



2024 Annual Report for Te Aro School

Te Aro School is an inclusive, multicultural full primary school in the heart of Wellington. The school caters for students from Year 0 – 8 and provides a wide and varied curriculum. The school is situated on The Terrace just below Victoria University of Wellington and just above the Cuba Street and Aro Valley communities.

The school has a school roll of approximately 220 children who come from 45 different cultural and ethnic backgrounds. Each year we offer a number of places to international students as we are a signatory to the Ministry's Code for foreign fee-paying students. During 2024 we enrolled six international students. We enrolled two students from Myanmar. Both students attended the school for the full year. We enrolled two students from Spain. One joined us in Term 4 2023 and left us at the end of Term 1 2024. The second Spanish student attended school in Terms 2 and 3. Two students enrolled with us for Term 4. One student came from Latvia and the other student from Germany.

As a school community we are proud of and celebrate our school's diversity.

At Te Aro School, a great deal of importance is placed on the partnership that exists between home and school. Parents are welcome and encouraged to join in with school and classroom activities. During 2024 parents supported a number of school sports teams including touch rugby, futsal, basketball and netball as coaches and managers; and during Term 1 parents supported education outside the classroom (EOTC) activities.

The school provides a safe and nurturing learning environment where everyone is valued and respected. The use of first names is promoted for all staff, children, and adults.

Te Aro School has had a strong community presence dating back to 1854. The school community participates in the local Te Aro Fair Day in March of each year and the local pre-schools visit the junior classes regularly throughout the school year.

To complement the New Zealand Curriculum, the school provides a wide range of programmes including te reo and tikanga Māori; kapa haka; weekly technicraft classes for our Year 7 and 8 students; first language time; music tuition; environmental education including our Garden to Table programme and maintaining our school beehives; and the opportunity to participate in a number of school sporting teams including touch rugby, basketball, miniball, netball and futsal.

During 2024 we offered Mandarin language and Chinese cultural classes to our students across the school. This was made possible with the return of Mandarin language assistants from China to New Zealand in 2023 after border restrictions were lifted.

Due to our proximity to the central city the school is fortunate to enjoy, with relative ease, all that the city has to offer. We take advantage of local art galleries and museums; Fringe festival events; local theatre; and the Wellington green belt and waterfront.

Each year the school has traditionally celebrated Race Relations Day, New Zealand Music Month in May, Matariki in June, Diwali and the Mid-Autumn Moon festival in September or October. These annual events are much anticipated and always bring visitors and performers to the school.

Student enrolments and student movement

In 2024 we enrolled 62 students and withdrew 58 students during the school year. This withdrawal figure does not include the 26 Year 8 students who graduated from Te Aro School at the end of the school year. We continue each year to look closely at why and where our students are going when they leave our school. Similar to 2023, families moved out of our school zone to buy homes or rent cheaper properties in other Wellington suburbs. Twenty-five students returned to their countries of origin. Two families moved overseas.

In 2024 41/62 of our enrolments, 66.1% were English language learners. Our enrolments of English language learners post COVID continues to rise. This reflects the border reopening and changes to immigration criteria for families coming to New Zealand on work visas.

This year we had 103 English language learners on our school roll of 213 students. Sixty-three of these students were funded ELL students. Funded English language learners equated to 55.5% of all our English language learners. Eight students were not eligible to be funded as they had enrolled at Te Aro after 1st August which is the date of the last ESOL funding round for the year. These students will become eligible for funding on 1st March 2025.

Our English language learners (funded and unfunded) accounted for 48.4% of the school roll.

40 of the 58 withdrawals (excluding our 26 Year 8 students) were English language learners. This was 69% of our 2024 withdrawals. Our English language learners' withdrawals have an impact on how we meet the needs of our ESOL students. Cathie, our ESOL teacher, continues to make frequent readjustments to her timetables.

A definition of transient in an education setting is a student who moves to another school within the year they enrolled. Twenty-eight of our 62 enrolments during 2024 also withdrew from the school during 2024. In 2024 45.2% of all student withdrawals had been enrolled at Te Aro and left in the same year.

In 2024 58 students withdrew from our school. Based on a school roll of 213 students, these withdrawals equated to a 27.2% turn over. Forty-three students leaving after a year or less equates to a turnover of 20.2% of a school roll of 213 students. Student withdrawals over a school year have an impact on the building of both class and school culture. It takes time to build relationships with students and their whanau. It takes time to build relational trust between students, whanau, and the school.

In 2024 we enrolled nine students living locally in emergency and transitional housing. These students accounted for 14.5% of our 2024 admissions.

In 2024 we enrolled eleven students who had experienced traumatic events in the previous 12 - 18 months. Nine of our 2024 enrolments had significant learning support needs. Two of these students received interim response funding (IRF) from the Ministry to support their transition to our school. Over the course of 2023 and 2024 we have enrolled seventeen Vietnamese students. Eleven of these students have returned to Vietnam over the course of two years. Some of the students' parents shared how hard it was for them to work in New Zealand and care for their children without support from extended family.

In 2024 seventeen students transferred to another school in Wellington. These seventeen students equated to 29.3% of all our 2024 withdrawals. Families enrolled their children in new schools close to their new homes.

Eight students in 2024 moved elsewhere in New Zealand. Two students moved to Taranaki. Five students moved to Auckland. One student moved to Otaki.

Twenty-seven students moved overseas. Twenty-five of these students returned to their country of origin (including China, Japan, USA, Spain, Vietnam, Germany, Iran, and Australia).

Of the students who had attended the school for a year or less between 2012 and 2022 55.5% - 88.8% were ELL students. This level of movement amongst our English language learners has an impact on planning in-class and withdrawal support for these students. Timetables for support staff and for Cathie's ESOL programmes are constantly changing as are teachers' own classroom programmes, in-class groupings, and interventions. The teaching team, including Cathie, spend a great deal of pastoral support time settling new students and their families into the New Zealand education system and Te Aro School. For many of our new families this is their first experience of the New Zealand education system and for many of them there are language and cultural barriers to overcome. Before programmes can be put in place for any new student arriving at Te Aro School, we need to allow time for a student to settle; allow time for a classroom teacher and/or Cathie to assess the student; and then plan for and put in place support for that student in their class or on a withdrawal basis.

At the end of 2024 we ended the school year with a school roll of 213 students.

Reports on Student Progress and Achievement

We report to parents twice a year on their child's progress and achievement; their child's contributions to their class and the wider school community; their participation in the arts, music, sports, Mātauranga Māori and key competencies. In 2024 we held parent teacher interviews in Term 1 and issued a written report following those interviews in early Term 2. A second written report for the year was shared with parents and caregivers in December.

Throughout the 2024 school year the Board received detailed reports on student learning, learning support initiatives, ESOL initiatives, Mātauranga Māori, the teaching of the visual arts, attendance analysis, annual feedback from our Year 8 students and an environmental education report. These reports are in addition to the student achievement and student attendance information that is shared with the Board.

Our new entrant teachers meet with parents and caregivers after our new entrants have been at school for ten weeks, then twenty weeks and finally at forty weeks (a student's first year at school). Parents receive a written report as part of our new entrant/Year 1 reporting process.

The Arts

Across the school in 2024, but specifically in Term 3, we focussed on and celebrated the teaching of visual arts. We celebrated the students' achievements in the visual arts with a school-wide art exhibition in Week 9 of Term 3 (Thursday 19 September). It was a wonderful opportunity to come together as a school community to celebrate our students' creativity, their curiosity, their innovation, and their perseverance.

The New Zealand Curriculum notes that art education allows our students to explore, challenge, affirm and celebrate unique artistic expressions of self, community, and culture. Art education embraces toi

Māori, valuing the forms and practices of customary and contemporary Māori visual arts. The arts allows us to embrace European, Pasifika, and Asian cultures' artistic forms which add significant dimensions to New Zealand's visual culture.

Through the arts students can be creators, presenters, and viewers. They can explore experiences, stories, abstract concepts, social issues and needs, both individually and collaboratively. They experiment with materials, using processes and conventions to develop their skills, knowledge, and art practices.

Students individually and collectively in classes were encouraged to seek excellence in their artistic endeavours as they built a body of work leading up to the school-wide exhibition. The morning following the art exhibition, classes and teachers visited each classroom to look at each other's work, further celebrating the work that had been produced.

The art exhibition, like the school production, provides a context for students to actively contribute to a school-wide project. Participation and contributing to the community (citizenship) are key values of both the New Zealand Curriculum and our own core school values.

The visual arts allow our students to explore, refine, and communicate ideas as they connect thinking, imagination, senses, and feelings to create their art works and respond to the works of others. Students learn to work both independently and collaboratively to construct meanings, produce works, and respond to and value others' contributions.

The visual arts also provided opportunities to focus on the key competencies. Managing self (completing work by deadlines), thinking (creativity, problem solving), relating to others (collaborative artworks), using language, symbols, and text (learning the language of art, names of equipment, techniques), and participating and contributing (sharing ideas and taking part in activities) were all covered during this year's focus on the visual arts.

Through the arts curriculum students learn to use their imaginations to engage with unexpected outcomes and to explore multiple solutions as they manipulate and transform materials and ideas. Students can view their world from new perspectives. Students have explored aspects of Māori, Pasifika, Asian and European visual arts' cultures. Teachers have used a variety of artist models to support their students' learning in the arts. This year they included Picasso, the illustrations of Robyn Kahukiwa, Te Atiawa artist Ariki Brightwell, Peter Gossage, Borrowed Earth ceramics, Robyn Lamont, Reuben Paterson, Reweti Arapere, Sister Corita Kent, Peter McIntire, CardboardSea (Instagram artist), Paul Klee, and Andy Warhol.

Students in 2024 had opportunities to engage in a wide range of art experiences including:

- drawing – working with pencil, charcoal, pen, pastels, chalk pastels
- painting – working with paint including water colours, and dye
- printmaking – screen printing, lino cutting, etching, stencils, stamp making
- mask making
- digital art technologies – font design; photography
- sculpture – paper, boxes, recycled materials, working with objects found in nature; wood, shells, wire, clay, pipe cleaners, papier mâché, paper craft and beads
- collage
- weaving and stitching

Our 2024 art experiences made direct links to our students' Maths learning, to our House of Science kits (in particular to the human body kit), to our school wide focus on strengthening our students' writing, to our te reo and te Ao Māori learning in particular the purakau of Te Atiawa; and to our school value of kaitiakitanga and environmental education as part of our Garden to Table work.

Our arts' focus, whether it is the visual arts as it was in 2024 or the performing arts in 2023, provides an opportunity for some of our students to surprise themselves, their families/whanau, their peers, and their teachers with their hidden talents. It provides us as a school community with an opportunity to come together to celebrate our students' individual and collective artistic talents and abilities.

Te Reo and Tikanga Māori

In 2024 we participated for the fourth year in the Kura Ahurea programme facilitated by Te Ātiawa. This programme has been designed to support teachers and staff to normalise te reo Māori in their school through the implementation of Te Aho Marau i Te Reo Māori mō ngā Kura Auraki. Tessa became our school's lead teacher in 2024. She attended four Professional Development Days. On these days, teachers from schools across the Wellington region have shared ideas, and reflected on how their schools' approaches to implementing the programme.

The programme looks at the teaching and implementation of te reo Māori through an eight-year plan. Each Achievement Objective has a lesson plan, PowerPoint presentation and workbook to enable teachers to plan and adapt their programme to suit the level and needs of the children in their class.

The language focuses on the Achievement Objectives were linked in with our weekly school wide te reo wero (Māori language challenge).

During 2024 we held one school wide rūmaki (immersion) te reo Māori morning. Our rūmaki reo sessions are a great way to encourage Tuakana Teina across the school. The overarching goal for these mornings is to work towards normalising te reo Māori in the school. We prepared for our rumaki reo morning with a number of staff meetings focusing on learning specific games and activities and the language needed to play and teach these in te reo. These mornings continue to challenge the teaching and support staff teams that participate in them. The mornings were a great success, with positive feedback from both staff and students. This is the second year we have held Rūmaki Reo.

As a school we welcome, with a mihi whakatau, all new staff members and students to the school. These welcomes usually take place in the third or fourth week of each term. Senior students have leadership roles in this formal occasion and actively participate with whaikorero and hariru.

Kapa Haka

This year our senior kapa haka group continued to practise with Hemi and Mathew every Thursday afternoon. The group performed at Matariki, and at Avida Retirement Village in Berhampore.

Environmental Education

The school's environmental work links well to the New Zealand Curriculum's (NZC) vision that sets a direction that all young New Zealanders will be confident, connected, actively involved, lifelong learners. The NZC's vision has young people seeking and working towards securing a sustainable environmental future for New Zealand. It seeks connected learners that are members of their community and who are linked to the land and environment. It also seeks actively involved learners who are contributors to the well-being of New Zealand socially, culturally, and environmentally. And finally, the NZC's environmental vision seeks learners who are critical thinkers and informed decision makers. The Te Aro School community shares such a vision.

Students in Rūma Mānuka (Year 5 & 6 students) have, with the support from a local beekeeper and the Wellington Beekeepers' Association, continued to maintain our beehives which were established in 2013. In February they harvested their honey. Alongside the gardening rotation students cooked and served produce from the gardens; and researched environmental issues including information

about the bee life cycle and the role bees have in pollinating plants. These environmental initiatives took place mid-morning on a Thursday.

House of Science kits

During 2024 we introduced, across the school, House of Science kits each term. Syndicates preordered kits which were initially delivered each fortnight. We changed the delivery to two kits, a term allowing time for teachers to become familiar with the content of the kits before they began using them in their classes. Both staff and students have found the kits have enriched their classroom programmes and have provided opportunities for the students to enjoy active hands-on learning.

Kiwisport

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2024, the school received Kiwisport funding of \$3367.76. Our 2024 Kiwisport funding was spent on meeting some of the costs for swimming lessons during the year and students participating in the Winter sports festival.

Special Programmes

During 2024 Bernice, our learning support teacher, facilitated the *Quick 60* literacy intervention with seven Year 2 students to accelerate their literacy progress.

During Terms 1 - 3 a member of our support staff team facilitated the *Early Words* literacy initiative working with nine individual junior children to support them to read and write high frequency words. In Term 4 this programme had to be discontinued as all members of our teacher aide team had to be deployed to work with a number of students with severe behavioural needs.

Bernice, during 2024, continued to support the implementation of The Code in our senior classes. The Code is a structured literacy approach which teaches and practices phonic rules for spelling. Bernice in Terms 1 and 2 worked with thirteen students from Years 5 – 8. In Terms 3 and 4 she worked with a group of eight senior students.

Sixteen students had the opportunity to join one of our three oral language groups working with a retired teacher who volunteered her time. Students from Years 2 - 6 were part of her groups.

Cathie, our ESOL teacher, teaches Monday to Thursday. In recent years, the primary component of our ESOL programmes has focussed on our highest needs students in Years 3-8. We continued this focus in 2024 and extended the programme to include some of our Year 2 English language learners. Cathie's focus includes both foundational language work with our beginning English language learners and acceleration work with our more proficient language learners. The emphasis has been on oral language, reading and writing development and generally it has involved small group work. Bilingual support, funded through the Flexible Funding programme, was offered to Vietnamese, Arabic and Farsi speaking students and included both in-class and withdrawal support. Each term, in addition to support for our core students, we identified groups of students who would benefit from targeted ESOL interventions.

The groups supported during 2024 included:

- Years 2 - 4 Literacy - sixteen students received 3 - 4 sessions a week of ESOL support. This group included a core of six of our highest needs students at this level who worked in this group all year while others have moved in and out of the group according to new enrolments and level of need.

- Senior foundation literacy - a group of ten of our newest senior students working on a mixed literacy focus
- Senior Literacy support - twelve senior students participated in focussed literacy lessons three times a week throughout Terms 1- 3.
- Junior Oral Language - 2 sessions a week, targeting some of our newest ELLs in Years 1/2 during Terms 2 and 3
- Year 2 & 3 in class support of four students during their class' writing programme
- Oral language sessions - once a week targeting some of our newest ELLs in Years 4 - 8
- Learning Village and PM reading support - weekly support and monitoring of students using these online programmes. 18 students in Years 2- 8 benefitted from our PM reading licences.

Our three bilingual teacher aides Sumaia, Meisam and Quynh provided invaluable support to teachers and whānau, juggling the demands of learning programmes with the social and emotional wellbeing of these learners. During 2024 Jing Wang, our Mandarin language assistant also provided bilingual support for a number of our native speaking Chinese students. In Term 2 Quynh Le, our third bilingual teacher aide, provided support for our Vietnamese students. We value the hugely important role these support staff members play in ensuring the communication between school and families is clear and mutually understood. The work of Sumaia and Meisam adds a further dimension to the support we can provide for our highest needs refugee students which also impacts positively on their teachers, classmates and whānau.

Within education there is a call to recognise and acknowledge all our learners who come from culturally and linguistically diverse backgrounds. These CLD learners are not always English language learners - many are bilingual or speak English as their primary language but also connect with other places and cultures.

Students from the First Language Time Programme were excited to work together in Terms 1 and 2 to create a video to open our school production. This opening video showcased some of our bilingual and multilingual learners. More than forty students participated in making the video with 18 languages represented.

In 2024 our First Language programme involved more than seventy-five students from seven core language groups Arabic, Mandarin, Cantonese, Vietnamese, Samoan, Filipino and the Indian languages (which includes Hindi, Gujarati, and Marathi speakers). The students in the First Language Time Programme met once a week during Terms 2, 3 and 4. It was wonderful to see these students connecting again, welcoming newcomers, and building strong cultural and linguistic pride.

In December we held our ninth **Summer Reading** event. In 2024 over 700 library books were issued to students to enjoy reading over the summer holiday period.

Personnel

In 2023 we were fortunate to once again secure some additional funding from the Ministry of Education to employ three bilingual teacher aides. We welcomed Sumaia Daoud, Meisam Mehrnia and Quynh Le as our bilingual teacher aides. One teacher aide spoke Arabic, one spoke Farsi and one spoke Vietnamese. As well as focusing on learning, within and beyond the classroom, with individual students and small groups, these teacher aides played a key role in supporting the social and emotional wellbeing of our learners. Our bilingual teacher aides help to ensure the communication between school and families is clear and mutually understood. During the year they supported families in parent teacher meetings, translating reports and assisting the transition process to school for new entrant students and their families and for students moving onto secondary school.

During 2024 we welcomed Serah Mehrtens, Ella de Blois, and Eva Stoddart to our junior teaching team. We also welcomed Esther Tamati to teach in the senior school.

During 2024 we welcomed Ella Flannery, Jack Pulford and Lola Hendry to our support staff team. These support staff worked across the school with individuals and small groups of students.

The teaching team's 2024 professional learning and development focussed on:

- Writing and literacy teacher only day and webinars facilitated by Louise Dempsey
- Strengthening our knowledge of the Aotearoa New Zealand histories' curriculum
- The teaching of writing with Dr Murray Gadd
- Strategies for meeting the needs of diverse students – facilitated by Bernice and Cathie
- Continued to familiarise and work with Te Mātaiaho (the refreshed New Zealand curriculum)
- Termly te reo Māori staff meetings facilitated by Tessa Devereux

During the year we at times struggled to find relievers when staff were unwell and had to take leave. With a shortage of teachers across the country this meant we had to at times ask our classroom release teachers to step in to teach in some classes. In Terms 1 & 2 we employed two teachers to share a position in one of our junior classes.

At the end of the school year, we farewelled Esther from the teaching team. Esther returned to live in Ōtepoti/Dunedin. We also farewelled Quynh, Bre Fahey and Geneva Fanslow, members of our support staff team. Both Bre and Geneva accepted Ministry of Education internships to train as educational psychologists. We were grateful to all of these staff members' contributions to our school community and we wish each of them all the best for 2025 as they assume new positions in the education sector.

Finally we ended the year farewelling Bernice McMahon, our learning support coordinator. Bernice has worked across the school to support teachers and support staff to meet the diverse needs of our students with additional learning, social, behavioural, health and physical needs. We wish Bernice all the best as she leaves us to begin her retirement. I am grateful to her for the work she undertook at the end of the 2024 school year to induct Katie into the role of learning support teacher for 2025.

Kake Tonu Te Aro Ever Upwards Te Aro

Sue Clement

Tumuaki/Principal

11 April 2025

BOT Chair's Report for 2024 School Year

It has been another busy year for our school as we respond to significant student need and continued financial pressure.

We finished the year with 213 students, compared with 234 in December 2023, the slight decrease in student numbers marking a return to average. We continue to experience significant challenges in the needs of our more vulnerable students, and the number of students requiring extensive one-on-one additional support continues to increase, which has put both our staff team and our financial resources under increased pressure again this year.

As a school we are finding ourselves digging into our cash reserves more and more frequently to support our vulnerable students and ensure the wellbeing of our staff and community. We are lucky to currently be in a position to do this, but each year these reserves decrease as we struggle to receive adequate funding for ever increasing behavioural need.

The combination of in-classroom dynamics and curriculum changes have resulted in us asking even more of our staff team this year. As a Board we are so grateful for our teachers and support staff who year on year continue to go the extra mile for our community. Our children are so lucky to begin their academic careers with this group of extraordinary people.

As always, our school wouldn't be the community that it is without the support of family and friends. Special thank you to the Friends of Te Aro, the group of whanau who organise sausage sizzles, support the Aro Fair, bake for our events, and organise our fundraising activities. In addition, there is a huge group of volunteers who show up in the rain to supervise road patrol, accompany our children on school trips, dig up the weeds in gardening working bees, and so much more. Thank you all.

In December the Board farewelled Gillian McNaughton from our group. We are so grateful for Gillian's mahi in deepening our understanding of what drives attendance among our students, and the levers that we can pull as a wider school community. Gillian was instrumental in driving our school lunch initiative which has benefitted many.

In what was a marvellous end to the year, our community is thrilled to see our beloved Principal Sue recognised with a New Years Honour for services to education. As a Board, and as a school community, we regularly see the positive impact Sue has on people. She really does change lives, and it is such a highlight to be able to celebrate her with this recognition.

Kate Brazier

Chair, Te Aro School Board of Trustees

20 May 2025

TE ARO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 3037

Principal: Sue Clement

School Address: 360 The Terrace, Te Aro

School Postal Address: 360 The Terrace, Te Aro, Wellington, 6011

School Phone: 04 384 2860

School Email: office@tearo.school.nz

Accountant / Service Provider:

Education Services.
Dedicated to your school

TE ARO SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Report on how the School has given effect to Te Tiriti o Waitangi

Te Aro 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.

Kate Brazier

Full Name of Presiding Member

Brazier

Signature of Presiding Member

22/05/25

Date:

Sue Jayne Clement

Full Name of Principal

S. Clement

Signature of Principal

22/5/2025

Date:

Te Aro School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,161,798	2,574,546	2,741,822
Locally Raised Funds	3	109,181	55,050	108,527
Interest		46,130	15,000	36,570
Total Revenue		4,317,109	2,644,596	2,886,919
Expense				
Locally Raised Funds	3	26,999	10,300	26,293
Learning Resources	4	1,777,648	1,313,434	1,485,321
Administration	5	180,062	166,633	163,968
Interest		1,561	900	1,320
Property	6	2,347,612	1,246,894	1,210,962
Loss on Disposal of Property, Plant and Equipment		-	-	2,199
Total Expense		4,333,882	2,738,161	2,890,063
Net Surplus / (Deficit) for the year		(16,773)	(93,565)	(3,144)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(16,773)	(93,565)	(3,144)

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

Te Aro School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		907,895	824,572	896,569
Total comprehensive revenue and expense for the year		(16,773)	(93,565)	(3,144)
Contributions from the Ministry of Education - Te Mana Tuuhono - MOE Contribution		-	-	14,470
Contribution - Furniture and Equipment Grant		8,997	-	-
Equity at 31 December		900,119	731,007	907,895
Accumulated comprehensive revenue and expense		900,119	731,007	907,895
Equity at 31 December		900,119	731,007	907,895

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Aro School
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	171,008	156,192	359,458
Accounts Receivable	8	168,188	95,545	112,962
GST Receivable		2,965	8,621	-
Prepayments		11,010	11,080	13,288
Investments	9	606,817	414,478	633,585
Funds Receivable for Capital Works Projects	16	9,003	-	1,260
		968,991	685,916	1,120,553
Current Liabilities				
GST Payable		-	-	11,164
Accounts Payable	11	166,447	122,149	112,131
Revenue Received in Advance	12	18,101	23,699	19,668
Provision for Cyclical Maintenance	13	49,000	5,538	52,000
Finance Lease Liability	14	8,116	7,479	8,646
Funds held in Trust	15	4,835	-	625
Funds held for Capital Works Projects	16	80,370	-	288,978
		326,869	158,865	493,212
Working Capital Surplus/(Deficit)		642,122	527,051	627,341
Non-current Assets				
Property, Plant and Equipment	10	307,122	294,787	314,298
		307,122	294,787	314,298
Non-current Liabilities				
Provision for Cyclical Maintenance	13	36,094	82,190	27,500
Finance Lease Liability	14	13,031	8,641	6,244
		49,125	90,831	33,744
Net Assets		900,119	731,007	907,895
Equity		900,119	731,007	907,895

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

Te Aro School
Statement of Cash Flows
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		617,526	544,893	559,733
Locally Raised Funds		68,017	35,050	71,702
International Students		40,553	20,000	29,694
Goods and Services Tax (net)		(14,129)	-	19,785
Payments to Employees		(429,178)	(331,439)	(331,014)
Payments to Suppliers		(286,835)	(154,774)	(304,104)
Interest Paid		(1,561)	(900)	(1,320)
Interest Received		38,443	15,000	24,723
Net cash from/(to) Operating Activities		32,836	127,830	69,199
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(37,328)	(32,300)	(28,671)
Purchase of Investments		(27,744)	-	(19,107)
Proceeds from Sale of Investments		54,512	-	-
Net cash from/(to) Investing Activities		(10,560)	(32,300)	(47,778)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,997	-	-
Finance Lease Payments		(6,133)	(12,058)	(5,530)
Funds Administered on Behalf of Other Parties		(213,590)	-	270,847
Net cash from/(to) Financing Activities		(210,726)	(12,058)	265,317
Net increase/(decrease) in cash and cash equivalents		(188,450)	83,472	286,738
Cash and cash equivalents at the beginning of the year	7	359,458	72,720	72,720
Cash and cash equivalents at the end of the year	7	171,008	156,192	359,458

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Te Aro School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Te Aro 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 13.

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

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) Operating Lease Payments

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

e) 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.

f) 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.

g) 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.

h) Inventories

Inventories are consumable items held for sale and comprised of Stationery. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) 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.

j) 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	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) 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. The valuation is based on a comparison to recent market transactions.

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.

l) Accounts Payable

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

m) 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.

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

p) 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.

q) 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.

r) 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.

s) 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.

t) Borrowings

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

u) 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.

v) Budget Figures

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

w) 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	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	626,750	536,399	569,128
Teachers' Salaries Grants	1,351,793	964,060	1,136,557
Use of Land and Buildings Grants	2,178,532	1,074,087	1,036,137
Other Government Grants	4,723	-	-
	<u>4,161,798</u>	<u>2,574,546</u>	<u>2,741,822</u>

3. Locally Raised Funds

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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations and Bequests	21,249	4,400	17,065
Fees for Extra Curricular Activities	17,238	4,650	6,452
Trading	3,021	2,500	2,524
Fundraising and Community Grants	28,674	23,500	43,466
International Student Fees	38,999	20,000	39,020
	<u>109,181</u>	<u>55,050</u>	<u>108,527</u>
Expense			
Extra Curricular Activities Costs	17,618	7,800	9,447
Trading	2,289	2,500	2,624
Fundraising and Community Grant Costs	6,140	-	7,616
International Student - Employee Benefits - Salaries	-	-	5,855
International Student - Other Expenses	952	-	751
	<u>26,999</u>	<u>10,300</u>	<u>26,293</u>
Surplus for the year Locally Raised Funds	<u>82,182</u>	<u>44,750</u>	<u>82,234</u>

The school received a grant from the TG Macarthy Trust for \$2,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	49,781	55,334	49,415
Employee Benefits - Salaries	1,647,420	1,175,739	1,361,716
Staff Development	15,707	27,500	12,633
Depreciation	63,335	53,461	60,318
Other Learning Resources	1,405	1,400	1,239
	<u>1,777,648</u>	<u>1,313,434</u>	<u>1,485,321</u>

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	9,792	7,132	6,792
Board Fees and Expenses	13,071	20,760	14,230
Other Administration Expenses	41,792	39,830	44,894
Employee Benefits - Salaries	99,732	86,131	82,867
Insurance	2,895	-	3,125
Service Providers, Contractors and Consultancy	12,780	12,780	12,060
	<u>180,062</u>	<u>166,633</u>	<u>163,968</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	36,257	40,000	36,187
Cyclical Maintenance	8,832	10,908	10,480
Heat, Light and Water	28,323	28,300	27,103
Rates	8,952	7,920	6,622
Repairs and Maintenance	32,126	36,050	55,372
Use of Land and Buildings	2,178,532	1,074,087	1,036,137
Employee Benefits - Salaries	32,514	33,629	23,080
Other Property Expenses	22,076	16,000	15,981
	<u>2,347,612</u>	<u>1,246,894</u>	<u>1,210,962</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	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	171,008	156,192	359,458
Cash and cash equivalents for Statement of Cash Flows	<u>171,008</u>	<u>156,192</u>	<u>359,458</u>

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

Of the \$171,008 Cash and Cash Equivalents, \$80,370 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$171,008 Cash and Cash Equivalents, \$18,101 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	4,933	2,601	428
Receivables from the Ministry of Education	2,831	-	2,990
Interest Receivable	25,999	6,465	18,312
Teacher Salaries Grant Receivable	134,425	86,479	91,232
	<u>168,188</u>	<u>95,545</u>	<u>112,962</u>
Receivables from Exchange Transactions	30,932	9,066	18,740
Receivables from Non-Exchange Transactions	137,256	86,479	94,222
	<u>168,188</u>	<u>95,545</u>	<u>112,962</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	606,817	414,478	633,585
Total Investments	<u>606,817</u>	<u>414,478</u>	<u>633,585</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	167,573	-	-	-	(10,378)	157,195
Furniture and Equipment	52,562	22,259	-	-	(15,287)	59,534
Information and Communication Technology	70,041	15,274	-	-	(26,138)	59,177
Leased Assets	14,366	16,729	-	-	(10,079)	21,016
Library Resources	9,756	1,897	-	-	(1,453)	10,200
	314,298	56,159	-	-	(63,335)	307,122

The net carrying value of equipment held under a finance lease is \$21,016 (2023: \$14,366)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	207,562	(50,367)	157,195	207,562	(39,989)	167,573
Furniture and Equipment	246,499	(186,965)	59,534	224,239	(171,677)	52,562
Information and Communication Technology	237,697	(178,520)	59,177	222,423	(152,382)	70,041
Leased Assets	32,438	(11,422)	21,016	31,312	(16,946)	14,366
Library Resources	55,497	(45,297)	10,200	53,601	(43,845)	9,756
	779,693	(472,571)	307,122	739,137	(424,839)	314,298

11. Accounts Payable

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	16,615	20,224	8,115
Accruals	5,876	6,594	4,076
Employee Entitlements - Salaries	134,425	86,479	91,232
Employee Entitlements - Leave Accrual	9,531	8,852	8,708
	<u>166,447</u>	<u>122,149</u>	<u>112,131</u>
Payables for Exchange Transactions	166,447	122,149	112,131
	<u>166,447</u>	<u>122,149</u>	<u>112,131</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Income In Advance	-	-	2,000
Int'l Students Fees in Advance	15,927	23,699	14,373
MOE Income in Advance	2,174	-	3,295
	<u>18,101</u>	<u>23,699</u>	<u>19,668</u>

13. Provision for Cyclical Maintenance

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	79,500	76,820	69,020
Increase to the Provision During the Year	11,319	10,908	10,875
Use of the Provision During the Year	(3,238)	-	-
Other Adjustments	(2,487)	-	(395)
Provision at the End of the Year	<u>85,094</u>	<u>87,728</u>	<u>79,500</u>
Cyclical Maintenance - Current	49,000	5,538	52,000
Cyclical Maintenance - Non current	36,094	82,190	27,500
	<u>85,094</u>	<u>87,728</u>	<u>79,500</u>

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 / painting quotes.

14. 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	9,485	7,479	9,630
Later than One Year and no Later than Five Years	14,430	8,641	6,685
Future Finance Charges	(2,768)	-	(1,425)
	<u>21,147</u>	<u>16,120</u>	<u>14,890</u>

Represented by

Finance lease liability - Current	8,116	7,479	8,646
Finance lease liability - Non current	13,031	8,641	6,244
	<u>21,147</u>	<u>16,120</u>	<u>14,890</u>

15. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	4,835	-	625
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>4,835</u>	<u>-</u>	<u>625</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16. Funds Held for Capital Works Projects

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

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Retaining Wall- Remediation	230502	3,978	-	-	-	3,978
Replace Nthern Classrm Windows	205077	285,000	250,000	(504,293)	-	30,707
Stair Replacement	246142	(1,260)	27,000	(26,048)	-	(308)
LSPM Handrail Modification	241899	-	10,500	(8,200)	-	2,300
Asphalt Replacement	244293	-	65,000	(21,615)	-	43,385
Blocks A, E, Site - Plumbing & Drainage	230504	-	-	(8,695)	-	(8,695)
Totals		287,718	352,500	(568,851)	-	71,367

Represented by:

Funds Held on Behalf of the Ministry of Education	80,370
Funds Receivable from the Ministry of Education	(9,003)

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Ventilation Improvements	235819	(5,000)	-	5,000	-	-
SIP Outdoor PlaySpace Redevelopment	233403	7,625	-	(7,625)	-	-
Retaining Wall- Remediation	230502	3,978	-	-	-	3,978
LSM Classrm Acoustic Stage 2	233446	2,855	616	(3,471)	-	-
Replace Nthern Classrm Windows	205077	-	290,000	(5,000)	-	285,000
Stair Replacement	246142	-	-	(1,260)	-	(1,260)
Totals		9,458	290,616	(12,356)	-	287,718

Represented by:

Funds Held on Behalf of the Ministry of Education	288,978
Funds Receivable from the Ministry of Education	(1,260)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,855	2,545
<i>Leadership Team</i>		
Remuneration	393,801	372,453
Full-time equivalent members	3.11	3.00
Total key management personnel remuneration	<u>396,656</u>	<u>374,998</u>

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. 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	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2.00	1.00
110 - 120	2.00	1.00
	<u>4.00</u>	<u>2.00</u>

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$578,417 (2023: \$961,197) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Retaining Wall- Remediation	224,665
Replace Northern Classroom Windows	198,503
Stair Replacement	7,688
LSPM Handrail Modification	22,808
Asphalt Replacement	53,452
Blocks A, E, Site - Plumbing & Drainage	71,301
Total	578,417

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).

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	171,008	156,192	359,458
Receivables	168,188	95,545	112,962
Investments - Term Deposits	606,817	414,478	633,585
Total financial assets measured at amortised cost	946,013	666,215	1,106,005

Financial liabilities measured at amortised cost

Payables	166,447	122,149	112,131
Finance Leases	21,147	16,120	14,890
Total financial liabilities measured at amortised cost	187,594	138,269	127,021

23. Events After Balance Date

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

24. Comparatives

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

Te Aro School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kate Brazier	Presiding Member	Elected	Nov 2026
Sue Clement	Principal	ex Officio	
Andy Wong	Parent Representative	Elected	Sep 2025
Gillian McNaughton	Parent Representative	Elected	Dec 2024
Afnan Al-Rubayee	Parent Representative	Co-opted	Sep 2025
John Kerr	Parent Representative	Appointed	Sep 2025
Christopher Knox	Parent Representative	Elected	Nov 2026
Ray Teahen	Staff Representative	Elected	Sep 2025

Te Aro School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$3,368 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Te Aro School Board:

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Te Aro School (the School). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte 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 21, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 22 May 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 required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the School has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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.

A handwritten signature in black ink, appearing to read "Hamish Anton".

Hamish Anton
for Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand



2024 Analysis of Variance

Te Aro School 2024 Writing Targets for Raising Student Achievement for Year 2 - Year 8 students

Strategic Goal - Student Achievement <ul style="list-style-type: none">• Our student achievement meets the high expectations of the school community through learning programmes based on quality assessment and analysis of data which will result in improved learning outcomes for all students.• We will foster student achievement by providing opportunities to succeed in all areas of the New Zealand Curriculum (NZC).• Te Aro students will make measurable progress from the start of the school year to the end of the school year across all learning areas of the New Zealand Curriculum (NZC).• Te Aro students will work towards achieving their highest level of capability in order that each child achieves their full potential.• Te Aro students will be achieving at or above their year level expectations when they reach the end of Year 8 across the curriculum.	Annual Objectives: <p>In relation to the year level expectations in Writing, we aim to improve the capacity for students to create texts as they communicate experiences, ideas, and information across the curriculum.</p> <p>Students will be able to express themselves in their writing clearly and succinctly.</p> <p>Teachers will strengthen their teaching of writing after participating in Writing professional learning and development with Murray Gadd, Louise Dempsey and Jenni Dittmer.</p>
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A growing number of students will experience success as writers.

Strengthened engagement in class writing programmes from target students.

Baseline Data:

Baseline data from December 2023 (including OTJs against the year level expectations) and moderated writing samples undertaken and analysed during 2023 identified students who were writing below their year level expectations. Analysis of December 2023 data showed that 55.1 % of all Year 2 – 8 students were at or above their year level expectations in Writing. Excluding some of our funded English language learners and our students with identified learning support needs, 71.9% of our students were writing at or above their expected year level expectations.

Similar to 2019, 2020, 2021 and 2022 the writing results for girls in 2023 was higher than for boys by 24.8%. This mirrors national trends in writing where girls are achieving better as writers than boys. 66.3% of 2023 Year 2 – 8 girls were writing at or above their year level expectations compared to 41.5% of our year 2 - 8 boys.

75% of our Year 2 – 8 Māori students (excluding funded and/or identified learning support students) were writing at or above their year level expectations.

50% of our Year 2 – 8 Pasifika students (excluding funded and/or identified learning support students) were writing at or above their year level expectations.

76% of our Year 2 – 8 New Zealand European/Pakeha students (excluding funded and/or identified learning support students) were writing at or above their year level expectations.

Identified 2024 Monitoring Group of students:

At the end of 2023 we identified fifty-four Year 2 - 8 students who were writing below their year level expectations.

In focussing on this group of students we hoped they would make accelerated progress during 2024 as they worked towards meeting their year level expectations as writers.

Year 2	Group 1: Nine students – 4 girls and 5 boys
Year 3	Group 2: Four students – 1 girl and 3 boys
Year 4	Group 3: Five students – 1 girls and 4 boys
Year 5	Group 4: Four students – 1 girl and 3 boys
Year 6	Group 5: Four students – 2 girls and 2 boys
Year 7	Group 6: Sixteen students – 6 girls and 10 boys
Year 8	Groups 7: Nine students – 5 girls and 4 boys

Twenty of our 54 writing monitoring students had not enrolled at Te Aro School as a five year old.

Sixteen of these students had enrolled with us in the past two years. This equates to 30% of our writing monitoring students.

When	What	Who
February & March	Targets and planned actions for students who have been identified as needing close monitoring during 2024 will be shared with the Board and the Ministry of Education.	Sue, Ray and Anna
Term 1	Review assessment data with staff in syndicates and determine the specific learning needs of the students being monitored during 2024	Ray and Anna to lead syndicate meetings where staff discuss the specific learning needs of students being monitored in Writing. Cathie to meet with teachers of ELL students that we are closely monitoring during 2024.
Term 2	Introduction and use of a variety of writing structures to support students in their writing.	Revisit Murray Gadd PLD from 2022. New staff members to our teaching team in 2023 will work with Murray Gadd. Revisit Louise Dempsey and Sheena Cameron PLD from 2023.
Terms	Teachers to participate in PLD focussed on the teaching of writing with Murray Gadd, Louise Dempsey and Jenni Dittmer. This PLD is to be funded from the MOE's regional PLD funds.	The teaching team to participate in syndicate and whole staff webinars
Terms 1 - 3	Teachers to set personal teaching of writing goals as part of their professional growth cycles. Ongoing planned opportunities for teachers to reflect on their personal professional growth cycle goals.	Teachers with support from the leadership team and colleagues. Planned opportunities for teachers to reflect on their teaching of writing at syndicate and staff meetings.

Terms 2 & 3	Teachers to be observed teaching writing.	Ray, Anna and Sue to provide feedback to teachers. A summary of Sue's observations to be discussed with Murray Gadd and the Board.
On-going throughout the school year	Regular syndicate and staff meetings for teachers to discuss the progress of students being monitored closely in Writing. This will include teachers reflecting on and sharing examples of their practise.	Sue and the leadership team. Cathie and Bernice to participate in these syndicate and staff meetings.
On-going throughout the school year	Regular planned opportunities for teachers to meet with Cathie to discuss and plan for ELL and learning support students who are being monitored closely in Writing.	Sue and Cathie
End of each term	Progress of students being closely monitored to be recorded on school Google docs – progress against students' individual goals.	Classroom teachers with support from the Leadership team, Cathie (ESOL) and Bernice (learning support teacher).
End-of-year	Analyse year-end data to inform progress and planning for the following school year.	Principal and leadership team

End of year Results

This year we have closely monitored the writing progress and achievement of 54 Year 2 - 8 students. We identified this group of students from our December 2023 achievement data. Eighteen students were in Years 2 - 4. Thirty-six students were in Years 5 - 8.

Thirty-five students in the Year 2 - 8 writing monitoring group were culturally and linguistically diverse students - ten students in Years 2 - 4 and twenty-five students in Years 5 - 8. This equates to 65% of all of the 2024 writing monitoring students.

At the beginning of December 2024 10/18 Year 2 - 4 students who we had monitored closely were assessed as ending the year writing at their year level expectations. This equates to 55.5% of our junior monitoring writers now writing at or above their year level expectations.

At the beginning of December 2024 21/36 Year 5 - 8 students who we had monitored closely were assessed as ending the year writing at their year level expectations. This equates to 58.3% of our senior monitoring writers ended the year writing at or above their year level expectations.

In total 31/54 monitoring students ended the year writing at their year level expectations. This equates to 57.4% of the students who we had monitored closely in 2024.

Of the eight Year 2 - 4 students ending the year writing below their year level expectations three of them were English language learners. Of the twenty-one Year 5 - 8 students ending the year writing below their year level expectations sixteen of them were English language learners. The Ministry of Education recognises that additional support is needed for English language learners as they develop their English proficiency. They do this by providing additional funding for English language learners for between three and five years. This funding, per student, allows us to meet individual and group language needs as these students work towards acquiring literacy skills comparable to students who are native speakers. Taking this into account we believe it is not appropriate to assess our funded English language learners' progress against the year level expectations for native speakers.

Nationally, assessment is strongest in Reading, followed by Maths, then Writing. Our school achievement data at the end of 2024 showed that we were strongest in Mathematics, then Reading and then Writing.

Four of our writing monitoring students were diagnosed as neurodiverse students. Three of the students trialled medication during 2024.

One Year 3 student trialled using a chromebook and talk-to-text. This at times proved a challenge for this student.

Four students who we were monitoring made accelerated progress over the course of the year and moved a minimum of three sub-levels in their writing. Despite their accelerated progress, making over a year's progress in ten months, one of the students ended the year still writing below their year level expectations.

Ten students made positive attitudinal shifts in how they approached writing. This had a positive impact on their learning and their willingness to participate in their classes' writing programmes.

During 2024 the Code Spelling programme continued across the senior school. The Code, a structured literacy (SL) approach, teaches and practises phonic rules for spelling. The learning support teacher (Bernice) worked with thirteen students from Years 5-8 who had the lowest results in spelling assessments to reintroduce or introduce the Code Spelling rules. In Terms 1 and 2 thirteen children were in this group. In Terms 3 and 4 eight students continued in this group. Five students left the group after making sound progress. This group of eight children all found spelling and remembering how to spell high frequency words

very difficult. The students ended Term 4 with a focus on 'rote' learning the hard to learn words – the words in English that do not follow a rule and just have to be learned e.g. words such as said, they, though. This programme was successful and popular with the students.

Quick 60 is a small group intervention programme which can be used with groups of up to five children. Each lesson has seven components that remain consistent throughout the programme. Emphasis is given to reading and spelling and is strongly phonics based. A new skill that draws the student's attention to print and helps them spell, is introduced in each lesson. Each lesson also provides for fluency practice, comprehension, vocabulary instruction and writing. Subsequent lessons provide opportunities for revision and consolidation. Bernice, our Learning Support (LS) teacher, worked with seven Year two children to accelerate their literacy learning through this programme.

In addition to parent teacher interviews in Term 2 teachers met with ten of our Year 2 - 4 monitoring students' parents to discuss their child's progress and what steps we were taking to support their child in writing. Teachers in Years 5 - 8 met with thirteen students' parents.

Reflection on Planned Actions

At the end of 2023 I made a successful application for regional professional learning and development hours focused on the teaching of writing. During 2024 we worked with Murray Gadd, Louise Dempsey (The Literacy Place) and Jenni Dittmer as we strengthened our writing practices in order to support our diverse students' literacy needs. Our first workshop was with Louise Dempsey on Monday 29 January (Teacher Only Day) followed up with a day's workshop with Murray Gadd, for our new staff members, on Friday 16 February. Murray returned to work with our new teachers on 1st and 2nd June. On 2 June he facilitated a staff meeting. Louise facilitated a second teacher only day on 25 October focussed on the newly revised English curriculum including the importance of oral language across the curriculum.

Teachers across the school during the year were released to meet with Cathie to discuss their English language learners progress in literacy.

During 2024 Years 5 – 8 teachers continued to find authentic contexts for writing, to make writing meaningful and relevant for the students. Teachers continued to make strong links between what students were reading and what they were writing. Similar to 2023 teachers in Years 5 – 8 noted that students in their classes who were writing below their year level expectations wrote tighter and better pieces of writing if they had had very clear frameworks to use in their writing particularly when writing persuasive pieces (including speech writing) or reports. Teachers in Years 5 - 8 noted that short mini lessons with a specific focus on vocabulary, grammar including punctuation, and sentence structures had an impact on the quality of students' writing.

Student feedback

Across the school we interviewed each of our writing monitoring students in October to gain their perspectives on their personal progress as writers, on our teaching of writing and if they felt that our recent pedagogical changes had positively impacted on their writing. It was heartening to hear the students reference the changes we had made over the course of the year in our literacy practices. They commented on:

- The Code work and being introduced to spelling rules
- Teachers teaching mini lessons that had a focus on different sentence types (simple, compound, and complex sentences were all mentioned).
- Teachers teaching mini lessons that had a focus on punctuation
- Teachers using photos, pictures, and other visual prompts as writing motivation
- The introduction of the House of Science kits across the school provided students with shared, hands-on experiences to write about.
- Writing about 'real' experiences that they had had at school supported them to write better pieces of writing.

I shared with the teaching team and the Board the writing monitoring students' reflections. They shared this feedback with me when I interviewed each of them about how they had strengthened their writing over the course of the year :

Improved handwriting	3 students
Vocabulary - using more interesting words	16 students
Spelling	13 students
Punctuation	6 students
Structuring their writing including using paragraphs	3 students

Including more details	7 students
Writing more this year	4 students
More opportunities to write at home and school	5 students
Reading more in order to draw on ideas to include in their writing	2 students
Writing the weekly letter home (Years 5 & 6 students)	3 students
Moment in time writing	6 students
Writing speeches (Years 5 - 8 students)	16 students
Quick writes	5 students

I have learnt about new ways to start sentences this year. That has made my writing more interesting. I have learnt about complex sentences. - Student K

Rereading my writing has helped me this year to write better pieces of writing. It's best for me to reread my writing more than once and to read it over slowly. I do this to make sure my writing makes sense. Next year I need to focus on using a variety of sentence types - complex and compound sentences as well as short sentences for impact. - Student A

I really liked doing science experiments this year and then writing about them. I like being able to write about things I have done in class and that we have talked about in class. - Student Z

Next year I need to add in heaps and heaps of detail in my writing so the reader can create a picture in their brain as they read my writing or listen to me read my writing to them. - Student L

Working with Bernice has helped me as I have got better at getting my ideas down as I now use voice to text on a chromebook. I have also worked hard on my handwriting so that has helped my writing. - Student M

My writing has got lots better as my spelling has got so much better. Kristin has told me I have done some great writing especially when I remember to put in all the punctuation including question marks. - Student T

I've got better at spelling. You can now actually read what I have been writing about. I think I now need to reread what I have written to make sure it makes sense. - Student R

Being in the Code group with Bernice has really helped my writing. I have learnt to spell correctly a whole lot of words that I didn't spell correctly before. Next year I'll focus on sounding out words I am trying to write. I will continue to practise my spelling. I need to remember that I do actually know how to spell a lot of words correctly if I just think and take my time. - Student P

Learning Bernice's tactics has really helped me to improve my spelling which has helped my writing. I can now remember my spelling words. - Student LK

My writing has really improved as I am reading more. This has helped me to use more interesting vocabulary in my writing and this has helped me with my spelling. I need to continue reading at home. I need to continue to work on choosing better words to use in my writing. I also need to ask for feedback to make my writing better. - Student T

Bernice has helped me to learn new spelling rules. This has really helped me to spell better and my writing has got better because of this. This has made me so happy. - Student I

I have found it really helpful when the teachers have shared sentence starters with the class. This has helped me from getting stuck at the start of writing. Student E

This year my writing has improved because my spelling got better and also because I started to use paragraphs. Punctuation my writing has really helped too. Our quick writes have been good. - Student R

I have worked on organising my writing this year by using paragraphs. I am also writing more descriptive pieces of writing. This has made my writing more interesting. - Student A

I have been reading some really cool books this year which has really helped me to use new vocabulary in my writing. I have also been rereading and editing my writing. - Student RM

In class observations

I undertook in class observations, during Terms 3 & 4, of all teachers across the school teaching writing. I shared my observations with individual teachers, with the leadership team, with both our learning support teacher (Bernice) and our ESOL teacher (Cathie), with the teaching team as a whole, with the Board and with Murray Gadd (PLD facilitator). I was able to share the direct links I saw in each of the lessons I observed where teachers were adopting the good practices shared by our three literacy professional learning and development facilitators.

At the end of 2024 our writing monitoring students could identify goals for strengthening their writing in 2025. Their next steps closely aligned to the next steps their teachers had identified for them and what they had shared with parents in their end-of-year reports. Teachers shared this feedback with parents and whānau in the end-of-year reports of some of our monitoring students:

Student D has made really pleasing progress in writing. He has responded well to teaching and feedback to learn new skills in order to improve his writing. He is still working on using punctuation accurately. Student d can now write for different purposes (informing, persuading, describing) and in each case use the appropriate features of that text type. Although he is not yet writing at the expected level of a Year 8 student he should be really proud of his efforts and accelerated progress this year.

In writing Student A is now producing text at the expected level for a Year 8 student. They use a variety of sentence structures and are making deliberate choices about which type to use (for example using short sentences to create a sense of action). The vocabulary they are using is making their writing interesting to read. Student A worked hard on their spelling this year and the extra sessions they had with Bernice focussed on learning spelling patterns and rules had a positive impact on their writing.

Student M has worked hard on their writing this year and responded well to small group and class teaching and the feedback they received. Overall their texts are not quite at their expected year level despite the progress they have made. When Student M uses a planning template they are able to organise their ideas into paragraphs. Student M has tried really hard to make deliberate choices about the language they use in their writing. An ongoing focus for Student M is to read carefully back their work and check if each of their sentences make total sense.

A wondering

If we had been able to facilitate literacy interventions throughout the year (as in previous years) including Early Words, Rainbow Reading, and Quick 60 would we have seen greater gains in our target students' writing? We had to instead prioritise teacher and support staff time in the latter part of the year to meeting the needs of students with high behavioural needs.

Plans for 2024

We will complete our writing PLD in Term 1 with both Murray Gadd and Louise Dempsey both of whom are booked to take professional learning and development opportunities with teachers.

Embed oral language practises explored with Louise Dempsey and Jenni Dittmer in 2024. Link oral language practises to the teaching of writing and across the curriculum.

Sue will observe teachers during Terms 1 & 2 teaching writing and implementing oral language practices as part of their classes' literacy practices. Observational feedback will be shared with individual teachers and then discussed in syndicate and staff meetings.

Teachers will set individual professional growth cycle goals for 2025 linked to strengthening their oral language practices in order to strengthen writing across the school.

Te Aro School 2024 Attendance Target Students who had poor attendance during 2023

Strategic Goal - Student Attendance <ul style="list-style-type: none">• Strengthened partnerships with whanau and parents to support student attendance.• Working with whanau of identified students who are not regularly attending school.• Working with agencies who are supporting students and their whanau where a student has been identified not regularly attending school.
Annual Objective: <p>Strengthen student attendance for students who ended the 2023 school year with attendance below 85% in particular our Māori and Pasifika students.</p>
Baseline Data: <p>Attendance data from 2023 was used to identify students whose attendance had been below 85%. Students identified for close monitoring in 2024 were students who had high rates of unexplained absences in 2023 and/or a previous history of attendance issues or who have begun the 2024 school year with poor attendance.</p>
Identified 2023 Attendance Monitoring Group of students: <p>We identified twenty-seven Year 2 - 8 students whose attendance during 2023 was of concern. We had initially identified thirty students to monitor but three siblings left our school in the first weeks of the 2024 school year. The family of three moved to Auckland.</p> <p>Twelve of the students were girls and fifteen of the students were boys.</p> <p>Four of the students identified as Māori.</p> <p>Five students identified as Pasifika.</p> <p>Twelve students identified as from culturally and linguistically diverse backgrounds.</p> <p>Five students identified as New Zealand European/Pakeha.</p>

Four students and their whānau were involved in family court proceedings.

Thirteen students joined our school community during 2023. Three of the students' previous schools flagged attendance as an issue.

When	What	Who
March	Targets and planned actions for students who have been identified as needing close monitoring during 2024 will be shared with the staff team, the Board and the Ministry of Education.	Sue, Ray and Anna
Term 1	Attendance concerns will be shared with students' whanau.	All teachers at Term 1 interviews will share with parents if the school has any attendance concerns about their child.
On-going throughout the school year	Attendance information will be shared with the Board throughout 2023.	Sue
On-going throughout the school year	Board of Trustees to discuss attendance strategies	Presiding Member – Kate Brazier, Principal – Sue and Board member – Gillian McNaughton will continue to plan for Board engagement in regards to attendance.

On-going throughout the school year	Ongoing monitoring of the attendance of our Māori and Pasifika students	Teachers with support from the leadership team.
On-going throughout the school year	Attendance information, including information from the Ministry of Education /Te Mahau, will be shared with the school community (staff and whānau) in staff meetings and in school newsletters.	Sue
On-going throughout the school year	Referrals will be made to other agencies including RTLB service, CAMHS, Piki Te Mauri Attendance Service and Oranga Tamariki to support students and families	Sue, Bernice and leadership team
End of each term	Progress of students being closely monitored to be shared with whanau	Classroom teachers, with support from the Leadership team, Cathie (ESOL) and Bernice (learning support coordinator).
End-of-year	Analyse end of year data to inform progress and planning for the following school year.	Principal and leadership team

End of Year Results

At the end of 2023 we identified a group of twenty-seven students whose attendance was of concern. We decided to monitor this group of students throughout 2024. I have shared regular updates on this group's attendance with the leadership team and with the Board.

During 2024 we worked with the Attendance Service to support two students.

During 2024 we began working with the health school to support two students and their whanau.

Two students had ongoing health needs. In the case of two students their attendance at school impacted the attendance of their siblings.

Three students have been absent due to extended bouts of illness.

Over the course of 2024 eight students' attendance remained at a similar attendance percentage to their Term 4 2023 attendance.

Fourteen students' attendance strengthened during 2024.

Eight students' attendance fell below their Term 4 2023 attendance during the course of the year. Four of these students have been receiving support from other agencies including the Ministry's learning support team, the attendance service, Oranga Tamariki and other agencies' social workers.

Home visits were made throughout the year to one family whose child did not attend school.

Reflection on Planned Actions

It was good to keep this group of students on the agendas of our leadership team and syndicate meetings. Attendance was discussed at each Board meeting. Attendance data for this group of students was shared in the principal's reports to the Board each term.

At the end of each term, we shared our attendance data with the Ministry of Education's EveryDay Matters' team. The team shared with the school an analysis of the school's attendance data. Regular attendance is defined by the Ministry of Education as attending above 90%.

Attendance data was shared in each student's final written report of the school year in December. We have previously noted whether a student's attendance was satisfactory or not. Similar to 2023 we shared with every family their child's percentage figure for attendance. For students whose attendance was impacting on their learning, teachers noted this in their comments to families.

Referrals to Child Adolescent Mental Health Services (CAMHS) have been taking up to twelve months. The service is stretched and is currently not able to meet the needs of families with students who have anxiety, mental health issues and/or are school refusers. We have seen how desperate some of our families are to receive much needed support for their children and their family as a unit.

The MOE's Every Day Matters' termly reports noted the following attendance patterns for Terms 1- 3 2024. At the time of completing this document the MOE had not completed their analysis of our Term 4 attendance data

Term 1	<p>65% of our students (140 students) had regular attendance (missing fewer than 5 days across a term). A student with regular attendance would be attending above 90%. This compares to 78% of students in Term 1 2023 with regular attendance.</p> <p>52% of absences were for illness/medical reasons. 22% of absences were students holidaying.</p> <p>During this term 51 students or 24% of students had irregular attendance of between 80 -90%. 12 students or 6% of students had moderate absences being present for 70 -80%. 14 students or 6% of students had chronic absences being present below 70%</p>
Term 2	<p>64% of our students (141 students) had regular attendance (missing fewer than 5 days across a term). This compares to 67% of students in Term 2 2023 with regular attendance.</p> <p>54% of absences were for illness/medical reasons. 18% of absences for students holidaying.</p> <p>During this term 47 students or 21% of students had irregular attendance of between 80 -90%. 21 students or 9% of students had moderate absences being present for 70 -80%. 13 students or 6% of students had chronic absences being present below 70%</p>
Term 3	<p>51% of our students (109 students) had regular attendance (missing fewer than 5 days across a term). This compares to 58% of students in Term 3 2023 with regular attendance.</p> <p>59% of absences were for illness/medical reasons. 22% of absences for students holidaying.</p> <p>During this term 51 students or 29% of students had irregular attendance of between 80 -90%. 27 students or 13% of students had moderate absences being present for 70 -80%. 17 students or 8% of students had chronic absences being present below 70%</p>

Plans for 2025

The Leadership team and Board will continue to look closely at the Ministry of Education's analysis of our school's termly attendance data. The Ministry's analysis will be discussed by the leadership team and the Board.

We will use end-of-year attendance data to identify a group of students who have poor attendance. Students who travelled overseas to reconnect with their families during 2024 will not be included in our 2025 attendance target group. These absences were noted as explained.

Supporting our new families who are recent immigrants to New Zealand will remain an area for us to focus on in order to ensure their child is able to regularly attend school.

Sue Clement

Tumuaki/Principal

30 January 2025