



Te Waitai Sefton School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	3501
Principal:	Heidi Moeller-Kemp
School Address:	603 Upper Sefton Road, Sefton 7477
School Postal Address:	PO Box 9, Sefton, 7445
School Phone:	03 312 9755
School Email:	office@sefton.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

TE WAITAI SEFTON SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Te Waitai Sefton 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.

Elizabeth McGimpsey

Full Name of Presiding Member

Signed by:

7D9A807A051DD96C

Signature of Presiding Member

09/06/2025

Date:

Heidi Moeller - Kemp

Full Name of Principal

Initialed by:

6D1AA8D95FD1

Signature of Principal

09/06/2025

Date:

Te Waitai Sefton School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Elizabeth McGimpsey	Presiding Member	Elected	Nov 2026
Heidi Moeller-Kemp	Principal	ex Officio	
Darryn Williams	Parent Representative	Elected	Nov 2026
Caroline (Poppy) Farrell	Parent Representative	Elected	Sep 2025
Greg Weeks	Parent Representative	Elected	Sep 2025
Daniel Freeman	Parent Representative	Elected	Sep 2025
Kirsty Raymer	Staff Representative	Elected	Sep 2025
Tamara Collins	Parent Representative	Elected	May 2024

Te Waitai Sefton School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Revenue				
Government Grants	2	1,539,117	1,414,083	1,469,812
Locally Raised Funds	3	66,109	-	28,242
Interest		11,453	5,000	8,768
Total Revenue		1,616,679	1,419,083	1,506,822
Expense				
Locally Raised Funds	3	44,626	-	12,456
Learning Resources	4	1,058,046	1,062,361	1,058,684
Administration	5	115,084	111,800	101,532
Interest		928	-	734
Property	6	278,006	341,226	358,733
Total Expense		1,496,690	1,515,387	1,532,139
Net Surplus/(Deficit) for the year		119,989	(96,304)	(25,317)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		119,989	(96,304)	(25,317)

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

Te Waitai Sefton 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		172,697	172,697	198,014
Total comprehensive revenue and expense for the year		119,989	(96,304)	(25,317)
Contribution - Furniture and Equipment Grant		5,337	-	-
Equity at 31 December		298,023	76,393	172,697
Accumulated comprehensive revenue and expense		298,023	76,393	172,697
Equity at 31 December		298,023	76,393	172,697

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

Te Waitai Sefton 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	501,578	64,604	119,410
Accounts Receivable	8	87,599	70,642	70,642
GST Receivable		-	2,977	2,977
Prepayments		5,646	4,508	4,508
Inventories	9	6,948	8,919	8,919
Investments	10	80,660	75,991	75,991
Funds Receivable for Capital Works Projects	16	785	15,793	15,793
		<u>683,216</u>	<u>243,434</u>	<u>298,240</u>
Current Liabilities				
GST Payable		36,927	-	-
Accounts Payable	12	95,769	82,322	82,322
Revenue Received in Advance	13	4,277	4,421	4,421
Provision for Cyclical Maintenance	14	-	74,532	58,261
Finance Lease Liability	15	7,150	6,001	6,001
Funds held for Capital Works Projects	16	309,033	51,625	51,625
		<u>453,156</u>	<u>218,901</u>	<u>202,630</u>
Working Capital Surplus		230,060	24,533	95,610
Non-current Assets				
Property, Plant and Equipment	11	119,988	103,464	131,464
		<u>119,988</u>	<u>103,464</u>	<u>131,464</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	43,192	40,712	43,485
Finance Lease Liability	15	8,833	10,892	10,892
		<u>52,025</u>	<u>51,604</u>	<u>54,377</u>
Net Assets		<u>298,023</u>	<u>76,393</u>	<u>172,697</u>
Equity		<u>298,023</u>	<u>76,393</u>	<u>172,697</u>

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

Te Waitai Sefton 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		439,882	377,500	429,504
Locally Raised Funds		69,341	-	28,561
Goods and Services Tax (net)		39,904	-	(6,110)
Payments to Employees		(236,207)	(255,800)	(254,840)
Payments to Suppliers		(200,631)	(180,506)	(192,776)
Interest Paid		(928)	-	(734)
Interest Received		11,507	5,000	8,350
Net cash from/(to) Operating Activities		122,868	(53,806)	11,955
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(8,842)	(1,000)	(15,557)
Purchase of Investments		(4,669)	-	(42,810)
Net cash (to) Investing Activities		(13,511)	(1,000)	(58,367)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,337	-	-
Finance Lease Payments		(4,942)	-	(4,920)
Funds Administered on Behalf of Other Parties		272,416	-	(38,926)
Net cash from/(to) Financing Activities		272,811	-	(43,846)
Net increase/(decrease) in cash and cash equivalents		382,168	(54,806)	(90,258)
Cash and cash equivalents at the beginning of the year	7	119,410	119,410	209,668
Cash and cash equivalents at the end of the year	7	501,578	64,604	119,410

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

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

Te Waitai Sefton School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Te Waitai Sefton 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.

1.2. 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 expenditure 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 whole 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

A 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.

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 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.

1.3. 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 to which they relate. 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 to which 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Inventories

Inventories are consumable items held for sale and comprised of 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.

1.9. 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 not trivial.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–40 years
Furniture and equipment	10–15 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. 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 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the 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.

1.12. 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.

1.13. 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, 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.

1.14. 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.

1.15. 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.

1.16. 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 of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.17. Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease 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.

1.18. 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

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

1.20. 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	436,949	361,500	415,140
Teachers' Salaries Grants	828,043	785,860	791,188
Use of Land and Buildings Grants	257,645	250,723	250,723
Other Government Grants	16,480	16,000	12,761
	<u>1,539,117</u>	<u>1,414,083</u>	<u>1,469,812</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	6,833	-	5,509
Fees for Extra Curricular Activities	35,133	-	11,192
Trading	6,522	-	8,508
Fundraising and Community Grants	15,243	-	1,304
Other Revenue	2,378	-	1,729
	<u>66,109</u>	<u>-</u>	<u>28,242</u>
Expenses			
Extra Curricular Activities Costs	36,290	-	5,923
Trading	3,753	-	6,352
Fundraising and Community Grant Costs	4,583	-	181
	<u>44,626</u>	<u>-</u>	<u>12,456</u>
<i>Surplus for the year Locally raised funds</i>	<u>21,483</u>	<u>-</u>	<u>15,786</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	28,656	36,401	34,941
Information and Communication Technology	7,383	4,600	4,618
Employee Benefits - Salaries	983,122	968,860	978,534
Other Learning Resources	400	2,000	813
Staff Development	11,545	21,500	10,437
Depreciation	26,940	29,000	29,341
	<u>1,058,046</u>	<u>1,062,361</u>	<u>1,058,684</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,933	5,520	5,788
Board Fees and Expenses	5,191	6,050	3,398
Operating Leases	837	2,500	2,329
Other Administration Expenses	9,880	17,300	12,025
Employee Benefits - Salaries	81,835	72,800	70,483
Insurance	1,881	1,930	1,760
Service Providers, Contractors and Consultancy	6,527	5,700	5,749
	<u>115,084</u>	<u>111,800</u>	<u>101,532</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	40,321	37,200	37,086
Cyclical Maintenance	9,967	5,000	11,904
Adjustment to the Provision- Other Adjustments	(68,521)	8,498	-
Heat, Light and Water	17,317	20,000	23,642
Rates	3,629	3,200	3,207
Repairs and Maintenance	8,744	5,055	9,509
Use of Land and Buildings	257,645	250,723	250,723
Other Property Expenses	8,904	11,550	22,662
	278,006	341,226	358,733

The Use of Land and Buildings figure represents 5% of the school's total property value. Property values are established as part of the nationwide 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	469,044	33,639	88,445
Short-term Bank Deposits	32,534	30,965	30,965
Cash and Cash Equivalents for Statement of Cash Flows	501,578	64,604	119,410

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

Of the \$501,578 Cash and Cash Equivalents, \$309,033 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 includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$501,578 Cash and Cash Equivalents, \$4,277 of Other Revenue in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	3,310	3,068	3,068
Receivables from the Ministry of Education	6,319	-	-
Interest Receivable	704	758	758
Teacher Salaries Grant Receivable	77,266	66,816	66,816
	87,599	70,642	70,642
Receivables from Exchange Transactions	4,014	3,826	3,826
Receivables from Non-Exchange Transactions	83,585	66,816	66,816
	87,599	70,642	70,642

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Uniforms	6,948	8,919	8,919
	6,948	8,919	8,919

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	80,660	75,991	75,991
Total Investments	<u>80,660</u>	<u>75,991</u>	<u>75,991</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	65,693	2,800	-	-	(4,325)	64,168
Furniture and Equipment	33,909	6,042	-	-	(8,216)	31,735
Information and Communication Technology	12,203	-	-	-	(6,422)	5,781
Leased Assets	17,066	6,622	-	-	(7,652)	16,036
Library Resources	2,593	-	-	-	(325)	2,268
Balance at 31 December 2024	<u>131,464</u>	<u>15,464</u>	<u>-</u>	<u>-</u>	<u>(26,940)</u>	<u>119,988</u>

The net carrying value of furniture and equipment held under a finance lease is \$16,036 (2023: \$17,066)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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	112,948	(48,780)	64,168	110,148	(44,455)	65,693
Furniture and Equipment	306,602	(274,867)	31,735	300,559	(266,650)	33,909
Information and Communication Technology	121,434	(115,653)	5,781	121,434	(109,231)	12,203
Leased Assets	24,868	(8,832)	16,036	23,361	(6,295)	17,066
Library Resources	14,936	(12,668)	2,268	14,937	(12,344)	2,593
Balance at 31 December	<u>580,788</u>	<u>(460,800)</u>	<u>119,988</u>	<u>570,439</u>	<u>(438,975)</u>	<u>131,464</u>

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	7,306	5,404	5,404
Accruals	6,883	5,788	5,788
Employee Entitlements - Salaries	77,966	67,575	67,575
Employee Entitlements - Leave Accrual	3,614	3,555	3,555
	<u>95,769</u>	<u>82,322</u>	<u>82,322</u>
Payables for Exchange Transactions	95,769	82,322	82,322
	<u>95,769</u>	<u>82,322</u>	<u>82,322</u>

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	-	3,618	3,618
Other Revenue in Advance	4,277	803	803
	<u>4,277</u>	<u>4,421</u>	<u>4,421</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	101,746	101,746	89,842
Increase to the Provision During the Year	9,967	5,000	11,904
Other Adjustments	(68,521)	8,498	-
Provision at the End of the Year	<u>43,192</u>	<u>115,244</u>	<u>101,746</u>
Cyclical Maintenance - Current	-	74,532	58,261
Cyclical Maintenance - Non current	43,192	40,712	43,485
	<u>43,192</u>	<u>115,244</u>	<u>101,746</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan which is prepared by a Ministry of Education appointed 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	7,750	6,538	6,538
Later than One Year	9,045	11,144	11,144
Future Finance Charges	(812)	(789)	(789)
	<u>15,983</u>	<u>16,893</u>	<u>16,893</u>
Represented by:			
Finance lease liability - Current	7,150	6,001	6,001
Finance lease liability - Non-current	8,833	10,892	10,892
	<u>15,983</u>	<u>16,893</u>	<u>16,893</u>

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 \$
Block 3 Upgrade Heating & Insulation - 232466	(15,793)	26,321	(11,313)	-	(785)
LSC Office Upgrade - 220111	36,925	39,042	(12,425)	-	63,542
Roof Replacement - 232464	6,150	-	-	-	6,150
Type 4 Fire Alarm Upgrade - 232468	8,550	-	-	-	8,550
AMS ILE Upgrade - 232463	-	121,500	(110,700)	-	10,800
LS Fencing Upgrade - 247436	-	219,991	-	-	219,991
Totals	<u>35,832</u>	<u>406,854</u>	<u>(134,438)</u>	<u>-</u>	<u>308,248</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	309,033
Funds Receivable from the Ministry of Education	(785)

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Block 3 Upgrade Heating & Insulation - 232466	37,833	-	(53,626)	-	(15,793)
LSC Office Upgrade - 220111	36,925	-	-	-	36,925
Roof Replacement - 232464	-	20,500	(14,350)	-	6,150
Type 4 Fire Alarm Upgrade - 232468	-	8,550	-	-	8,550
Totals	74,758	29,050	(67,976)	-	35,832

Represented by:

Funds Held on Behalf of the Ministry of Education	51,625
Funds Receivable from the Ministry of Education	(15,793)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual	2023 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,305	3,130
<i>Leadership Team</i>		
Remuneration	221,152	216,485
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	225,457	219,615

There are 6 members of the Board excluding the Principal. The Board had held 9 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

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

	2024 Actual	2023 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration	2024 FTE Number	2023 FTE Number
\$000		
100 - 110	1.00	-
	1.00	-

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 the number of persons to whom all or part of that total was payable was as follows:

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

20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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 Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. 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 \$350,913 (2023:\$105,500) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
LSC Office Upgrade - 220111	74,541
Roof replacement - 232464	6,458
Type 4 Fire Alarm Upgrade - 232468	9,500
AMS ILE Upgrade - 232463	26,123
LS Fencing Upgrade - 247436	234,291
Total	350,913

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

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(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	501,578	64,604	119,410
Receivables	87,599	70,642	70,642
Investments - Term Deposits	80,660	75,991	75,991
Total Financial assets measured at amortised cost	<u>669,837</u>	<u>211,237</u>	<u>266,043</u>

Financial liabilities measured at amortised cost

Payables	95,769	82,322	82,322
Finance Leases	15,983	16,893	16,893
Total Financial liabilities measured at amortised Cost	<u>111,752</u>	<u>99,215</u>	<u>99,215</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Te Waitai Sefton School (the School). The Auditor-General has appointed me, Amy Goodman, using the staff and resources of BDO Christchurch 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 3 to 18, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 9 June 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the, Members of the Board listing, Strategic Plan, Kiwisport Report, and the Analysis of Variance, 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.



Amy Goodman
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

TE WAITAI SEFTON SCHOOL

STRATEGIC PLAN

Jan 2024 to Dec 2025



1



Turangawaewae - Our Place

Progress and Achievement for all Ākonga through the weaving of the Curriculum Refresh into our local Sefton Curriculum

NELP 2, 4, 5 & 6

Support and empower all students to learn and achieve personal equitable excellence in a creative and sustained effective learning environment.

2

Whakapapa - Connections & Partnerships

Learning in a safe, responsive, mana-enhancing and inclusive learning environment for all.

NELP 1, 2,3 & 7

Build an inclusive culture where behaviour expectations are clear and consistent to achieve personal excellence in all tamariki.



1

Turangawaewae - Our Place - Curriculum

Support and empower all students to learn and achieve personal equitable excellence in a creative and sustained effective learning environment.

Initiatives	How will we achieve or make progress towards our strategic goals?	Measure of success & outcomes
<p>Develop and implement:</p> <ul style="list-style-type: none"> • Common Practice Model Guidelines • Maths Curriculum and delivery refresh • English Curriculum and delivery refresh • Science, Technology and Arts Curriculum Refresh • Languages and PE Curriculum Refresh • Te Reo Māori curriculum development and delivery <p>Tailored Professional Development for staff that supports consistent and high quality teaching and learning.</p>	<p>Future-focused teaching and learning</p> <ul style="list-style-type: none"> • Understanding neuro-diversity and Te Tiriti o Waitangi requirements • Local curriculum / curriculum refresh <p>Hero integration into learning, assessment and reporting</p> <p>Structured Literacy and BSLA</p> <p>Just in Time Maths Professional Development</p> <p>Professional Development opportunities to develop Te Waitai Sefton Schools localised curriculum and refreshed curriculum, that supports consistent and high quality teaching and learning</p>	<p>2024</p> <ul style="list-style-type: none"> • Ongoing student achievement reviews • Ongoing targeted student achievement plans and reviews • Structured Literacy and BSLA implementation • Preparation of Common Practice Model • Explore further numeracy opportunities of current practices and external developments to extend current programmes • Increase teacher capacity through the development of Professional Growth Cycle (PGC) <p>2025</p> <ul style="list-style-type: none"> • Ongoing student achievement reviews • Ongoing targeted student achievement plans and reviews • Structured Literacy and BSLA sustainability • Implementation of common practice model • Implementation of refreshed curriculum areas

Whakapapa - Connections & Partnerships

Build an inclusive culture where behaviour expectations are clear and consistent to achieve personal excellence in all tamariki.

Initiatives	How will we achieve or make progress towards our strategic goals?	Measure of success & outcomes
<p>Continue the development and implementation of:</p> <ul style="list-style-type: none"> • Sefton's Learning Support Delivery Plan • PB4L School-Wide Tier 1 Interventions in partnership with our cluster RTLB • PB4L Tier 2 Interventions in partnership with the Ministry of Education • Sefton's Neurosequential Model for learning and well being <p>Tailored Professional Development for staff that supports ākonga social and emotional regulation across the kura, so that all tamariki have the ability to flourish.</p>	<p>Positive Behaviour for Learning and Well Being</p> <ul style="list-style-type: none"> • Staff participating in PD and implementing initiatives • Tamariki engaging in PB4L initiatives to enhance their own and others sense of belonging, values, mana-enhancing self esteem and wellbeing. <p>Cultural Diversity and Inclusiveness</p> <ul style="list-style-type: none"> • Staff participating in PD and implementing initiatives • Staff will develop and implement the Sefton's Neurosequential model • Kaiako will participate in PLD to build capacity of Te Reo and tikanga in their classes and kura <p>Engagement with the Puketeraki Kāhui Ako</p> <ul style="list-style-type: none"> • Leadership and Kaiako engaging with kāhui initiatives 	<p><i>All ākonga, whānau and staff feel safe, valued and able to support one another to be the best they can be.</i></p> <p>2024</p> <p>PB4L - Tier 2 Interventions</p> <ul style="list-style-type: none"> • staff and whanau targeted interventions to improve classroom practice & tamariki • School-wide attendance and engagement increases with a decrease of high level interventions <p>Cultural Diversity and Inclusiveness</p> <ul style="list-style-type: none"> • Develop Kakahaka programme for students, formulate a Performance Kapahaka Team with a new uniform • Kaiako to participate in Te Kura Māori online courses • Review systems and outcomes of Sefton's Learning Support Delivery Plan • Review systems and outcomes of Sefton's Neurosequential model <p>Engagement with the Puketeraki Kāhui Ako</p> <ul style="list-style-type: none"> • Within School Lead to attend hui's, develop job description and gain support from kaiako to implement kahui ako initiatives • Senior Leadership team to support LSC & kahui <p>2025</p> <ul style="list-style-type: none"> • Develop sustainability to further enhance successes and outcomes

Te Waitai Sefton School Strategic Plan 2024 - 2025

Information informing this plan: Whānau and Staff consultation focus areas, NELPs, ERO profile Report, Ka Hikitia, Learning Support Action Plan, Education Regulations, MOE PB4L and Curriculum Refresh Guidelines



Full
Strategic
Plan

Our Goals	Initiatives	How will we achieve or make progress towards our strategic goals?	Measure of success & outcomes
<p>Turangawaewae – Our Place</p> <p><i>Support and empower all students to learn and achieve personal equitable excellence in a creative and sustained effective learning environment.</i></p>	<p>Develop and implement:</p> <ul style="list-style-type: none"> • Common Practice Model Guidelines • Maths Curriculum and delivery refresh • English Curriculum and delivery refresh • Science, Technology and Arts Curriculum Refresh • Languages and PE Curriculum Refresh • Te Reo Māori curriculum development and delivery <p>Tailored Professional Development for staff that supports consistent and high quality teaching and learning.</p>	<p>Future-focused teaching and learning</p> <ul style="list-style-type: none"> • Understanding neuro-diversity and Te Tiriti o Waitangi requirements • Local curriculum / curriculum refresh <p>Hero integration into learning, assessment and reporting</p> <p>Structured Literacy and BSLA</p> <p>Just in Time Maths Professional Development</p> <p>Professional Development opportunities to develop Te Waitai Sefton Schools localised curriculum and refreshed curriculum, that supports consistent and high quality teaching and learning</p>	<p>2024</p> <ul style="list-style-type: none"> • Ongoing student achievement reviews • Ongoing targeted student achievement plans and reviews • Structured Literacy and BSLA implementation • Preparation of Common Practice Model • Explore further numeracy opportunities of current practices and external developments to extend current programmes • Increase teacher capacity through the development of Professional Growth Cycle (PGC) <p>2025</p> <ul style="list-style-type: none"> • Ongoing student achievement reviews • Ongoing targeted student achievement plans and reviews • Structured Literacy and BSLA sustainability • Implementation of common practice model • Implementation of refreshed curriculum areas
<p>Whakapapa – Connections & Partnerships</p> <p><i>Build an inclusive culture where behaviour expectations are clear and consistent to achieve personal excellence in all tamariki.</i></p>	<p>Continue the development and implementation of:</p> <ul style="list-style-type: none"> • Sefton’s Learning Support Delivery Plan • PB4L School-Wide Tier 1 Interventions in partnership with our cluster RTLB • PB4L Tier 2 Interventions in partnership with the Ministry of Education • Sefton’s Neurosequential Model for learning and well being <p>Tailored Professional Development for staff that supports ākongā social and emotional regulation across the kura, so that all tamariki have the ability to flourish.</p>	<p>Positive Behaviour for Learning and Well Being</p> <ul style="list-style-type: none"> • Staff participating in PD and implementing initiatives • Tamariki engaging in PB4L initiatives to enhance their own and others sense of belonging, values, mana-enhancing self esteem and wellbeing. <p>Cultural Diversity and Inclusiveness</p> <ul style="list-style-type: none"> • Staff participating in PD and implementing initiatives • Staff will develop and implement the Sefton’s Neurosequential model • Kaiako will participate in PLD to build capacity of Te Reo and tikanga in their classes and kura <p>Engagement with the Puketeraki Kāhui Ako</p> <ul style="list-style-type: none"> • Leadership and Kaiako engaging with kāhui initiatives 	<p><i>All ākongā, whānau and staff feel safe, valued and able to support one another to be the best they can be.</i></p> <p>2024</p> <p>PB4L – Tier 2 Interventions</p> <ul style="list-style-type: none"> • staff and whanau targeted interventions to improve classroom practice & tamariki • School-wide attendance and engagement increases with a decrease of high level interventions <p>Cultural Diversity and Inclusiveness</p> <ul style="list-style-type: none"> • Develop Kakahaka programme for students, formulate a Performance Kapahaka Team with a new uniform • Kaiako to participate in Te Kura Māori online courses • Review systems and outcomes of Sefton’s Learning Support Delivery Plan • Review systems and outcomes of Sefton’s Neurosequential model <p>Engagement with the Puketeraki Kāhui Ako</p> <ul style="list-style-type: none"> • Within School Lead to attend hui’s, develop job description and gain support from kaiako to implement kahui ako initiatives • Senior Leadership team to support LSC & kahui <p>2025</p> <ul style="list-style-type: none"> • Develop sustainability to further enhance successes and outcomes
<p>Manaakitanga Respect</p> 	<p>Whanaungatanga Relationships</p> 	<p>Manawaroa Resilience</p> 	<p>Whaiwhakaaro Reflection</p> 

Honouring Te Tiriti O Waitangi @ Te Waitai Sefton School

Mana Ākonga

Each Ākonga has a divine spark, is born of greatness, is connected through whakapapa and whānau and stands on the shoulders of their tupuna, is unique, has agency, and has the inherent capacity to learn and be successful. In our Kura, every Ākonga has the right to an exemplary education – to be nurtured, supported and challenged, to have their successes championed, to have opportunities to extend their horizons, have choices, be enabled to develop their senses of self and identity, to be heard, to have opportunities to thrive, learn, contribute and connect.



We See...

- Equitable integration of Mātauranga Māori (Māori Knowledge) into learning content
- Te Reo Māori in content, on the website, facebook and in Newsletters
- Signs are both in English and Te Reo Māori around our kura
- Equitable representation of things Māori and non Māori in our physical environment



We Hear...

- Greetings in Te Reo Māori and Pepeha / mihi when welcoming others
- Te Reo Māori being naturally integrated into learning and conversations between teachers and students
- NZ History being taught in our kura from both Māori and a non-Māori perspective
- Integration of tikanga Māori appropriate to local contexts - karakia, waiata, whakatauki, mihi and whakatau
- Communication between the community, whānau and students is meaningful, ongoing, reciprocal and transparent.



We Feel...

- A shared decision making process with whānau, our community and iwi
- Māori students are empowered to have their gifts nurtured and grown
- Māori students and learning through and about their own culture and being empowered to be successful as Māori
- Te Reo Māori has status and mana by being valued and actively revitalised
- Our Te Waitai Sefton School Values being lived - Manaakitanga (Respect), Whanaungatanga (Relationships), Manawaroa (Resilience), Whaiwhakaaro (Reflection)

Te Waitai Sefton School Board of Trustees 2024

Past Board Member
May 2024
Tamara Collins
Previous Presiding Member

- **Elizabeth McGimpsey**
Presiding Member
- **Poppy Farrell**
Finance Portfolio Holder
- **Greg Weeks**
Property Portfolio Holder
- **Vacant**
Audit and Self Review Portfolio Holder
- **Darryn Williams**
Health and Safety Portfolio Holder
- **Kirsty Raymer**
Staff Representative
- **Heidi Moeller - Kemp**
Principal

Appendix A



Implementation of the Statement of National Education and Learning Priorities in schools and kura

The Statement of National Education and Learning Priorities (the NELP) is a set of priorities designed to guide those who govern schools and kura (state, state integrated, and private), to focus their day-to-day work on things that will have a significant positive impact for children and young people. The priorities can be used alongside their own local priorities, and in conjunction with delivering a rich local curriculum, to help every learner/ākonga to progress and achieve their aspirations.

Boards of schools and kura must have particular regard to the NELP, including when developing or renewing their charters, for example by ensuring their strategic goals align to the NELP priorities. Managers of private schools must have regard to the NELP in the operation of their school, and ensure that the school's principal and staff have regard to the NELP when developing and delivering the curriculum.

On 1 January 2023 the National Education Goals (NEGs) and National Administration Guidelines (NAGs) will be replaced by a new strategic planning and reporting framework. This framework will have a clear link to the NELP, and governing bodies will have to report on their engagement with the priorities in their strategic plans. More information on this will be provided closer to the time.

	OBJECTIVE 1	OBJECTIVE 2	OBJECTIVE 3	OBJECTIVE 4	OBJECTIVE 5				
	LEARNERS AT THE CENTRE Learners with their whānau are at the centre of education	BARRIER FREE ACCESS Great education opportunities and outcomes are within reach for every learner	QUALITY TEACHING AND LEADERSHIP Quality teaching and leadership make the difference for learners and their whānau	FUTURE OF LEARNING AND WORK Learning that is relevant to the lives of New Zealanders today and throughout their lives	WORLD CLASS INCLUSIVE PUBLIC EDUCATION New Zealand education is trusted and sustainable				
Actions for schools and kura	1 Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying	2 Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures	3 Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs	4 Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy	5 Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning	6 Develop staff to strengthen teaching, leadership and learner support capability across the education workforce			
	7 Collaborate with industries and employers to ensure learners/ākonga have the skills, knowledge and pathways to succeed in work	8 Enhance the contribution of research and mātauranga Māori in addressing local and global challenges (TES ONLY)	1 Ask learners/ākonga, whānau and staff about their experience of racism, discrimination and bullying, and use that information to reduce these behaviours	2 Partner with family and whānau to equip every learner/ākonga to build and realise their aspirations	3 Work with whānau and Pacific families to identify and understand barriers that may prevent learners/ākonga from accessing, participating or remaining engaged in schooling, and work to address them	4 Ensure all learners/ākonga have ongoing opportunities to develop key capabilities, including communication, problem solving, critical thinking and interpersonal skills	5 Seek advice from Māori on how best to include tikanga Māori in values, practices and organisational culture	6 Identify gaps in teaching capability and invest in opportunities for teachers/kaiako and staff to strengthen teaching, leadership and learning support	7 Support learners/ākonga to see the connection between what they're learning and the world of work
	1 Have processes in place to promptly address and resolve any complaints or concerns about racism, discrimination and bullying	2 Help staff to build their awareness of bias and low expectations, and of how these impact learners/ākonga, staff and whānau	3 Ensure disabled learners/ākonga and staff, those with learning support needs, gifted learners/ākonga, and neurodiverse learners/ākonga are safe and included in their school or kura, their needs are supported, and that learning support programmes are robust and effective	4 Identify learners/ākonga who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking additional support from specialists	5 Use development opportunities for teachers/kaiako and leaders to build their teaching capability, knowledge and skills in te reo Māori and tikanga Māori	6 Develop teacher/kaiako confidence and competence to teach diverse learners/ākonga with varying needs, and to appropriately modify teaching approaches	7 Break down ethnic, gender and socioeconomic stereotypes around education and career pathways, including for girls and young women	8 Collaborate with industries, employers and tertiary education providers to plan for successful transitions to enable all learners/ākonga to succeed in education	
	1 Create a safe and inclusive culture where diversity is valued and all learners/ākonga and staff, including those who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or from diverse ethnic communities, feel they belong	2 Identify and respond to learner/ākonga strengths, progress and needs, and learner/ākonga and whānau aspirations	3 Where possible, reduce non-fee costs, including costs associated with BYOD ² policies, and take advantage of policies to reduce financial dependence on families and whānau	4 Value the heritage languages spoken by Pacific learners/ākonga, and provide opportunities to use and to build on them	5 Talk with learners/ākonga and staff about why correct pronunciation of te reo Māori is important, and provide them with opportunities to learn and practice without judgement	6 Expect and support teachers/kaiako to build their understanding of learners/ākonga contexts, including languages spoken at home, histories, stories and cultural values, to provide culturally responsive teaching			

² Bring your own device.

Appendix B



7 Content of strategic plans

- (1) A board's strategic plan must include—
 - (a) the board's vision for its school:
 - (b) the board's strategic goals, as developed in consultation with the school community, for meeting the board's primary objectives as set out in [section 127](#) of the Act:
 - (c) information relating to how the board has prioritised its strategic goals:
 - (d) information relating to the link between the board's strategic goals and—
 - (i) the statement of national education and learning priorities issued by the Minister under [section 5](#) of the Act; and
 - (ii) any other relevant national education strategies or plans, including Ka Hikitia, the Action Plan for Pacific Education, and the oranga tamariki action plan; and
 - (iii) the foundation curriculum policy statements and national curriculum statements made under [section 90](#) of the Act:
 - (e) the board's strategies for achieving or making progress towards its strategic goals based on the identities, needs, and aspirations of its school community, including, without limitation, strategies for identifying and catering to students whose needs have not yet been well met:
 - (f) the board's strategies for giving effect to Te Tiriti o Waitangi, including strategies for—
 - (i) working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
 - (ii) achieving equitable outcomes for Māori students; and
 - (iii) taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori:
 - (g) information describing the measures, evidence, and processes the board intends to use to evaluate its progress towards achieving the strategic goals.
- (2) In addition, if a board is—
 - (a) the board of a Kura Kaupapa Māori, the board may develop strategic goals that reflect Te Aho Matua and local tikanga:
 - (b) a specified kura board that is not the board of a Kura Kaupapa Māori, the board may develop strategic goals that reflect local tikanga.
- (3) If a board is a specified kura board,—
 - (a) the requirement in subclause (1)(f) does not apply; and
 - (b) the board's strategic plan must instead include a general statement about how the kaupapa of the board's school reflects Te Tiriti o Waitangi.



Te Waitai Sefton School

Kiwisport Funding Report 2024 Te Waitai Sefton School

Kiwisport is a Government funding initiative to support students participation in organised sport. In 2024, the school received total Kiwisport funding of \$2,245.16 (excluding GST)

The funding was spent on employing coaches from the North Canterbury Sports and Recreation Trust.

The number of students that participated in organised sport was 146..

A handwritten signature in blue ink that reads "Heidi Moeller-Kemp". The signature is fluid and cursive.

Heidi Moeller-Kemp
Sefton School Principal
19.11.24



Te Waitai Sefton School

Te Waitai Sefton School 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?	Te Waitai Sefton School Board of Trustees regularly review our Policies as per the schedule. They are kept up-to-date and implemented to provide good and safe working conditions for all employees.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes without bias or discrimination.</p> <p>EEO programme</p> <p>To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Sefton School staff.</p> <p>Our EEO programme may include:</p> <ul style="list-style-type: none"> • developing a policy statement and establishing objectives • consulting with staff to hear any concerns • encouraging staff to participate in training and career development • programme monitoring through staff meetings and board reports • reviewing employment and personnel policies and processes. <p>Te Waitai Sefton School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme, and raise any concerns with the principal or board.</p> <p>In 2024 we have reviewed job descriptions with all staff and are developing these for implementation in 2025.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	We follow NZSBA advice and guidelines for employment.

<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Te Waitai Sefton School provides a safe and inclusive environment for all staff, and students. We seek advice from local iwi tanga whenua and have a commitment to providing a culturally aware teaching and learning environment. A whānau hui group of parents is well established and they support the school as best they can with our obligations.</p> <p>Te Waitai Sefton School have committed to the Puketeraki Kahui Ako objective of participating with local iwi - Ngai Tahu and attending their workshops.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>Te Waitai Sefton School provides individualised professional growth cycles to enhance the abilities of individual employees in a strength based approach to grow staff capabilities.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>Te Waitai Sefton School provides a flexible workplace to accommodate female employees.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Te Waitai Sefton School has full mobility access and will endeavour to meet any specific additional needs of any staff if the need arises.</p>

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	



SEFTON SCHOOL

2024 Statement of Variance

Strategic Aim

Turangawaewae

Annual Aim

To increase the number of male students achieving at or above the age appropriate curriculum level expectation in Reading,

Baseline Data from 2023:

HERO Data Teacher's OTJ for End of Year 2023

Full School Data for Reading (EOY 2023)

OTJ	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Totals	%
Above						10	4		2	16	12%
At	5	21	12	12	8	11	10	14	7	100	76%
Towards		2	3	3	1		3			12	9%
Towards with support							2	2		4	3%
Totals	5	23	15	15	9	21	19	16	9	132	100%

Deep Dive into End of Year Reading Data 2023

75% of **male students** are achieving at and above in reading and 25% of male students are working towards and with support working towards curriculum expectations.

99% of **female students** are achieving at and above reading and 1% of female students are working towards curriculum expectations.

88% of **Māori students** are achieving at and above in reading and 12% of Māori students are working towards curriculum expectations.

88% **Pakeha students** are achieving at and above in reading and 12% of Pakeha students are working towards and with support working towards curriculum expectations.

Our other students with different ethnicities are 100% working at curriculum expectations.

Male Students Data for Reading (EOY 2023)

OTJ	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Totals	%
Above						6	2			8	15%
At	1	7	5	4	2	2	4	6	1	32	59%
Towards		1	3	2		1	3			10	19%
Towards with support							2	2		4	7%
Totals	1	8	8	6	2	9	11	8	1	54	100%

Please note: Collection of Dibels data has been completed Start, Mid and End of Year in 2024 to support a deep dive into Literacy across the full school. This data has not been included in this report, however has been used by teachers throughout the year to support teaching and learning programmes at a more detailed and specific level.

Mid Year Data 2024

Full school Male Students Data for Reading

OTJ	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Totals	%
Above											
At		11	5	5	2	1	8	4	6	42	66%
Towards			4	1	3		1	6	0	15	23%
Towards with support								2	2	4	6%
Data not yet entered for student	2								1	3	5%
Totals										64	
Pre Level One		7 males	1 male								
Level 1B		4 males	3 males								

Please note at time of reporting to the board this data is 10 weeks old from collection to presentation.

Year 4 to 8 Male Students Data for Reading

OTJ	Year 4	Year 5	Year 6	Year 7	Year 8	Totals	%
Above							
At	2	1	8	4	6	21	78%
Towards	3		1	6	0	10	37%
Towards with support				2	2	4	15%
Data not yet entered for student					1	1	4%
Totals						27	

Year 0 to 3 Male Students Data for Reading

OTJ	Year 0	Year 1	Year 2	Year 3	Totals	%
Above						
At		11	5	5	21	55%
Towards			4	1	15	39%
Towards with support					0	0%
Data not yet entered for student	2				2	5%
Totals					38	

Even Deeper Dive into Year 0 to 2 Male Students Data for Reading

OTJ	Year 0	Year 1	Year 2		Totals	%
Above						
At		11	5		16	72%
Towards			4		4	18%
Towards with support					0	0%
Data not yet entered for student	2				2	9%

Totals					22	
Pre Level One	2	7	1		10	Not ready yet Out of 17 male students 59%
Level 1B		4	3		7	Just starting out of 17 male students 41%

End of Year Data 2024

Full school Male Students Data for Reading

Positive influence on the data from Mid Year

Negative influence on the data from Mid Year

OTJ	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Totals	%
Above											
At	2	10	4	5	2	1	8	7	7	46	70%
Towards		1	6		2		1	3	1	14	21%
Towards with support				1	1			3	1	6	9%
Totals	2	11	10	6	5	1	9	13	9	66	

Data Analysis for all male students at Te Waitai Sefton School

Year 0	<ul style="list-style-type: none">● Two students● Both Pre Level 1 - Have not measured with Level 1 of the curriculum due to only being at school for 6 months or less
Year 1	<ul style="list-style-type: none">● 11 students, one left at the end of the year.● These students have been at school from between 7 months to a year and a half● One student is on an Individual Education Plan● One Student is still at Pre Level 1 of the curriculum● Six Students are at Level 1 beginning - Taumata One● Three Students are at Taumata Two● Out of the 11 students - one student has made no progress, 6 students have made 6 months progress and 4 students have made a year's progress with two students accelerating over a 6 month period.
Year 2	<ul style="list-style-type: none">● 10 Students, one student has left at the end of the year with no data to measure.● Three students are on Individual Education Plans and they have made no visible progress in the HERO reporting system. One is still Pre Level One of the Curriculum and two are at Level 1 Beginning / Taumata 1.● Three students have made 6 months progress● Three students have made 1 year's progress● No Accelerated progress has been made in our Year 2 cohort
Year 3	<ul style="list-style-type: none">● 6 Students measured (one student has left the school with no data to measure)● One student is on Individual Education Plans and they have made no visible progress in the HERO reporting system. They are still Level One of the curriculum / Tuamata 1.● Three students have made 6 months progress● Two students have made 1 year's progress● No Accelerated progress has been made in our Year 3 cohort
Year 4	<ul style="list-style-type: none">● 5 Students measured (one student has left the school with no data to measure)● Two students have made no progress● Two students have made 6 months progress● One student has made accelerated progress over a six month period.

Year 5	<ul style="list-style-type: none"> ● 1 Student measured (one student has left the school with no data to measure) - due to privacy no comments made regarding this student.
Year 6	<ul style="list-style-type: none"> ● 9 students and one of these have left the school ● 9 students have made 6 months progress only ● No Accelerated progress has been made in our Year 6 cohort
Year 7	<ul style="list-style-type: none"> ● 11 students and two have left the cohort with one with data, (one student has left the school with no data to measure) ● Two students are on an Individual Education Plan. One has made no visible progress in the HERO reporting system. ● Four students have made no progress, Two of these students made accelerated progress last year. Nine students have made 6 months progress ● No Accelerated progress has been made in our Year 7 cohort
Year 8	<ul style="list-style-type: none"> ● 9 students and two have left the cohort with no data, ● Two students are on an Individual Education Plan. ● One students have made no progress, ● Five students have made 6 months progress ● Two students have made 1 year's progress . ● No Accelerated progress has been made in our Year 8 cohort

End of Year Data 2024 - 2024 END OF YEAR DATA ANALYSIS FOR READING OVERALL

Most (82%) students of Te Waitai Sefton School are reading at and above curriculum expectations.

Te Waitai Sefton School has well embedded the Better Start Literacy Approach in the junior 3 classes and the Senior end of the school have spent a further year developing a structured literary approach for Senior Students. All teaching & support staff have been involved in establishing and embedding a structured literacy programme and support programmes. Staff are using a variety of resources to enhance our approach to meet the needs of individual students and raise achievement. This structure is now being implemented and reflected in our student management system. With the refreshed curriculum now launched teachers have started to familiarise themselves with resources and implement changes or enhancements to programmes where needed.

Our children that are at risk of not achieving curriculum expectations are highly monitored and most are on individual education plans and receiving more support for their learning.

13% of students are reading towards the expected curriculum level, (5 students are on Individual Education Plans and others are receiving reading support).

5% of students are reading with support towards their expected curriculum level (3 students are on Individual Education Plans and others are receiving reading support).

Full School Data for Reading

OTJ	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Totals	%
Above						2	1	1	1	5	3%
At	9	20	16	10	8	4	20	15	15	117	79%
Towards		1	8	1	3	1	1	3	1	19	13%
Towards with support				1	2			3	1	7	5%
Totals	9	21	24	12	13	7	22	22	18	148	100%

Deep Dive into Reading

70% of **male students** are achieving at and above in reading and 30% of male students are working towards and with support working towards curriculum expectations.

92% of **female students** are achieving at and above reading and 7% of female students are working towards and with support working towards curriculum expectations.

77% of **Māori students** are achieving at and above in reading and 23% of Māori students are working towards and with support working towards curriculum expectations.

82% of **Pakeha students** are achieving at and above in reading and 18% of Pakeha students are working towards and with support working towards curriculum expectations.

Our other students with different ethnicities are 100% working at curriculum expectations.

Previous Years of Tracking Percentages for Reading

OTJ	2020 eTap	2021 eTap	2022 HERO	2023 HERO	2024 HERO
Above	19%	11%	8%	12%	3%
At	57%	57%	66%	76%	79%
Towards	19%	24%	19%	9%	13%
Towards with support	6%	8%	7%	3%	5%
Student Total	107	108	100	132	148

Actions *What did we do?*

- Review of school wide achievement data to identify students who require extra support through the classroom description document and HERO SMS system with reports to the Board.
- Development of IEP's, and allocation of Teacher Aide time to support classroom teachers as applicable
- Development of target groups and implementation of needs based teaching.
- Staff Professional Learning - Supported through LSC
- Continued with PLD and implementation of BSLA
- Active engagement of students in assessment outcomes
- Collate ongoing reading data, results and report

Reasons for the variance Why did it happen?

Sefton School is extremely fortunate to have stable, dedicated and motivated staff to meet the needs of all children at Sefton School. This supportive environment allows students to be the best they can be to reach their potential.

Again in 2024 we received a large cohort of new entrant students with varied and challenging learning support needs. To meet the needs of these students we continued to embed our exploration into Trauma Informed Practices and the Neurosequential Model with the support of the RTLB and MOE Learning Support. This work has focused on regulating students so they are prepared for learning.

All children in the target made gains - some small progressive gains, sub level shifts or accelerated their learning to achieve above their appropriate curriculum level. Our male cohort in our school has increased in number, especially in the junior area. This growth in roll has shown a decrease of Male Students succeeding in reading. In 2023, 75% of males were achieving at and above in reading. In conclusion 2024 data showed that 70% of males are achieving at curriculum level in reading. The 2024 target was narrowed to reading as assessments for reading measure students accurately from 5 years old. Also research consistently demonstrates a strong positive correlation between a student's reading level and their overall academic performance. Higher reading levels are generally associated with better academic outcomes across various subjects. This target will be implemented again in 2025 and included in our annual plan.

Other reasons for the variance have been:

- The shift into structured literacy and teachers implementing and embedding the Better Start Literacy Approach.
- In Years 2 & 3 - reporting is now strength based and next steps for students, a shift from a deficient model to a strengths based model.
- Change in assessment practices from Year 0 to 3 into BSLA, no 6 year nets undertaken with our 6 year olds.
- DIBELs Assessment implemented with every student and monitored throughout the year. Tier 21 supports implemented from this data.

- Change of children's attitudes, they are using strengths not measuring themselves on the colour wheel
- Evidence based research - BSLA
- SMS system of HERO being established and used for assessment and reporting
- STAR / PATS/ Running records in the senior end
- Implementation of 'The Code' - Motivation of tamariki has risen.
- Reporting to parents now includes personal voice from the students in their end of year reports.
- Spelling / reading programmes linking strongly together - PLD from Literacy Connections and PLD in the Code for Senior School Teachers
- The use of controlled texts.
- A feeling of very positive change for the teachers and children
- School wide approached now entrenched at Sefton - PB4L practices, Restorative Practices, Zones of Regulation, Circle Time, Discovery Time, Social and Emotional Coaching to assist with our learning support children
- ENGAGED Project established throughout the school to support regulation of students.
- Moderation of students by teachers at Staff meetings
- Attending PLD opportunities
- Kahui Ako networking especially for meeting the needs of our Māori Students and supporting whānau
- Explicit teaching
- Holistic approach
- Oral language - narratives and reading stories (shared stories) BSLA - developed Maori kupa and vocab
- Words to know in the context (classroom vocab / readers and story books)
- Authentic vocab
- Taking time to explicitly teach (story book scaffolded) leading to improvements in oral language
- New assessment practices with BSLA - Officially assessed after two years at school - will alert parents for interventions if BSLA
- interventions pick up learning support needs. No running records (benchmark) until after two years at school due to BSLA. Monitoring STAR Tests - Stanine 4 - critical learner = running records will occur to highlight children's needs in the senior levels.
- Implementation of 'The Code' Programme has shown a huge increase in children's vocabulary

knowledge, improvements in spelling and children taking risks which has resulted in positive writing results.

Evaluation *Where to next?*

We will continue with the target into 2025.

Making sure that students are aware of these goals and the next steps in their learning allows for student ownership of their learning. Look into Visible Learning Strategies from John Hattie research in senior class.

Peer discussions among staff allowing for reflection and remodelling of goals and next steps. Building this into Growth Cycle Meetings

An in-depth examination will be made of the data to pin-point specific areas of need to identify gaps in learning that could assist the children who have moved down a level as there could be one facet of the curriculum that is holding them back from achieving. (class targets / class descriptions)

Continue to use outside support eg: LSC, RTLit, RTLB, Reading Recovery and MOE Behaviour Specialists and team to help specific students.

Continue to embed the new SMS system (HERO) that reflects the modern practices that are happening in the school, setting expectations for teachers regarding teaching, learning and assessment.

Full school assessment in Dibels to be continued. Dibels data to be analysed, new / old strategies to be implement, research in to Dibels strategies and PLD to be completed in 2025 to raise student achievement especially for boys.

Tier 2 support and interventions will be strengthened by the new Structured Literacy Funding for a specialist

teacher and teacher aid in the school to target these tamariki especially our male learners.

Planning for next year:

Planning for next year: (2025)

Continue with the 2025 Reading Target - continue to develop and encompass all that we do at Sefton School. The only measure that we can see our success in is our Reading data.

Deputy Principal, Jane Fong, is a BSLA facilitator. Three BSLA teachers trained. We will continue to embed and strengthen BSLA and Structured Literacy at Sefton School, attending refreshment PLD and implementing changes. Senior School will continue to enhance the senior school structure literacy approach in their classrooms.

Jane Fong (DP) and classroom teachers will continue to assess the whole school in Dibels, train teachers to then continue with gathering this data. Analysis data through Growth Cycle meetings and class description reviews. Implement Tier 2 support through the Diebels programme, the structured literacy teacher funding from the MOE and one teacher being on the ALL - Accelerated Literacy Learning Programme.

Continue to implement a modernisation of assessment approaches using the BSLA assessment and reporting to parents guidelines and the new Refreshed Curriculum PLD provided by the MOE. Review and confirm our school wide assessment and reporting expectations and match this to our SMS system.

We continue our commitment to our Kahui Ako - Puketeraki, working towards the achievement challenges, attending PLD and contributing to the vision and values of the Kahui Ako.

Business as usual:

The use of target groups has been successful in contributing to the maintaining and raising of overall and



individual achievement levels throughout the school. This focus is now standard practice throughout the school.

Peer discussions and review of target groups will continue so as to provide a means of reflection

A continued focus on reviewing and refining effective assessment and reporting procedures using standardised tools such as Dibels, e-asTTle, PAT, STAR and the NZ Curriculum Refresh with a particular focus on student *progress and acceleration* when and where applicable.