown ★ A number of students remained at home due to anxiety and were learning from a distance for a long length of time. ★ Some students did not return to school and are now being educated via correspondence of home schooled. ★ Through COVID inequities were brought to the fore that impacted highly of our students and community. ★ Many students missed out on a huge amount of learning time due to some of the inequities e.g. lack of devices and internet connection. 40% - 50% of our students engaged consistently with their distance learning during lockdown. ★ Transience – some students moved out of the area due to job and housing loss and financial hardship. ★ ESOL students. ★ Health and wellbeing focus was paramount throughout 	<ul style="list-style-type: none"> ★ Structured Literacy being implemented in our junior school as well as with our support programme teacher aides. ★ Continued professional development with a specific focus on data literacy. ★ Continued professional development of moderation and assessment practices.

COVID and the remainder
of the year.
★ Professional Development.

Planning for next year: 2025

Ensure the 2025 budget supports the purchase of necessary tools and resources to support teachers and the students.
Ensure that teachers are making a start in using the updated English Curriculum content.
Ensure that teachers are making a start to familiarise themselves with the adjusted assessment and aromatawai practices to reflect progression and achievement against the new curriculum content.
Ensure teachers are using consistent assessment tools.
Ensure moderation within teams and across the school occurs to support OTJ's.
Continue to provide professional development for our staff.
Through the Kahui Ako involve ourselves in the Literacy stream to access professional development throughout the year.
WST to support staff across the school.

Te Kura o Wairau
Kiwisport

For the Year Ended 31 December 2024

Kiwisport is a Government funding initiative to support student's participation in organized sport. In 2024 the school received \$2,760.96 (excl GST). The funding was spent on various sporting endeavors.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KURA O WAIRAU'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Te Kura o Wairau (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit 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 18, 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 the 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 as applicable to entities that qualify as a Tier 2 entity.

Our audit was completed on 5 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Kiwisport Report, Analysis of Variance, Student's Progress and Achievement, Te Tiriti O Waitangi Report, Board Listing and Statement of Compliance with Employment Policy, 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



Vivien Cotton
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand