

# KAURILANDS SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 1328

**Principal:** Jo Augustine

**School Address:** 109 Atkinson Road, Titrangi, Auckland 0604

**School Postal Address:** 109 Atkinson Road, Titrangi, Auckland 0604

**Accountant / Service Provider:** Shore Chartered Accountants

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jaimee Kirby-Brown	Presiding Member	Elected	2025
Jo Augustine	Principal ex Officio		
Anne Boniface	Parent Representative	Elected	2025
Megan Hawkins	Parent Representative	Selected	2025
Trinette Giborees-Smith	Parent Representative	Elected	2025
Shane Mareroa	Parent Representative	Selected	2025
Hayley Jesperson	Staff Representative	Elected	2025
Nick Summerfield	Presiding Member	Elected	Expired 2024
Mustafa Derbashi	Parent Representative	Elected	Expired 2024



# KAURILANDS SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Kaurilands School

## Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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

James Kirby-Brown

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

24/07/2025

Date:

Joanna Augustine

Full Name of Principal

[Signature]

Signature of Principal

24/07/2025

Date:



# Kaurilands School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	6,644,914	5,264,191	6,237,389
Locally Raised Funds	3	524,441	490,287	528,560
Interest		43,888	25,000	47,112
Gain on Sale of Property, Plant and Equipment		-	-	-
<b>Total Revenue</b>		7,213,243	5,779,478	6,813,061
<b>Expense</b>				
Locally Raised Funds	3	115,767	94,176	127,827
Learning Resources	4	5,341,445	4,007,532	5,057,193
Administration	5	448,771	422,495	365,391
Property	6	1,246,905	1,238,961	1,250,587
<b>Total Expense</b>		7,159,204	5,763,164	6,810,544
<b>Net Surplus / (Deficit) for the year</b>		54,039	16,314	2,517
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		54,039	16,314	2,517

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



# Kaurilands School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		2,090,534	2,090,534	2,088,017
Total comprehensive revenue and expense for the year		54,039	16,314	2,517
Contribution - Furniture and Equipment Grant		-	-	-
<b>Equity at 31 December</b>		2,144,573	2,106,848	2,090,534
Accumulated comprehensive revenue and expense		2,144,573	2,106,848	2,090,534
<b>Equity at 31 December</b>		2,144,573	2,106,848	2,090,534

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.

# Kaurilands School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	156,271	12,537	73,885
Accounts Receivable	8	691,942	370,000	404,364
GST Receivable		(30,545)	20,000	29,353
Prepayments		15,054	20,010	24,243
Investments	9	549,998	800,000	830,000
Funds Receivable for Capital Works Projects	16	-	-	51,576
		1,382,720	1,222,547	1,413,421
<b>Current Liabilities</b>				
Accounts Payable	11	553,194	590,000	568,138
Borrowings	12	12,632	12,632	12,632
Revenue Received in Advance	13	-	-	1,304
Provision for Cyclical Maintenance	14	23,339	20,000	59,254
Finance Lease Liability	15	62,110	60,000	63,130
Funds held for Capital Works Projects	16	169,369	-	160,201
		820,644	682,632	864,659
<b>Working Capital Surplus/(Deficit)</b>		562,076	539,915	548,762
<b>Non-current Assets</b>				
Capital Works In Progress		-	-	52,337
Property, Plant and Equipment	10	1,770,199	1,657,159	1,587,999
		1,770,199	1,657,159	1,640,336
<b>Non-current Liabilities</b>				
Borrowings	12	9,474	9,474	22,106
Provision for Cyclical Maintenance	14	71,775	60,752	59,364
Finance Lease Liability	15	106,453	20,000	17,094
		187,702	90,226	98,564
<b>Net Assets</b>		2,144,573	2,106,848	2,090,534
<b>Equity</b>		2,144,573	2,106,848	2,090,534

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



# Kaurilands School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,213,699	1,354,622	1,394,679
Locally Raised Funds		458,597	453,851	504,259
International Students		68,377	33,696	-
Goods and Services Tax (net)		59,899	9,354	(32,828)
Payments to Employees		(1,003,674)	(931,747)	(961,928)
Payments to Suppliers		(800,533)	(748,335)	(618,678)
Interest Paid		(5,535)	-	(9,546)
Interest Received		46,949	20,790	32,476
Net cash from/(to) Operating Activities		37,779	192,231	308,434
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(274,628)	(189,160)	(137,748)
Purchase of Investments		280,002	30,000	(160,000)
Net cash from/(to) Investing Activities		5,374	(159,160)	(297,748)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(61,203)	(60,224)	(67,361)
Loans Received		(12,632)	22,106	-
Repayment of Loans		-	-	(12,632)
Funds Administered on Behalf of Other Parties		113,068	(56,301)	77,290
Net cash from/(to) Financing Activities		39,233	(94,419)	(2,703)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>82,386</b>	<b>(61,348)</b>	<b>7,983</b>
Cash and cash equivalents at the beginning of the year	7	73,885	73,885	65,902
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>156,271</b>	<b>12,537</b>	<b>73,885</b>

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.





# Kaurilands School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 10.





### ***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 School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

#### **g) 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.

#### **h) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10–50 years
Furniture and Equipment	5–10 years
Information and Communication Technology	3–5 years
Library	12.5% Diminishing Value
Leased Assets held under a Finance Lease	Term of Lease

#### **i) 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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.





**j) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

**k) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**l) 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.

**m) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**n) Provision for Cyclical Maintenance**

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

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

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

**o) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.



**p) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**q) Budget Figures**

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

**r) Services received in-kind**

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



## 2. Government Grants

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,501,268	1,395,679	1,393,496
Teachers' Salaries Grants	4,219,955	3,000,000	3,968,596
Use of Land and Buildings Grants	923,691	868,512	875,297
	<u>6,644,914</u>	<u>5,264,191</u>	<u>6,237,389</u>

## 3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	156,172	164,435	148,928
Fees for Extra Curricular Activities	136,242	148,700	128,164
Trading	38,395	46,600	64,351
Fundraising and Community Grants	123,951	95,552	187,117
International Student Fees	69,681	35,000	-
	<u>524,441</u>	<u>490,287</u>	<u>528,560</u>
<b>Expense</b>			
Extra Curricular Activities Costs	61,093	53,580	41,685
Trading	1,644	1,998	4,465
Fundraising and Community Grant Costs	48,295	35,498	81,677
International Student - Other Expenses	4,735	3,100	-
	<u>115,767</u>	<u>94,176</u>	<u>127,827</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>408,674</u>	<u>396,111</u>	<u>400,733</u>

## 4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	192,699	206,205	234,787
Information and Communication Technology	39,660	35,958	33,335
Employee Benefits - Salaries	4,837,451	3,547,268	4,528,740
Staff Development	24,749	32,000	11,587
Depreciation	241,189	180,000	243,447
Other Learning Resources	5,697	6,101	5,297
	<u>5,341,445</u>	<u>4,007,532</u>	<u>5,057,193</u>

## 5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	10,954	7,572	7,570
Board Fees and Expenses	7,087	10,005	9,592
Other Administration Expenses	67,798	65,916	67,662
Employee Benefits - Salaries	343,463	320,482	261,831
Insurance	3,757	4,000	3,784
Service Providers, Contractors and Consultancy	15,712	14,520	14,952
	<u>448,771</u>	<u>422,495</u>	<u>365,391</u>



## 6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	102,554	101,413	96,543
Cyclical Maintenance	(5,732)	21,388	16,363
Heat, Light and Water	51,307	38,850	55,534
Repairs and Maintenance	66,605	89,562	89,617
Use of Land and Buildings	923,691	868,512	875,297
Employee Benefits - Salaries	108,480	119,236	117,233
	<u>1,246,905</u>	<u>1,238,961</u>	<u>1,250,587</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	156,271	12,537	73,885
Cash and cash equivalents for Statement of Cash Flows	<u>156,271</u>	<u>12,537</u>	<u>73,885</u>

## 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	24,727	30,000	28,564
Receivables from the Ministry of Education	258,691	-	-
Interest Receivable	12,729	20,000	15,790
Banking Staffing Underuse	-	20,000	26,308
Teacher Salaries Grant Receivable	395,795	300,000	333,702
	<u>691,942</u>	<u>370,000</u>	<u>404,364</u>
Receivables from Exchange Transactions	37,456	50,000	44,354
Receivables from Non-Exchange Transactions	654,486	320,000	360,010
	<u>691,942</u>	<u>370,000</u>	<u>404,364</u>

## 9. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	549,998	800,000	830,000
Total Investments	<u>549,998</u>	<u>800,000</u>	<u>830,000</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2024</b>						
Building Improvements	1,178,736	44,811	-	100,000	(71,747)	<b>1,251,800</b>
Furniture and Equipment	231,071	103,642	-	-	(65,623)	<b>269,090</b>
Information and Communication Technology	38,316	8,391	(781)	-	(24,782)	<b>21,144</b>
Leased Assets	70,054	158,024	-	-	(69,146)	<b>158,932</b>
Library Resources	69,822	9,302	-	-	(9,891)	<b>69,233</b>
	<u>1,587,999</u>	<u>324,170</u>	<u>(781)</u>	<u>100,000</u>	<u>(241,189)</u>	<u><b>1,770,199</b></u>

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,949,227	(697,427)	<b>1,251,800</b>	1,904,416	(725,680)	<b>1,178,736</b>
Furniture and Equipment	1,591,541	(1,322,451)	<b>269,090</b>	1,487,899	(1,256,828)	<b>231,071</b>
Information and Communication Technology	188,627	(167,483)	<b>21,144</b>	181,604	(143,288)	<b>38,316</b>
Leased Assets	347,524	(188,592)	<b>158,932</b>	262,982	(192,928)	<b>70,054</b>
Library Resources	267,042	(197,809)	<b>69,233</b>	257,740	(187,918)	<b>69,822</b>
	<u>4,343,961</u>	<u>(2,573,762)</u>	<u><b>1,770,199</b></u>	<u>4,094,641</u>	<u>(2,506,642)</u>	<u><b>1,587,999</b></u>

## 11. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	103,617	200,000	187,443
Accruals	10,826	15,000	14,616
Employee Entitlements - Salaries	411,505	350,000	342,101
Employee Entitlements - Leave Accrual	27,246	25,000	23,978
	<u>553,194</u>	<u>590,000</u>	<u>568,138</u>
Payables for Exchange Transactions	553,194	590,000	568,138
	<u>553,194</u>	<u>590,000</u>	<u>568,138</u>

The carrying value of payables approximates their fair value.

## 12. Borrowings

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Painting Contract due within one year	-	-	-
Loans due in one year	12,632	12,632	12,632
Painting Contract due after one year	-	-	-
Loans due after one year	9,474	9,474	22,106
	<u>9,474</u>	<u>9,474</u>	<u>22,106</u>

In 2022, the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2023, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.



### 13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
International Student Fees in Advance	-	-	1,304
	-	-	1,304

### 14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	118,618	59,364	102,255
Increase to the Provision During the Year	24,930	26,483	16,363
Use of the Provision During the Year	(18,369)	-	-
Provision at the End of the Year	95,114	85,847	118,618
Cyclical Maintenance - Current	23,339	20,000	59,254
Cyclical Maintenance - Non current	71,775	60,752	59,364
	95,114	80,752	118,618

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. 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	67,643	50,000	65,129
Later than One Year and no Later than Five Years	116,592	35,000	19,910
Later than Five Years	(15,672)	(15,000)	(4,815)
	168,563	70,000	80,224
Represented by			
Finance lease liability - Current	62,110	60,000	63,130
Finance lease liability - Non current	106,453	20,000	17,094
	168,563	80,000	80,224

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

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA ILE Upgrade	(5,950)	195,892	(49,630)	-	140,312
Library Weathertightness	31,513	-	(8,448)	(23,065)	-
5YA Drainage, Plumbing	-	29,057	-	-	29,057
Hall Weathertightness	(33,293)	-	-	33,293	-
SIP, Turf	12,952	-	(12,952)	-	-
5YA DQLS	121,686	12,556	(164,631)	30,389	-
SIP, Playground	(18,283)	15,276	-	3,007	-
Totals	108,625	252,781	(235,661)	43,624	169,369

#### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Receivable from the Ministry of Education

169,369



2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
5YA ILE Upgrade	(2,500)	46,550	(50,000)	-	(5,950)
Library Weathertightness	(42,963)	145,364	(70,888)	-	31,513
Hall Weathertightness	(33,293)	-	-	-	(33,293)
SIP, Turf	-	24,725	(11,808)	35	12,952
5YA DQLS	70,508	416,636	(365,458)	-	121,686
SIP, Playground	(12,751)	-	(5,532)	-	(18,283)
Totals	(20,999)	633,275	(503,686)	35	108,625

**Represented by:**

Funds Held on Behalf of the Ministry of Education	166,151
Funds Receivable from the Ministry of Education	(57,526)

**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 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.

**18. Remuneration**

*Key management personnel compensation*

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,000	3,765
<i>Leadership Team</i>		
Remuneration	589,428	563,632
Full-time equivalent members	4	4
Total key management personnel remuneration	593,428	567,397

There are 8 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has Finance and Property committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



#### Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	0 - 10	5 - 10
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	5	5
110 - 120	5	2
120 - 130	2	2
	12	9

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	-	-
Number of People	-	-

### 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 the following capital commitments (2023:nil).

##### Contract Name

5 YA Drainage Plumbing

##### Total

2024 Capital Commitment
\$
34,318
<b>34,318</b>



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

## 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	156,271	12,537	73,885
Receivables	691,942	370,000	404,364
Investments - Term Deposits	549,998	800,000	830,000
Total financial assets measured at amortised cost	<u>1,398,211</u>	<u>1,182,537</u>	<u>1,308,249</u>

### Financial liabilities measured at amortised cost

Payables	553,194	590,000	568,138
Borrowings - Loans	9,474	9,474	22,106
Finance Leases	168,563	80,000	80,224
Total financial liabilities measured at amortised cost	<u>731,231</u>	<u>679,474</u>	<u>670,468</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.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KAURILANDS SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Kaurilands School (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants 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 17, that comprise the *statement of financial position* as at 31 December 2024, the *statement of comprehensive revenue and expense*, *statement of changes in net assets/equity* and *statement of cash flows* for the year ended on that date, and the *notes to the financial statements that include accounting policies and other explanatory information*.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 24 July 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 22 to 45, 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.



*David Fraser*

**David Fraser**  
**Silks Audit Chartered Accountants Limited**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**



28 January 2025

To whom it may concern:

**Kiwi Sport Operations Grant**

During the year ended 31 December 2024 the school received \$13,030.92  
This was spent in the following manner:

Inter School sports days  
PE equipment  
Travel costs  
Reliever costs



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

The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<p><i>We follow our Employer Responsibility Policy which is available for viewing on SchoolDocs.</i></p> <p><i>The board takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>We follow our Equal Employment Opportunities Policy which is available for viewing on SchoolDocs.</i></p> <p><i>To achieve this the board:</i></p> <p><i>Appoints a member to be the EEO officer – this role may be taken by the principal.</i></p> <p><i>Shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.</i></p> <p><i>Selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude.</i></p> <p><i>Recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups.</i></p> <p><i>Ensures that employment and personnel practices are fair and free of any bias.</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>We follow our Appointment Procedure Policy which is available for viewing on SchoolDocs.</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Maori,</li> </ul>	<p><i>We follow our Te Tiriti o Waitangi Policy which is available for viewing on SchoolDocs.</i></p>

<ul style="list-style-type: none"> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<i>Kaurilands School is also committed to te Tiriti o Waitangi and gives effect to te Tiriti by achieving equitable outcomes for ākonga Māori</i>
How have you enhanced the abilities of individual employees?	<i>By providing professional development and leadership opportunities. Access to support for working towards continuing qualifications and ongoing learning.</i>
How are you recognising the employment requirements of women?	<i>We follow our Equal Employment Opportunities Policy which is available for viewing on SchoolDocs.</i> <i>All staff are paid as per the Collective Agreement.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Our school has been modified to accommodate all staff, students and community for any and all disabilities.</i>

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

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
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	

## End of Year Data Report 2024

This data report shows the Overall Teacher Judgements (OTJ's) made by teachers for their students at the end of 2024. 704 children are represented in this data, including all children in Year 1-6.

**This report provides teachers, whānau and the board, with an overview of where our children are achieving at the end of 2024. It will be used to plan strategic actions and for teachers to plan and implement programmes to support their learners in 2025.**

A reminder that a curriculum level typically takes two years to achieve and children move through these at a different pace. Collecting data in this way does not always reflect the amount of progress a child makes within a year as the curriculum levels and the amount of learning within these is broad. A child who does not move curriculum levels is still making progress, broadening their knowledge and skills.

This will be the last time we report curriculum level OTJ's (Overall Teacher Judgements). The new Literacy and Maths Curriculum with their phases of learning will replace the curriculum level model we are all well rehearsed in. What this looks like when reporting data at mid and end of year is still unknown.

As we have unpacked the content of the new curriculum it is evident that there are elevated expectations in each year level which will impact on our achievement data. An example is that counting on strategies are now expected in Year 1 which were previously expected by the end of Year 2. Children are also required to use their times tables down in Year 2 to solve problems instead of using more simpler strategies like using addition or skip counting to solve multiplication problems. There are also changes in assessment coming at the beginning of 2025 too. The Ministry of Education has directed that all schools need to implement twice yearly standardised assessment in Literacy and Maths. We are still unsure what the tool for this will be but are excited to have assessment that will inform clearer next steps. We are also hopeful that we will get more consistent data across our school.

This is an exciting move forward as our current model of collecting curriculum levels fails to show the massive amount of progress ALL children make over the course of the year. How we share this data with you and our community will be a work in progress- watch this space!

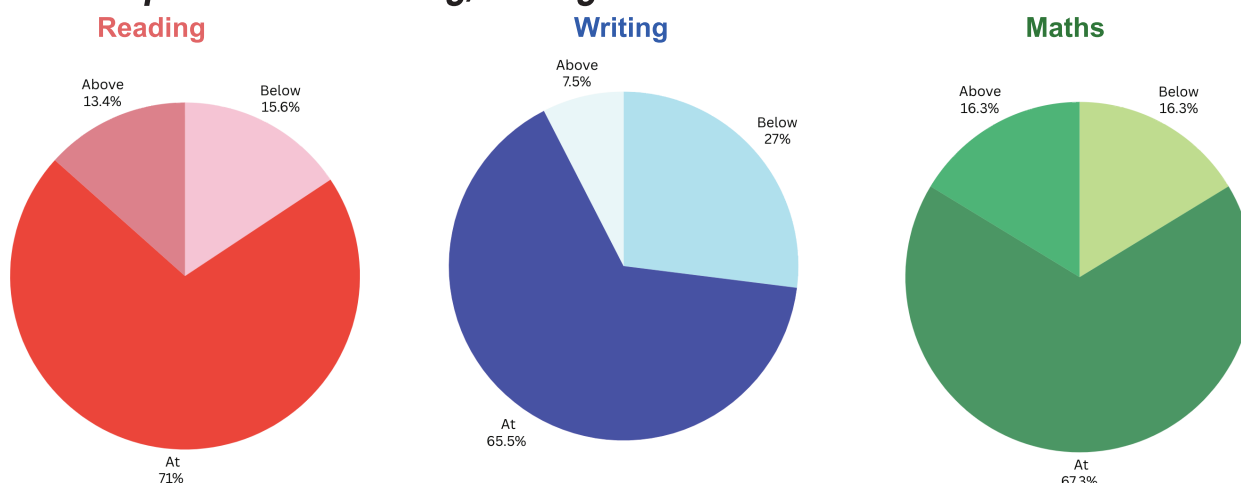
## Whole School END of Year Data 2024:

704 children are included in this data. A drop in roll this year.

Percentages in brackets represent children who started school with us as a 5 Year old. 564 children out of the 704 total started Kaurilands School as a 5 year old.

Subject	End of 2021 Needing Support	End of 2022 Needing Support	End of 2023 Needing Support	End of 2024 Needing Support	End of 2021 At	End of 2022 At	End of 2023 At	End of 2024 A	End of 2021 Above	End of 2022 Above	End of 2023 Above	End of 2024 Above	End of 2021 Total At and Above	End of 2022 At and Above	End of 2023 At and Above	End of 2024 A and Above
Reading	144	104	117	110	336	456	494	500	137	169	116	94	473 77% (79%)	625 86% (87%)	610 84% (86%)	594 84% (86%)
Writing	188	206	220	190	384	468	458	461	45	55	49	53	429 70% (72%)	523 72% (76%)	507 70% (74%)	514 73% (76%)
Maths	138	138	120	115	385	455	498	474	94	136	109	115	479 78% (80%)	591 81% (83%)	607 83% (85%)	589 84% (85%)

## Term 4 2024: Graphs showing percentages of children achieving Below, At and Above Expectation in Reading, Writing and Maths:



### Analysis of End of Year 2024 Data:

We are delighted to be reporting a positive shift of children achieving At or Above Expectation in Writing (73%) and Maths (84%) and a maintained result for Reading (84%). Our Writing achievement has fluctuated between 70% and 72% over the past four years. We are delighted to see a positive increase of achievement in this subject area this year, with 73% of children achieving At or Above the expected level.

Our Maths data is in line with our Reading Data (usually the highest) for the first time in years, with 84% of children achieving At or Above expectation in both curriculum areas.

It has been pleasing to see a steady increase in achievement in Maths over the past 5 years. We have seen an increase of 9% of children achieving At or Above expectation during this time. We are interested to see what the elevated expectations in the new Maths Curriculum do to our overall achievement data going forward. Kaurilands is in a good position to bring in the new curriculum at the beginning of next year. We have unpacked the content, built an understanding of the learning progression across the 6 years of school and chosen a structured maths resource (Oxford Maths) to support us with implementation. We have signed up for PLD for both Oxford Maths as well as understanding of the curriculum. We are hoping that the new twice yearly standardised assessment will provide quality data to inform teaching practice and support children to meet the progress outcomes set out in each year/phase of learning. The new curriculum will be a strong focus in our 2025 strategic annual plan.

Writing continues to be our lowest achievement with 73% of our school achieving At or Above expectation. The Ministry of Education made Structured Literacy Compulsory for teachers in Year 1-3 this year. We were already well underway with implementing BSLA in Year 1 and 2 and our Year 3 teachers trained this year. As you will see under the year group analysis, our junior teachers have reported that BSLA has had a significant impact on our children's ability to read, write and particularly spell. In 2025 all teachers in Year 4-6 will take part in Ministry Funded Professional Development on Structured Literacy. Throughout this PLD they will further their knowledge of The Code (a successful spelling programme that we have already running) and will learn how to support our struggling readers and writers in the senior school by using a more structured approach.

Writing has been a big focus for us all this year. We wanted to make an impact on our falling Writing achievement. As a staff we looked at what effective Writing practice looks like and all teachers were observed twice over the course of the year, goals were set and feedback and feed forward was given. This was a valuable process as our teachers had to reflect on the different elements of their programme and make changes to support their learners further. The Writing achievement in Year 6 at the beginning of the year was alarming. The team of teachers in Year 6 were a new team and some teachers had made a year level shift. We invested in PLD with Tools 4 Teachers. Through this PLD, the teachers were

able to refine their practice to ensure the children were getting effective instruction during Writing sessions.

This year we wanted to ensure we were doing everything possible for all children but particularly wanted to accelerate progress for those sitting in the Needing Support numbers. We introduced new tracking and practice analysis documentation. Teachers would identify children who were Priority Learners (needing support) and track the progress they were making closely. They would discuss the gaps these children had with their colleagues at team meetings and try different initiatives to support them with their learning. This process brought these learners to the forefront and some good progress was made over the course of this year.

*Children who have started school with us at Kaurilands continue to have a higher percentage of children achieving At or Above Expectation when compared to whole school achievement which includes children who have joined us throughout the years (these percentages are recorded in the brackets throughout this report). **564 children** included in this data started their schooling here at Kaurilands as 5 year olds.*

### Learning Support:

We have 114 children on our Learning Support Register who have various learning and behaviour needs and diagnoses which include:

ADHD: 23

Dyslexic: 12

ASD: 11

Auditory processing Disorder: 2

Dyspraxia: 2

Ongoing resourcing scheme (ORS): 6

Deaf/hearing impaired: 4

Blind low vision support: 3

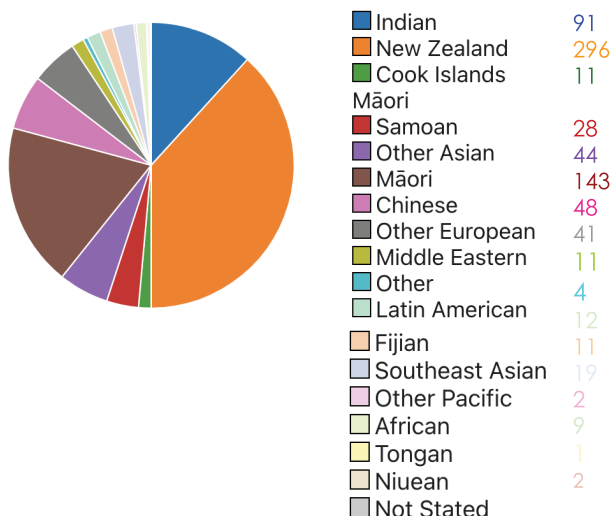
**RTLB (Resource Teacher of Learning and Behaviour):** 12 children (included in the 114) have worked with the RTLB service. This service helps to develop a plan of how our school can best meet their needs.

**Teacher Aide Support:** 66 children receive Teacher Aide Support in class and with small groups ( Tier 2 Better Start, Speech Language group, cluster of learning needs in classes, Lego group, small group reading and maths). (These children are on the Learning Support Register and have been identified as needing extra support with their learning).

11 children have targeted one on one Teacher Aides.

### Whole School Ethnicity Data:

Our school continues to grow in diversity. This graph shows a pictorial of our current Ethnicity makeup at Kaurilands.





The data below shows how our Māori, Pasifika and Asian students are achieving in Reading, Writing and Maths.

The following Ethnicity groups have been made using Ministry of Education specifications. A child can only be represented in one of the following ethnic groups. Māori is the first priority, followed by Pasifika and then Asian. If a child's first ethnicity is Samoan and their second is Māori they fall into the Māori group as that is priority group 1.

## Māori:

There are 143 students classified as being Māori at our school. 130 are included in this data. The remaining children are in Year 0 and are therefore not included in this data.

Subject	Needing Support 2024	At Expectation 2024	Above Expectation 2024	End 2021 Total At and Above	End 2022 Total At and Above	End of 2023 At and Above	End of 2024 At and Above
Reading	31	86	13	65 66%	95 76%	92 73% (74%)	99 76% (76%)
Writing	48	74	8	60 61%	81 65%	74 59% (60%)	82 63% (65%)
Maths	34	88	8	66 67%	93 74%	92 73% (75%)	96 74% (76%)

There have been some positive shifts in our Māori achievement data across all core subjects.

**Reading:** In Reading 76% of our Māori children are Reading At or Above Expectation an increase of 3% from this time last year). The gap between Māori Reading achievement and whole school Reading achievement has decreased by 3% (A shift from 11% to 8%). At the end of last year we identified that there were 12 children needing support in Reading in Year 2. After completing Year 3, the number of children needing support has decreased to 8.

Judgement	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals
Well above							
Above			3	2	7	1	13
At	23	14	14	13	8	14	86
Needing Support		7	8	5	3	8	31
Totals	23	21	25	20	18	18	130

**Writing:** Our Māori Writing achievement has increased by 4% (7 children have moved from Achieving At or Above expectation). Although our children in Year 3 have been making progress in Reading, they have not made the same level of progress in Writing- becoming confident at Reading comes before becoming a confident Writer.

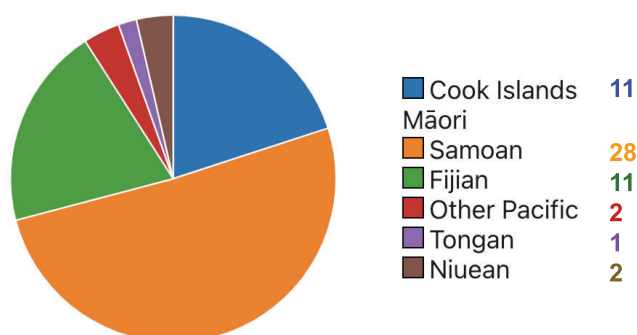
Judgement	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals
Well above							

Above				1	5	2	8
At	23	13	11	10	10	7	74
Needing Support		8	14	9	3	14	48
Totals	23	21	25	20	18	23	130

**Maths:** Our Māori achievement has increased by 1% (from 73% to 74%). The gap between Māori achievement in Maths(74%) and whole school (84%) has stayed the same (last year we reported that the gap had widened). It is pleasing to see the positive shifts made in Year 6 Maths results this year (3 children have moved from needing support to being At Expectation and 1 child has moved to being Above Expectation).

Judgement	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals
Well above							
Above			1		6	1	8
At	23	17	16	11	9	12	88
Needing Support		4	8	9	3	10	34
Totals	23	21	20	20	18	23	130

## Pasifika:



There are 55 students classified as being Pasifika at our school. There are 51 children represented in this data (10 less than last year).

Subject	Needing Support 2024	At Expectation 2024	Above Expectation 2024	End 2021 Total At and Above	End 2022 Total At and Above	End 2023 Total At and Above	End of 2024 Total At and Above
Reading	9	37	5	34 65%	44 73%	49 80% (80%)	42 82% (85%)
Writing	17	32	2	29 56%	28 47%	37 61% (60%)	34 67% (68%)
Maths	13	35	3	32 62%	35 58%	47 77% (78%)	38 75% (76%)

We are pleased to be reporting a positive increase in our Pasifika achievement in Literacy.

9 of our children in this group are needing support in all three curriculum areas and find learning in general challenging.

**Reading:** Pasifika student Reading results (82%) are slightly below whole school Reading results (84%) but the gap between the two groups has decreased by 2% over this year.

Judgement	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Totals
Above		2	1	1		1	5
At	8	7	2	10		10	37
Needing Support		3	2	1	1	2	9
Totals	8	12	5	12	1	13	51

#### Writing:

There has been a 6% increase of Pasifika children achieving At or Above expectation in Writing when compared to this time last year (67% from 61%). The gap between whole school Writing achievement and our Pasifika Writing achievement has decreased further by 3%.

Judgement	Mid Year 1	Mid Year 2	Mid Year 3	Mid Year 4	Mid Year 5	Mid Year 6	Totals
Above			1			1	2
At	8	8	2	6		8	32
Needing Support		4	2	6	1	4	17
Totals	8	12	5	12	1	13	51

**Maths:** Pasifika Maths results (75%) have decreased slightly since the end of last year (77%).

Judgement	Mid Year 1	Mid Year 2	Mid Year 3	Mid Year 4	Mid Year 5	Mid Year 6	Totals
Above			1			1	2
At	8	8	2	6		8	32
Needing Support		4	2	6	1	4	17
Totals	8	12	5	12	1	13	51

#### Asian:

There are 202 children who identify as Asian at Kaurilands School. 177 children are represented in this data.

Subject	Needing Support 2024	At Expectation 2024	Above Expectation 2024	End 2021 Total At and Above	End 2022 Total At and Above	End 2023 Total At and Above	End 2024 Total At and Above
Reading	24	137	16	106 81%	142 94%	156 87% (90%)	153 86% (88%)
Writing	40	127	10	101 77%	121 80%	138 77% (85%)	137 77% (82%)
Maths	17	118	42	110 84%	136 90%	164 91% (93%)	160 90% (91%)

Our English Language Learners continue to represent the children featured in the below expectation data. English being their second language is a contributing factor to these results. We have 77 Funded ELL children this year at Kaurilands. We also have a further 45 children who do not qualify for funding or have previously had funding and require extra support with their learning as English is a second language.

#### Reading:

End of year Asian student Reading data (86%) continues to be above whole school data (84%).

#### Writing:

End of year Asian Writing data (77%) is above whole school results (73%).

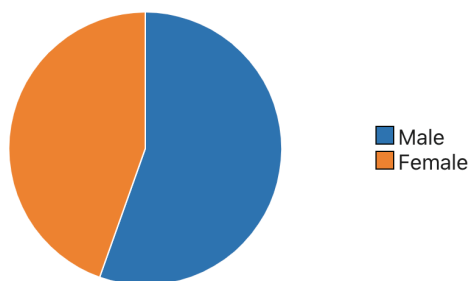
#### Maths:

Asian student Maths results (90%) continue to be higher than whole school Maths results (84%).

### WHOLE SCHOOL GENDER DATA

The graph below shows our current gender make-up at Kaurilands School. We have 429 Males (55%) and 345 Females (45%). We continue to have a higher percentage of boys.

Gender



We have 395 boys and 309 girls represented in this data.

Subject	End 2024 Needing Support		End 2024 At Expectation		End 2024 Above Expectation		End 2021 Total At and Above		End 2022 Total At and Above		End 2023 Total At and Above		End 2024 Total At and Above	
	B	G	B	G	B	G	B	G	B	G	B	G	B	G
Reading	66	44	283	217	46	48	247 73%	226 81%	333 83%	292 90%	335 83% (86%)	274 85% (87%)	329 83% (85%)	265 86% (87%)
Writing	135	55	241	220	19	34	207 61%	222 80%	260 65%	263 81%	253 63% (68%)	254 79% (81%)	260 66% (69%)	254 82% (85%)
Maths	51	64	260	214	84	31	272 80%	207 74%	346 86%	245 75%	351 87% (89%)	257 80% (81%)	344 87% (89%)	245 79% (80%)

Our gender data continues to highlight the same trends as in previous years. These are also National trends with Girls achieving higher in Reading and Writing than Boys, and Boys achieving higher in Maths than Girls.

#### Reading:

Girls' achievement in Reading has increased by 1% since the end of last year (85% to 86%). The number of boys achieving at or above expectation has stayed the same (83%). There is a 3% gap of achievement between Boys and Girls, with girls achieving higher.

**Writing:**

Similar to the whole school achievement, our Boys and Girls Writing achievement has increased over the course of this year. Boys continue to have higher numbers of children Writing below the expectation than girls. The gap between Boys and Girls writing has remained the same.

**Maths:**

Boys' achievement has remained the same in Maths and the percentage of Girls achieving at or above expectation has decreased by 1%.

**Break Down of End of Year data 2024:**

The data below shows how our current Year Levels are going and tracks their progress over the last 3-4 years. Teachers have summarised the progress made in each team and highlighted trends and next steps for their cohorts.

### Year 1 2024

There are 110 children currently in Year 0/1 moving into Year 2 next year.

11 children have been flagged as a Priority Learner across all three curriculum areas.

8 are girls -1 is special needs ASD.

3 are boys (1 boy is moving out of Auckland at the end of the year.)

*The expected Level for children at the end of Year 1 is Early Level 1. As this is the beginning of the curriculum, 100% of children will be working At or Above expectation. Teachers in Year 1 identify Priority Learners using assessment information and learning progressions. At the end of Year 1 children need to be able to independently complete the skills set out in our Early Level 1 Curriculum Progressions.*

Subject	End 2024 Needing Support	End 2024 At Expectation	End 2024 Above	End of 2024 Total At and Above
Reading		110		110
Writing		110		110
Maths		110		110

**READING**

- 27 PLs
- 1-special needs- works on an individualised programme
- 9 children -haven't had a full year at school-April/May birthdays.
- 4-ELLS
- Attendance-4
- Speech-3 have been referred for Speech support from the MOE and are on the waiting list

All 6 classes were involved in the BSLA(structured literacy)-all staff are trained in BSLA and taught the BSLA programme for 1 full year. This was a change from last year when the programme was only taught for 15 weeks. This has helped with both decoding and the spelling of words.

We currently have 27 children in Year 1 that have not yet reached the end of Mahuri (The expected level for the end of Year 1).

**What we have identified as having an impact on Reading achievement throughout 2024:**

10 children who took part in the BSLA programme had extra support with Rachael a Teacher Aide- 4 x a week as they did not make as much progress as the others on the programme. These children made progress, particularly in initial phoneme identity, letter sound recognition and phoneme

blending. 1 is no longer a PL and several children we have recommended need further investigation as there is dyslexia in the family.

Some children read daily with a Year 4 Buddy.

Early literacy support in class -Tracy worked with a small identified group of children needing support in a class.

#### **Trends:**

- Contributing factors for some of those who failed to thrive - Attendance (holiday in term time), lateness, some children were referred for speech reasons however no support has yet been started, low knowledge entering school, a number of ELL children, home support.

#### **WRITING**

- 76 children are at the expected level for Writing and are well under way with their writing journey.
- 34 children are PLs for Writing
- Several others may need further assessment next year.
- 13 children have had less than 3 terms at school due to starting school in early to mid Term 2.
- 7 students are ELL- structure and grammar is a challenge for them.
- 6 of the ELL students have been on long holidays overseas.
- 10 students have been removed from the mid year PL list
- Learning the spelling rules and the BSLA whiteboard warm up sessions.

#### **What we have identified as having an impact on Writing achievement throughout 2024:**

- Daily Phonics
- Daily handwriting
- Kaurilands Writing Progressions- children have clear goals they are working on.
- Dictated sentences.
- Tracy's Early Literacy Support
- Teaching of BSLA for a full year-spelling attempts are more accurate and children know simple spelling rules.

#### **Trends:**

- Challenge with fine motor skills, lack of preschool or kindergarten experience (scissors, pencil grip, letter names/sounds, counting). BSLA/SEA testing showed much lower letter/sound knowledge on School Entry.

#### **Maths:**

- 92 children are working at and 3 are working above.
- 15 children are working Below Stage 3. They rely on materials and cannot image in their heads. These children have made big growth in their number knowledge so the ability to image should follow soon in Year 2.
- We have observed larger numbers of children achieving Stage 3 than in previous years. Problem solving/number talks may have contributed to this as children have the opportunity to learn from their peers..

#### **What we have identified as having an impact on Maths achievement throughout 2024:**

- Number talks- expose children to mathematical thinking daily. Practise of strategies.
- Problem Solving- opportunities for children to learn from others and be exposed to different ways of thinking.
- Number rings- identifying numbers.
- Basic facts rings were introduced in the second half of the year.
- Mixed ability groupings so children are exposed to different strategies and levels.
- Cross grouping-2 children worked together and are working at above the expected level.1 had an individual programme.

#### **Trends:**

- A large number of children came into school at the start of the year not being able to count and recognise numbers in the 0-10 range or were unable to count one-to-one. The main difference in

Stage 2 to 3 is the ability to image. This has been a major factor in them not reaching the expected level of Stage 3.

## Year 2 2024

There are 119 children in Year 2 included in this data.

13 children have been flagged as a Priority Learner in all three core subjects.

*The expectation for children at the end of Year 1 is to be working in Early Level 1. 100% of children when they start school are working in Early Level 1. At the end of Year 2 children need to have achieved Level 1 (At Level 1). It is in Year 2 when you start to see a shift in the data, with some children not making enough progress and moving from being At expectation to Below expectation.*

Subject	End 2023 Needing Support	End 2024 Needing Support	End 2023 At	End 2024 At	End 2023 Above	End 2024 Above	End of 2023 Total At and Above	End of 2024 Total At and Above
Reading		30	118	86	5	3	123	89 75% (76%)
Writing		35	123	84	0	0	123	84 71% (72%)
Maths		27	122	84	1	8	123	92 77% (78%)

### Reading:

- 30 children are below the expected Year 2 level (Level 17)
- 13 children are working very close to the end of Year 2 Reading Expectation.
- We have noticed an improvement in self correcting, less reliance on teacher support when reading and an improvement in decoding due to BSLA being introduced at the Year 2 Level.
- Two children are very new to our school and are working below expectation and 1 has special needs on an individualised programme (home schooled).
- One student has a recent diagnosis of ADHD and is being medicated and is beginning to make progress
- One student is ORS funded and ended Year 2 at Green Level on the Colour Wheel - so reading a Year below her expected level
- Three students have exceptional whānau circumstances which impact on their learning and their school attendance
- Four students struggle with learning and have been flagged for possible learning difficulties
- Eight students had regular Reading Recovery sessions with Jaime Lyon and Tracy Sutherland
- Five students have graduated from Reading Recovery as they have now reached the expected level for the end of Year 2.
- Two students have not yet had two full years of schooling (one year and two-thirds) and are not quite at expectation

### What we have identified as having an impact on Reading achievement throughout 2024:

- Regular guided reading sessions with the teacher, regular buddy reading and Reading Recovery support for Priority Learners have been beneficial.
- Children have stronger phonics knowledge due to BSLA from Year 1 and now in Year 2
- Whānau support ensuring their children spend time reading each day
- Mix of BSLA and literature (non-fiction, picture books, shared big books, poems) with rich language
- Teacher enthusiasm for and celebration of reading and books, making the most of library time by choosing specific books for children and getting out books for our class to read.



### **Trends:**

- As texts are becoming more difficult, students cannot use picture cues and need to consolidate strategies to read unfamiliar words.
- Children are not reading for meaning -when a sentence doesn't make sense they are not going back to reread.
- Children need to develop confidence in trying to give tricky words a go rather than relying on the teacher.
- Some children that are reading at higher levels and are accurate readers tend to speed through the text therefore comprehension is sometimes amiss.

### **Writing:**

- Teachers flagged a significant number of children at the start of Term 1 who were identified as Priority Learners for Writing. This number has decreased over the year as children have mastered skills in Level 1 and have become more confident and accurate when Writing. We now have 35 children still working at Early Level 1 (Below Expectation).
- Some students have improved spelling/phonics knowledge to sound out unfamiliar vocabulary and have a better understanding of the writing process.
- Some students experience extreme anxiety about writing (3), or lack the ability to concentrate (6) or simply do not enjoy writing (5).
- One student has assistive tech (through an RTL) to help with their writing.
- Poor fine motor skills/handwriting ability hampering output

### **What we have identified as having an impact on Writing achievement throughout 2024::**

- Students write daily to build writing stamina and confidence.
- Teachers introduced individual writing goals which helped to motivate and guide children's next steps. Children had to self monitor their own writing for evidence of their goals.
- BSLA has made a positive impact on children's spelling.
- Increase of time spent seeing PLs

### **Trends:**

- Children still identified as Priority Learners need to continue to work on their Writing stamina and spelling skills. They struggle to write their ideas down into an accurate sentence.
- Children with poor fine motor skills struggle to get their ideas down.
- 14 ESOL children are able writers but their grammar is holding them back in writing.

### **Maths:**

- 84 children are At Expectation and 8 are above the expectation for Year 2.
- 27 children are below the expected level for Year 2.
- Mixed ability problem solving once a week has given opportunities for all children to collaborate, given opportunities for Priority Learners to access higher level content and have opportunities to learn a range of strategies from their peers.
- Children have become more confident when recalling their basic facts.
- 2 children new to our school this term are below expectation
- 1 child has a diagnosis of ADHD and 2 children are ORS funded and are below expectation.

### **What we have identified as having an impact on Maths achievement throughout 2024:**

- Explicit teaching of maths knowledge such as number recognition to 1000 has been a big focus and has improved number knowledge and recall.
- Using regular number talk warm ups have helped children to articulate their maths strategies and thinking.
- Mixed ability problem solving sessions that are engaging and provide an opportunity for children to learn from others.
- Regular targeted workshops

**Trends:**

- Priority Learners need to continue to work on their number knowledge to 100, counting forwards and backwards to 100, and imaging to 100 when adding and subtracting. They need to be able to recall their basic facts to 5 and 10 quickly.

## Year 3 2024

There are 118 children in Year 3.

16 children in Year 3 are Priority Learners across all 3 core subjects. 2 Children are new to our team. 7 children are new to our school this year and are reflected in our Needing Support data for one or more core subjects.

Subject	End 2022 Needing Support	End 2023 Needing Support	End 2024 Needing Support	End 2022 At	End 2023 At	End 2024 At	End 2022 Above	End 2023 Above	End 2024 Above	End of 2022 Total At and Above	End of 2023 Total At and Above	End of 2024 Total At and Above
Reading		32	25	109	71	83	4	15	10	113 (100%)	86 72% (76%)	93 79% (82%)
Writing		39	39	113	69	76	14	10	3	113 (100%)	79 66% (68%)	79 67% (71%)
Maths		24	26	99	80	76		14	16	113 (100%)	94 78% (81%)	92 78% (83%)

**Summary of our Year 3 Learners:**

This cohort of children has a wide range of learning and behaviour needs. These children have all made progress that they can be proud of but in many cases they sit in the group that is Needing Support. Teachers have spoken directly to these families to communicate the children's successes and challenges.

Within our classes there are 14 children who have been diagnosed with a disability that has an impact on their learning, such as dyslexia, dysgraphia, hearing loss, a range of neurological conditions, cerebral palsy, OCD and audio processing disorder. There are 4 children with current Individual Education Plans (IEPs) in Year 3. This involves SENCO/LSC/teachers and whānau meeting twice per year to establish an individual plan for each child, to ensure their specific learning needs are being targeted in class. Classroom teachers are working closely with the LSC and whānau to plan smooth and supportive transitions for these students as they move into Year 4. This will ensure the strategies that have been successful with these children are shared with future teachers. With the intention that this will set these children up well to continue making positive progress with their learning right from the start of 2025.

Within this cohort 7 children have been diagnosed with ADHD. There are also 5 children currently waiting for appointments for assessments for their learning and behaviour, and a further 2 whose families are planning to apply for assessment appointments at the start of 2025. This impacts how these children learn and the speed at which they can master and retain new concepts. As is common with neurological conditions, many of our tamariki with ADHD have comorbid conditions such as dysgraphia, autism, and OCD.

English Language Learners are supported in class through quality teaching in Reading and Writing, particularly through the structured literacy approach used in BSLA. Within the cohort of Year 3 children we have 25 who speak English plus a second language at home. Vicki Palmer works with 7 of these children when her timetable permits.

**Reading:** We have been really impressed with the progress our children have made in Reading this year.

- The number of children reading At and Above Expectation has increased from 72% to 79%.
- We have had a decrease of 10 children Needing Support with Reading (3 children identified in our needing support numbers above are new to our school).

- 5 of these children are working At Level 1 and have moved at least 6 levels of the colour wheel or a BSLA Step over the course of the year.
- The number of children achieving above expectation has decreased by 5 children. There was a high level of children who came through from Year 2 as Reading above expectation (Gold Level). It is normal for children to stay at the Gold level for some time, which explains the drop in number (explained below).

In Year 3, children tend to sit at Level 21 (Gold/8 Years) for a long time. Here they are progressing from learning to read to reading to learn which has a stronger focus on comprehension. This is also the year that we switch from using PM assessment to Probe assessment. Children often find this move a challenge as Probe is based on a passage and has no picture clues like PM readers.

#### **What we have identified as having an impact on Reading achievement throughout 2024:**

- All PL's have at least 2 opportunities a day to work through a text- with a teacher, buddy reading, at home.
- Continued conversations with whānau about how they can help at home.
- Programmes and activities are differentiated to meet the different needs.
- This year our Year 3 children who are identified in the Needing Support numbers, have had the opportunity to take part in the BSLA Structured Literacy programme with the use of decodable texts. The children have learnt a wide range of rules to support them with decoding new words. These children have made great progress using this programme. We believe that if they had the opportunity to start their reading learning journey off with BSLA in Year 1, they would be in a better position than they are now.
- All children started the year with whole class Code sessions where they learnt spelling rules to support them with decoding words. In Term 3 we switched to BSLA whole class taumata teaching which similarly follows a scope and sequence to build spelling rules and knowledge. We have seen amazing progress in the ability to decode words and spell words from all learners in our classes.

#### **Trends:**

*We have identified the following areas as needing to be met for children to reach expectation:*

- Decoding of complex and new vocabulary
- Comprehension and understanding- children struggle to find literal information, understand new vocabulary and summarise the main events. BSLA texts have made the teaching of comprehension strategies difficult as the stories are very basic.

#### **Writing:**

- The percentage of children achieving At or Above expectation in Writing has improved by 1%.
- We have had an increase of 1 child working Below Expectation in Writing.
- We have a large number of students who are still working in Level 1 for Writing. Moving from Level 1 and into Level 2 is challenging. Writing becomes more complex and there are lots of different skills such as writing using different sentence structures, using complex vocabulary, adding descriptive language and details and different sentence starters.
- The number of children identified as Needing Support in Writing has stayed the same (39). **But** there has been movement as 6 children who started our school this year are identified in this number.

#### **What we have identified as having an impact on Writing achievement throughout 2024:**

- Writing daily with clear expectations has had the most impact. Children built their writing stamina by doing this and are now writing more.
- BSLA Whole Class Taumata Teaching and The Code have impacted significantly on children's writing and spelling. We are seeing clear links to what is being taught during this time and writing. Children are applying rules when sounding out words and are more accurate with spelling than they were at the beginning of the year.
- Children who are below expectation work closely with the teacher everyday.

#### **Trends:**

We have identified the following areas as current barriers to children meeting the end of year expectation:

- Writing accurate basic sentences with correct punctuation.

- Using interesting vocabulary
- Spelling of a range of basic sight words- Children are learning Heart Words (high frequency words as part of 'The Code').
- Elaborating on ideas
- Self monitoring - Editing/ re-crafting work

### Maths:

- The percentage of children achieving At or Above expectation in Maths has stayed the same.
- 6 children have moved from needing support to being At Expectation in Maths.
- 6 children new to our school this year have been added to our Needing Support numbers.
- We have had an increase of 2 children achieving above expectation in Maths.
- Children have developed their confidence when sharing their thinking and strategies.
- Mixed ability problem solving has allowed children to be exposed to a wide range of strategies which was successful for many of our children.

### What we have identified as having an impact on Maths achievement throughout 2024:

- Regular basic fact practise in class and at home - we have taught children how to learn and master their basic facts.
- Number knowledge workshops in smaller groups
- Materials are readily available
- Number Talks - revisiting strategies and different domains in Maths regularly
- Flexible groupings in problem solving sessions where children can learn from others.

### Trends:

We have identified the following areas as holding our Children identified as Needing Support back:

- Retaining strategies taught- They revert back to what they are comfortable with and don't take risks trying new strategies.
- They have trouble retaining what they have been taught if the area has not been taught in a while.
- Not taking risks and using earlier strategies instead
- Fast recall of basic facts to 20
- Number knowledge gaps
- Fast recall of 2, 5 and 10 times tables and/or their doubles
- Understanding mathematical language

## Year 4 2024

There are 120 children in Year 4.

10 children have been identified as a Priority Learner across all three core curricular areas. 1 of these children has very poor attendance (46% half days present).

We have 1 child who has a diagnosis of global developmental delay and chromosomal imbalance who is not included in this data - she has her own learning programme.

Subject	End 2021 Needing Support	End 2022 Needing Support	End 2023 Needing Support	End 2024 Needing Support	End 2021 At	End 2022 At	End 2023 At	End 2024 At	End 2021 Above	End 2022 Above	End 2023 Above	End 2024 Above	End of 2021 Total At and Above	End of 2022 Total At and Above	End of 2023 Total At and Above	End of 2024 Total At and Above
Reading		24	11	17	55	29	76	77	60	63	30	25	115 100%	92 79% (79%)	106 91% (93%)	102 86% (87%)
Writing		32	33	35	100	77	74	75	15	7	10	9	115 100%	84 72% (73%)	84 72% (76%)	84 71% (72%)

Maths		20	17	23	71	68	74	68	44	28	26	28	115 100%	96 83% (80%)	100 83% (86%)	96 81% (81%)
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### Reading:

- Similar to last year, a large number of children came through to us being At or Above expectation. In Year 3 and 4 children tend to sit with an 8 year Reading age for some time, as they have mastered the decoding strategies but not the more complex comprehension strategies they need to move on. This means, some children who came through as being At expectation, have fallen to needing support. This explains the increase of children identified in our Needing Support numbers as well as the slight shift in the percentage of children Reading At or Above expectation.
- 10 children working Below Expectation have moved from the colour wheel (running records) to PROBE texts (8 years plus).
- We only have 2 students still on the colour wheel.

### What we have identified as having an impact on Reading achievement throughout 2024:

- All PLs have at least 2 opportunities a day in school to work through a text- one with teacher, buddy reading. Each session has a clear focus where a skill is taught and practised.
- Ongoing discussions with whānau.
- A strong focus on comprehension strategies.
- Children have been exposed to more complex texts to support them with developing comprehension and vocabulary skills.
- Programmes and activities are differentiated to meet the different needs.
- Code sessions, where children have been developing their decoding skills and learning spelling patterns and rules.

### Trends:

- Students are mostly able to decode however comprehension continues to be an issue.
  - These children have difficulties comprehending more challenging texts, skimming and scanning for information and summarising main events.

### Writing:

- Although the percentage of children Writing At or Above expectation has remained the same between years, we have seen excellent progress by all students.
- Our children are more confident at spelling. We believe that taking part in Code sessions has impacted on this positive shift.
- Children's writing stamina, mileage and confidence has increased over the course of this year.

### What we have identified as having an impact on Writing achievement throughout 2024:

- Children write daily with a clear focus and expectations (basic grammar, punctuation, sentence structure, text structure and spelling).
- Teaching of specific planned vocabulary which students are encouraged to use in their writing.
- Modelling is specific to the learning skill/ intention.
- The writing motivation is something that most students can relate to or have experience with.
- Use of video clips and hands-on activities to give experience.
- Taking part in 3 Code sessions per week where children learn a range of spelling and decoding rules.

### Trends:

We have identified the following areas as holding these children back:

- Writing sentences that have accurate punctuation, structure and that make sense
- Spelling of high frequency words, although our Code Spelling programme is helping here
- Writing that is structured with a beginning, middle and end
- Although lots of progress has been made, there are a large number of skills our children working Below Expectation need to master in Level 2 (grammar, spelling, sentence structure, use of accurate punctuation, adding of descriptive language and details).

### Maths:



- Although the data has not changed significantly we have observed that children are more engaged in problem solving sessions, especially when they are working collaboratively.
- A number of children came in too high and had not consolidated Level 1 learning
- We have 2 children move from being At expectation to being Above expectation
- Our children have become more confident at showing their thinking and strategies when solving problems.

#### What we have identified as having an impact on Maths achievement throughout 2024:

- Number talks where we practise strategies and learn different ways to solve a problem
- Mixed ability problem solving, where children have the opportunity to learn from each other
- Targeted workshops- goal focussed
- Rich TFUs where children practise new skills taught in teacher sessions
- Introduction of regular times tables practise
- Regular Basic Facts practise with the teacher using materials to support.
- Maintenance of place value knowledge.

#### Trends:

We have identified the following areas that are holding these children back:

- Understanding of place value strategies
- Retaining strategies taught- children needing support are often reverting back to more simplistic strategies
- Basic fact recall to 20 not consolidated
- Limited Times table facts (2x, 5x and 10x)

### Year 5 2024

There are 105 children in Year 5.

6 children have been identified as a Priority Learner across all three core curricular areas.

1 of these children has Ministry funded In Class Support (ICS).

Subject	End 2021 Needing Support	End 2022 Needing Support	End 2023 Needing Support	End 2024 Needing Support	End 2021 At	End 2022 At	End 2023 At	End 2024 At	End 2021 Above	End 2022 Above	End 2023 Above	End 2024 Above	End of 2021 Total At and Above	End of 2022 Total At and Above	End of 2023 Total At and Above	End of 2024 Total At and Above
Reading	29	7	20	18	52	85	63	58	27	15	21	29	79 73%	100 93% (94%)	84 81% (80%)	87 83% (88%)
Writing	33	39	39	31	69	57	54	52	6	11	11	22	75 69%	68 64% (61%)	65 63% (66%)	74 70% (79%)
Maths	19	14	17	12	72	67	64	60	17	26	23	33	89 82%	93 87% (94%)	87 84% (84%)	93 89 (92%)

#### **Reading:** Year 5 students have made significant progress in Reading this year:

- 5 children have moved from Needing support to At the expected Reading level.
- 8 children have moved from At to Above the expected Reading level.
- 18 children are yet to make the end of year Reading expectation for Year 5 (Early Level 3).
- 13 of these children are working At Level 2, half a year behind their expected level.
- 5 of these children are working at Early Level 2, a year below their expected level.
- 12 children in this cohort have moderate to high learning needs.
- 7 of these children identified as needing support in this Year 5 cohort are considered ELL (English Language Learners).

#### What we have identified as having an impact on Reading achievement throughout 2024:

- Regular sessions of The Code has been helpful for decoding new, unfamiliar words while reading aloud.
- We have created lots of reading comprehension tasks and follow-up activities which explicitly teach and practice reading comprehension using a range of strategies.
- We have found that novel studies have helped with reading 'endurance', where students are more capable of reading for longer periods of time. This has also been effective for helping them make connections with texts.
- We also try to choose authentic, engaging texts which relate to student interests
- Communicating with parents regarding issues or areas to focus on improvement. This has also involved sending readers home.
- Lots of practice reading aloud to target improvement of fluency. This has been seen in group activities, plays, spoken poetry, and similar oral language activities.
- Explicit teaching of skimming and scanning - locating key words and reading around them to deepen comprehension and to more quickly answer these questions.
- We have also been teaching paraphrasing, which has helped with skills such as researching and presenting.
- We have built up vocabulary rich environments in our classes - vocab walls, exemplary model texts, vocabulary TFU's, and clear links to writing to build up vocabulary. We have also discussed key or unfamiliar vocabulary prior to reading the texts to support student understanding.

#### **Trends:**

- Students' comprehension is very strong, but fluency is not as high. Students can understand what they are reading but struggle to read in their head accurately and aloud
- Fewer children are reading longer chapter books and for longer periods of time. We are seeing students gravitate towards graphic novels and shorter reads

#### **Writing: Year 5 students have made some good progress in Writing this year:**

- 14 children have moved from Needing support to At the expected Writing level.
- 11 children have moved from At to Above the expected Writing level.
- 31 children are yet to make the end of year Writing expectation for Year 5 (Early Level 3).
- 22 of these children are working at Level 2, half a year behind expectation.
- 9 of these children are working at Early Level 2 or At Level 1, a year or more behind expectation.
- 17 children in this cohort have moderate to high learning needs and a number have IEP'S regularly.
- 13 children in this Year 5 cohort are considered ELL (English Language Learners).

#### **What we have identified as having an impact on Writing achievement throughout 2024**

- By creating a vocabulary rich environment the vocabulary the students are using is much more varied. This has been done through modelling new vocabulary each day, word walls and synonym supports.
- Each session, writing is modelled for students and the focus of the lesson is highlighted. Students see teachers writing and hear the thought process of the writer. This helps them understand exactly what is expected in their writing.
- Learning goals are clearly communicated to students through goals in their books or discussed before each writing session. This helps students clearly understand the expectation and their goal for that piece of writing. Students are grouped according to these goals and can get more support from the teacher regarding their goal.
- Creating authentic and fun contexts have kept students motivated and engaged. They are wanting to write.
- Using the Writer's Toolbox and other sentence structures, students are taught specific sentence types. They are explicitly taught and modelled to students.
- Students are encouraged to talk and discuss their writing before they write. This talk for writing approach helps students brainstorm ideas and is easier for students to know what they are writing.
- Using contexts that are personal and draws on prior knowledge of students has helped students to write with more confidence and empowers them to share personal experiences with others. This has given students the feeling of being an author and that everyone has stories to share.

#### **Trends:**



- Idea generation is still an area of struggle for a lot of students. We find that they need stimulating and engaging topics with the prompts, models and contexts being very rich to help with this.
- Basic punctuation such as capital letters and fullstops are an issue across the year with a lot of our writing. This is an area that is holding a lot of students back from reaching expectation.
- A large number of students struggle with handwriting, letter formation and endurance when writing.
- Students have really taken to the explicit teaching of sentence structures. They are starting to show up through their independent writing and are enhancing their ability to add detail to their writing.

### Maths:

#### Year 5 students have made some good progress in Maths this year:

- 8 children have moved from Needing support to At the expected Maths level.
- 8 children have moved from At to Above the expected Maths level.
- 12 children are yet to make the end of year maths expectation for Year 5 (Early Level 3).
- 7 of these children are working At Level 2, half a year behind expectation.
- 5 of these children are working at Early Level 2 or At Level 1, a year or more behind expectation.
- 9 children in this cohort have moderate to high learning needs and a number have IEP'S regularly.

#### What we have identified as having an impact on Maths achievement throughout 2024:

- In preparation for the new curriculum, children have been taught algorithms which has been particularly successful and satisfying for the lower/mid ability children. Have also focused on reading and writing larger numbers and building fraction knowledge with a focus on misconceptions.
- Knowing times tables - has made a huge impact on ability to solve fraction problems and on general confidence in maths. Some of the lower ability maths learners have experienced great success.
- Using support materials eg, number lines, fraction charts, x table charts, magnetic place value blocks to carry children from visual learning to developing strategies and being able to work in their heads.
- Transitioning from basic calculation to word problems.
- Building number knowledge-daily practise of basic facts, x- tables.
- Repetition and mileage - making sure they are getting the practice and repetition of strategies to build confidence and recall.
- Number knowledge warm-up games which are quick games that have engaged and excited students and get them ready for the new learning.

#### Trends:

- We have seen a large number of students have significant misconceptions around fractions. Not understanding what a fraction is or knowing the language around them. They are unable to see the similarities to their times tables basic facts. They struggle from moving from visual fractions to sets, equivalent fractions and improper fractions.
- Confidence was a big issue, but some students' confidence has grown significantly through the introduction of algorithms.
- Children need to get maths mileage to ensure they actually can retain maths concepts.
- A lot of our students who are below, are below because they don't have the times table knowledge to access the higher strategies.

### Year 6 2024

There are 134 children in Year 6. 10 children have been identified as a Priority Learner across all three core curricular areas.

Subject	End 2021 Needing support	End 2022 Needing support	End 2023 Needing support	End 2024 Needing support	End 2021 At	End 2022 At	End 2023 At	End 2024 At	End 2021 Above	End 2022 Above	End 2023 Above	End 2024 Above	End of 2021 Total At and Above	End of 2022 Total At and Above	End of 2023 Total At and Above	End of 2024 Total At and Above

Reading	35	30	28	20	81	86	89	86	17	17	20	27	98 74% (75%)	103 77% (80%)	109 80% (83%)	113 85% (87%)
Writing	57	48	58	50	74	79	73	64	2	6	6	19	76 57% (62%)	85 64% (69%)	79 58% (63%)	83 62% (64%)
Maths	45	44	38	27	79	67	82	79	9	22	17	27	88 66% (67%)	89 67% (72%)	99 72% (75%)	106 80% (81%)

### Reading:

- 8 children have moved from Needing support to At the expected Reading level.
- 8 children have moved from At to Above the expected Reading level.
- 19 children are yet to make the end of year Reading expectation for Year 6 (At Level 3).
- 13 of these children are working at Early Level 3, half a year behind their expected level.
- 6 of these children are working at At Level 2, a year below their expected level.
- 1 child is working At Level 1, several years below their expected level.
- 15 students in this cohort have moderate to high learning needs in reading and 11 have IEP'S with goals related to Literacy.

### What we have identified as having an impact on Reading achievement throughout 2024:

- Discussion time - more time has been spent discussing potential answers in group work.
- Cross-curricular coverage through themed reading collections.
- Relating our texts to what we are doing in Inquiry. Integration across curriculum has resulted in an increase in purposeful reading mileage.
- Some mixed ability grouping used when appropriate to extend Priority Learners.
- Teachers and teacher aides reading with our Priority Learners daily.
- Purposeful, deliberate follow up tasks, providing opportunities to practise the skills learned during workshops.
- Oral language linked through plays, monologues and speeches/debates.
- Shared reading of class novels and sophisticated picture books.
- Extension reading and discussion for above level readers.
- Frontloading less-able readers by reading texts to them before reading with their group.

### Trends:

- Some priority learners have made significant progress this year. Some have made 2 years progress in reading age, but have not quite reached Level 3 (expected level) yet.
- There are some students who have made great decoding progress but are still building their comprehension skills and strategies, while some need work on decoding, fluency and comprehension.
- 4 students have made accelerated progress with reading age increases of 1.5 years or more.
- 4 students in this cohort have significant attendance issues which means that learning for these students is inconsistent and retaining new information is difficult.

### Writing:

- 8 children have moved from Needing support to At the expected Writing level.
- 13 children have moved from At to Above the expected Writing level.
- 46 children are yet to make the end of year Writing expectation for Year 6 (At Level 3).
- 35 of these children are working at Early Level 3, half a year behind expectation.
- 11 of these children are working at At Level 2, a year behind expectation.
- 2 children are working at Early Level 2 and 1 child is working at Level 1 in Writing.
- 23 children in this cohort have moderate to high learning needs and 14 have IEP'S related to Literacy, particularly writing.

### **What we have identified as having an impact on Writing achievement throughout 2024:**

- Writers' Toolbox (WTB) has helped with sentence structure and length.
- Literacy boxes (made by Alana) have been helpful for no-prep explicit follow up tasks.
- Weekly spelling lists based on The Code, topic vocabulary and student errors.
- Integration of writing into our inquiry time. A lot of purposeful writing has occurred and this has allowed more exposure to different genres and writing purposes.
- The Code has helped some students with their spelling. A lot of time this year has been spent back filling gaps in spelling knowledge and rules.
- Students using an online tool called Google Read & Write to use the voice to text option instead of typing. It also reads back work to the student so they can hear what they have written. This has helped our PLs who are unable to identify their own mistakes.
- The automatic feedback function from WTB has motivated our students to improve writing. In particular our boys find this enjoyable.
- Active vocabulary development.
- Increased opportunities for student agency over authentic writing topics.
- Modeling of active texts as well as co-construction of model texts
- Using oral language for planning of writing (Turn and talk)

### **Trends:**

- Many students have increased their writing mileage and are showing higher levels of confidence in Writing, setting them up well for their transition into Year 7.
- Many of our students below are not reaching standard due to not mastering paragraph structure and punctuation. They are aware of what to do but are not doing this consistently and most of the time (which is what they need to do to reach Level 3 - expectation).

### **Maths:**

- 11 children have moved from Needing support to At the expected Maths level.
- 8 children have moved from At to Above the expected Maths level.
- 27 children are yet to make the end of year maths expectation for Year 6 (At Level 3).
- 19 are working at Early Level 3, half a year behind expectation.
- 5 of these children are working At Level 2, a year behind expectation.
- 12 children in this cohort have moderate to high learning needs and 11 have IEP'S related to literacy.

### **What we have identified as having an impact on Maths achievement throughout 2024:**

- Flexible and mixed ability grouping has been used to expose students to learning concepts at their expected level.
- Collaborative problem solving using low floor/high ceiling problems that can be accessed by students working at multiple levels using a variety of strategies.
- Strategic integration of strand topics e.g. multiplying by powers of 10 at the same time as learning metric conversions.
- Extension groups have helped boost motivation in Maths for our more able children.
- Shift of focus towards new curriculum i.e the use of vertical algorithms have created opportunities for less-able students to experience success in Maths.
- Expose students to different strategies through Number Talks and differentiated warm ups.
- Use of manipulatives e.g. counters, deci-pipes, multi-link cubes, fraction tiles and cards to consolidate new concepts.

### **Trends:**

- There has been significant movement within Maths this year.
- A number of children achieving below the expected level are not retaining their basic facts, despite regular practice during Maths sessions. They seem to be struggling to retain new information in this space.
- A large number of students have significant misconceptions around fractions. They are unable to see the similarities/make connections to their times tables basic facts. They struggle from moving from visual fractions to sets, equivalent fractions and improper fractions.

### **Giving Effect to Te Tiriti o Waitangi (Regulation 9(1)(g))**

We acknowledge Te Tiriti o Waitangi as New Zealand's foundational document and value te reo Māori as taonga. We recognise the principles of partnership and the importance of empowering and valuing Māori as tangata whenua. We follow the principles of Ka Hikitia, which mean to step up, to lift up, to lengthen one stride - to empower. We embrace understanding our world from a te ao Māori perspective. Te Tiriti and its articles are woven through all aspects of our Strategic Goals.