

ADVENTURE SCHOOL
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



Ministry Number:	1195
Principal:	Tania Cox
School Address:	Longitude Place, Whitby, Porirua
School Postal Address:	Longitude Place, Whitby, Porirua
School Phone:	04 2347220
School Email:	admin@adventure.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

ADVENTURE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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ADVENTURE SCHOOL

Statement of Responsibility

For the year ended 31 December 2024

The Board of Trustees 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.

Chris Eastham

Full Name of Presiding Member

Tania Anne Cox

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

5/6/25

Date:

5/6/25

Date:

ADVENTURE SCHOOL

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget(Unau	Actual
		\$	dited)	\$
			\$	
Revenue				
Government Grants	2	4,805,922	4,782,700	4,668,782
Locally Raised Funds	3	305,982	320,900	183,289
Interest Income		33,771	16,000	27,129
		<hr/>	<hr/>	<hr/>
		5,145,675	5,119,600	4,879,200
 Expenses				
Locally Raised Funds	3	135,408	136,000	76,034
Learning Resources	4	3,302,663	3,789,580	3,265,319
Administration	5	163,603	177,410	173,924
Property	6	1,411,315	1,166,500	1,373,640
Loss on Disposal of Property, Plant and Equipment		1,560	-	-
		<hr/>	<hr/>	<hr/>
		5,014,549	5,269,490	4,888,917
 Net Surplus for the year		<hr/>	<hr/>	<hr/>
		131,126	(149,890)	(9,717)

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

ADVENTURE SCHOOL

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

	Actual 2024 \$	Budget (Unaudited) 2024 \$	Actual 2023 \$
Balance at 1 January	927,041	-	903,274
Total comprehensive revenue and expense for the year	131,126	(149,890)	(9,717)
Capital Contributions from the Ministry of Education			
Contribution - Te Mana Tuhono	59,535	997,041	33,484
Equity at 31 December	1,117,702	847,151	927,041
Retained Earnings	1,117,702	847,151	927,041
Equity at 31 December	1,117,702	847,151	927,041

ADVENTURE SCHOOL

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	371,787	267,000	387,974
GST Receivable		19,541	11,000	12,392
Accounts Receivable	8	266,990	211,800	215,289
Inventories	9	15,161	10,900	11,468
Investments	10	366,040	282,000	249,713
Prepayments		3,294	15,000	77,557
		1,042,813	797,700	954,393
Current Liabilities				
Accounts Payable	12	281,052	240,000	229,751
Revenue Received in Advance	13	6,000	1,000	53,944
Painting Contract Liability	15	10,382	16,500	12,405
Provision for Cyclical Maintenance	14	-	57,781	17,206
Finance Lease Liability	16	10,493	13,600	11,279
Funds held for Capital Works Projects	17	99,881	15,000	4,166
		407,808	343,881	328,751
Working Capital Surplus/(Deficit)		635,005	453,819	625,642
Non-current Assets				
Property, Plant and Equipment	11	532,854	475,532	345,032
		532,854	475,532	345,032
Non-current Liabilities				
Provision for Cyclical Maintenance	14	41,481	50,000	27,038
Painting Contract Liability	15	-	15,000	8,359
Finance Lease Liability	16	8,676	17,200	8,236
		50,157	82,200	43,633
Net Assets		1,117,702	847,151	927,041
Equity		1,117,702	847,151	927,041

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

ADVENTURE SCHOOL

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,005,755	882,700	922,739
Locally Raised Funds		257,845	318,507	261,233
Goods and Services Tax (net)		(7,146)	1,392	6,294
Payments to Employees		(573,250)	(587,598)	(533,132)
Payments to Suppliers		(487,347)	(555,413)	(641,958)
Interest Received		33,302	14,200	25,811
Net cash from the Operating Activities		229,159	73,788	40,987
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	6,251
Purchase of PPE (and Intangibles)		(201,423)	(194,718)	22,474
Purchase of Investments		(116,327)	(26,287)	(10,321)
Net cash to the Investing Activities		(317,750)	(221,005)	18,404
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	33,484
Finance Lease Payments		(12,931)	11,285	(16,012)
Painting contract payments		(10,382)	10,736	(10,381)
Funds Held for Capital Works Projects		95,717	74,371	(2,333)
Net cash from Financing Activities		72,404	96,392	4,758
Net increase/(decrease) in cash and cash equivalents		(16,187)	(50,825)	64,149
Cash and cash equivalents at the beginning of the year	7	387,974	323,825	323,825
Cash and cash equivalents at the end of the year	7	371,787	273,000	387,974

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements..

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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 16. Future operating lease commitments are disclosed in note 21b.

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.

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

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

f) 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.

g) 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.

h) 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.

i) Inventories

Inventories are consumable items held for sale and comprise 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.

j) 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.

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

k) 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

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of 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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

l) 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.

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

m) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also 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.

n) 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 earned.

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

o) 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 Revenue and Expense.

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

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

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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.

r) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

s) 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.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

u) 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.

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,004,940	875,000	913,778
Teachers' salaries grants	2,614,546	3,000,000	2,619,980
Use of Land and Buildings grants	1,178,866	900,000	1,127,450
Kiwi Sports Grant	7,570	7,700	7,574
	<u>4,805,922</u>	<u>4,782,700</u>	<u>4,668,782</u>

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	139,196	156,000	78,509
Fundraising & Community Grants	5,000	20,000	4,290
Other revenue	6,010	10,000	18,647
Trading	59,279	44,100	51,585
Fees for Extra Curricular Activities	96,497	90,800	30,258
	<u>305,982</u>	<u>320,900</u>	<u>183,289</u>
Expenses			
Extra Curricular Activities Costs	98,206	90,800	29,377
Trading	31,493	35,200	29,607
Fundraising & Community Grant Costs	5,709	10,000	17,050
	<u>135,408</u>	<u>136,000</u>	<u>76,034</u>
<i>Surplus for the year Locally raised funds</i>	<u>170,574</u>	<u>184,900</u>	<u>107,255</u>

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	55,237	70,000	86,076
Equipment repairs	-	1,500	-
Library resources	3,815	6,780	1,887
Employee benefits - salaries	3,102,023	3,445,800	3,077,978
Staff development	57,429	67,500	31,068
Depreciation	84,159	198,000	68,310
	<u>3,302,663</u>	<u>3,789,580</u>	<u>3,265,319</u>

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,052	8,000	7,417
Board of Trustees Fees	4,215	5,000	3,775
Board of Trustees Expenses	2,621	5,910	9,073
Communication	2,732	4,000	2,551
Consumables	16,165	14,300	21,951
Operating Lease	8,450	15,000	8,372
Other	14,215	13,900	13,166
Employee Benefits - Salaries	78,469	80,000	76,646
Insurance	13,988	15,000	20,852
Service Providers, Contractors and Consultancy	14,696	16,300	10,121
	<u>163,603</u>	<u>177,410</u>	<u>173,924</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,860	4,200	2,774
Consultancy and Contract Services	122,855	116,900	113,674
Cyclical Maintenance Expense	13,584	-	20,244
Grounds	6,281	31,200	10,311
Heat, Light and Water	27,057	26,000	24,134
Rates	4,592	5,700	4,571
Repairs and Maintenance	49,185	75,000	62,134
Use of Land and Buildings	1,178,866	900,000	1,127,450
Security	6,035	7,500	8,348
	<u>1,411,315</u>	<u>1,166,500</u>	<u>1,373,640</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.

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash on Hand	-	-	-
Bank Accounts	155,954	142,500	216,956
Short-term Bank Deposits	215,833	124,500	171,018
Cash equivalents for Cash Flow Statement	<u>371,787</u>	<u>267,000</u>	<u>387,974</u>

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

Of the \$371,787 Cash and Cash Equivalents, \$6,000 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$371,787 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. The funds are required to be spent in 2025 on Crown owned school buildings.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables from the Ministry of Education	11,468	-	4,713
Receivables	193	10,000	-
Interest Receivable	3,361	1,800	2,894
Teacher Salaries Grant Receivable	251,968	200,000	207,682
	<u>266,990</u>	<u>211,800</u>	<u>215,289</u>
Receivables from Exchange Transactions	3,554	11,800	2,894
Receivables from Non-Exchange Transactions	263,436	200,000	212,395
	<u>266,990</u>	<u>211,800</u>	<u>215,289</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	525	900	941
School Uniforms	14,636	10,000	10,527
	<u>15,161</u>	<u>10,900</u>	<u>11,468</u>

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

10. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits of 3 months and under 1 year	366,040	282,000	249,713

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$
Grounds	63,450	151,484	-	(15,439)	199,495
Buildings	109,242	-	-	(3,464)	105,778
Furniture and Equipment	74,047	38,677	-	(23,122)	89,602
Information Technology	69,685	70,793	(1,559)	(27,242)	111,677
Leased Assets	17,181	12,586	-	(13,249)	16,518
Library Resources	11,427	-	-	(1,643)	9,784
Balance at 31 December 2024	345,032	273,540	(1,559)	(84,159)	532,854

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
2024	\$	\$	\$	\$	\$	\$
Grounds	277,161	(77,666)	199,495	159,592	(96,142)	63,450
Buildings	179,968	(74,190)	105,778	180,068	(70,826)	109,242
Furniture and Equipment	397,990	(308,388)	89,602	378,474	(304,427)	74,047
Information Technology	211,881	(100,204)	111,677	338,227	(268,542)	69,685
Leased Assets	61,117	(44,599)	16,518	48,531	(31,350)	17,181
Library Resources	50,520	(40,736)	9,784	50,520	(39,093)	11,427
Balance at 31 December 2024	1,178,637	(645,783)	532,854	1,155,412	(810,380)	345,032

The net carrying value of equipment held under a finance lease is \$16,518 (2023: \$17,181)

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.

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

12. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	8,166	5,000	432
Accruals	6,585	-	-
Employee Entitlements - salaries	255,375	220,000	211,277
Employee Entitlements - leave accrual	10,926	-	18,042
	<u>281,052</u>	<u>240,000</u>	<u>229,751</u>
Payables for Exchange Transactions	281,052	240,000	229,751
	<u>281,052</u>	<u>240,000</u>	<u>229,751</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	6,000	-	6,000
Other revenue in Advance	-	1,000	47,944
	<u>6,000</u>	<u>1,000</u>	<u>53,944</u>

14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	44,244	44,244	24,000
Increase (decrease) to the Provision During the Year	3,756	-	12,000
Adjustment to the Provision (Compounding Interest)	12,336	63,537	8,244
Use of the Provision During the Year	(18,855)	-	-
Provision at the End of the Year	<u>41,481</u>	<u>107,781</u>	<u>44,244</u>
Cyclical Maintenance - Current	-	57,781	17,206
Cyclical Maintenance - Non Current	41,481	50,000	27,038
	<u>41,481</u>	<u>107,781</u>	<u>44,244</u>

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

15. Painting Contract Liability

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due within one year	10,382	16,500	12,405
Due after one year	-	15,000	8,359
	<u>10,382</u>	<u>31,500</u>	<u>20,764</u>

In December 2021 the Board signed an agreement with Programmed Maintenance Services NZ Ltd (the contractor) for an agreed programme of work covering a five year period. This agreement replaces the former agreement with the contractor entered into in November 2007. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2021, with regular maintenance in subsequent years. The agreement has an annual commitment of \$16,584. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid as at 31 December 2024. Present obligations are identified in the school's 10 year property plan approved by the Ministry of Education.

16. Finance Lease Liability

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	10,493	13,600	11,279
Later than One Year and no Later than Five Years	8,677	17,200	8,236
	<u>19,170</u>	<u>30,800</u>	<u>19,515</u>

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

17. Funds Held for Capital Works Projects

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

		Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$	\$	\$
2024						
Storm Damage Project	247871	-	4,414	(4,414)	-	-
Building Upgrade - Rm 1 Project	240086	4,166	466,490	(370,775)	-	99,881
	Totals	4,166	470,904	(375,189)	-	99,881

Represented by:

Funds Held on Behalf of the Ministry of Education 99,881

		Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$	\$	\$
2023						
Rimu Building Upgrade		-	-	-	-	-
Learning Mods		281	8,532	(8,813)	-	-
Kowhai Roof Project		1,000	-	(1,000)	-	-
Storm Damage Project	247871	8,493	-	(8,493)	-	-
Building Upgrade - Rm 1 Project	240086	(3,275)	33,167	(25,726)	-	4,166
	Totals	6,499	41,699	(44,032)	-	4,166

Represented by:

Funds Held on Behalf of the Ministry of Education 4,166

18. Related Party Transactions

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

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

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Lead Teachers.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,215	3,775
<i>Leadership Team</i>		
Remuneration	425,827	409,872
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	430,042	413,647
Total full-time equivalent personnel	3.00	3.00

There are 6 members of the Board excluding the Principal and Staff representative. The Board had held 10 full meetings of the Board in the year. The Board also has Finance 2 members and Property 2 members that meet monthly respectively.

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	150 - 160	150 - 160
Other Benefits	4 - 5	4 - 5

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

	Remuneration \$000	2024 FTE Number	2023 FTE Number
Total	100 - 110	3	6
Number of People	110 - 120	3	1
	120 - 130	-	2
	130 - 140	2	-
		8	9

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

20. Contingencies

There are no contingent liabilities 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 settlement wash-up amounts

In 2024 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2024. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2024. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2025.

21. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board had capital commitments of \$155,399 (2023: \$4,166) as a result of entering the following contracts:

Contract	Contract Amount	Spend to Date	Remaining Capital Commitment
	\$	\$	\$
Building Upgrade - Rm 1 Project	555,174	399,775	155,399
	555,174	399,775	155,399

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

(b) Operating Commitments

As at 31 December 2024 the Board has a commitment as set out in the 10 year property programme and PMS Contract

	2024 Actual	2023 Actual
	\$	\$
No later than One Year	10,382	12,405
Later than Five Years	-	8,359
	10,382	20,764

ADVENTURE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2024

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loans and receivables			
Cash and Cash Equivalents	371,787	267,000	387,974
Receivables	266,990	211,800	215,289
Investments - Term Deposits	366,040	282,000	249,713
Total Loans and Receivables	1,004,817	760,800	852,976
Financial liabilities measured at amortised cost			
Payables	281,052	240,000	229,751
Finance Leases	19,169	30,800	19,515
Painting Contract Liability	10,382	31,500	20,764
Total Financial Liabilities Measured at Amortised Cost	310,603	302,300	270,030

23. Events After Balance Date

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

ADVENTURE SCHOOL

Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board gained	Term expired/expires
Chris Eastham	Presiding Member	Elected Sept 2023	Sept 2025
Tania Cox	Principal ex Officio	Appointed August 2023	
Andrew Myers	Parent Representative	Re-Elected Sept 2023	Sept 2025
Karyn Andreassend	Parent Representative	Elected Sept 2023	Sept 2025
Cathy Murray	Staff Rep	Re-Elected Sept 2023	Sept 2025
Lynaire Parish	Parent Representative	Elected Nov 2024	Nov 2026
Ainsley Thompson	Parent Representative	Elected Nov 2024	Nov 2026
Pasanka Wickremasinghe	Parent Representative	Elected Nov 2024	Nov 2026

ADVENTURE SCHOOL

Kiwi Sport / Employment Policy Statement

For the year ended 31 December 2024

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2024, the School received total Kiwisport funding of \$7,569 (2023: \$7,574). This funding was used to support swimming instruction, basketball and EOTC programmes.

Statement of Compliance with Employment Policy

For the year ended 31 December 2024 the Adventure School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer an complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

ADVENTURE SCHOOL

How We Have Given Effect to Te Tiriti o Waitangi For the year ended 31 December 2024

Adventure School recognises the Treaty of Waitangi as a founding document of New Zealand and acknowledge the place of tāngata whenua and mana whenua.

Adventure School honours and gives effect to Te Tiriti o Waitangi through:

- Intentional focus on Te Tiriti o Waitangi principles in our Strategic and Annual Plans
- Ongoing staff development in Te Reo an Tikanga Māori
- Termly Mihi Whakatau to welcome new ākonga, whānau and staff to our kura.
- Kapa HaKa across the school including a Performance Kapa Haka roopu who participated in local cultural events
- Celebrating Matariki and Māori Language week
- Focused teaching and monitoring of Priority Learners for all children, but in particular for Māori students who are not achieving well
- Increased engagement with Whānau Māori to ensure needs and desires for their tamariki are being met
- Developing protocols for Karakia, mihi Whakatau that are affirmed by whānau
- Developing a plan for Te Reo Māori across the school
- Engaging with local Māori history and developing our knowledge of the NZ Histories curriculum

2024 Statement of Variance Reporting

School Name	Adventure	School Number	1195
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Target 1	Increase the number of Year 2-8 students who meet or exceed expectations in Reading by the end of the year		
	2023 Baseline Data	2024 Overall Outcomes	
82% of Year 2-8 students met or exceeded EOY expectations (343/418) <ul style="list-style-type: none"> - 80% of students in Years 2-4 met expectations (147/183) - 83% of students in Years 5-8 met expectations (196/235) 		85% of Year 2-8 students met or exceeded EOY expectations (357/418). <ul style="list-style-type: none"> - 90% of students in Years 2-4 met expectations (163/181) - 82% of students in Years 5-8 met expectations (194/237) 	

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>
<ul style="list-style-type: none"> 2024 was our 5th year implementing a structured approach to literacy in Years 0-4. We have a very stable staff and most teachers are now confident and skilled in this approach 2024 marked the second year of implementing a structured literacy approach in Years 5-8. Teachers continued to grow in both confidence and knowledge in applying this approach.. New staff undertook structured literacy training with Helen Walls. This included in-class modelling and coaching sessions. Our Literacy Lead Teacher provided ongoing mentoring and coaching to embed this learning into practice. New teachers were also regularly mentored by their team leaders. Team Leaders shared their own practice and reviewed team practices with our PLD facilitators. PLD was then focussed around collaboratively identified needs. 	<ul style="list-style-type: none"> Students meeting or exceeding expectations by year level: <ul style="list-style-type: none"> - Year 2: 86% (48/55) - Year 3: 94% (48/51) - Year 4: 89% (67/75) - Year 5: 78% (47/60) - Year 6: 80% (52/65) - Year 7: 80% (45/56) - Year 8: 89% (50/56) <p>It is also worth noting the growing percentage of children at expectations at the end of Year 1; these levels of achievement bode well for the future.</p> <p>In 2024 94% (45/48) of Year 1 students met expectations.</p>	<p>Positive Influences</p> <ul style="list-style-type: none"> Each team leader gained insights from their work with the PLD facilitators that were then explored with their teams and transferred into classroom programmes. Individual teachers were supported to grow their Tier 2 practices. The PGC model supported teachers to own their professional growth and plan specific actions to meet their goals. Coaching skills were further developed through work with our leadership mentor. 	<p>Ensure teachers become familiar with the refreshed English curriculum. This includes knowledge of expectations for each level and effective assessment practices. Teachers will be supported by both Team Leaders and Literacy Leaders who will work collaboratively as part of our PGC model.</p> <p>Support teachers as needed to equally prioritise word recognition and language comprehension in Years 0-4 to ensure sustained achievement in Years 5-8.</p>

<ul style="list-style-type: none"> Literacy was a key focus within our PGC (Professional Growth Cycle), with both team-based and individual goals supported through targeted coaching and feedback. Our Literacy Leaders worked one-on-one with teachers to strengthen their Tier 2 practices. They also participated in sessions with our facilitator to extend their knowledge and ensure a shared understanding underpinned their guidance. Literacy remained a consistent focus in team meetings and planning days, with regular reflection on teaching practices, planning, and implementation. 	<p>Gender Trends:</p> <ul style="list-style-type: none"> 91% of girls (201/222) are on track vs 88% of boys (215/244). 12% of boys are working towards expectations (with or without support), compared to 9% of girls. <p>Ethnicity:</p> <p>Please note, ethnicity data has not been included as it contains information that could identify individual students.</p>	<p>Limiting Influences</p> <ul style="list-style-type: none"> It has been difficult to find PLD to support teachers to develop Phonemic Awareness in children with a speech impediment. 46% of monitored students are ESOL, have a learning difference or did not start their schooling at Adventure. 	<p>Monitor, and potentially explore, the drop in achievement between Years 4 and 5. When considering possible reasons, it is important to note recent PAT scores have not reflected this dip.</p> <p>Continued focus on embedding consistent literacy practice and supporting new staff is likely to sustain and further improve outcomes.</p>
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Overall Teacher Judgements - READING								
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Achieving well beyond expectations	-	2% (1)	-	-	-	-	2% (1)	4% (2)
Achieving beyond expectations	2% (1)	38% (21)	20% (10)	36% (27)	5% (3)	17% (11)	23% (13)	20% (11)
Achieving within expectations	92% (44)	47% (26)	75% (38)	53% (40)	73% (44)	63% (41)	55% (31)	66% (37)
Working towards expectations	6% (3)	13% (7)	4% (2)	9% (7)	20% (12)	18% (12)	20% (11)	9% (5)
Working towards expectations (with support)	-	-	2% (1)	1% (1)	2% (1)	2% (1)	-	2% (1)
466 students	48	55	51	75	60	65	56	56

School-wide Reading Achievement by Gender

	Year 1		Year 2		Year 3		Year 4		Year 5		Year 6		Year 7		Year 8		Totals	
	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys
Achieving well beyond expectations	-	-	3% (1)	-	-	-	-	-	-	-	-	-	4% (1)	-	-	8% (2)	1% (2)	1% (2)
Achieving beyond expectations	-	4% (1)	33% (10)	44% (11)	22% (5)	18% (5)	40% (17)	30% (10)	8% (2)	3% (1)	31% (8)	8% (3)	21% (5)	25% (8)	16% (5)	24% (6)	22% (52)	18% (45)
Achieving within expectations	95% (21)	88% (23)	53% (16)	40% (10)	78% (18)	71% (20)	57% (24)	48% (16)	67% (16)	78% (28)	58% (15)	67% (26)	50% (12)	59% (19)	81% (25)	48% (12)	66% (147)	63% (154)
Working towards expectations	5% (1)	8% (2)	10% (3)	16% (4)	-	7% (2)	2% (1)	18% (6)	21% (5)	19% (7)	12% (3)	23% (9)	25% (6)	16% (5)	3% (1)	16% (4)	9% (20)	16% (39)
Working towards expectations (with support)	-	-	-	-	-	4% (1)	-	3% (1)	4% (1)	-	-	3% (1)	-	-	-	4% (1)	1% (1)	2% (4)
Total Girls/Boys	22	26	30	25	23	28	42	33	24	36	26	39	24	32	31	25	222	244
466 students	48		55		51		75		60		65		56		55		466	

Target 2 Increase the number of students who achieve expectations in Writing after 12 months at school			
2023 Baseline Data		2024 Overall Outcomes	
■ 58% of six year olds met expectations		■ 74% of 6 year olds met expectations	
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> The Professional Growth Cycle for 2024 had a focus on literacy. Rebecca, the Year 1 Team Leader, worked with facilitators from Massey to grow her knowledge and guide her team. Rebecca also created a sense of urgency in meeting student needs through progress monitoring twice a term, team discussions and collaborative planning for meeting needs. Year 1 learning support focussed on foundation skills (phonics, fine motor & handwriting skills). Teachers continued to implement quality writing programmes that reflect best practice e.g. daily handwriting and code knowledge lessons, explicit teaching of sentence structure and vocabulary, use of motivating contexts for writing. 	<ul style="list-style-type: none"> There was a significant increase in the number of students meeting expectations (44%). <p>NB: In 2024 our expectation after 12 mths was 2 perfect sentences, which exceeds expectations in the refreshed curriculum. The refreshed curriculum sets the target at only 1 or more simple sentences, including an additional phrase. Accurate punctuation is only expected with support.</p> <p>Gender: 90% of girls met expectations compared to 60% of boys.</p> <p>Ethnicity: Please note, ethnicity data has not been included as it contains information that could identify individual students.</p>	<p>Positive influences</p> <ul style="list-style-type: none"> Strong teacher knowledge and awareness of foundational skills. A very strong cycle of 'notice, recognise and respond,' as embedded practice in the team. The strong collaboration within the team that allowed teachers to provide additional opportunities to practice foundational skills. <p>Limiting influences:</p> <ul style="list-style-type: none"> 10 children did not meet expectations and all had additional support with at least 2 foundation skills. 7 had underdeveloped expressive language 2 had difficulty pronouncing sounds 8 had underdeveloped fine motor skills and 6 of these went onto have difficulty with handwriting 8 needed additional support to build early phonemic awareness skills (blending and segmenting) 6 were slower to build code knowledge 	<ul style="list-style-type: none"> Ensure writing is prioritised as much as reading from the start of the year. Continue to inquire into ways to accelerate development of fine motor skills needed for handwriting. This is a key barrier to progress in the first year and a team PGC goal for 2025. Closely monitor handwriting development in children who had support for underdeveloped fine motor skills and also provide additional support in handwriting if needed. Provide additional support for children with underdeveloped phonemic awareness and implement intervention strategies (Lindamood Bell approach) Establish and strengthen processes for teachers, The Structured Literacy Support Teacher and parents to work in partnership and ensure strong foundations.

Target 3 In Writing, lift the number of students at expectations in Years 5-8		
2023 Baseline Data		2024 Overall Outcome
■73% of Year 5-8 students met or exceeded EOY expectations (173/237) <ul style="list-style-type: none"> - 70% of boys in Years 5-8 met or exceeded expectations (89/127) - 76% of girls in Years 5-8 met or exceeded expectations (84/110) 		■71% of Year 5-8 students met or exceeded EOY expectations (166/234) <ul style="list-style-type: none"> - 64% of boys in Years 5-8 met or exceeded expectations (85/132) - 80% of girls in Years 5-8 met or exceeded expectations (84/105)
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>
<ul style="list-style-type: none"> Our Literacy Leaders actively participated in Cluster Literacy Network meetings throughout the year. This provided valuable opportunities to stay aligned with broader literacy initiatives, share best practices, and collaborate with other schools in the cluster to improve literacy outcomes. Teachers took part in ongoing professional learning opportunities to deepen their understanding of evidence-based literacy practices, including Structured Literacy and other effective literacy teaching strategies. We continued our collaboration with Massey University, particularly with Christine Braid, Professional Development based on current research. New staff undertook structured literacy training with Helen Walls. This included in-class modelling and coaching sessions. Ongoing mentoring and coaching were provided by our Literacy Lead Teacher to embed this learning into practice. 	<ul style="list-style-type: none"> See table below. Overall Progress: <ul style="list-style-type: none"> Mid-year: 75% (176/234) of students were on track. End of year: 71% (166/234) were on track. Year 5: On-track students dropped from 69% (mid-year) to 50% (end of year). At mid-year, a Year 5 student was considered on track if they were performing at a 2E or 3M level. However, it's possible that students at the 2E level did not make enough progress to reach 3B by the end of the year. Gender Trends: <ul style="list-style-type: none"> 68% of girls (71/105) are on track vs. 58% of boys (76/132). 36% of boys need support, compared to 20% of girls. Girls outperform boys at all year levels. Year 5 boys may benefit from targeted interventions. 	<p>Evaluation <i>Where to next?</i></p> <ul style="list-style-type: none"> Ensure teachers become familiar with the refreshed English curriculum. This includes knowledge of expectations for each level and effective assessment practices. Teachers will be supported by both Team Leaders and Literacy Leaders who will work collaboratively as part of our PGC model. Apply for Structured Literacy PLD for teachers in Years 5-8 that aligns with PLD already undertaken in Years 0-4. Use ministerial guidelines to finalise a new assessment rubric and provide PLD in using it to make judgements. Implement progress monitoring of target students to increase responsiveness. Engage in ongoing PLD with literacy lead teachers to build internal expertise. Support teachers with mentoring and coaching to refine writing instruction strategies. Align writing instruction with the school's literacy framework and expectations.

Target 3 cont.

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>
<ul style="list-style-type: none"> • Ongoing discussions at senior teacher level regarding students achieving below curriculum expectations. Also followed up at team level. • Professional Growth Cycle focussed on writing. Teachers worked closely with Team Leaders and Literacy Leaders to pinpoint specific literacy needs and focus areas, ensuring that appropriate support and guidance were provided to enhance teacher capability and foster continuous professional growth. 	<ul style="list-style-type: none"> • Comparison to National Trends: <ul style="list-style-type: none"> - Writing achievement is lower than in reading and maths. - Unlike national trends, Māori and Pasifika students at our school are not underachieving compared to overall cohorts. • Ethnicity: Please note, ethnicity data has not been included as it contains information that could identify individual students. 	<p>Impact: This can result in some students being over- or under-assessed, affecting their reported progress and final evaluation. We are in the early stages of shifting practice and professional learning in this area.</p> <ul style="list-style-type: none"> • Lack of Shared Assessment Tools or Standards <p>Reasoning: Without a consistent framework or agreed-upon assessment system, teachers have used a range of methods to evaluate student writing.</p> <p>Impact: This lack of alignment makes it difficult to compare achievement data across classes or year levels and has contributed to disparities in reported outcomes.</p> <ul style="list-style-type: none"> • Mid-Year to End-of-Year Performance Variability <p>Reasoning: Some students who were assessed as 'Emerging' (2E) mid-year did not progress to 'Achieved' (3B) by the end of the year. This may be due to a range of factors, including irregular attendance, individual learning needs, or prior gaps in understanding.</p> <p>Impact: These factors may have hindered their expected progress, resulting in outcomes that do not reflect their earlier trajectory.</p>	<ul style="list-style-type: none"> • Provide targeted interventions for students who need additional support. • Lift achievement in writing for boys (target group Y6/Y7). Learning support programmes in place for these students (DPs/TAs). Tracked by DPs.

2024 Writing OTJ's in Years 5-8							
Achievement Against Curriculum Levels			Year 5	Year 6	Year 7	Year 8	
Achieving well beyond expectations	Mid Year		-	-	-	2% (1)	
	End of Year		-	-	-	-	
Achieving beyond expectations	Mid Year		5% (3)	11% (7)	21% (12)	27% (15)	
	End of Year		-	15% (10)	7% (4)	14% (8)	
Achieving within expectations	Mid Year		65% (37)	62% (40)	52% (29)	56% (31)	
	End of Year		50% (30)	57% (37)	73% (41)	70% (39)	
Working towards expectations	Mid Year		29% (17)	26% (17)	23% (13)	11% (6)	
	End of Year		45% (27)	26% (17)	16% (9)	13% (7)	
Working towards expectations (with support)	Mid Year		2% (1)	2% (1)	2% (1)	4% (2)	
	End of Year		5% (3)	2% (1)	4% (2)	4% (2)	

Writing Achievement by Gender Year 5-8

	Year 5		Year 6		Year 7		Year 8		Totals	
	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys	Girls	Boys
Achieving well beyond expectations	-	-	-	-	-	-	-	-	-	-
Achieving beyond expectations	-	-	27% (7)	8% (3)	8% (2)	6% (2)	13% (4)	16% (4)	12% (13)	7% (9)
Achieving within expectations	63% (15)	42% (15)	58% (15)	57% (22)	79% (19)	69% (22)	71% (22)	68% (17)	68% (71)	58% (76)
Working towards expectations	29% (7)	55% (20)	12% (3)	36% (14)	13% (3)	19% (6)	16% (5)	8% (2)	17% (18)	32% (42)
Working towards expectations (with support)	8% (2)	3% (1)	4% (1)	-	-	6% (2)	-	8% (2)	3% (3)	4% (5)
<i>Total Girls/Boys</i>	24	36	26	39	24	32	31	25	105	132
	60		65		56		56		237	

Possible Targets 2025

Maths

- Identify and implement targeted strategies to lift achievement in Years 3, 6 and 8.
- Maintain or improve the overall school-wide achievement rate of 85% of students working at or above expected levels.

Reading

- Sustain achievement levels in Years 1-4 (90% proficient or exceeding) when expectations are based on the refreshed curriculum
- In reading, lift the number of students proficient or exceeding in Years 5-8 based on the expectations of the refreshed curriculum.

Writing

- Further increase the percentage of students meeting expectations after 12 months at school.
- Sustain levels of achievement in writing, Years 2-4 (88% proficient or exceeding), when expectations are based on the refreshed curriculum.
- In writing, lift the number of students proficient or exceeding in Years 5-8 based on the expectations of the refreshed curriculum. Boys in Year 6, 2025, will be a target group.