

NEWTOWN SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2926

Principal: Nicki Read

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Accountant / Service Provider:

Education  Services.
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NEWTOWN SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Newtown School

Statement of Responsibility

For the year ended 31 December 2024

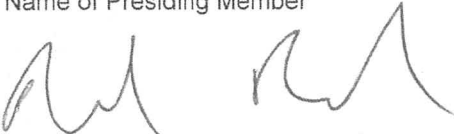
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

Nicholas Booth
Full Name of Presiding Member


Signature of Presiding Member

13.5.25
Date:

Nicola Read
Full Name of Principal


Signature of Principal

13/5/25
Date:

Newtown School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,582,988	3,815,853	4,091,114
Locally Raised Funds	3	127,953	117,000	140,442
Interest		11,509	7,000	6,246
Other Revenue		3,391	-	-
Total Revenue		4,725,841	3,939,853	4,237,802
Expense				
Locally Raised Funds	3	75,402	65,300	44,479
Learning Resources	4	3,469,560	2,714,289	3,060,907
Administration	5	191,472	205,681	197,730
Interest		3,239	3,200	3,021
Property	6	1,157,255	960,117	1,051,218
Loss on Disposal of Property, Plant and Equipment		33	-	3,031
Total Expense		4,896,961	3,948,587	4,360,386
Net Surplus / (Deficit) for the year		(171,120)	(8,734)	(122,584)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(171,120)	(8,734)	(122,584)

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

Newtown 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		1,112,678	1,141,034	1,196,020
Total comprehensive revenue and expense for the year		(171,120)	(8,734)	(122,584)
Contributions from the Ministry of Education - Te Mana Tuuhono - MOE Contributions		-	-	39,242
Contributions from the Ministry of Education - Furniture and Equipment Grant		23,436	-	-
Equity at 31 December		964,994	1,132,300	1,112,678
Accumulated comprehensive revenue and expense		964,994	1,132,300	1,112,678
Equity at 31 December		964,994	1,132,300	1,112,678

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.

Newtown School
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	238,941	368,678	198,524
Accounts Receivable	8	250,437	246,990	195,411
GST Receivable		11,804	31,922	16,382
Prepayments		33,376	20,766	32,438
Funds Receivable for Capital Works Projects	16	-	-	62,939
		534,558	668,356	505,694
Current Liabilities				
Accounts Payable	10	258,621	271,058	237,169
Borrowings	11	-	-	10,938
Revenue Received in Advance	12	35,504	20,393	26,401
Provision for Cyclical Maintenance	13	79,512	10,909	13,371
Finance Lease Liability	14	20,239	17,803	17,727
Funds held in Trust	15	18,594	-	-
Funds held for Capital Works Projects	16	21,383	-	32,277
		433,853	320,163	337,883
Working Capital Surplus/(Deficit)		100,705	348,193	167,811
Non-current Assets				
Property, Plant and Equipment	9	1,035,319	913,366	1,093,596
		1,035,319	913,366	1,093,596
Non-current Liabilities				
Provision for Cyclical Maintenance	13	150,622	112,541	126,273
Finance Lease Liability	14	20,408	16,718	22,456
		171,030	129,259	148,729
Net Assets		964,994	1,132,300	1,112,678
Equity		964,994	1,132,300	1,112,678

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

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

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,106,260	1,078,120	1,076,441
Locally Raised Funds		144,023	117,000	146,129
Goods and Services Tax (net)		4,578	-	15,540
Payments to Employees		(698,828)	(526,612)	(659,718)
Payments to Suppliers		(515,564)	(374,940)	(489,804)
Interest Paid		(3,239)	(3,200)	(3,021)
Interest Received		11,509	7,000	6,246
Net cash from/(to) Operating Activities		48,739	297,368	91,813
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(75,110)	(15,300)	(88,103)
Net cash from/(to) Investing Activities		(75,110)	(15,300)	(88,103)
Cash flows from Financing Activities				
Furniture and Equipment Grant		23,436	-	-
Finance Lease Payments		(16,349)	(22,685)	(16,855)
Repayment of Loans		(10,938)	(10,938)	(6,608)
Funds Administered on Behalf of Other Parties		70,639	-	98,044
Net cash from/(to) Financing Activities		66,788	(33,623)	74,581
Net increase/(decrease) in cash and cash equivalents		40,417	248,445	78,291
Cash and cash equivalents at the beginning of the year	7	198,524	120,233	120,233
Cash and cash equivalents at the end of the year	7	238,941	368,678	198,524

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.

Newtown School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of Stationery and 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 are depreciated over their estimated useful lives on a straight line 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	5-20 years
Furniture and Equipment	4-15 years
Information and Communication Technology	5-10 years
Library Resources	8 years
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	1,292,275	1,081,120	1,089,352
Teachers' Salaries Grants	2,462,376	2,044,582	2,213,110
Use of Land and Buildings Grants	823,048	690,151	776,302
Other Government Grants	5,289	-	12,350
	<u>4,582,988</u>	<u>3,815,853</u>	<u>4,091,114</u>

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	11,838	10,500	36,161
Fees for Extra Curricular Activities	73,171	52,500	59,673
Trading	5,618	8,000	7,371
Fundraising and Community Grants	37,326	46,000	37,237
	<u>127,953</u>	<u>117,000</u>	<u>140,442</u>
Expense			
Extra Curricular Activities Costs	53,964	46,300	42,305
Trading	11,484	9,000	637
Fundraising and Community Grant Costs	9,954	10,000	1,537
	<u>75,402</u>	<u>65,300</u>	<u>44,479</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>52,551</u>	<u>51,700</u>	<u>95,963</u>

The school received a grant from the TG Macarthy Trust for \$4,000 which is included in the Fundraising and Community Grants line

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	82,556	85,300	71,314
Employee Benefits - Salaries	3,198,197	2,462,713	2,805,247
Staff Development	27,160	31,000	27,360
Depreciation	155,254	127,276	149,891
Other Learning Resources	483	2,000	1,851
Rtm	5,910	6,000	5,244
	<u>3,469,560</u>	<u>2,714,289</u>	<u>3,060,907</u>

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	10,860	9,600	8,857
Board Fees and Expenses	11,419	14,500	15,971
Other Administration Expenses	26,168	37,400	29,804
Employee Benefits - Salaries	109,261	108,481	114,381
Insurance	17,144	19,700	12,661
Service Providers, Contractors and Consultancy	16,620	16,000	16,056
	<u>191,472</u>	<u>205,681</u>	<u>197,730</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	139,065	137,000	129,233
Cyclical Maintenance	90,490	19,466	43,235
Heat, Light and Water	47,776	34,000	36,241
Rates	4,243	4,500	2,392
Repairs and Maintenance	33,280	51,000	42,228
Use of Land and Buildings	823,048	690,151	776,302
Other Property Expenses	19,353	24,000	21,587
	<u>1,157,255</u>	<u>960,117</u>	<u>1,051,218</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	238,941	368,678	198,524
Cash and cash equivalents for Statement of Cash Flows	<u>238,941</u>	<u>368,678</u>	<u>198,524</u>

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

Of the \$238,941 Cash and Cash Equivalents, \$21,383 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$238,941 Cash and Cash Equivalents, \$35,504 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	16,548	2,414	22,773
Receivables from the Ministry of Education	1,782	-	-
Banking Staffing Underuse	-	10,973	-
Teacher Salaries Grant Receivable	232,107	233,603	172,638
	<u>250,437</u>	<u>246,990</u>	<u>195,411</u>
Receivables from Exchange Transactions	16,548	2,414	22,773
Receivables from Non-Exchange Transactions	233,889	244,576	172,638
	<u>250,437</u>	<u>246,990</u>	<u>195,411</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	636,002	-	-	-	(37,805)	598,197
Furniture and Equipment	330,477	57,988	(33)	-	(67,830)	320,602
Information and Communication Technology	80,140	15,124	-	-	(25,607)	69,657
Leased Assets	39,692	21,953	-	-	(21,991)	39,654
Library Resources	7,285	1,945	-	-	(2,021)	7,209
	<u>1,093,596</u>	<u>97,010</u>	<u>(33)</u>	<u>-</u>	<u>(155,254)</u>	<u>1,035,319</u>

The net carrying value of equipment held under a finance lease is \$39,654 (2023: \$39,692)

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	1,252,609	(654,412)	598,197	1,252,609	(616,607)	636,002
Furniture and Equipment	1,068,894	(748,292)	320,602	1,017,675	(687,198)	330,477
Information and Communication Technology	248,263	(178,606)	69,657	233,139	(152,999)	80,140
Leased Assets	71,915	(32,261)	39,654	69,661	(29,969)	39,692
Library Resources	27,390	(20,181)	7,209	25,445	(18,160)	7,285
	<u>2,669,071</u>	<u>(1,633,752)</u>	<u>1,035,319</u>	<u>2,598,529</u>	<u>(1,504,933)</u>	<u>1,093,596</u>

10. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	8,952	23,592	12,081
Accruals	8,860	7,099	23,356
Banking Staffing Overuse	-	-	22,095
Employee Entitlements - Salaries	232,107	233,603	172,638
Employee Entitlements - Leave Accrual	8,702	6,764	6,999
	<u>258,621</u>	<u>271,058</u>	<u>237,169</u>

Payables for Exchange Transactions	258,621	271,058	237,169
	<u>258,621</u>	<u>271,058</u>	<u>237,169</u>

The carrying value of payables approximates their fair value.

11. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Painting Contract due within one year	-	-	10,938
	<u>-</u>	<u>-</u>	<u>10,938</u>

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Income In Advance	35,504	20,393	15,352
MOE Grants in Advance	-	-	11,049
	<u>35,504</u>	<u>20,393</u>	<u>26,401</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	139,644	103,984	96,409
Increase to the Provision During the Year	30,780	19,466	19,375
Use of the Provision During the Year	-	-	-
Other Adjustments	59,710	-	23,860
Provision at the End of the Year	<u>230,134</u>	<u>123,450</u>	<u>139,644</u>
Cyclical Maintenance - Current	79,512	10,909	13,371
Cyclical Maintenance - Non current	150,622	112,541	126,273
	<u>230,134</u>	<u>123,450</u>	<u>139,644</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	22,718	17,803	19,970
Later than One Year and no Later than Five Years	22,041	16,718	24,336
Future Finance Charges	(4,112)	-	(4,123)
	<u>40,647</u>	<u>34,521</u>	<u>40,183</u>

Represented by

Finance lease liability - Current	20,239	17,803	17,727
Finance lease liability - Non current	20,408	16,718	22,456
	<u>40,647</u>	<u>34,521</u>	<u>40,183</u>

15. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	18,594	-	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>18,594</u>	<u>-</u>	<u>-</u>

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

16. Funds Held for Capital Works Projects

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

2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
Blk A Reconfig Stage I	221044	(62,939)	55,251	7,688	-	-
Blk A Reconfig Stage II	221045	28,968	-	(7,585)	-	21,383
Fire System Upgrade	237043	3,309	(760)	(2,549)	-	-
Lvl 1:Snr Blk LPSM Deck & Stairs Modificatio	246823	-	16,629	(16,629)	-	-
Totals		(30,662)	71,120	(19,075)	-	21,383

Represented by:

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

21,383

-

2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
Blk A Reconfig Stage I	221044	(166,537)	125,570	(21,972)	-	(62,939)
Blk A Reconfig Stage II	221045	29,942	-	(974)	-	28,968
Fire System Upgrade	237043	3,309	-	-	-	3,309
Totals		(133,286)	125,570	(22,946)	-	(30,662)

Represented by:

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

32,277

(62,939)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
Board Members Remuneration	4,620	3,555
Leadership Team Remuneration	499,648	156,261
Full-time equivalent members	4.00	1.00
Total key management personnel remuneration	504,268	159,816

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has a Property committee (4 members) that met 2 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:	150 - 160	150 - 160
Salary and Other Payments	4 - 5	4 - 5
Benefits and Other Emoluments	-	-
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	4.00	6.00
110 - 120	3.00	2.00
120 - 130	0.00	1.00
	7.00	9.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$0 (2023: \$53,431).

(b) Operating Commitments

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	238,941	368,678	198,524
Receivables	250,437	246,990	195,411
Investments - Term Deposits	-	-	-
Total financial assets measured at amortised cost	489,378	615,668	393,935

Financial liabilities measured at amortised cost

Payables	258,621	271,058	237,169
Borrowings - Loans	-	-	10,938
Finance Leases	40,647	34,521	40,183
Total financial liabilities measured at amortised cost	299,268	305,579	288,290

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.

Newtown School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Nick Booth	Presiding Member	Elected	Sep 2025
Joseph Winkels	Presiding Member	Elected	Sep 2025
Nicola Read	Principal	ex Officio	
Jessica Gorman	Parent Representative	Elected	Sep 2025
Naomi Taylor	Parent Representative	Elected	Sep 2025
Lisa Morunga	Parent Representative	Co-opted	Dec 2024
Shannyn Edmonds	Parent Representative	Co-opted	Feb 2025
Trey Tanuvasa	Parent Representative	Elected	Sep 2025
Yadana Saw	Parent Representative	Co-opted	Dec 2024
Katie Te Amo	Parent Representative	Co-opted	Sep 2025
Fatima Amin Sheikh	Staff Representative	Elected	Sep 2025

Newtown School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$5,522 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Newtown School Board:

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

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF NEWTOWN SCHOOL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Newtown School (the School). The Auditor-General has appointed me, Brooke Rodriguez, using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 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 (PPE) Standards Reduced Disclosure Regime.

Our audit was completed on 13 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 Members of the Board, Kiwisport/Statement of Compliance with Employment Policy, Statement of Variance, Evaluation of Schools Student Progress and Achievement and Report on how the School has given effect to Te Tiriti O Waitangi, but does not include the financial statements, and our auditor's report thereon.

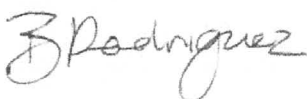
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Brooke Rodriguez
BDO WELLINGTON AUDIT LIMITED
On behalf of the Auditor-General
Wellington, New Zealand

Statement of Variance 2024

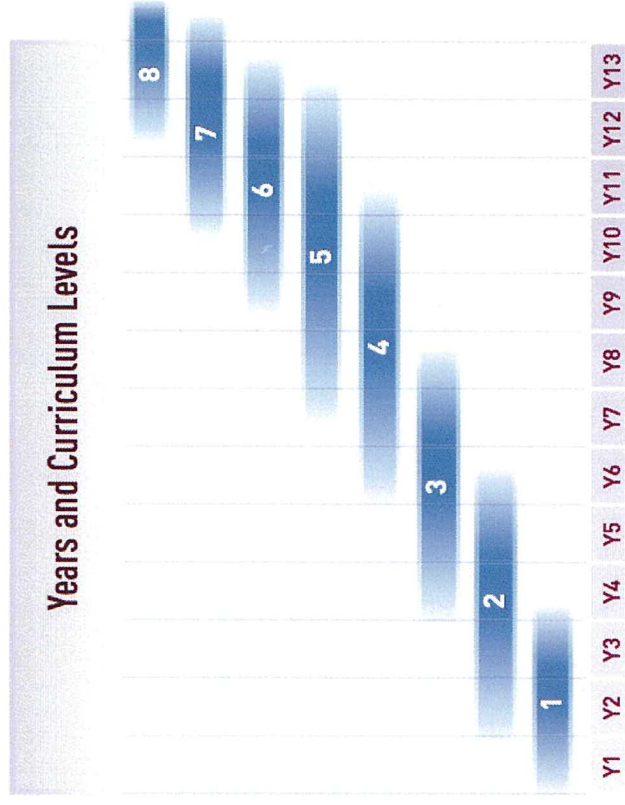
Introduction

What is this data?

Purpose:

- To examine **whole school patterns** so we:
 - know what progress has been made across all year groups from mid to end of year
 - identify areas where strengths lie so we can continue to deepen and stretch what we deliver
 - identify areas of need so we can adapt, support and resource programmes
 - use this analysis to identify cohort needs and strengths, set targets for 2024
 - report on Māori and Pacifica results

Timing:



- PaCT comparison is July–November.
- Reminder that each curriculum level takes two years to travel across

Whānau have:

- **Look in detail at their students** to:
 - note those learners who benefited from **targeted teaching** mid to end year
 - note **programme design changes** suggestions to meet needs for 2025

Next steps

- Set up monitoring for targeted learners 2025

What tools do we use?

PaCT: PaCT is a tool designed to help teachers make dependable judgments about students' achievement that can be used to track progress in reading, writing, and mathematics. The decisions made in PaCT are supported by the results of individual assessment tools. Teachers locate students on the Learning Progression Frameworks (LPFs) as they make judgments in PaCT. PaCT guides teachers to make best-fit decisions about their students' achievement in each of the aspects of the reading, writing, and mathematics frameworks.

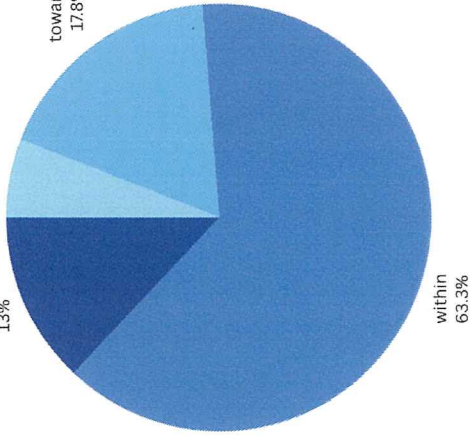
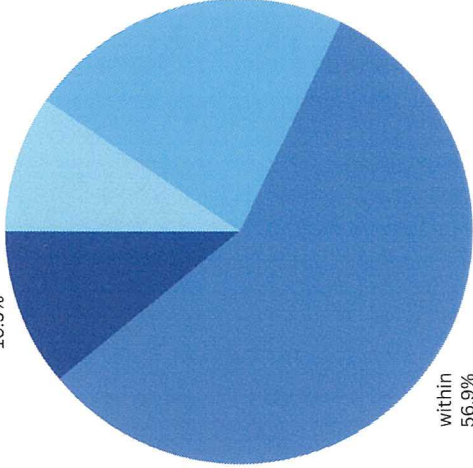
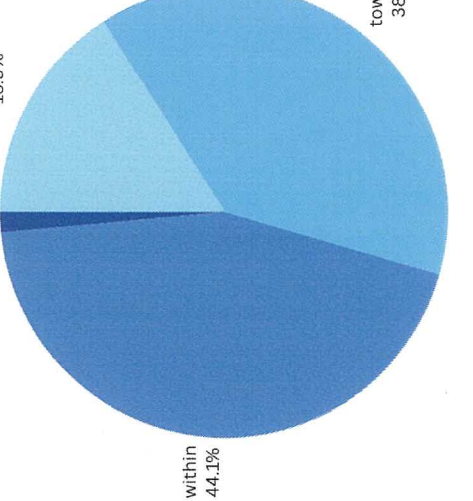
Comments

Cohort numbers across mid and end may vary due to a number of factors:

- Year One indicates new students that have arrived throughout the year. This cohort increases as new students arrive.

- Across all year groups, there are students arriving and leaving. Therefore the cohort is not exactly the same learners from mid to end year.

End of year Whole School Overview Mathematics, Reading and Writing																							
Mathematics		Writing																					
<table><tr><th>Category</th><th>Percentage</th></tr><tr><td>within</td><td>63.9%</td></tr><tr><td>above</td><td>18.4%</td></tr><tr><td>with support</td><td>7.7%</td></tr><tr><td>towards</td><td>10.1%</td></tr></table>		Category	Percentage	within	63.9%	above	18.4%	with support	7.7%	towards	10.1%	<table><tr><th>Category</th><th>Percentage</th></tr><tr><td>within</td><td>56.6%</td></tr><tr><td>above</td><td>2.8%</td></tr><tr><td>with support</td><td>20.3%</td></tr><tr><td>towards</td><td>20.3%</td></tr></table>		Category	Percentage	within	56.6%	above	2.8%	with support	20.3%	towards	20.3%
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Reading		Writing																					
<table><tr><th>Category</th><th>Percentage</th></tr><tr><td>within</td><td>54.1%</td></tr><tr><td>above</td><td>19.3%</td></tr><tr><td>with support</td><td>11.3%</td></tr><tr><td>towards</td><td>15.3%</td></tr></table>		Category	Percentage	within	54.1%	above	19.3%	with support	11.3%	towards	15.3%	<table><tr><th>Category</th><th>Percentage</th></tr><tr><td>within</td><td>56.6%</td></tr><tr><td>above</td><td>2.8%</td></tr><tr><td>with support</td><td>20.3%</td></tr><tr><td>towards</td><td>20.3%</td></tr></table>		Category	Percentage	within	56.6%	above	2.8%	with support	20.3%	towards	20.3%
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Category	Percentage																						
within	56.6%																						
above	2.8%																						
with support	20.3%																						
towards	20.3%																						
Mid year comparison																							
Mathematics		Writing																					

 <p> within 63.3% above 13% with support 5.9% towards 17.8% </p>	 <p> within 56.9% above 10.9% with support 9.5% towards 22.6% </p>	 <p> within 44.1% above 1.5% with support 15.9% towards 38.5% </p>
PaCT Data Math End 2024	PaCT Data Reading End 2024	PaCT Data Writing End 2024

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Beyond NZC Level 5	-	-	-	-	-	-
NZC Level 5	-	-	-	-	-	1 (3%)
NZC Level 4	-	-	-	-	7 (12%)	3 (8%)
NZC Level 3	-	-	9 (15%)	28 (50%)	32 (54%)	25 (63%)
NZC Level 2	10 (16%)	35 (51%)	39 (65%)	23 (41%)	18 (31%)	10 (25%)
NZC Level 1	53 (84%)	34 (49%)	12 (20%)	5 (9%)	2 (3%)	1 (3%)
Total	63	69	60	56	59	40

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Beyond NZC Level 5	-	-	-	-	-	-
NZC Level 5	-	-	-	-	-	-
NZC Level 4	-	-	-	-	3 (5%)	8 (20%)
NZC Level 3	-	-	2 (3%)	25 (45%)	31 (53%)	24 (60%)
NZC Level 2	1 (2%)	6 (9%)	28 (47%)	20 (36%)	18 (31%)	6 (15%)
NZC Level 1	62 (98%)	62 (91%)	30 (50%)	11 (20%)	7 (12%)	2 (5%)
Total	63	68	60	56	59	40

Curriculum levels (working within)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Beyond NZC Level 5	-	-	-	-	-	-
NZC Level 5	-	-	-	-	-	-
NZC Level 4	-	-	-	-	-	1 (3%)
NZC Level 3	-	-	1 (2%)	5 (9%)	21 (36%)	19 (48%)
NZC Level 2	-	2 (3%)	23 (38%)	32 (57%)	30 (51%)	18 (45%)
NZC Level 1	63 (100%)	66 (97%)	36 (60%)	19 (34%)	8 (14%)	2 (5%)
Total	63	68	60	56	59	40

Celebrations

Math

82.3% of our ākonga are working either within or above the expected curriculum level.

Reading

The number of ākonga working above the expected curriculum level has risen from 10.9% to 19.3%, a significant 77% increase.

Writing

In our target cohorts we saw impressive improvements:

At mid-year 2024, 48% of our Year 4 ākonga were working at or above curriculum level 2. We saw an impressive gain of 18 percentage points over the course of the year, with 66% of our Year 4 ākonga achieving at or above curriculum level 2 by the end of the year.

At mid-year 25% of our Year 6 ākonga were working at Level 3 or above of the curriculum. By the end of the year, our data reveals an impressive increase of 25.5 percentage points, bringing the total to 50.5% of our ākonga achieving Level 3 or above.

Areas to work on

Work on Writing progress and achievement across kura

Intentional literacy based actions that have proved effective				
<ul style="list-style-type: none">● Reinforce Newtown School Essence Statement outlining best literacy practice expectations● Reading and writing opportunities provided daily for all students● Kidswrite has provided a platform for publishing writing from across the school● Intentional phonics/spelling programmes at all levels show good shifts in encoding and decoding● Targeted writing groups in Waitangi have shown some good shifts in focus areas● Teacher assistant small group work in addition to regular literacy sessions● Structured Literacy continued PLD and implementation in years 1-3● Continued emphasis on oral language including use of play-based learning and small group programmes such as cooking, social skills groups, motor skills, first language hui, Mātāwaka, and language experience.	<ul style="list-style-type: none">● Reading recovery working with individuals and also small groups● Use of digital tools● Design programmes using UDL principles● Whānau use Mid Year PaCT data to inform teaching and program delivery● Increase shared reading opportunities to help build vocabulary and concepts about print● Increase reading mileage for those identified as at risk● Observation of practice and feedback to improve acceleration and excellent teaching (Leadership team and each other)● Increase culturally responsive practice including most kaiako engaging in te reo Māori learning● PLD in using our local curriculum in our literacy programmes● Resourced participation in Kura Ahurea● Continue to develop other aspects of our programme that allow literacy integration e.g. kapa haka, Manaaki or Curiosity Monday, bush sprouts● Learning support interventions for targeted children; RTLIT, LLI, reading recovery and ELS			
2024 target shifts				
Reading whole school				
	Above	within	Working towards	With support
End of year	19.3%	54.1%	15.3%	11.3%
Mid year	10.9%	56.9%	22.6%	9.5%
Target: A minimum of 80% of all students progress at or above the expected rate At mid-year 2024, 67% of our english medium ākonga were working at or above the expected curriculum level. Our end-of-year data shows an increase of 6.4 percentage points, resulting in a total of 73.4% of our ākonga working at or above the expected curriculum level.				

Reading year 4				Reading year 6				
	Level 3	Level 2	Level 1		Level 4	Level 3	Level 2	Level 1
End of year	44.6%	35.6%	19.8%	End of year	20%	60%	15%	5%
Mid year	11.9%	51.5%	36.6%	Mid year	8%	57%	24%	11%
Target: 90% Year 4s working at level 2 or above of the curriculum At mid-year, 64% of our Year 4 ākonga were working at Level 2 or above in the curriculum. By the end of the year, we are pleased to report a significant increase of 16.2 percentage points, bringing the total to 80.2% of our ākonga achieving at Level 2 or above.				Target: 90% Year 6s working at level 3 or above of the curriculum At mid-year, 65% of our Year 6 ākonga were working at Level 3 or above in the curriculum. By the end of the year, we see an increase of 15 percentage points, resulting in a total of 80% of our ākonga achieving at Level 3 or above.				
Writing whole school					Target: A minimum of 70% of all students progress at or above the expected rate At mid-year 2024, 45.6% of our English medium ākonga were working at or above the expected curriculum level. Our end-of-year data shows an increase of 13.8 percentage points, resulting in a total of 59.4% of our ākonga working at or above the expected curriculum level.			
	Above	within	Working towards	With support				
End of year	2.8%	56.6%	20.3%	20.3%				
Mid year	1.5%	44.1%	38.5%	15.9%				
Writing year 4					Reading year 6			
	Level 3	Level 2	Level 1		Level 4	Level 3	Level 2	Level 1
End of year	9%	57%	34%	End of year	3%	47.5%	44.6%	5%
Mid year	4%	44%	52%	Mid year		25%	69%	6%

<p>Target: 80% of year 4's working at level 2 or above of the curriculum</p> <p>At mid-year 2024, 48% of our Year 4 ākonga were working at or above curriculum level 2. We saw an impressive gain of 18 percentage points over the course of the year, with 66% of our Year 4 ākonga achieving at or above curriculum level 2 by the end of the year.</p>	<p>Target: 80% year 6's working at level 3 or above of the curriculum</p> <p>At mid-year 25% of our Year 6 ākonga were working at Level 3 or above of the curriculum. By the end of the year, our data reveals an impressive increase of 25.5 percentage points, bringing the total to 50.5% of our ākonga achieving Level 3 or above.</p>		
Intentional math based actions have proved effective			
<ul style="list-style-type: none">Reinforce Newtown School Essence Statement outlining best maths practice expectationsMaths PLD for noticing and problem solvingMaths leadership cluster PLDSPRING into maths target groupsCo-teaching of maths to build teacher efficacyGuided activities and workshops to target knowledge gaps and extend strengthsFront loading key knowledge, skills and strategies needed to access problem solvingFront loading vocabulary particularly for ELLsMonitor and track mid and end of term within each whānau those who are at riskUse digital tools and programmes to reinforce basic fact skills and provide assistive tech when needed <p>Programme design must have</p> <ul style="list-style-type: none">Mixed ability grouping with opportunities to target teach those who need itProblems and context- based on contexts that are relevant and real for our learners.Rich tasks that encourage collaborative learning and teachingTalk Moves used to facilitate student discussion and connectionsTalk and work collaborativelyEquipment and materials: Available and used in a variety of different ways to help solve Maths problems and show thinking, regardless of agePlan collaboratively with big ideas, working through misconceptions and teaching points			
Math Year 6			
Above	within	Working towards	With support
Target: 70-80% of year 6's working at or above			At mid-year 2024, 32.4% of our Year 6 ākonga were working at or above the expected curriculum level. By the end of the year, this

End of year	10.8%	48.7	16.2%	24.3%	percentage had significantly increased by 27.1 percentage points. As a result, 59.5% of our Year 6 ākonga are now working at or above the expected curriculum level. Of those not within or above 7 out of 15 have moved up a sub level. 3 of the 9 (33%) ākonga learning with support are new to Aotearoa this year. The other 6 receive behaviour and/or learning support.
Mid year	5.9%	26.5%	52.9%	14.7%	

Over the course of 2024 our kura saw a large number of new students. 111 in total. 47 of these were within the English medium years 2-6 classes. 22 of these students came from India. 40 of the 47 new students have the privilege of speaking another language other than english.
Our targets were set without this consideration.

Where to next?

Improve engagement and achievement in writing and report on progress and next steps.

Strengthen use of te reo Māori, tikanga Māori and mātauganga Māori learning across the school to increase students' knowledge and sense of belonging.

- **Schoolwide decisions**
 - Onboarding all staff with the revised Literacy Essence statement so there is greater consistency in literacy teaching across the school
 - Continue to develop and improve understanding and delivery of **structured literacy**, particularly in Years 0-3 and for new kaiako
 - Lower **class ratios** using ELL funding
 - Focus on **cultural responsiveness** that supports raising achievement in writing particularly for our ELLs, Māori and Pasifika students.
 - Continued resourcing for first language and Mātāwaka, and proposed reestablishment of Pacific group
 - **Bilingual liaison and tutors** for Arabic and Spanish speakers targeted at former refugee students (application prepared for 2024)
- **Programme related**
 - Review and **focus on writing** delivery: explicit teaching, moderation, targeted teaching, use of technology

- o Time given to continue to develop effective schoolwide **ELL programmes**
- o Increase short term **monitoring of intervention effectiveness** mid and end of term using HERO

**Te Tiriti in Action 2024/2025 at
Newtown School/ Te Kura o Ngā Puna
Waiora-ongoing reflections**



Relationship with Mana Whenua - Te Atiawa me Taranaki Whānu

- Attend Kura Ahurea professional development - learning the Te Atiawa educational strategy through pūrakau
- 2024 one kaiako attended 2025 BoT approved two other kaiako to attend
- partner Te Atiawa to open events with our kapa haka rūpu - Newtown
- BOT have a Whakamana strategy which ensures that any project completed within the kura considers the relationship with mana whenua
- Every hui Bot members acknowledge their own partnership with "Tiriti in Action" by sharing with each other.

Financial and support given to school actions.

- Leave given for four kaiako Māori to attend kāhui ako 'Kaimahi Māori' wananga termly.
- Appointed wahine māori Deputy Principal 2024
- 2024 visible and financial support for kaimahi to attend and support 'Hikoi'
- Financially supports additional kaiako for Māori Immersion - Ngāti Kotahitanga
- Endorses choice of management unit criteria including Te Ao Māori, tangata tiriti, tangata tiriti through Ngā Toi
- Work being done on writing the constitution for co- governance of board
- Ngāti Kotahitanga have had personnel changes for their board representatives and have done that internally as a whānau - there are two members representing
- BoT understand and endorse the establishment of our programme He Ranga Tupu as a method of revitalising te reo in english medium

