

# **DAVID STREET SCHOOL**

## **ANNUAL FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **School Directory**

**Ministry Number:** 1709

**Principal:** Brian Harrop

**School Address:** 45 David Street

**School Postal Address:** 45 David Street, Morrinsville, 3300

**School Phone:** 07 889 7780

**School Email:** careyb@davidst.school.nz

**Accountant / Service Provider:**

**Education**  **Services.**  
*Dedicated to your school*

# DAVID STREET SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# David Street 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.

Rachel Ellen Robb  
Full Name of Presiding Member

Brian Noel Harrop  
Full Name of Principal

RRobb  
Signature of Presiding Member

BN Harrop  
Signature of Principal

Date: 30 May 2025

Date: 30 May 2025

**David Street School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,796,080	4,266,505	4,590,776
Locally Raised Funds	3	455,611	280,700	307,173
Interest		29,797	10,000	20,329
Other Revenue		970	-	-
<b>Total Revenue</b>		5,282,458	4,557,205	4,918,278
<b>Expense</b>				
Locally Raised Funds	3	289,815	217,900	233,324
Learning Resources	4	3,344,020	3,183,585	3,242,731
Administration	5	299,217	283,715	300,751
Interest		3,436	2,500	2,508
Property	6	1,144,354	840,668	980,608
Loss on Disposal of Property, Plant and Equipment		-	-	823
<b>Total Expense</b>		5,080,842	4,528,368	4,760,745
<b>Net Surplus / (Deficit) for the year</b>		201,616	28,837	157,533
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		201,616	28,837	157,533

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





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

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		1,385,338	1,198,910	1,174,894
Total comprehensive revenue and expense for the year		201,616	28,837	157,533
Contributions from the Ministry of Education - ICT Devices		-	-	24,766
Contributions from the Ministry of Education - SNUP Te Mana Tuhono		27,253	-	-
Contributions - Furniture and Equipment Grant		-	-	28,145
<b>Equity at 31 December</b>		1,614,207	1,227,747	1,385,338
Accumulated comprehensive revenue and expense		1,614,207	1,227,747	1,385,338
<b>Equity at 31 December</b>		1,614,207	1,227,747	1,385,338

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.



# David Street School

## Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	131,149	105,714	179,862
Accounts Receivable	8	260,469	238,084	244,261
GST Receivable		18,009	-	9,811
Prepayments		37,842	24,336	32,004
Inventories	9	5,227	7,283	7,271
Investments	10	452,325	200,000	200,000
		905,021	575,417	673,209
<b>Current Liabilities</b>				
GST Payable		-	3,376	-
Accounts Payable	12	402,977	286,272	293,184
Borrowings	13	-	33,400	-
Revenue Received in Advance	14	16,692	3,440	12,421
Provision for Cyclical Maintenance	15	22,626	33,667	36,013
Finance Lease Liability	16	17,552	14,819	13,729
Funds held for Capital Works Projects	17	-	-	14,623
		459,847	374,974	369,970
<b>Working Capital Surplus/(Deficit)</b>		445,174	200,443	303,239
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,360,469	1,242,327	1,222,209
		1,360,469	1,242,327	1,222,209
<b>Non-current Liabilities</b>				
Borrowings	13	-	89,139	-
Provision for Cyclical Maintenance	15	175,267	108,859	122,889
Finance Lease Liability	16	16,169	17,025	17,221
		191,436	215,023	140,110
<b>Net Assets</b>		1,614,207	1,227,747	1,385,338
<b>Equity</b>		1,614,207	1,227,747	1,385,338

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



# David Street School

## Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,329,751	1,230,206	1,309,565
Locally Raised Funds		455,564	280,700	331,230
Goods and Services Tax (net)		(8,198)	-	(13,187)
Payments to Employees		(880,093)	(882,901)	(965,369)
Payments to Suppliers		(435,003)	(474,707)	(408,920)
Interest Paid		(3,436)	(2,500)	(2,508)
Interest Received		26,326	10,000	19,044
Net cash from/(to) Operating Activities		484,911	160,798	269,855
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(213,052)	(121,200)	(115,389)
Purchase of Investments		(352,325)	-	(100,000)
Proceeds from Sale of Investments		100,000	-	100,000
Net cash from/(to) Investing Activities		(465,377)	(121,200)	(115,389)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	28,145
Finance Lease Payments		(10,588)	(20,409)	(11,394)
Repayment of Loans		-	-	(122,539)
Funds Administered on Behalf of Other Parties		(57,659)	-	44,659
Net cash from/(to) Financing Activities		(68,247)	(20,409)	(61,129)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(48,713)</b>	<b>19,189</b>	<b>93,337</b>
Cash and cash equivalents at the beginning of the year	7	179,862	86,525	86,525
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>131,149</b>	<b>105,714</b>	<b>179,862</b>

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

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



# David Street School

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

David Street 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 15.



#### *Useful lives of property, plant and equipment*

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

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

##### *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:

Board-owned Buildings	18-40 years
Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	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 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,279,529	1,236,546	1,322,048
Teachers' Salaries Grants	2,734,635	2,485,384	2,553,324
Use of Land and Buildings Grants	757,813	542,575	713,285
Other Government Grants	24,103	2,000	2,119
	<u>4,796,080</u>	<u>4,266,505</u>	<u>4,590,776</u>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	39,699	30,000	30,129
Fees for Extra Curricular Activities	27,585	7,000	31,794
Trading	3,549	-	3,273
Fundraising and Community Grants	56,174	2,700	1,995
Other Revenue	-	-	625
After School Care	328,604	241,000	239,357
	<u>455,611</u>	<u>280,700</u>	<u>307,173</u>
<b>Expense</b>			
Extra Curricular Activities Costs	20,191	10,900	29,941
Trading	6,056	-	3,767
Fundraising and Community Grant Costs	338	-	-
After School Care	263,230	207,000	199,616
	<u>289,815</u>	<u>217,900</u>	<u>233,324</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>165,796</u>	<u>62,800</u>	<u>73,849</u>

Donations include \$33,000 from David Street Home & School which is earmarked for the Outdoor Area purchases.

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	56,146	84,300	74,113
Employee Benefits - Salaries	3,142,280	2,972,285	3,050,052
Staff Development	16,936	22,500	8,054
Depreciation	127,910	103,000	109,390
Other Learning Resources	748	1,500	1,122
	<u>3,344,020</u>	<u>3,183,585</u>	<u>3,242,731</u>



## 5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	9,020	6,200	5,861
Board Fees and Expenses	7,987	7,500	6,083
Operating Leases	1,080	1,100	1,080
Other Administration Expenses	65,214	62,915	61,669
Employee Benefits - Salaries	167,735	158,000	185,063
Insurance	25,709	24,000	22,227
Service Providers, Contractors and Consultancy	22,472	24,000	18,768
	<u>299,217</u>	<u>283,715</u>	<u>300,751</u>

## 6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	55,497	60,000	57,624
Cyclical Maintenance	142,343	25,843	30,712
Heat, Light and Water	38,635	37,000	32,957
Rates	6,107	6,000	5,359
Repairs and Maintenance	49,616	60,100	31,935
Use of Land and Buildings	757,813	542,575	713,285
Employee Benefits - Salaries	65,758	78,000	82,161
Other Property Expenses	28,585	31,150	26,575
	<u>1,144,354</u>	<u>840,668</u>	<u>980,608</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	131,149	105,714	179,862
Cash and cash equivalents for Statement of Cash Flows	<u>131,149</u>	<u>105,714</u>	<u>179,862</u>

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

Of the \$131,149 Cash and Cash Equivalents, \$16,692 of Revenue Received in Advance is held by the school, as disclosed in note 14.



## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	84	24,832	3,164
Receivables from the Ministry of Education	3,834	-	-
Interest Receivable	5,639	883	2,168
Banking Staffing Underuse	-	-	29,925
Teacher Salaries Grant Receivable	250,912	212,369	209,004
	<u>260,469</u>	<u>238,084</u>	<u>244,261</u>
Receivables from Exchange Transactions	5,723	25,715	5,332
Receivables from Non-Exchange Transactions	254,746	212,369	238,929
	<u>260,469</u>	<u>238,084</u>	<u>244,261</u>

## 9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	5,227	7,283	7,271
	<u>5,227</u>	<u>7,283</u>	<u>7,271</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	452,325	200,000	200,000
Total Investments	<u>452,325</u>	<u>200,000</u>	<u>200,000</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Board-owned Buildings	579,016	-	-	-	(18,983)	560,033
Building Improvements	165,816	44,260	-	-	(5,900)	204,176
Furniture and Equipment	351,934	157,035	-	-	(58,290)	450,679
Information and Communication Technology	59,891	37,297	-	-	(17,554)	79,634
Motor Vehicles	786	-	-	-	(469)	317
Leased Assets	30,369	19,519	-	-	(21,424)	28,464
Library Resources	34,397	8,059	-	-	(5,290)	37,166
	<b>1,222,209</b>	<b>266,170</b>	<b>-</b>	<b>-</b>	<b>(127,910)</b>	<b>1,360,469</b>

The net carrying value of equipment held under a finance lease is \$28,464 (2023: \$30,369)

### 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
	\$	\$	\$	\$	\$	\$
Board-owned Buildings	746,137	(186,104)	560,033	746,137	(167,121)	579,016
Building Improvements	274,489	(70,313)	204,176	230,230	(64,414)	165,816
Furniture and Equipment	1,082,621	(631,942)	450,679	943,865	(591,931)	351,934
Information and Communication Technology	215,195	(135,561)	79,634	179,951	(120,060)	59,891
Motor Vehicles	8,252	(7,935)	317	8,252	(7,466)	786
Leased Assets	122,430	(93,966)	28,464	102,912	(72,543)	30,369
Library Resources	117,885	(80,719)	37,166	109,826	(75,429)	34,397
	<b>2,567,009</b>	<b>(1,206,540)</b>	<b>1,360,469</b>	<b>2,321,173</b>	<b>(1,098,964)</b>	<b>1,222,209</b>

## 12. Accounts Payable

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	135,903	54,428	70,568
Accruals	7,520	5,690	5,861
Employee Entitlements - Salaries	250,912	212,369	209,004
Employee Entitlements - Leave Accrual	8,642	13,785	7,751
	<b>402,977</b>	<b>286,272</b>	<b>293,184</b>
Payables for Exchange Transactions	402,977	286,272	293,184
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>402,977</b>	<b>286,272</b>	<b>293,184</b>

The carrying value of payables approximates their fair value.

### 13. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	-	33,400	-
	-	33,400	-
Loans due after one year	-	89,139	-
	-	89,139	-

### 14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Income in Advance	2,742	3,440	3,764
PTA Holding Account	39	-	35
Sundry Clearing Account - Eftpos	(89)	-	-
MOE Income in Advance	14,000	-	8,622
	16,692	3,440	12,421

### 15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	158,902	116,683	128,190
Increase to the Provision During the Year	41,362	25,843	25,406
Use of the Provision During the Year	(30,611)	-	-
Other Adjustments	28,240	-	5,306
Provision at the End of the Year	197,893	142,526	158,902
Cyclical Maintenance - Current	22,626	33,667	36,013
Cyclical Maintenance - Non current	175,267	108,859	122,889
	197,893	142,526	158,902

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.



## 16. Finance Lease Liability

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
No Later than One Year	19,662	14,819	15,909
Later than One Year and no Later than Five Years	17,742	17,025	18,360
Future Finance Charges	(3,683)	-	(3,319)
	<u>33,721</u>	<u>31,844</u>	<u>30,950</u>

### Represented by

Finance lease liability - Current	17,552	14,819	13,729
Finance lease liability - Non current	<u>16,169</u>	<u>17,025</u>	<u>17,221</u>
	<u>33,721</u>	<u>31,844</u>	<u>30,950</u>

## 17. Funds Held for Capital Works Projects

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

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Drainage & Pavement Remediation	243177	14,623	6,116	(61,571)	40,832	-
Totals		<u>14,623</u>	<u>6,116</u>	<u>(61,571)</u>	<u>40,832</u>	<u>-</u>

### Represented by:

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

Drainage & Pavement Remediation costs exceeded Ministry funding, and therefore, the Board provided \$40,832 of funding to complete and close out this project from retained surpluses. The \$40,832 was treated as an investment to the Ministry of Education via addition in property, plant and equipment.

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Drainage & Pavement Remediation	243177	-	55,046	(40,423)	-	14,623
Totals		<u>-</u>	<u>55,046</u>	<u>(40,423)</u>	<u>-</u>	<u>14,623</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	14,623
Funds Receivable from the Ministry of Education	-



## 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

In 2024, Sandy Harrop was employed by the School. Sandy is the wife of the Principal, Brian Harrop. The Board have approved this appointment and are satisfied there is no conflict of interest.

Jason Stevenson is a trustee of the Board and also owns JC Civils. During the year the School contracted JC Civils for various work. The total value of all transactions for the year was \$67,108 and no amount is outstanding as at balance date.

## 19. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,565	2,675
<i>Leadership Team</i>		
Remuneration	460,600	444,556
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	465,165	447,231

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 12 and 3 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	24 - 25	24 - 25
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	4.00
110 - 120	3.00	1.00
120 - 130	0.00	2.00
130 - 140	2.00	0.00
	7.00	7.00

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





## 20. 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	\$30,005
Number of People	0	3

## 21. 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.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2024 (Capital commitments at 31 December 2023: \$61,942).

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

### (b) Operating Commitments

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



### 23. 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	131,149	105,714	179,862
Receivables	260,469	238,084	244,261
Investments - Term Deposits	452,325	200,000	200,000

Total financial assets measured at amortised cost

843,943	543,798	624,123
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#### Financial liabilities measured at amortised cost

Payables	402,977	286,272	293,184
Borrowings - Loans	-	122,539	-
Finance Leases	33,721	31,844	30,950

Total financial liabilities measured at amortised cost

436,698	440,655	324,134
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### 24. Events After Balance Date

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

### 25. Comparatives

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



## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF DAVID STREET SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of David Street School (the School). The Auditor-General has appointed me, Foster Shek, using the staff and resources of PKF Hamilton Audit Ltd, 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 20 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 30 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 responsible for the other information. The other information comprises the information included on pages 1, 24 to 41, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.



Foster Shek  
PKF Hamilton Audit Ltd  
On behalf of the Auditor-General  
Hamilton, New Zealand

## David Street School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Rachel Robb	Presiding Member	Elected	Sep 2025
Brian Harrop	Principal	ex Officio	
Jason Stevenson	Parent Representative	Elected	Sep 2025
Debora Rawhi-Galloway	Parent Representative	Elected	Sep 2025
Mike Garrud	Parent Representative	Elected	Sep 2025
Teresa Higham	Parent Representative	Co-opted	Sep 2025
Carla McKenzie	Parent Representative	Elected	Sep 2025
Michelle Fielding	Staff Representative	Elected	Sep 2025

## David Street School

## Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$8,040 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the David Street 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.



# DAVID STREET SCHOOL

Kia Maia - Have Courage

## Statement of Variance 2024

Annual School Target - to reduce inequities in Year 3-6 student achievement in reading and writing

<b>Annual Target: 1</b>	By the end of 2024:  The group of 53 Year 3-6 students achieving below expected year level in <b>writing</b> will make more than one years progress The 16% of Yr 3-6 Maori students achieving below expected level in <b>writing</b> will be reduced to below 12% (eliminates disparity)
<b>Annual Target 2</b>	The group of 41 Year 3-6 students achieving below expected year in <b>reading</b> will make more than one years progress The 14% of Yr 3-6 Maori students achieving below expected level in <b>reading</b> will be reduced to less than 9% (eliminates disparity)

**Summary: The targets sought to reduce the inequities and improve progress of students in reading and writing following analysis of the progress data and student voice at the end of 2024. The aim was to have students make significant progress of more than one year's progress in reading and writing.**

### **Writing:**

9/53 (18%) Writing target students have made more than one years progress.

the Yr 3-6 Maori writing target has successfully reduced from 16% at the end of 2023 to 12.2% progressing more than one year in 2024.

### **Reading**

6/38 (16%) reading target students have made more than one years progress.

2/79 (2.5%) Yr 3-6 Maori reading target students made more than one years progress.

Therefore the target was not met as the Māori reading target of 14% reduced to 11.5% progressing more than one year.



Based on analysis of assessment data, moderation processes and target learner summaries, whānau feedback

- The team used the David Street School reading and writing pathways alongside a team target tracker in professional learning groups and team meetings to monitor the strategies and actions that were successful in accelerating learners.
- A strong focus on goal setting to support learners to engage, reflect, articulate their own learning and begin to identify their next learning steps from the reading and writing pathways. Integrated concept learning meant learners needed to access literacy skills in purposeful ways therefore a 'just in time' approach was reported by children. This provided purposeful learning opportunities for children in real- life contexts.
- Whānau voice evidenced 'continuing growth of learners taking more ownership of their learning.
- Whānau voice also evidenced strengthened partnerships as a result of parent and teacher learning conversations, Hero learning posts, open afternoons, children coming home and discussing their learning.

<b>Actions</b> <b>What did we do?</b>	<b>Result</b> <b>What happened? (Data)</b>	<b>Analysis</b> <b>What happened?</b>	<b>Next steps</b> <b>Where to next?</b>
<p>Developed opportunities for children to have choice in their learning</p> <ul style="list-style-type: none"> <li>• Learning goals were visual and accessible</li> <li>• Co-creation with discussions in options for independent learning during literacy</li> <li>• Child selection of texts to learn a new skill</li> <li>• Toolbox of strategies to use during learning</li> <li>• Enrichment afternoons children opt into</li> <li>• Choosing ways to take action and share their learning</li> </ul> <hr/> <p>Ensure opportunities for children to have voice in their learning and</p>	<p><u>Writing</u> <u>Target 1</u> 9/50 (18%) Yr 3-6 writing target students have made significant progress of more than one year</p> <p>37/50 (74%) Yr 3-6 writing target students have made one year's progress</p> <p>4/50 (8%) of Yr 3-6 writing target students have made less than one years progress.</p> <p>3/53 writing target students left David Street School during the year</p>	<p>Throughout the year Professional Learning Groups, student HERO posts, target racking, whānau feedback recorded children as having a greater awareness and ownership of their learning goals, were more engaged in the learning process and a better ability to identify their next steps in learning.</p> <p>What changed as a result of our work:</p> <p>For learners:</p> <ul style="list-style-type: none"> <li>• Greater engagement in the learning process</li> <li>• Self confidence to share learning and ideas</li> <li>• Transference of learned skills across curriculum areas</li> <li>•</li> </ul> <p>For whānau:</p>	<p>We will continue to follow the successful practices we implemented in 2024.</p> <p>Further professional learning will follow for teachers and learning assistants in structured literacy approaches in line with the new government direction.</p> <p>We will continue to use professional learning groups, team meetings and staff meetings to collaboratively inquire into best practice and the strategies that support the progress of target learners.</p> <p>Trials using PAT Reading Comprehension will be used in 2025 as part of identifying next steps and making OTJ's.</p> <p>e-asTTle writing for Years 3-6 will continue to be used and analysed to identify areas of strength and teaching points especially for our target children.</p>

<p>next steps</p> <ul style="list-style-type: none"> <li>• Reflecting on learning and choosing the direction for the next learning</li> <li>• Learner voice in selection of learning goals</li> <li>• Child's voice in HERO reporting posts</li> </ul> <hr/> <p>Involved children in taking ownership of the assessment of their learning</p> <ul style="list-style-type: none"> <li>• Rubrics to show learning</li> <li>• Think/pair/share opportunities</li> <li>• Placemats</li> <li>• Self assessment checklists</li> </ul> <hr/> <p>Developed assessment practices/activities with the learning proces,pathways,learner assets and values</p> <ul style="list-style-type: none"> <li>• Self assess practices using variety of opportunities with whānau, peers, across the school and within class</li> <li>• Using the language of learner assets when discussing their learning</li> <li>• Identifying which part of the learning process they wereusing</li> </ul> <hr/> <p>Weekly monitoring of attendance rates of target learners.</p> <ul style="list-style-type: none"> <li>• Staff maintained regular</li> </ul>	<p><i>Therefore 9/53 (18%) Writing target students have made more than ones years progress.</i></p> <p><u>Target 1</u> 3/78 (3.8%) Yr 3-6 Maori writing target students made more than one years progress.</p> <p>1/79 writing target students left David Street School during the year</p> <p><u>Therefore the Maori writing target has successfully reduced from 16% at the end of 2023 to 12.2% progressing more than one year in 2024.</u></p> <p><b><u>Reading</u></b> <u>Target 2</u> 6/38 (16%) Yr 3-6 reading target students have made significant progress of more than one year</p> <p>27/38 (71%) Yr 3-6 reading target students have made one year's progress</p>	<ul style="list-style-type: none"> <li>• Strengthened partnerships as children excited to share learning at home</li> <li>• Greater awareness of childrens' learning goals and next steps</li> <li>• Support to enable children to be at school more regularly, such as the Kahui Ako Engagement Officer and the Public Health Nurse.</li> <li>• Noticed a change in the attitude of their child, more engaged and excited to learn.</li> </ul> <p><i>For teachers:</i></p> <ul style="list-style-type: none"> <li>• Shared learning outcomes and successes supported other teachers to grow their capabilities.</li> <li>• Planning broken into smaller chunks reflected learner agency with next steps and the learning skills needed</li> <li>• Greater child independence with their learning</li> <li>• Professional learning in structured literacy approaches given a greater understanding and depth of knowledge</li> </ul>	<p>Attendance targets will be used with a deliberate focus on target children.</p> <p>For those children who have not made significant enough progress we will continue to focus/target on:</p> <ul style="list-style-type: none"> <li>Accelerating progress utilising the BSLA structured literacy approach</li> <li>Developing small group learning opportunities with RTLB support</li> </ul> <p>Continue to explore and provide purposeful 'project' opportunities to engage learners. Consider the needs of target learners, cultural groups and learner agency when determining contexts for learning.</p>
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<p>communication with whānau and developed support plans to better attendance percentages.</p> <ul style="list-style-type: none"> <li>Wellbeing and whānau support</li> <li>Kāhui ako engagement officer engaged to support whānau</li> </ul>	<p>5/38 (13%) of Yr 3-6 reading target students have made less than one years progress.</p> <p>3/41 reading target students left David Street School during the year.</p> <p>Therefore 6/38 (16%) reading target students have made more than one years progress.</p>		
<p>Included whānau in evaluation and assessment of students' learning and next steps.</p> <ul style="list-style-type: none"> <li>Goals shared with whānau during learning conversations</li> <li>Sharing of success in online posts/homework books</li> <li>Celebration phonecalls, emails</li> </ul>	<p><u>Target 2</u>  <u>2/79 (2.5%)</u> Yr 3-6 Maori reading target students made more than one years progress.</p> <p>Therefore the target was not met as the Māori reading target of 14% reduced to 11.5% progressing more than one year.</p> <ul style="list-style-type: none"> <li>Our Year 3-6 data shows a group of students have made significant progress Within the group of 15 students across reading and writing one student progressed three years and one student progressed</li> </ul>		
<p>Continued to upskill teachers and learning support staff using a structured literacy approach.</p> <ul style="list-style-type: none"> <li>WST's supported teachers and learning assistants on ways to utilise identified aspects of the BSLA approach.</li> </ul>			

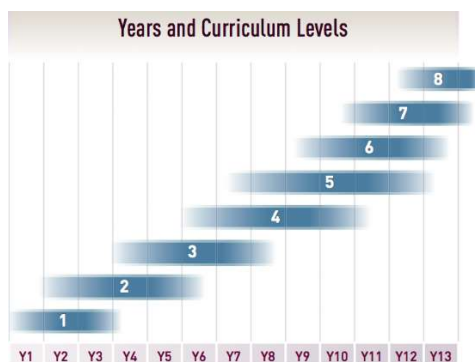
		<p><i>two years in reading and writing.</i></p> <ul style="list-style-type: none"><li>• <i>The data includes students: for whom english is a second language who have learning support are on the RTLB register.</i></li><li>• <i>In writing 90% of our Māori target students made 1 year or more progress. One of the students who made less than a year was away from school due to personal circumstances for a significant part of the year.</i></li></ul>	
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### 2024 Year 2-6 School Progress and Achievement Data in Relation to Curriculum

Overall Teacher Judgements were collated to report on student progress using the DSS Pathway Goals. The Pathway goals are linked to the NZ Curriculum Achievement levels, the DSS Learner Assets and are representative of the needs, identity, language, culture, interests, strengths and aspirations of our learners and their families. The progress data excludes students who have been at school for less than 40 weeks as of 23 November 2024.

As part of our review of assessment practices and overall teacher judgements, we have adjusted our achievement milestones to better reflect the curriculum level bands below. This hasn't changed our thinking of where students are currently working, it has only altered the reporting of achievement data for this year as we strengthen our reporting practices in line with national curriculum expectations.



## Actions that supported all of our learners in developing their Learner Assets

Learner Assets: (Team Player, Communicator, Self Aware, Creator & Investigator)

- learning with an emphasis on demonstrating the values in learning.
- Building self belief and self awareness in learners and discussing what it looks like and feels like.
- Ensuring students can identify the values and learner assets they are demonstrating with examples in their learning and actions.
- Moving from teacher scaffolding to independence by students as the year progresses.
- The work of Kayley Martin with her senior school leadership development has led to:
  - Classroom students have learnt more technology skills and connected with their concept learning. They have learnt questioning skills, researching and Google Apps skills.
  - Made the transition for Year 4 students coming up to Year 5 easier with them knowing how to use basic Chromebook skills, researching etc.
  - The Tech Group has grown their leadership skills, showing patience, and responsibility and building relationships across the school.
  - The learners who, at times can struggle with learning have flourished during this group with the connections they have made, the growth in confidence and being a leader.

## Actions that supported Maori Learners:

- Cultural links - this encouraged students to contribute more when the context related to culture
- Students working together tuakana relationships
- Opportunities for students to be experts and share pronunciation, Reo and Tikanga knowledge
- We have continued to increase whanau involvement - children felt proud to choose something to share with their whānau
- Small workshops to support whanāu to work alongside their child at home
- Regular phone calls to whanāu to celebrate successes.
- Celebrations of Matariki and kapa haka school-wide showed that as a community we value the taonga of Māori culture/customs/beliefs
- Integration into team concepts, reading, writing, and mathematics where possible has meant learning is relevant and timely. This has meant te reo is not seen as a subject in isolation.
- Learning is shared and developed in a variety of ways e.g. roleplay, drama, music, buddy, singing, and games.
- Hauora group - a group of students who have lacked confidence - student voice and feedback as students have gained confidence in themselves and have benefited from a chance to be hands-on in a non-threatening smaller environment.
- Local curriculum link - Concept learning with a strong link to the Morrinsville community giving students a growing understanding of their local community.
- Tuakana group - leadership development students were supporting other students across the school.

## Next Steps for all learners:

- Our main focuses in 2025 include:
  - Implementation of the new Literacy and Mathematics curriculum
  - Professional learning and implementation of structured maths including introducing the 'Numicon' Programme for Years 0-3 learners, and 'Maths No Problem' for our Year 4-6 learners.
  - Continuing to upskill our teachers in BSLA (Better Start Literacy Approach) for literacy. Year 3 & 4 teachers will do this first followed by senior teachers later in the year.
- Professional learning in the use of assessment tools and data to inform teaching, learning, and strategic planning.
- Investigate further into 2024 Year 2 learners' data in maths and literacy to inquire into ways to enable students to progress one year or more.
- Balance the requirements from the government priorities with what we know works for our learners. This includes integrating the other curriculum areas, utilising local contexts, incorporating the cultural contexts of all learners, including Ngāti Hauā Tikanga, and developing agentic learners.

## Mathematics

### Maths Learning and Targeted Actions Summary:

The data reflects the impact of teaching and learning in 2024.

- **92.4%** of students in Year 2-6 have progressed one or more years towards the relevant curriculum level.
- **88.2 %** of students in Year 2-6 are achieving above or within the relevant Mathematics Curriculum levels which is a slight increase from 2023.

#### Actions that supported our learners in maths

- Maths pathway goals translated into student goals on HERO have supported learners to articulate their learning goal. Students continue developing independence to self select their next maths goal as part of the learning to engage, reflect, and articulate learning actions.
- Projects which use a combination of maths skills were used as examples of the purpose of needing to learn particular skills.
- Team meetings focus on mathematics teaching and learning to support all teachers, alongside sharing of good practice.
- Maths placemats to support learner agency and students engagement in goal setting.
- Maths goals are accessible to whānau as part of partnerships.

#### Next Steps:

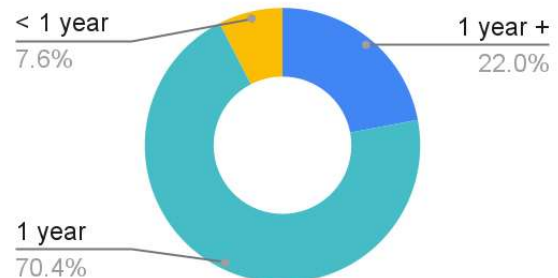
- Implementation of the new Mathematics curriculum
- Professional learning and implementation of structured maths including introducing the 'Numicon' Programme for Years 0-3 learners, and 'Maths No Problem' for our Year 4-6 learners.
- Utilise 'projects' for all learners to use the skills they are developing in purposeful ways.
- Students who have not progressed one year will be part of the team target group of students in 2025. Teams will track the progress of these students and collaborate in PLG's and team meetings to identify strategies that have a significant impact on students' progress.
- **Progress data Year 2-6 student total differs to Achievement Data Year 2-6 student total differs due to students new to David Street School in Terms 3 and 4 not being included.**

### All After 2 Years at School - Year 6 Students in Maths

#### Year 2 - 6 Maths Progress

Whole School Progress Maths	Total	Year 2	Year 3	Year 4	Year 5	Year 6
1 year +	93	24	20	17	16	16
1 year	297	53	57	59	61	67
< 1 year	32	2	11	11	4	4
Total students in year level	422	79	88	87	81	87

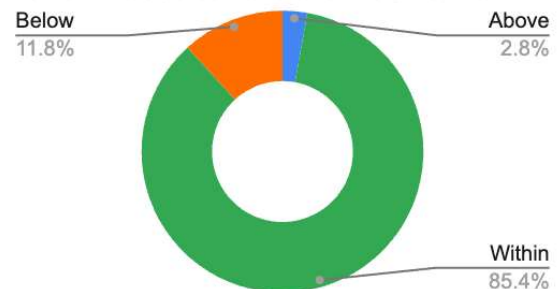
Whole School Progress in Maths 2024



#### Years 2- 6 Maths Achievement

Whole School Achievement Maths	Totals Students	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6
Above	12	1	1		4	6
Within	362	67	76	77	70	72
Below	50	13	11	10	7	9
Total students in year level	424	81	88	87	81	87

Maths - Whole School Achievement Data EOY 2024



## After 2 Years at School - Year 6 Māori Students in Maths

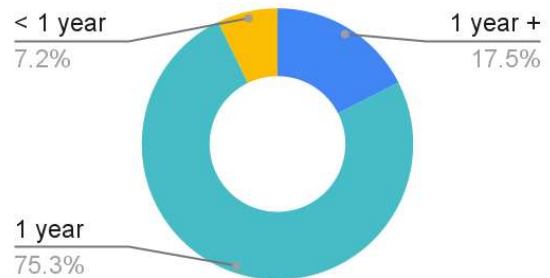
The data reflects the impact of teaching and learning in 2024.

- **92.8%** of Maori students in Year 2-6 have progressed one or more years towards the relevant curriculum level in maths.
- **83.5 %** of Maori students in Year 2-6 are achieving above or within the relevant Mathematics Curriculum levels which is an improvement from 2023 where 77.7% were achieving at or above the expected level.

### Year 2 - 6 Māori Maths Progress

All Maori Students Progress Maths	Total	Year 2	Year 3	Year 4	Year 5	Year 6
1 year +	17	6	5	1	3	2
1 year	73	12	16	9	20	16
< 1 year	7	2	2	2	1	
Total students in year level	97	20	23	12	24	18

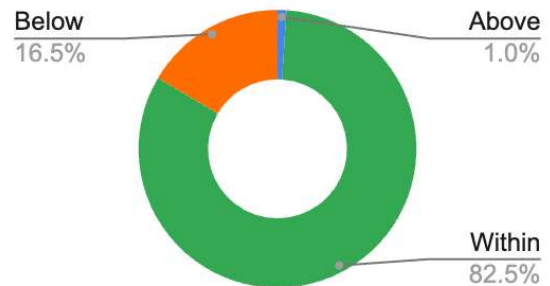
Maths - All Maori Progress Data 2024



### Years 2- 6 Māori Maths Achievement

All Maori Students Achievement Maths	Totals	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6
Above	1				1	
Within	80	16	22	8	19	15
Below	16	4	1	4	4	3
Total students in year level	97	20	23	12	24	18

Maths All Maori students Achievement data 2024



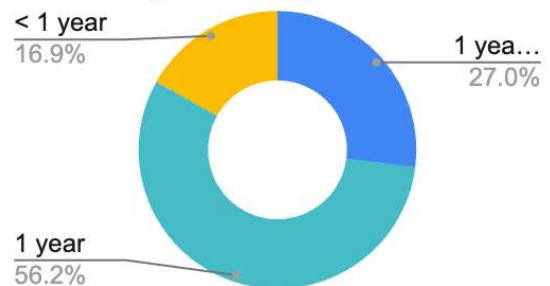
## After 2 Years at School - Year 6 Maths Target Students

- **83.1%** of Target students in Year 2-6 have progressed one or more years towards the relevant curriculum level in maths.

### Year 2-6 Maths Progress Target Students

Maths - Target Students Progress	Total	Year 2	Year 3	Year 4	Year 5	Year 6
1 year +	24	2	10	2	6	4
1 year	50	11	9	9	17	4
< 1 year	15	7	2	4	2	
Total student in year level	89	20	21	15	25	8

Maths - All Target Students Progress data 2024





## Literacy

### Writing and Reading Learning and Targeted Actions Summary:

Year 2-6 literacy data reflects the actions taken by teachers and learning assistants to show the reciprocity of reading and writing.

- **133/153 (86.9%)** of writing target students and **114/126 (90.5%)** reading target students have made one or more years progress towards the expected year group levels.
- Target learner posts and teachers Professional Growth Cycle goals showed the learner assets as being essential for students to develop self belief in themselves as writers and readers. The strong focus on being self aware and being able to engage in and articulate goals is deepening learner agency. The following actions were taken in 2024 in literacy.

### Actions that supported our learners in Literacy:

- School wide focus on integrated concept learning following the learning process and using literacy as a tool for learning.
- Strengthening learner agency through goal setting linked to the pathways, learner assets and values.
- PLG's organisation was used as a forum for professional learning, dialogue and for conversations sharing successes, challenges and wonderings about students. Team target tracking sheets provided a shared document as part of the strategy to grow teacher capabilities and monitor targeted impacts.
- Focus on inquiring into our planning practices led to improved planning by all teachers. Planning now has clearer links between subjects, to professional learning, and structured approaches to literacy.
- Continued support of identified learners in target groups facilitated by the Learning Assistants.
- Target learner posts analysed and within/across team conversations to ensure teacher knowledge of previous successful strategies that supported the learner.
- Acceleration not remediation understandings continued to be discussed with teams.
- Writing pathway/HERO goals linked in teacher planning, learning and student goals, regularly shared with whānau.
- Professional learning both whole school and team based supported teachers and learning assistants to develop new strategies to support the teaching of reading.
- Two middle school teachers (Caitlin and Sam) and Michelle Fielding have trained in the Better Start approach to reading. The junior team have continued to upskill and use structured literacy strategies to support learners.
- Sharing of effective practice formally and informally across the teams that aligns with the DSS Pathways. This has been facilitated by the Within School Leaders team.
- The work of our CoL Within School Leaders team (Ashley, Emma & Maia) has led to improved reading skills including the following and many more.
  - Children using a range of decoding strategies independently such as segmenting, blending
  - Developing the ability to decode (read) and encode (spell) words by applying these patterns systematically.
  - Achieving accuracy, speed, and proper expression in reading.
  - Recognizing common spelling patterns and irregular words.
  - Fostering resilience and confidence in literacy tasks.
  - Teachers and learning support are implementing a range of approaches to develop vocabulary, oral, listening, spelling, writing and reading skills throughout the junior, middle and senior school.

### Next step actions:

- The middle school teachers will be involved in training in the Better Start Literacy approach during 2025.
- Engaging in further professional learning opportunities with teachers and learning partners across the school.
- Continue strengthening learners' self-monitoring strategies and voice to enable learners to articulate strengths and needs.
- Moderation and deepening understanding of learners who are achieving above the relevant year level expectations.
- Further develop the integration of literacy in concept learning.
- Junior team information evening/afternoon supporting whānau to support their children.
- The Within School Leaders will continue their work supporting all teachers and learning support team in upskilling around structured literacy approaches to reading. Emma and Maia have been successful in gaining this role again for 2025.
- We have committed to the Ministry's Tier 2 initiative with a focus on targeted reading support for year 1 & 2 students utilising BSLA approach. Caitlin Hazlehurst and Sam Niven have been employed to work in this position.

## Writing Data

All students have made progress towards achieving the relevant Writing goals from the David Street School Pathway. Students who have been supported with further interventions are reported on in the Learning Support Summary Report 2024.

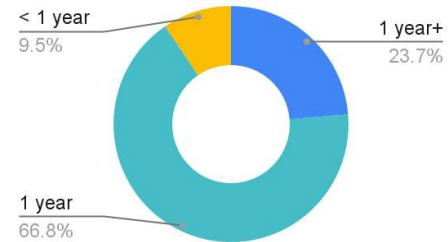
- **90.5%** of students in Year 2-6 have progressed one or more years towards the relevant curriculum level in writing.
- **85.6 %** of students in Year 2-6 are achieving above or within the relevant writing curriculum levels which is a slight increase from 2023.
- The collaborative and cohesive across school learning provides effective support for teachers and learning support staff to enable students to make progress in writing. The writing pathways ensure there is consistency for all students.
- Developing learner agency (Voice, Choice and Ownership of learning) makes its biggest impact in writing where students from all year levels continue to develop their ability to talk about their writing goals and identify how they have achieved these.

### All After 2 Years at School - Year 6 Students in Writing

#### Years 2- 6 Writing Progress

Writing - Whole School Progress	Total	Year 2	Year 3	Year 4	Year 5	Year 6
1 year+	100	18	23	23	16	20
1 year	282	55	49	57	58	63
< 1 year	40	6	16	7	7	4
Total students in year level	422	79	88	87	81	87

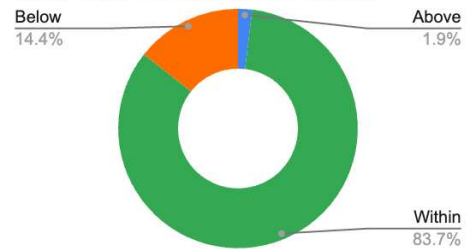
Writing - Whole School Progress data 2024



#### Years 2 - 6 Writing Achievement

Writing - Whole School Achievement	Totals Students	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6
Above	8	0			1	7
Within	355	64	72	79	72	68
Below	61	17	16	8	8	12
Total students in year level	424	81	88	87	81	87

Writing - Whole School Achievement Data 2024



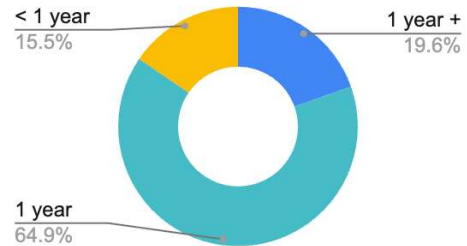
## After 2 Years at School - Year 6 Maori Students in Writing

- **84.5%** of Maori students in Year 2-6 have progressed one or more years towards the relevant curriculum level in writing.
- **81.4 %** of Maori students in Year 2-6 are achieving above or within the relevant writing curriculum levels which is a slight increase from 2023.

### Year 2-6 Māori Writing Progress

Writing - <b>Maori Students Progress</b>	Total	Year 2	Year 3	Year 4	Year 5	Year 6
1 year +	19	5	8	2	2	2
1 year	63	8	11	9	20	15
< 1 year	15	7	4	1	2	1
Total student in year level	97	21	23	12	24	18

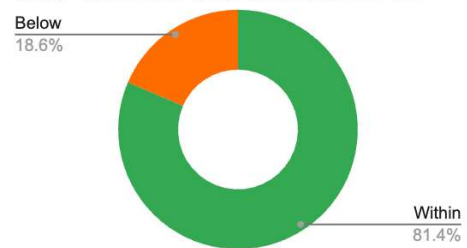
Writing - All Maori Progress Data 2024



### Year 2-6 Māori Writing Achievement

Writing - <b>Maori Students Achievement</b>	Totals	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6
Above	0					
Within	79	13	22	9	22	13
Below	18	7	1	3	2	5
Total students in year level	97	20	23	12	24	18

Writing - Whole School Maori Achievement Data 2024



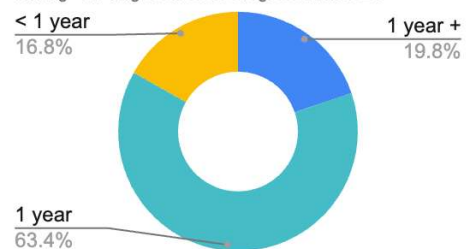
## After 2 Years at School - Year 6 Writing Target Students

- **83.2%** of Target students in Year 2-6 have progressed one or more years towards the relevant curriculum level in writing.

### Year 2-6 Target Writing Progress

Writing - <b>Target Students Progress</b>	Total	Year 2	Year 3	Year 4	Year 5	Year 6
1 year +	20	3	3	3	4	7
1 year	64	11	14	11	20	8
< 1 year	17	9	5	2	1	
Total target students in year level	101	35	22	16	25	15

Writing - All Target Students Progress data 2024



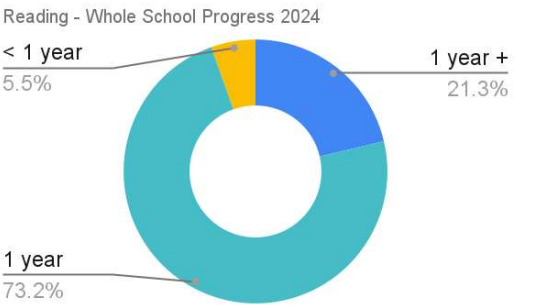
Reading Data

All students have made progress towards achieving the relevant Reading goals from the David Street School Pathway. Students who have been supported with further interventions are reported on in the Learning Support Summary Report 2024.

- **94.5%** of students in Year 2-6 have progressed one or more years towards the relevant curriculum level in reading.
- **87.3 %** of students in Year 2-6 are achieving above or within the relevant reading curriculum levels.
- The BSLA structured literacy program has continued to make a positive impact on learners in junior and middle school. The work that our Within School CoL Leaders are undertaking to support and upskill our middle and senior teachers utilising BSLA is complimenting this and making for a consistent approach across the school as we await further professional learning.

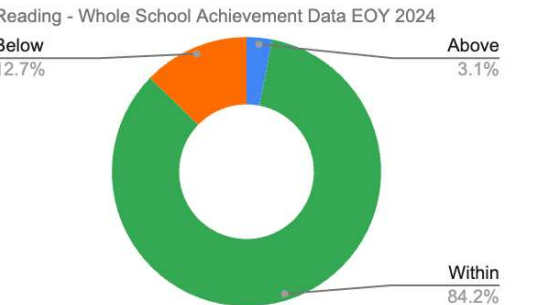
All After 2 Years at School - Year 6 Students in Reading  
Year 2-6 Reading Progress

Reading - Whole School Progress	Total	Year 2	Year 3	Year 4	Year 5	Year 6
1 year +	90	22	18	21	9	20
1 year	309	54	61	62	69	63
< 1 year	23	3	9	4	3	4
Total students in year level	422	79	88	87	81	87



Year 2-6 Reading Achievement

Reading- Whole School Achievement	Totals Students	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6
Above	13	0	2	1	3	7
Within	357	67	73	77	72	68
Below	54	14	13	9	6	12
Total students in year level	424	81	88	87	81	87



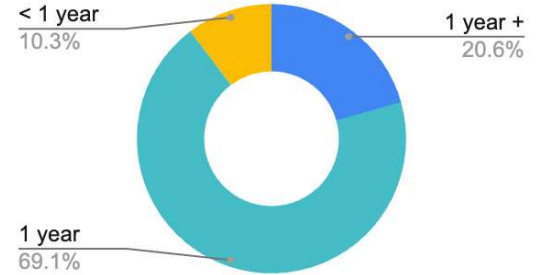
## After 2 Years at School - Year 6 Maori Students in Reading

- **89.7%** of Maori students in Year 2-6 have progressed one or more years towards the relevant curriculum level in reading.
- **83.5 %** of Maori students in Year 2-6 are achieving above or within the relevant reading curriculum levels.

### Years 2- 6 Māori Reading Progress

Reading - <b>Maori Students Progress</b>	Total	Year 2	Year 3	Year 4	Year 5	Year 6
1 year +	20	8	6	1	1	4
1 year	67	7	16	9	21	14
< 1 year	10	5	1	2	2	
Total students in year level	97	21	23	12	20	18

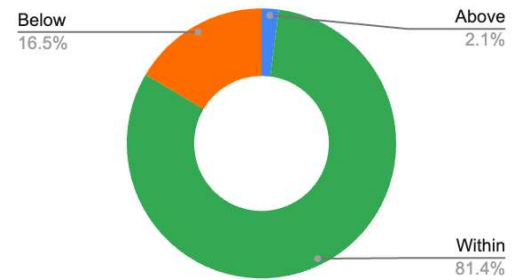
Reading - All Maori Progress Data 2024



### Years 2-6 Māori Reading Achievement

Reading - <b>Maori Students Achievement</b>	Totals	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6
Above	2				1	1
Within	79	15	22	9	21	12
Below	16	5	1	3	2	5
Total students in year level	97	20	23	12	24	18

Reading - Whole School Maori Achievement Data 2024



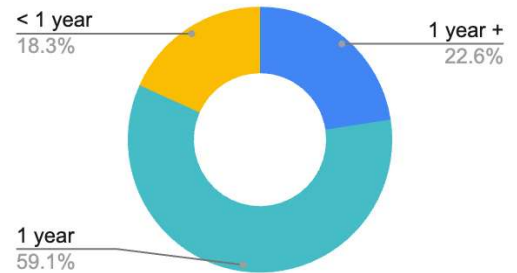
## After 2 Years at School - Year 6 Reading Target Students

- **82.7%** of Target students in Year 2-6 have progressed one or more years towards the relevant curriculum level in reading.

### Years 2-6 Target Reading Progress

Reading - <b>Target Students Progress</b>	Total	Year 2	Year 3	Year 4	Year 5	Year 6
1 year +	21	5	4	4	4	4
1 year	55	16	13	7	15	4
< 1 year	17	9	4	3	1	
Total students in year level	93	41	21	14	20	8

Reading - All Target Students Progress data 2024



Our 11 Pasifika students are performing well this year. 9 of the 11 are performing at or above their expected age group level in all subjects. The two students who are not achieving at the expected level are students who arrived in New Zealand early in 2023 and are ESoL students.

Our 47 Asian students (Cambodia, Philippines, India, and Chinese) are performing well. 87% of the students are performing at or above expectation in Maths. 84% of students are performing at or above expectation in Writing. 91% of students are performing at or above expectation in Reading. Of those who are not performing at the expected level, 3 are neurodiverse and the remaining are ESOL and new to New Zealand.

Our 9 MELAA (Middle Eastern, Latin American, African) students (Turkey, South Africa, Zimbabwe, Chile, Brazil, Argentina) are performing well. All 9 are performing at the expected level for maths. 8 of the 9 are performing at the expected level in Reading & Writing.

## Effect of Re Tiriti O Waitangi

David Street School has a positive culture for learning that addresses the needs of all learners in inclusive and responsive ways. It has a close relationship with kaumatua and whanau and has strong links across the community.

The school's vision is based on our motto, Kia Maia, and supports an inclusive and welcoming culture of learning.

Promotion of student, staff and whanau agency, and by valuing their strengths, interests, knowledge and cultural context, ensures that what every learner brings to the table is valued.

This further strengthens tamariki and whanau engagement and success with learning at every level of the school.

Targets are set, strategies are implemented, and teacher learning conversations held regularly to achieve equitable outcomes for every student.