PARAPARAUMU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2949
Principal:	Steve Caldwell
School Address:	Ruapehu Street, Paraparaumu
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Accountant / Service Provider:	Davidson Dickson Ltd

PARAPARAUMU SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	Independent Auditor's Report

Paraparaumu 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.

Emma Kate Mabon	Steven Caldwell
Full Name of Presiding Member	Full Name of Principal
	Principal
Signature of Presiding Member	Signature of Principal
03/06/2025	03/06/2025
Date:	Date:

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

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	3,205,050	3,196,297	3,282,877
Locally Raised Funds	3	152,487	73,175	77,699
Interest		32,625	18,000	26,445
Total Revenue		3,390,162	3,287,472	3,387,021
Expense				
Locally Raised Funds	3	118,744	30,000	52,409
Learning Resources	4	2,425,493	2,462,625	2,435,063
Administration	5	160,084	159,560	193,138
Interest		1,111	1,600	836
Property	6	671,873	656,145	656,261
Loss on Disposal of Property, Plant and Equipment		5,259	-	-
Total Expense		3,382,564	3,309,930	3,337,707
Net Surplus / (Deficit) for the year		7,598	(22,458)	49,314
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		7,598	(22,458)	49,314

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

Paraparaumu 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		828,927	828,927	750,918
Total comprehensive revenue and expense for the year		7,598	(22,458)	49,314
Contributions from the Ministry of Education		-	-	28,695
Contribution - Furniture and Equipment Grant		44,496	-	-
Equity at 31 December		881,021	806,469	828,927
Accumulated comprehensive revenue and expense		881,021	806,469	828,927
Reserves		-	-	-
Equity at 31 December		881,021	806,469	828,927

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.

Paraparaumu School
Statement of Financial Position
As at 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	529,120	277,097	254,775
Accounts Receivable	8	182,139	150,000	152,651
GST Receivable		-	20,000	9,537
Prepayments		876	1,000	500
Inventories	9	3,153	1,000	1,865
Investments	10	338,391	328,000	327,593
Funds Receivable for Capital Works Projects	16	14,272	-	37,296
		1,067,951	777,097	784,217
Current Liabilities				
GST Payable		2,525	5,000	-
Accounts Payable	12	262,925	196,384	225,731
Revenue Received in Advance	13	-	-	22,850
Provision for Cyclical Maintenance	14	70,121	46,154	46,154
Finance Lease Liability	15	6,690	5,456	5,976
Funds held for Capital Works Projects	16	159,056	-	-
		501,317	252,994	300,711
Working Capital Surplus/(Deficit)		566,634	524,103	483,506
Non-current Assets				
Property, Plant and Equipment	11	320,654	314,241	367,752
		320,654	314,241	367,752
Non-current Liabilities				
Provision for Cyclical Maintenance	14	2,547	26,875	16,875
Finance Lease Liability	15	3,720	5,000	5,456
		6,267	31,875	22,331
Net Assets		881,021	806,469	828,927
Equity		881,021	806,469	828,927

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

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

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		880,953	1,013,268	862,184
Locally Raised Funds		134,818	75,675	96,387
Goods and Services Tax (net)		12,062	-	4,942
Payments to Employees		(571,230)	(593,957)	(512,889)
Payments to Suppliers		(391,710)	(323,797)	(405,621)
Interest Paid		(1,111)	(1,600)	(836)
Interest Received		32,767	18,000	24,583
Net cash from/(to) Operating Activities		96,549	187,589	68,750
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(61,480)
Purchase of Property Plant & Equipment (and Intangibles)		(31,719)	(50,257)	(7,640)
Purchase of Investments		(10,798)	(8,000)	-
Net cash from/(to) Investing Activities		(42,517)	(58,257)	(69,120)
Cash flows from Financing Activities				
Furniture and Equipment Grant		44,496	-	-
Contributions from Ministry of Education		-	-	28,695
Finance Lease Payments		(6,263)	2,956	(6,397)
Loans Received		-	-	-
Funds Administered on Behalf of Other Parties		182,081	-	(60,110)
Net cash from/(to) Financing Activities		220,314	2,956	(37,812)
Net increase/(decrease) in cash and cash equivalents		274,346	132,288	(38,182)
Cash and cash equivalents at the beginning of the year	7	254,774	144,809	292,957
Cash and cash equivalents at the end of the year	7	529,120	277,097	254,775

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.

Paraparaumu School
Notes to the Financial Statements
For the year ended 31 December 2024

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

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

c) Revenue Recognition

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

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

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

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

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

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

Other Grants where conditions exist
Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests
Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue
Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

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

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	50 years
Board-owned Buildings	50 yeas
Furniture and Equipment	5-14 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

l) Employee Entitlements

Short-term employee entitlements

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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the Group 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 international students, should the School be unable to provide the services to which they relate.

n) Funds held for Capital works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

o) 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.

p) Provision for Cyclical Maintenance

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

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

The 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.

q) Financial Instruments

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

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.

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

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2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	887,538	878,786	875,829
Teachers' Salaries Grants	1,859,125	1,859,125	1,918,018
Use of Land and Buildings Grants	458,387	458,386	489,030
	3,205,050	3,196,297	3,282,877

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations and Bequests	22,630	12,000	8,406
Fees for Extra Curricular Activities	92,875	34,000	51,143
Trading	3,986	-	4,514
Fundraising and Community Grants	31,633	27,175	13,636
Other Revenue	1,363	-	-
	152,487	73,175	77,699
Expense			
Extra Curricular Activities Costs	116,300	30,000	45,861
Trading	2,444	-	6,548
Fundraising and Community Grant Costs	-	-	-
	118,744	30,000	52,409
Surplus/ (Deficit) for the year Locally Raised Funds	33,743	43,175	25,290

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	75,741	79,300	91,878
Information and Communication Technology	14,597	15,000	13,983
Employee Benefits - Salaries	2,224,904	2,265,325	2,240,131
Staff Development	30,050	28,000	16,793
Depreciation	78,799	75,000	72,278
Other Learning Resources	1,402	-	-
	2,425,493	2,462,625	2,435,063

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	8,250	7,600	7,332
Board Fees and Expenses	10,623	16,800	13,976
Intervention Expenses	-	-	36,651
Operating Leases	960	750	1,124
Other Administration Expenses	19,259	23,350	23,508
Employee Benefits - Salaries	109,190	98,757	98,943
Insurance	4,603	4,603	4,694
Service Providers, Contractors and Consultancy	7,199	7,700	6,910
Ka Ora, Ka Ako - Healthy School Lunches Programme	-	-	-
	160,084	159,560	193,138

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	3,884	10,000	2,040
Cyclical Maintenance	9,639	10,000	(18,062)
Heat, Light and Water	13,600	16,000	13,759
Rates	4,766	4,500	4,353
Repairs and Maintenance	43,537	44,259	39,063
Use of Land and Buildings	458,387	458,386	489,030
Employee Benefits - Salaries	105,324	89,000	95,417
Other Property Expenses	32,736	24,000	30,661
	671,873	656,145	656,261

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

7. Cash and Cash Equivalents

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	529,120	277,097	254,775
Cash and cash equivalents for Statement of Cash Flows	529,120	277,097	254,775

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

Of the $529,120 Cash and Cash Equivalents, $164,466 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.

8. Accounts Receivable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Receivables	945	-	283
Receivables from the Ministry of Education	1,106	-	371
Interest Receivable	4,131	-	4,273
Teacher Salaries Grant Receivable	175,957	150,000	147,724
	182,139	150,000	152,651
Receivables from Exchange Transactions	5,076	-	4,556
Receivables from Non-Exchange Transactions	177,063	150,000	148,095
	182,139	150,000	152,651

9. Inventories

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Stationery	2,442	1,000	1,865
School Uniforms	711	-	-
	3,153	1,000	1,865

10. Investments

The School's investment activities are classified as follows:

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Asset			
Short-term Bank Deposits	338,391	328,000	327,593
Total Investments	338,391	328,000	327,593

11. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	26,558	-	-		(931)	**25,627**
Furniture and Equipment	231,699	17,313	(5,260)		(38,764)	**204,988**
Information and Communication Technology	87,080	14,407	-		(31,017)	**70,470**
Leased Assets	10,163	5,241	-		(6,555)	**8,849**
Library Resources	12,252	-	-		(1,532)	**10,720**
	367,752	36,961	(5,260)	-	(78,799)	**320,654**

Restrictions

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

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Building Improvements	46,529	(20,902)	**25,627**	46,529	(19,971)	**26,558**
Furniture and Equipment	468,599	(263,611)	**204,988**	485,659	(253,960)	**231,699**
Information and Communication Technology	225,657	(155,187)	**70,470**	211,250	(124,170)	**87,080**
Motor Vehicles	-	-	-	-	-	-
Leased Assets	22,876	(14,027)	**8,849**	29,687	(19,524)	**10,163**
Library Resources	40,667	(29,947)	**10,720**	40,667	(28,415)	**12,252**
	804,328	(483,674)	**320,654**	813,792	(446,040)	**367,752**

12. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	31,581	26,384	32,601
Accruals	8,250	5,000	7,332
Employee Entitlements - Salaries	197,173	155,000	161,364
Employee Entitlements - Leave Accrual	25,921	10,000	24,434
	262,925	196,384	225,731
Payables for Exchange Transactions	262,925	196,384	225,731
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	262,925	196,384	225,731

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	-	-	5,850
Other revenue in Advance	-	-	17,000
	-	-	22,850

14. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	63,029	63,029	81,091
Increase to the Provision During the Year	9,639	10,000	8,846
Use of the Provision During the Year		-	-
Other Adjustments	-	-	(26,908)
Provision at the End of the Year	72,668	73,029	63,029
Cyclical Maintenance - Current	70,121	46,154	46,154
Cyclical Maintenance - Non current	2,547	26,875	16,875
	72,668	73,029	63,029

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 provided by the Moe approved external property consultant.

15. Finance Lease Liability

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
No Later than One Year	7,537	-	6,772
Later than One Year and no Later than Five Years	4,390	-	5,909
Future Finance Charges	(1,517)	-	(1,249)
	10,410	-	11,432
Represented by			
Finance lease liability - Current	6,690	5,456	5,976
Finance lease liability - Non current	3,720	5,000	5,456
	10,410	10,456	11,432

PKF Kendons

16. Funds Held for Capital Works Projects

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

2024		Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Upgrade toilets		(37,296)	45,261	(22,237)	-	(14,272)
Boundary fence	*ongoing*	-	70,000	-	-	70,000
Window cladding/ Asbestos		-	120,750	(31,694)	-	89,056
Totals		(37,296)	236,011	(53,931)	-	144,784

Represented by:

Funds Held on Behalf of the Ministry of Education	159,056
Funds Receivable from the Ministry of Education	(14,272)

2023	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Upgrade toilets	22,813	521,855	(581,964)	-	(37,296)
Totals	22,813	521,855	(581,964)	-	(37,296)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(37,296)

17. Related Party Transactions

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

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

PKF Kendons

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 $
Board Members		
Remuneration	2,780	1,885
Leadership Team		
Remuneration	406,027	400,043
Full-time equivalent members	3	3
Total key management personnel remuneration	408,807	401,928

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:

Salaries and Other Short-term Employee Benefits:	2024 Actual $000	2023 Actual $000
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	0-5	0-5
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	3
110-120	2	3
120-130	2	0
	6	6

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	-
Number of People	0	-

PKF Kendons

20. Contingencies

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

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

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

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $291,265 as listed below (2023:$64,599) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment $
Boundary fence	70,000
Toilets upgrade	42,362
Window cladding / Asbestos	178,903
Total	**291,265**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.
The board have committed $ 10,030 towards the toilet project and $3,097 towards the window cladding project.

(b) Operating Commitments

As at 31 December 2024, the Board had entered into the following operating leases:

(a) operating lease of a Vistab Machine;

	2024 Actual $	2023 Actual $
No later than One Year	540	540
Later than One Year and No Later than Five Years	-	540
Later than Five Years	-	-
	540	1,080

The total lease payments incurred during the period were $540 (2023: $540).

PKF Kendons

22. Financial Instruments

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Financial assets measured at amortised cost			
Cash and Cash Equivalents	529,120	277,097	254,775
Receivables	182,139	150,000	152,651
Investments - Term Deposits	338,391	328,000	327,593
Total financial assets measured at amortised cost	1,049,650	755,097	735,019
Financial liabilities measured at amortised cost			
Payables	262,925	196,384	225,731
Finance Leases	10,410	10,456	11,432
Total financial liabilities measured at amortised cost	273,335	206,840	237,163

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.

PKF Kendons

05/09/2024

To whom it may concern

Kiwisport funding amount $5203.32.

This letter is to confirm that the full amount of Kiwi sport funding for 2024 was used for swimming lessons in the junior school.

Steven Caldwell

Principal

Principal: Steven Caldwell Dip Tchg BA (Hons)

11 Ruapehu Street, Paraparaumu

Tel: (04) 298 7900 Email: admin@paraparaumu.school.nz Web: www.paraparaumu.school.nz

Board Of Trustees 2024

Title	BOT Member Name	BOT Member Type (Member/ Chairperson)	BOT Position (Staff Rep/ Elected Parent Rep etc)	Effective Start date in the Position
Mrs	Delwyn Clement	Chairperson	Presiding member	22 March 2023
Mr	Neil Phipps	Member	Elected Parent	22 March 2023
Mr	Scott McInnes	Member	Elected Parent	22 March 2023
Mr	Sam Pritchard	Member	Elected Parent	22 March 2023
Mr	Lawrence Tanga	Member	Elected parent	Sept 2023
Ms	Emma Cowan	Member	Co-Opt	Sept 2023
Ms	Ashleigh Andrews	Member	Staff Rep	22 March 2023
Mr	Steven Caldwell	Principal	Of right	2014

Annual Report: Giving Effect to the Te Tiriti o Waitangi – the Treaty of Waitangi Statement 2024.

Strategic Plan 2024-2025.

In developing the 2024-2025 Charter the Board has given priority to students understanding the importance of the Te Tiriti o Waitangi and the opportunities to acquire knowledge of te reo Māori me ōna tikanga, (Strategic Goal 1).

The Board will give priority to ensuring cultural manaatikanga as a foundation of the rights of Māori students to learn as Māori, (Strategic Goal 2).

The Board also gives priority to regular consultation with our school community, including Māori to ensure their needs and aspirations are reflected in the school's curriculum, (Strategic Goal 3).

Te Whānau Kōtuku

In 2017 we started the Kāpiti Coasts first Māori bilingual classroom. Since then it has grown into 2 classrooms totally 60+ tamariki.

Classroom

The Board has invested in a Teacher aid and a part time teacher in Te Whānau Kōtuku our bilingual Te Reo Māori classes to lower the student teacher ratio's to better meet the needs of the students in these classes.

Professional development

Teachers accessed PLD from Te Reo Tuatahi and Te Ahu o te Reo Māori programmes. These took the form of self-paced PLD with check ins during syndicate meetings.

From 2024 teachers will be registered for the Te Reo Club which has extensive resources in and around Te Reo Māori development. Staff will also attend Te Reo Club workshops.

Each term we have Te Reo Māori workshops focusing on Reo development. These are run by our kaiako from Te Whānau Kōtuku.

In 2024 the Niho Taniwha leadership group was formed. It is comprised of the Principal and members of staff from across all year levels. The work undertaken was based around the book Niho Taniwha by Melanie Riwai-Couch. The focus of the group in 2024 was to do a stocktake of where we are at. We then looked at how we are promoting the Reo and tikanga across the school. We split it up into what we see, feel and hear. This work will continue into 2025.

Teaching resources

The Board has invested in the Te Reo Māori Club for all teachers to be members of. Resources applicable to Te Whanau Kotuku have also been purchased throughout the year to compliment and enhance the teaching and learning in this setting.

Student achievement

The Board of Paraparaumu School has reported on Māori student achievemnent for 2024 using the Analaysis of Variance report and the Evaluation of student progress and achievement.

Steven Caldwell
Principal
Paraparaumu School.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Paraparaumu 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.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	We conduct monthly school safety walk arounds to ensure our school environment is safe. Reports are sent to the Board Health and Safety committee. We operate and maintain a hazards register identifying risks and what has been done to eliminate the risk Caketaker has a folder where staff can advise him of things that may need fixing. These are then fixed.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We follow our EEO policy found on school docs. We have not, however, elected a EEO. representative as yet
How do you practise impartial selection of suitably qualified persons for appointment?	We hire on a skills and needs basis. When hiring teachers/support staff, we have an appointment panel. The make of the panel is found in the Appointments, committee delegations Policy on School Docs. A committee approach helps to come to a more impartial decision than may occur if only 1 person was involved. Gender, ethnicities etc are never stipulated in advertising for positions. They are also not used to favour one application over another
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	Te Whanau Kotuku Bilingual classes. Staff run PLD in Te Reo Maori occur. TWK whanau hui occur to enhance whanau involvement. Staff use online resources to improve Te Reo Maori competency. Employment requirements of Maori. Not sure what the question is asking. Providing for Maori staff to attend tangis. We have a number of staff members who identify as Maori.

How have you enhanced the abilities of individual employees?	Offer high quality PLD for staff. Encourage and delegate leadership roles and responsibilities for staff identified as ready for it. Provide classroom release time for staff which includes PLD, collegial discussion, assessment and planning programmes.
How are you recognising the employment requirements of women?	Hiring and promoting women based a skill sets and suitability for the job. Make allowances for child care issues that come up from time to time. Not making staff feel guilty that family issues may take them out of school from time to time. "Family first" Provide a safe working environment. Providing a balanced, fair and inclusive programme of PLD. Impartial selection processes for leadership roles and school wide areas of responsibility.
How are you recognising the employment requirements of persons with disabilities?	We have wheelchair access to all areas of the school. We have disabled toilets onsite for use

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Paraparaumu School

"Learners today…Leaders tomorrow"

"Tae tauira mai…Haere rangatira atu"

2024 Analysis of Variance

Paraparaumu School Student Achievement Target 1 2024: Key Area Mathematics.

Strategic Goal:	Curriculum Area	Target
1. **Learning:** Every student is supported to become a lifelong learner with the motivation and purpose to achieve personal excellence.	Maths	To reduce the number of students working towards expected curriculum levels in Maths by a minimum of 15 students or 22% and move them into the at or above stages.

Baseline data (evidence):

Analysis of our Term 4 2023 Overall Teacher Judgment data reveals that 21% or 67 students are working towards expected curriculum levels.

Actions	Outcomes	Target Achieved	Target not achieved. Reasons for Variance	Evaluation
SLT will meet with Ian Stevens to draft a PLD plan for 2024. Staff meetings will be run by Ian Stevens looking at in class Maths strategies. Ian will be working in teacher classrooms modelling good practice. Ian will observe teachers using various strategies and provide feedback.	Results Term 4 2023 testing. 21% or 67 students were working towards the expected curriculum levels. Term 4 2024 testing 25.4% or 85 students were working towards the expected curriculum level.	In examining our data for this cohort we can conclude that on the surface we have not achieved our target.	This is a very curious result. All other areas have a had a positive result. Well below 2023 47 students 2024 34 students At 2023 145 students 2024 151 students	Despite the results we still feel that the PLD has been effective in giving teachers more tools and techniques for teaching place value. For closer monitoring the use of identified target students in each classroom would have added to the effectiveness of what was occurring.

Staff and syndicate meetings will be held to analyse school wide data gathered from our assessment tools. Actions and strategies will be identified and implemented. e-asTTLE maths assessment tool will be trialed. Principal will present to the Board summary student progress reports based on our assessment tools. These will occur in the middle of the year and the end of the year, or in line with the school assessment schedule.	<u>Net increase from 2023 to 2024:</u> 18 students		<u>Above</u> 2023 59 students 2024 65 students Another interesting factor is that in 2023 318 students were tested and in 2024 335 students were tested. A difference of 17 students. We will need to look at the data and see where the extra children were situated in terms of categories. This may explain the result further. Perhaps this does show the limitations of comparing data sets between two separate years. Our within school year assessments, for example, Numpa, IKAN and Gloss show consistent good levels of achievement and progress.	We will be continuing our PLD with Ian Stevens in 2025. We will be continuing to identify target students to accompany the PLD provided by Ian. This will aid in the closer monitoring of targeted students. We will be participating in our Ka Hui Ako schools mathematics PLD provided by the ministry in 2025 One of the discussions we have had and will continue to have moving into 2025 is the administrative rigor of our current testing tools and how this may impact on student achievement.

Paraparaumu School Student Achievement Target 2 2024: Key Area Mathematics

Strategic Goal:	Curriculum Area	Target
1. **Learning:** Every student is supported to become a lifelong learner with the motivation and purpose to achieve personal excellence.	Maths	Target 2 is to reduce the number of Māori students working towards expected curriculum levels in Maths by a minimum of 10 students or 34% and move them into the at or above stages.

Baseline data (evidence):

Analysis of our Term 4 2023 Overall Teacher Judgment data for 2023 reveals that 28% or 29 of Māori students are working towards expected curriculum levels.

Actions	Outcomes	Target achieved	Target not achieved. Reasons for variance	Evaluation
SLT will meet with Ian Stevens to draft a PLD plan for 2025. Staff meetings will be run by Ian Stevens looking at in class Maths strategies. Ian will be working in teacher classrooms modelling good practice. Ian will observe teachers using various strategies and provide feedback.	Results Term 4 2023 testing. 28% or 29 students were working towards the expected curriculum levels. Term 4 2024 testing 31.5% or 35 students were working towards the expected curriculum level.	In examining our data for this cohort we can conclude that on the surface we have not achieved our target.	This result mirrors target 1. We have had good increases in all other areas. Well below 2023 18 students 2024 14 students At 2023 42 students 2024 47 students	Despite the results we still feel the PLD has been effective in giving teachers more tools and techniques for teaching place value. We will be continuing our PLD with Ian Stevens in 2025.We will be continuing to identify target students to accompany the PLD provided by Ian. This will aid in the closer monitoring of targeted students.

Staff and syndicate meetings will be held to analyse school wide data gathered from our assessment tools. Actions and strategies will be identified and implemented. e-asTTLE maths assessment tool will be trialed. Principal will present to the Board summary student progress reports based on our assessment tools. These will occur in the middle of the year and the end of the year, or in line with the school assessment schedule.	<u>Net increase from 2023 to 2024:</u> students		<u>Above</u> 2023 12students 2024 15 students Another similar factor to target 1 is that in 2023 101 students were tested and in 2024 111 students were tested. A difference of 10 students. Again we will need to look at the data and see where the extra children were situated in terms of categories. This may explain the result further. Perhaps this does show the limitations of comparing data sets between two separate years. Our Numpa, IKAN and Gloss show consistent good levels of achievement and progress.	One of the discussions we have had and will continue to have moving into 2025 is the administrative rigor of our current testing tools and how this may impact on student achievement.

Overall Teacher Judgements in Student Achievement 2024.

NB: Overall teacher judgements (OTJs) are developed by teachers to measure student achievement. They are constructed using more than one source of information and/or data. At Paraparaumu school, teachers use three main sources to arrive at an OTJ for a student. The sources we use are. 1. Standardised test. 2. Classroom teacher developed assessment tools and processes. These may vary from class to class. 3. Teacher overall knowledge of the students as learners.

Teaching staff formally construct OTJs twice a year. First time, or point one, is for the Student Led Conferences. The second time, or point two, is for the end of year written report. The following data compares the data gathered at point one with data gathered at point 2. This allows us to gage progress made. This data compares overall student progress. Teachers have access to progress at each year level so they can see what achievement patterns are happening for them. At present staff are working on providing data which is broken down into gender and ethnicity.

Writing. All students

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	13.6% (42)	57.6% (178)	24.3% (75)	+4.5% (14)
Point 2 December	11.7% (39)	31.8% (109)	47% (156)	8.4% (28)
Increase/Decrease	-1.9% (3)	-25.8% (69)	+22.7% (81)	+3.9% (14)

Writing Maori Students

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	16.2% (17)	56.2% (59)	23.8% (25)	3.8% (4)
Point 2 December	12.7% (14)	33.6% (37)	49.1% (54)	4.5% (5)
Increase/Decrease	-3.5% (3)	-22.6% (22)	+25.3% (29)	+0.7% (1)

Writing European (Pakeha)

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	12.1% (27)	61.6% (138)	21.9% (49)	4.5% (10)
Point 2 December	10.1% (24)	34.2% (81)	46% (109)	9.7% (23)
Increase/Decrease	-2% (3)	-27.4% (57)	+24.1% (40)	+5.2% (13)

Writing Female

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	6.6% (10)	54.3% (82)	32.5% (49)	6.6% (10)
Point 2 December	4.9% (8)	29.4% (48)	53.4% (87)	12.3% (20)
Increase/Decrease	-1.7% (2)	-24.9% (34)	+20.9% (38)	+5.7% (10)

Writing Male

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	20.3%(32)	60.8% (96)	16.5% (26)	2.5% (4)
Point 2 December	18.3% (31)	36.1% (61)	40.8% (69)	4.7% (8)
Increase/Decrease	-2% (1)	-24.7% (35)	+23.3% (43)	+2.2% (4)

Reading. All students

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	10% (31)	47.6% (147)	30.1% (93)	12.3% (38)
Point 2 December	9% (30)	23.3% (88)	45.2% (151)	19.5% (59)
Increase/Decrease	-1% (1)	-21.3% (59)	+15.1% (58)	+7.1% (27)

Reading Maori Students

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	13.3% (14)	46.7% (49)	32.4% (34)	7.6% (8)
Point 2 December	9.9% (11)	32.4% (36)	44.1% (49)	13.5% (15)
Increase/Decrease	-3.4% (3)	-14.3% (13)	+11.7% (15)	+5.9% (7)

Reading European (Pakeha)

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	9.4% (21)	50.4% (113)	26.3% (59)	13.8% (31)
Point 2 December	7.5% (18)	24.3% (58)	46.9% (112)	21.3% (51)
Increase/Decrease	-1.9% (3)	-26.1% (55)	+20.6% (53)	+7.5 % (20)

Reading Female

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	7.3% (11)	43.7% (66)	34.4% (52)	14.6% (22)
Point 2 December	4.8% (8)	25.9% (43)	47.6% (79)	21.7% (36)
Increase/Decrease	-2.5% (3)	-17.8% (23)	+13.2% (27)	+7.1% (14)

Reading Male

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	12.7% (20)	51.3% (81)	25.9% (41)	10.1% (16)
Point 2 December	13.1% (22)	26.8% (45)	42.9% (72)	17.3% (29)
Increase/Decrease	+0.4% (2)	-24.5% (36)	+17% (31)	+7.2% (13)

Maths. All students

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	15.9% (49)	46.9% (145)	29.4% (91)	7.8% (24)
Point 2 December	10.1% (34)	25.4% (85)	45.1% (151)	19.4% (65)
Increase/Decrease	-5.8% (15)	-21.5% (60)	+15.7% (60)	+11.6% (41)

Maths Maori Students

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	19% (20)	45.7% (48)	29.5% (31)	5.7% (6)
Point 2 December	12.6% (14)	31.5% (35)	42.3% (47)	13.5% (15)
Increase/Decrease	-6.4% (6)	-14.2% (13)	+12.8% (16)	+7.8% (9)

Maths European (Pakeha)

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	15.2% (34)	46% (103)	29.9% (67)	8.9% (20)
Point 2 December	10.5% (25)	20.5% (49)	46.9% (112)	22.2% (53)
Increase/Decrease	-4.7% (9)	-25.5% (54)	+ 17%(45)	+13.6% (33)

Maths Female

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	20.5 (31)	47% (71)	25.8% (39)	6.6% (10)
Point 2 December	10.2% (17)	33.1% (55)	45.2% (75)	11.4% (19)
Increase/Decrease	-10.3% (14)	-13.9% (16)	19.4% (36)	+4.8% (9)

Maths Male

NB The numbers in brackets are actual numbers of students.

Time	Well below	Working towards	At	Above
Point One June	11.4% (18)	46.8% (74)	32.9% (52)	8.9% (14)
Point 2 December	10.1% (17)	17.8% (30)	45% (76)	27.2% (46)
Increase/Decrease	-1.3% (1)	-29% (44)	+12.1% (24)	+18.31% (32)

Evaluation

Writing

Our end of year data shows we have had good numbers of all students progressing from one stage to the next, ie well below, working towards at and above expected curriculum levels. The majority of all students were achieving at or above by the end of 2024.

Comparisons between Māori and Pakeha students show slightly higher levels or progress for Pakeha students. The majority of Pakeha students are working at or above expected curriculum levels. For Māori students this figure is just under half.

Comparisons between male and female students show slightly higher levels of progress for female students. The majority of female students are working at or above expected curriculum levels. For male students this figure is just under half.

Female students are our highest achieving cohort in writing.

Recommendations for 2025

- Continue the implementation of Liz Kane's structured literacy programme.
- Continue the implementation of Te Reo Māori structured literacy in Te Whānau Kōtuku our Māori Bi lingual classes.
- Analysing of individual classroom data by teachers to ascertain gaps and the next steps in student learning.
- Examine our moderation of student writing examples to ensure we are being consistent throughout the year levels.

Reading

Our end of year data shows we have had very good numbers of all students progressing from one stage to the next, ie well below, working towards at and above expected curriculum levels. The majority of all students were achieving at or above by the end of 2024.

Comparisons between Māori and Pakeha students show slightly higher levels or progress for Pakeha students. The majority of Pakeha and Māori students are working at or above expected curriculum levels.

Comparisons between male and female students show higher levels of progress for female students. The majority of male and female students are working at or above expected curriculum levels.

Female students are our highest achieving cohort in reading.

Recommendations for 2025

- Continue the implementation of Liz Kane's structured literacy programme.
- Continue the implementation of Te Reo Māori structured literacy in Te Whānau Kōtuku our Māori Bi lingual classes.
- Analysing of individual classroom data by teachers to ascertain gaps and the next steps in student learning.

Mathematics

Our end of year data shows we have had very good numbers of all students progressing from one stage to the next, ie well below, working towards at and above expected curriculum levels. The majority of all students were achieving at or above by the end of 2024.

Comparisons between Māori and Pakeha students show higher levels or progress for Pakeha students. The majority of Pakeha and Māori students are working at or above expected curriculum levels.

Comparisons between male and female students show higher levels of progress for female students. There are more males represented in the above category. The majority of male and female students are working at or above expected curriculum levels.

Female students are our highest achieving cohort in maths.

Recommendations for 2025

- Continue working with Ian Stevens on a targeted programme of Professional development in mathematics.
- Ian Stevens will continue developing maths strategies for teacher to add to their programme.
- Ian Stevens will work in classrooms observing teachers and modelling lessons.

Shifts in achievement for 2025.

While have had good progress of students from one stage to the next we would also like to see.

- A higher percentage of students represented in the at or above categories especially in writing.
- A further decrease in our well below category in writing for all cohorts.
- A higher percentage of our boys achieving in the at or above categories in writing.

Steven Caldwell BA(Hons) First Class, Dip Tchng.

Principal

Paraparaumu School.