

PARNELL SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1436

Principal: Richard George

School Address: 48 St Stephens Avenue, Parnell

School Postal Address: 48 St Stephens Avenue, Parnell, Auckland, 1052

School Phone: 09 379 3008

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Accountant / Service Provider:

Education  Services.
Dedicated to your school

PARNELL SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Parnell 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.

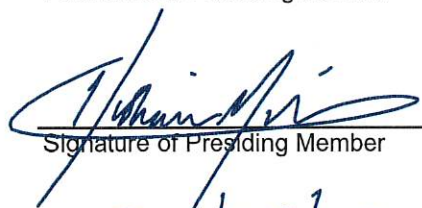
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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.

HISHAAM MIRZA

Full Name of Presiding Member



Signature of Presiding Member

Date:

30/05/25

Richard Lloyd George

Full Name of Principal



Signature of Principal

Date:

30 May 2025

Parnell School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	5,130,778	5,284,756	5,018,027
Locally Raised Funds	3	997,661	892,194	935,421
Interest		65,463	22,900	48,877
Other Revenue		-	-	11,216
Total Revenue		6,193,902	6,199,850	6,013,541
Expense				
Locally Raised Funds	3	457,388	389,535	431,023
Learning Resources	4	3,553,496	3,578,328	3,409,720
Administration	5	330,975	323,275	292,085
Interest		2,999	2,980	5,374
Property	6	1,693,667	1,949,484	1,578,839
Loss on Disposal of Property, Plant and Equipment		-	-	610
Total Expense		6,038,525	6,243,602	5,717,651
Net Surplus / (Deficit) for the year		155,377	(43,752)	295,890
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		155,377	(43,752)	295,890

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

Parnell 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		2,354,308	2,105,594	2,058,418
Total comprehensive revenue and expense for the year		155,377	(43,752)	295,890
Distributions to the Ministry of Education - Contribution to Capital Works		(202,731)	-	-
Contributions from the Ministry of Education - Furniture and Equipment Grant		18,009	-	-
Equity at 31 December		2,324,963	2,061,842	2,354,308
Accumulated comprehensive revenue and expense		2,324,963	2,061,842	2,354,308
Equity at 31 December		2,324,963	2,061,842	2,354,308

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.

Parnell School
Statement of Financial Position
As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,166,459	426,869	234,615
Accounts Receivable	8	330,080	254,957	282,271
GST Receivable		-	38,042	30,854
Prepayments		18,126	15,590	18,886
Inventories	9	254	335	277
Investments	10	955,686	681,676	912,394
Funds Receivable for Capital Works Projects	16	33,195	-	296,037
		2,503,800	1,417,469	1,775,334
Current Liabilities				
GST Payable		82,320	-	-
Accounts Payable	12	434,653	377,187	328,126
Revenue Received in Advance	13	84,014	59,612	42,558
Provision for Cyclical Maintenance	14	63,226	83,950	47,667
Finance Lease Liability	15	17,700	14,040	17,486
Funds held for Capital Works Projects	16	533,142	-	-
		1,215,055	534,789	435,837
Working Capital Surplus/(Deficit)		1,288,745	882,680	1,339,497
Non-current Assets				
Property, Plant and Equipment	11	1,120,869	1,200,174	1,151,033
		1,120,869	1,200,174	1,151,033
Non-current Liabilities				
Provision for Cyclical Maintenance	14	74,718	6,477	111,985
Finance Lease Liability	15	9,933	14,535	24,237
		84,651	21,012	136,222
Net Assets		2,324,963	2,061,842	2,354,308
Equity		2,324,963	2,061,842	2,354,308

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

Parnell 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		959,211	929,930	892,942
Locally Raised Funds		800,396	794,194	804,033
International Students		230,796	140,000	123,882
Goods and Services Tax (net)		113,174	-	7,188
Payments to Employees		(932,474)	(771,724)	(753,127)
Payments to Suppliers		(939,450)	(808,869)	(707,980)
Interest Paid		(2,999)	(12,380)	(5,374)
Interest Received		63,265	22,900	40,869
Net cash from/(to) Operating Activities		291,919	294,051	402,433
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(133,818)	(179,523)	(34,119)
Purchase of Investments		(43,295)	-	(230,716)
Net cash from/(to) Investing Activities		(177,113)	(179,523)	(264,835)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,009	-	-
Finance Lease Payments		(11,435)	(14,495)	(11,046)
Funds Administered on Behalf of Other Parties		810,464	-	(218,773)
Net cash from/(to) Financing Activities		817,038	(14,495)	(229,819)
Net increase/(decrease) in cash and cash equivalents		931,844	100,033	(92,221)
Cash and cash equivalents at the beginning of the year	7	234,615	326,836	326,836
Cash and cash equivalents at the end of the year	7	1,166,459	426,869	234,615

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.

Parnell School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

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.

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings	20-40 years
Furniture and Equipment	3-40 years
Information and Communication Technology	3-10 years
Motor Vehicles	10 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

p) Funds held for Capital works

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants
Other Government Grants

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
974,255	936,411	978,964
2,768,773	2,714,199	2,727,895
1,382,452	1,634,146	1,311,168
5,298	-	-
5,130,778	5,284,756	5,018,027

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants
Other Revenue
International Student Fees
C4 Programme

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
175,144	191,742	190,492
151,247	83,700	122,729
4,470	4,700	5,712
61,419	65,000	111,757
210	-	-
185,361	140,000	115,730
419,810	407,052	389,001
997,661	892,194	935,421

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs
International Student - Other Expenses
C4 Programme

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
108,895	58,800	99,205
273	350	517
13,275	25,000	47,697
9,490	20,000	4,874
325,455	285,385	278,730
457,388	389,535	431,023

Surplus for the year Locally Raised Funds

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
540,273	502,659	504,398

4. Learning Resources

Curricular
Employee Benefits - Salaries
Staff Development
Depreciation
Other Learning Resources
Information and Communication Technology

2024	2024	2023
Actual	Budget (Unaudited)	Actual
\$	\$	\$
121,308	143,512	89,190
3,224,659	3,226,077	3,111,106
27,550	50,550	19,486
167,324	144,713	178,936
2,029	1,200	393
10,626	12,276	10,609
3,553,496	3,578,328	3,409,720

During the year ended 31 December 2024, the Principal travelled to Singapore at a cost of \$9,848 to attend the Intase Conference. The costs were funded by the Principal Professional Coaching and Wellbeing Support grant.

5. Administration

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	11,040	8,459	8,057
Board Fees and Expenses	7,330	8,495	6,735
Operating Leases	4,650	4,651	4,959
Other Administration Expenses	80,638	79,061	51,825
Employee Benefits - Salaries	198,171	194,959	196,395
Insurance	20,338	18,700	15,750
Service Providers, Contractors and Consultancy	8,808	8,950	8,364
	<u>330,975</u>	<u>323,275</u>	<u>292,085</u>

6. Property

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	87,385	85,832	76,428
Cyclical Maintenance	30,292	23,390	22,580
Heat, Light and Water	34,482	32,000	29,987
Repairs and Maintenance	72,647	80,729	55,097
Use of Land and Buildings	1,382,452	1,634,146	1,311,168
Employee Benefits - Salaries	61,616	64,887	61,738
Other Property Expenses	24,793	28,500	21,841
	<u>1,693,667</u>	<u>1,949,484</u>	<u>1,578,839</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	291,459	346,811	234,615
Short-term Bank Deposits	875,000	80,058	-
Cash and cash equivalents for Statement of Cash Flows	<u>1,166,459</u>	<u>426,869</u>	<u>234,615</u>

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

Of the \$1,166,459 Cash and Cash Equivalents, \$533,142 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$1,166,459 Cash and Cash Equivalents, \$84,014 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	22,818	9,232	7,861
Receivables from the Ministry of Education	8,117	-	7,261
Interest Receivable	15,248	5,042	13,050
Teacher Salaries Grant Receivable	283,897	240,683	254,099
	<u>330,080</u>	<u>254,957</u>	<u>282,271</u>
Receivables from Exchange Transactions	38,066	14,274	20,911
Receivables from Non-Exchange Transactions	292,014	240,683	261,360
	<u>330,080</u>	<u>254,957</u>	<u>282,271</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	254	335	277
	<u>254</u>	<u>335</u>	<u>277</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	955,686	681,676	912,394
Total Investments	<u>955,686</u>	<u>681,676</u>	<u>912,394</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Board-owned Buildings	567,624	-	-	-	(24,646)	542,978
Furniture and Equipment	419,329	87,750	-	-	(94,905)	412,174
Information and Communication Technology	63,961	38,024	-	-	(20,071)	81,914
Motor Vehicles	28,592	-	-	-	(4,700)	23,892
Leased Assets	40,140	3,395	-	-	(18,096)	25,439
Library Resources	31,387	7,991	-	-	(4,906)	34,472
	<u>1,151,033</u>	<u>137,160</u>	<u>-</u>	<u>-</u>	<u>(167,324)</u>	<u>1,120,869</u>

The net carrying value of equipment held under a finance lease is \$25,439 (2023: \$40,140)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Board-owned Buildings	975,663	(432,685)	542,978	975,663	(408,039)	567,624
Furniture and Equipment	1,403,070	(990,896)	412,174	1,317,073	(897,744)	419,329
Information and Communication Technology	460,932	(379,018)	81,914	473,560	(409,599)	63,961
Motor Vehicles	47,000	(23,108)	23,892	47,000	(18,408)	28,592
Leased Assets	57,140	(31,701)	25,439	58,580	(18,440)	40,140
Library Resources	157,264	(122,792)	34,472	149,273	(117,886)	31,387
	<u>3,101,069</u>	<u>(1,980,200)</u>	<u>1,120,869</u>	<u>3,021,149</u>	<u>(1,870,116)</u>	<u>1,151,033</u>

12. Accounts Payable

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	111,629	102,779	41,063
Accruals	11,040	11,016	6,557
Employee Entitlements - Salaries	283,897	240,683	254,099
Employee Entitlements - Leave Accrual	28,087	22,709	26,407
	<u>434,653</u>	<u>377,187</u>	<u>328,126</u>
Payables for Exchange Transactions	434,653	377,187	328,126
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>434,653</u>	<u>377,187</u>	<u>328,126</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
International Student Fees in Advance	83,478	29,891	38,043
Grants in Advance - Ministry of Education	-	-	2,619
Other Revenue In Advance	536	29,721	1,896
	<u>84,014</u>	<u>59,612</u>	<u>42,558</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	159,652	67,037	137,072
Increase to the Provision During the Year	23,809	23,390	23,390
Use of the Provision During the Year	(52,000)	-	-
Other Adjustments	6,483	-	(810)
Provision at the End of the Year	<u>137,944</u>	<u>90,427</u>	<u>159,652</u>
Cyclical Maintenance - Current	63,226	83,950	47,667
Cyclical Maintenance - Non current	74,718	6,477	111,985
	<u>137,944</u>	<u>90,427</u>	<u>159,652</u>

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

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	19,430	14,040	20,485
Later than One Year and no Later than Five Years	10,608	14,535	25,997
Future Finance Charges	(2,405)	-	(4,759)
	<u>27,633</u>	<u>28,575</u>	<u>41,723</u>
Represented by			
Finance lease liability - Current	17,700	14,040	17,486
Finance lease liability - Non current	9,933	14,535	24,237
	<u>27,633</u>	<u>28,575</u>	<u>41,723</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	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
D/Clinic,M/Room,Shade Area	223351	(219,364)	-	(16,562)	202,731	(33,195)
Cyclone Gabrielle Damage	241493	(441)	441	-	-	-
AMS combined - 1: ILE (Outdoor / Indoor)	232624	(76,232)	630,000	(20,626)	-	533,142
Totals		(296,037)	630,441	(37,188)	202,731	499,947

Represented by:

Funds Held on Behalf of the Ministry of Education	533,142
Funds Receivable from the Ministry of Education	(33,195)

D/Clinic,M/Room,Shade Area costs exceeded Ministry funding, and therefore, the Board provided \$202,731 of funding to complete and close out the project from retained surpluses. The \$202,731 was treated as a donation to the Ministry of Education via a distribution through equity.

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Library Roof Repairs	224583	(1,504)	1,504	-	-	-
D/Clinic,M/Room,Shade Area	223351	(75,760)	-	(143,604)	-	(219,364)
Cyclone Gabrielle Damage	241493	-	6,930	(7,371)	-	(441)
AMS combined - 1: ILE (Outdoor / Indoor)	232624	-	-	(76,232)	-	(76,232)
Totals		(77,264)	8,434	(227,207)	-	(296,037)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(296,037)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	960	1,781
<i>Leadership Team</i>		
Remuneration	560,274	515,719
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	561,234	517,500

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) committees that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	9.00	8.00
110 - 120	1.00	2.00
120 - 130	2.00	0.00
	12.00	10.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$603,142 (2023: \$367) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
AMS combined - 1: ILE (Outdoor / Indoor)	603,142
Total	603,142

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

(b) Operating Commitments

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	1,166,459	426,869	234,615
Receivables	330,080	254,957	282,271
Investments - Term Deposits	955,686	681,676	912,394
Total financial assets measured at amortised cost	2,452,225	1,363,502	1,429,280

Financial liabilities measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Payables	434,653	377,187	328,126
Finance Leases	27,633	28,575	41,723
Total financial liabilities measured at amortised cost	462,286	405,762	369,849

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 the financial statements of Parnell District School for the year ended 31 December 2024

The Auditor-General is the auditor of Parnell District School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 3 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 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 24 to 56 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* issued by the New Zealand Auditing and Assurance Standards Board.

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



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Parnell School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Hishaam Mirza	Presiding Member	Elected	Sep 2025
Richard George	Principal	ex Officio	
Craig Wheatley	Parent Representative	Elected	Sep 2025
Gina Xu	Parent Representative	Elected	Sep 2025
Kirsten Austin	Parent Representative	Elected	Dec 2024
Jo Wilkins	Parent Representative	Elected	Sep 2025
Monika Wakeman	Parent Representative	Co-opted	Sep 2025
Andrew Bowring	Parent Representative	Co-opted	Sep 2025
Louise Mann	Staff Representative	Elected	Sep 2025

Parnell School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$7,585 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

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

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



Giving Effect to Te Tiriti o Waitangi for the year ending 31 December 2024

Parnell District School board recognizes our role and responsibility to honour and give effect to te Tiriti o Waitangi in compliance with the Education and Training Act 2020.

For the year ended 31 December 2024, the Parnell District School board has:

- *consulted with parents of Māori students and our local Māori community.*
- *worked to further refine plans, policies, and local curriculum reflect tikanga Māori, and te ao Māori.*
- *implemented and evaluated the school's annual plan goal around tikanga Maori*
- *integrated a Te Reo and Tikanga Māori program across the school t*
- *continued to enhance Kapa Haka across the school.*
- *Linking our Te Tiriti o Waitangi mahi around NZ Histories.*

Key to our work has been our involvement with other local schools as part of ACCoS Kahui Ako. Very strong work has been completed on all aspects of tikanga Māori, and te ao Māori including the shared kapahaka festival.

Kiwi Sport

Kiwisport is a Government funding initiative to support students' participation in organised sports. In 2024, the school received total Kiwisport funding of \$7585 (excluding GST). The funding was spent on coaching, equipment, and professional development for staff. In addition, the funding provided opportunities for students to experience a broader range of sport. The number of students participation in organised sport is likely to have increased.



Statement of Variance Reporting

School Name:	Parnell District School	School Number:	1436
Strategic Aim:	Design effective reporting methods with the community to ensure parents understand student achievement in core academic areas		
Annual Aim:	By the end of 2025, our parents receive easy-to-understand reports from Parnell District School. The reports are developed through a consultative process to ensure they have the information that is highly valued by our community, help our community understand where their child's achievement sits against the New Zealand Curriculum, and supports meaningful home-school partnerships in learning.		
Target:	<ul style="list-style-type: none">• Parent survey following reporting process: how would you rate the understandability of the report you received 1-5, with an average rating of 3 or higher.• Greater than 80% of parents attend student learning conferences or meet with their teacher to set learning goals and co-construct action plans		
Baseline Data:	Parent feedback (BOT Survey) indicates current reporting is hard to understand and lacks clarity for whānau.		

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Collect voice from parents on priorities around reporting content, frequency and methods.	<p>In May, 2024, we held in person and Zoom consultation workshops where parents were invited to share their priorities around reporting.</p> <p>The key questions were:</p> <ul style="list-style-type: none"> • Strengths of what we currently do • Weaknesses in what we currently do • What are your priorities for the future of reporting at PDS. <p>25 people attended the in-person or zoom sessions.</p> <p>The week after the consultation sessions, parents were sent the link via the newsletter to add their thoughts about reporting. About 40 people did this.</p> <p>Key themes from the consultation:</p> <ul style="list-style-type: none"> • the general comment from the teacher is valuable. • the PaCT reports are difficult to understand. • learning conferences with the teacher are important. • People want more specific ideas on how they can help their child at home. 	The Government announced plans to revise school reporting requirements, but without specific details, we felt it was best to pause any changes to our reporting process until further information is available.	<ol style="list-style-type: none"> 1. Wait until more clarity is provided by the government on reporting methods. 2. Stop using the LRFs and PaCT as the new curriculum for Math and English is now mandatory. 3. Switch to twice yearly reporting in writing with Learning Conferences twice around the same time.
Use evidence from parent surveys and focus groups to design draft reporting			
Link reporting to new curriculum expectations of achievement for broad groups (0-3, 4-6, 7-8)	This did not happen due to shifting government priorities		
Build connections between the newly developed PDS curriculum scheme, assessment practices, and meaningful reporting to parents.	This did not happen due to shifting government priorities		
Communication programme to support parents' understanding of the PDS approach to reporting on student achievement	This did not happen due to shifting government priorities		

Use evidence from parent surveys and focus groups to design draft reporting
Link reporting to new curriculum expectations of achievement for broad groups (0-3, 4-6, 7-8)
Build connections between the newly developed PDS curriculum scheme, assessment practices, and meaningful reporting to parents.
Communication programme to support parents' understanding of the PDS approach to reporting on student achievement

Strategic Aim:	Develop an evidence-informed Math and statistics curriculum that is rigorous, challenging and consistent.																																																																																																																																																																																																		
Annual Aim:	Teaching staff engage in research and development of approaches to implementing the curriculum																																																																																																																																																																																																		
	Class teachers are supported with a rigorous Scope and sequence, specific by year level and informed by our local curriculum and the New Zealand Curriculum																																																																																																																																																																																																		
Target:	Students are challenged by their learning programme <ul style="list-style-type: none">>60% of students achieve stanine 7-9 in mid-year Math Progressive Achievement Test (PAT)<10% of students achieve stanine 1-3 in mid-year Math Progressive Achievement Test (PAT)																																																																																																																																																																																																		
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Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Develop the scope and sequence of the Math Curriculum with teams of teachers that demonstrate the progression of learning and teaching through a comprehensive, evidence-based programme.	The 2024 Curriculum Overview included the key learning aspects that each teacher needed to cover for each term. Learning leaders then used this information to co-plan units of learning with their teachers.	The scope and sequence was provided as part of the 'maths no problem' programme, aligning the new New Zealand Curriculum to year level teaching.	1. Introduce the Maths – No Problem! programme to the whole school. This will give us a clear scope and sequence and ensure effective, consistent coverage of the new New Zealand curriculum. 2. Continue to monitor progress and achievement by cohort and as a whole school. 3. Engage in professional learning with the Ministry of Education on the new Curriculum. (whole staff) 4. Engage in professional learning with the Maths – No Problem! Team. (whole staff, teams, Learning Leaders)
Monitor acceleration by cohort, reported in achievement report, including specific reporting top/bottom 25%	Achievement data outlined above. All cohorts achieved the target of less than 10% of students achieving Stanines 1-3 in the Math PAT assessment. The year 4 and 5 cohorts achieved the target of more than 60% achieving stanines 7-9. Year 3 and Year 7 are just one percent from achieving the target. Year 6 and Year 8 students did not achieve the target.		
Teachers engage in action learning through the Spiral of Inquiry (Timperley et al.) to enable the best learning outcomes for target groups of learners.	Teachers focussed on Writing for their teaching inquiry in 2024.		
Teacher professional learning targeted to varied needs across the varied aspects of the Math curriculum, and with whole staff professional learning on shared programmes	Learning leaders spent time developing understanding of draft Math curriculum which was then superseded by new draft curriculum released in Term 3.		
Planning for next year:			
Embed new Math Curriculum Monitor acceleration by cohort, reported in achievement report, including specific reporting top/bottom 25% Teachers engage in professional learning to ensure the fidelity of the 'Maths: no problem' programme school wide.			

Strategic Aim:	Develop an evidence-informed English curriculum that integrates the full breadth of the English curriculum and is rigorous, challenging and consistent
Annual Aim:	Teaching staff engage in research and development of approaches to implementing the curriculum Class teachers are supported with a rigorous scope and sequence to ensure consistent implementation of the English curriculum that includes meaningful learning of Yr language, handwriting, written language, and reading. English scope and sequence frame teaching and allow teachers to design individualised teaching and learning programmes. Students are challenged by their learning programme
Target:	<ul style="list-style-type: none"> • >50% of students achieve stanine 7-9 in mid-year Reading Comprehension Progressive Achievement Test (PAT) • <10% of students achieve stanine 1-3 in mid-year Reading Comprehension Progressive Achievement Test (PAT) • >60% of students achieve at or above the expected curriculum level in Writing as assessed using e-asTTle • 15% of students achieve one year or more above expectation in Writing as assessed using e-asTTle

Baseline:

Term 3 2023 Reading Comprehension Stanines by Year Group

	Year 4	%	Year 5	%	Year 6	%	Year 7	%	Year 8	%	Standard distribution:
	No. of students		No. of students		No. of students		No. of students		No. of students		
1 - 3	1	2%	4	10%	3	5%	2	5%	5	10%	23%
4 - 6	18	30%	22	54%	22	38%	20	50%	25	52%	54%
7 - 9	41	68%	15	37%	33	57%	18	45%	18	38%	23%
Total:	60	100%	41	100%	58	100%	40	100%	48	100%	100%

Achievement:

Term 3 2024 Reading Comprehension Stanines by Year Group

	Year 4	%	Year 5	%	Year 6	%	Year 7	%	Year 8	%	Standard distribution:
	No. of students		No. of students		No. of students		No. of students		No. of students		
1 - 3	6	10%	2	3%	7	16%	7	16%	3	7%	23%
4 - 6	18	31%	23	37%	20	44%	21	48%	30	67%	54%
7 - 9	35	59%	37	60%	18	40%	16	36%	12	27%	23%
Total:	59	100%	62	100%	45	100%	44	100%	45	100%	100%

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Introduce writing assessment school-wide, using this assessment to generate baseline data and identify school wide writing needs	Employed the services of Julie Schumacher at The Education Group to run whole staff PLD on e-asTTle writing. She did four staff meetings with us which focussed on getting to know the tool, co-marking and moderation. We did our first 'real' e-asTTle in Term 4 which teachers spent time marking and moderating together.	The teachers entered the scores for their students' writing assessment onto the e-asTTle website, but the SLT feel that this data is not wholly reliable as a baseline. There is still a lot of variation in how teachers were marking their writing samples. For this reason, the data has not been shared on this report.	Continued professional development for teachers in writing assessment and BSLA supports the targeted teaching of English for all students. Teacher collaborative planning and assessing opportunities proves successful, so deliberate planning of those will continue to support varied aspects of the English Curriculum,
Support teachers with professional learning and collaboration time to deliberately plan Written Language programmes that are informed by student achievement data	Professional learning for e-asTTle as outlined above. Year 1 team engaged in structured literacy training in Terms 1 and 2 via a microcredential provided by the University of Canterbury. The programme chosen was Best Start Literacy Approach (BSLA). Two of the Year 2/3 team completed their training in the programme over Terms 3 and 4. Teams spent time co-planning their English programmes, guided by the Curriculum Overview.		
Develop the Scope and Sequence of the English Curriculum with teams of teachers that demonstrate the progression of learning and teaching through a comprehensive, evidence-based programme.	The 2024 Curriculum Overview included the key learning aspects that each teacher needed to cover for each term. Learning leaders then used this information to co-plan units of learning with their teachers.		
Teacher professional learning targeted to specific needs across the varied aspects of the English curriculum, and with whole staff professional learning on shared programmes	As above for e-asTTle and BSLA. Our Reading Recovery Teacher trained as a BSLA Tier 2 Intervention Teacher (University of Canterbury)		
Teachers engage in action learning through the Spiral of Inquiry (Timperley et al.) to enable the best learning outcomes for targeted groups of learners.	Teachers selected up to four students in their class as their focus group for engaging in inquiry learning. These were students that had difficulties in Written Language (Writing).		

Planning for next year:

Staff professional learning on e-asTTle writing assessment.

Monitor acceleration by cohort, reported in achievement report, including specific reporting top/bottom 25%

Increase team collaborative planning opportunities for handwriting and spelling to ensure consistency of teaching.

Develop the Scope and Sequence of the English Curriculum with teams of teachers that demonstrate the progression of learning and teaching through a comprehensive, evidence-based programme.

All Year 1-3 teachers undertake training in BSLA Structured Literacy via the BSLA microcredential with University of Canterbury; and embed programme in classes

Teacher professional learning targeted to specific needs across the varied aspects of the English curriculum, and with whole staff professional learning on shared programmes

Develop teacher capability in supporting the needs of foundational English language learners in their first 12 months of learning English

*All teachers engage in professional learning about supporting English as a Second or Other Languages (ESOL) learners in their class
Class teachers identify through planning their specific use of deliberate acts of teaching targeting ESOL learners
English Language Learning Progressions (ELLPP) data is collected six monthly and informs planning and teaching.*

- All children identified as ESOL (first four years at School in New Zealand) are evaluated using English Language Learning Progressions (ELLPs). ELLP data shows all children in the foundation stage have a specific plan for English language learning developed by their teacher. **Achieved**
- A self-evaluation survey completed by all teachers in June 2024 identifies current teacher capability and confidence in working with foundational ESOL learners and identifies any development opportunities, repeated in November 2025 to identify any increase in confidence and capability. **Data not yet collected**

- | | | | | |
|-----|--|--|----|--|
| 4 | <ul style="list-style-type: none"> Do you know who the ESOL learners in your class are? | | | |
| Yes | I know who the funded ones are | I'm not sure that I know who all of them are | No | |
| 82% | 12% | 4% | | |

<ul style="list-style-type: none"> How confident are you in your knowledge, and selection, of evidence-based teaching strategies to support ESOL learners? 			
Confident	Somewhat Confident	Not Confident	No idea where to start
20%	20%	60%	

<ul style="list-style-type: none"> How often do you access the ESOL team's planning for your ESOL students on OneNote? 			
Daily	Weekly	Occasionally OR I saw this once at a team meeting	I don't know what this is
	7%	53%	40%

<ul style="list-style-type: none"> What is your response to this statement? <i>"Every teacher at Parnell District School is an ESOL teacher"</i> 			
Strongly Agree	Agree	Maybe	Disagree
30%	30%	20%	20%

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Teachers complete Self-Evaluation survey to inform professional learning programme	Initial self-evaluation (mid 2024) was completed and draft professional learning targets identified.	Momentum made in the ESOL space was shortlived due to teachers' need to prepare for Te Mataiaho and the impact of it on their teaching pedagogy. Our anticipated culture of 'we are all ESOL teachers' is not yet embedded. Teacher survey indicated teachers feel disconnected from the available support within the school Tools4Teachers session was considered useful and its impact was evident for a short period, but the focus was overtaken by staff apprehension about the curriculum refresh	Provide more 'on the spot' support via ESOL champions teaching in each phase of the curriculum. The intent of this is to build confidence and capability among the teaching team due to accessibility and proximity of these teachers Re-share results of ESOL survey to enable us to reconceptualise our in house professional learning for the teaching team ESOL Lead Teacher to run practical workshop/s with PCTs regarding how they can support the ESOL learners in their class. This will take place in the ESOL office so the team can immerse in
ESOL specialist teacher to share planning to support classroom teachers	Planning shared on OneNote and at team meetings, but is not being utilised by teams or individual teachers within their programmes		
Teacher professional learning targeted to varied needs across the varied aspects of students for whom English is a Second or Other Language	Professional Learning provided by Tools4Teachers on the development of vocabulary in ESOL learners		
Development of welcome resources for new foundational language learners in their first two weeks at Parnell District School.	Resources developed and held in ESOL office. These are accessible by classroom teachers but there was limited uptake by teachers		
Planning for next year:			
Appointment of Within School Leaders as "ESOL cheerleaders" with one in each 'phase" of the curriculum to promote evidence-based support strategies and upskill teachers in a UDL model so as to provide quality, impactful learning engagements in their daily programmes Professional learning for dedicated ESOL TA so that she is more effective and confident when supporting teachers and learners in the classroom. Raise the profile and impact of the ESOL Lead Teacher within the teaching team so as to promote transfer of skills and knowledge into daily programmes of learning across the school Embed the concept/understanding that 'we are all ESOL teachers'			

Strategic Aim:	Enhance Digital citizenship programme to ensure respectful, safe and appropriate online behaviour
Annual Aim:	Parnell District School students use digital tools to enhance their learning in a way that ensures they are safe from potential dangers online and cyberbullying.
Target:	<ul style="list-style-type: none">• Less than 5% of Year 6-8 students answer yes to the question, "Do other students use cell phones or the internet to be mean to you?" as happening more than 1 to 2 times a year 2025 in the 'Wellbeing at School' survey - Data not collected until 2025• Team planning demonstrates at least 12 deliberate lessons of digital citizenship and digital safety education for all year - Achieved
Baseline Data:	9% of students (year 5-8) answer "Do other students use cell phones or the internet to be mean to you?" as happening more than 1 to 2 times a year 2025 in the 'Wellbeing at School' survey

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Teams teach consistent cyber safety and digital citizenship lessons across all classes based on the needs of their students.	Teams teach consistent cyber safety lessons across all classes, based on the needs of their students.	The changes to team planning and organization supported the shared teaching foci across the school, and enhanced consistency across teams and the school. Life education and class teaching ensured all children get the same messages, through multiple mediums. eTap data did not support the belief that cyber safety was an issue in the behaviours teachers were dealing with at school, although the wellbeing at school survey will be completed in 2025 to get accurate data.	Continue with co-planning of cyber safety lessons to ensure consistency of content and message. Invite external providers to work with our community to support home school safe practices. Complete wellbeing at school survey to ensure accurate collection of data.
Life Education Trust visit to deliver specific cyber safety and digital citizenship lessons	Life Education Trust teaching supported in class teaching of safe online bhaviour		
Engage Netsafe/Linewise to continue community education around safe online behaviour	Did not action, moved to 2025 annual plan		
Review Cyber Security Policy and related content to ensure it meets government legislation and is consistently applied	Practices as outlined in handbook reviewed and revised as appropriate. Policy review continues as outlined via school docs policy review schedule.		
Planning for next year:			
Teams teach consistent cyber safety and digital citizenship lessons across all classes based on the needs of their students. Engage Netsafe/Linewise to continue community education around safe online behaviour			

Strategic Aim:	Embed consistent school-wide procedures and practices to ensure Te Tiriti o Waitangi is appropriately reflected
Annual Aim:	Procedures and practices, as captured in our staff handbook, parent communication indicate our commitment to tikanga Māori and reflect our approach to meaningful partnerships with Ngāti Whātua Ōrākei and Whānau. - Partially Achieved Māori Tikanga and aspects of Te Ao Māori are visible in procedures and practices. Partially Achieved
Target:	<ul style="list-style-type: none"> Māori students achieve equitable academic outcomes in relation to their cohort Student survey/ student voice collection: students in years 4-8 can identify how Te Ao Maori informs our practices at Parnell District School
Baseline Data:	Māori students are overly represented in learning support, do not currently reflect the same standard distribution of our student cohort as a whole.

<p>Actions What did we do?</p>		<p>Outcomes What happened?</p>	<p>Reasons for the variance Why did it happen?</p>	<p>Evaluation Where to next?</p>
<p>Staff handbook to be reviewed to ensure practices reflect agreed PDS tikanga</p>		<p>Handbook reviewed by SLT and staff members, updated to reflect new findings</p>	<p>Those actions focused on factors within the school were achieved or scheduled to happen soon. It is our continued attempts to engage with our local iwi and hapu that are difficult.</p>	<p>Continue to ensure Māori language and culture are celebrated across the school</p>
<p>Engage with Māori whānau to ensure we capture their aspirations for their children</p>		<p>Engagement with Māori whānau through focus group scheduled for Term 2 2025</p>	<p>The makeup of our Māori students shows that Ngati whatua is not the iwi of our enrolled students, but it remains a focus as it is the iwi of our whenua.</p>	<p>Engage Māori whānau in meaningful partnerships around learning and success for students</p>
<p>Collaborate with local iwi and hapu to ensure procedures and practices are culturally appropriate</p>		<p>Attempts to engage with Ngati Whatua are as yet unsuccessful, however efforts continue.</p>		<p>Continue to work to build and strengthen relationships with Ngati whatua</p>
<p>Planning for next year:</p>				
<p>Staff Survey re: Engage with Māori whānau to ensure we capture their aspirations for their children Collaborate with local iwi and hapu to ensure procedures and practices are culturally appropriate</p>				

Beginning of year achievement report

Background

The Progressive Achievement Tests (PAT) data provides valuable insights into student achievement across different areas, helping us understand where students stand relative to their peers nationwide. PATs are a standardised, norm-referenced tool developed by the New Zealand Council for Educational Research (NZCER), commonly used throughout New Zealand schools. These tests cover key areas like Mathematics, Reading Comprehension, Reading Vocabulary, and Listening Comprehension, allowing teachers to gauge where their students are in terms of age-level expectations.

- **Test Administration:** Students are tested twice a year—in Term 1 and Term 3—allowing teachers to measure progress within the year.
- **Year Levels and Subjects:** Year 3 students sit tests for Mathematics and Listening Comprehension, while Years 4-8 cover these subjects plus Reading Comprehension and Reading Vocabulary.
- **Adaptive Nature:** The adaptive format of the Math and Reading Vocabulary tests ensures a more accurate representation of a student's current ability by adjusting the difficulty of the questions based on their responses. This prevents students from reaching a 'ceiling' that might limit the demonstration of their actual capabilities.
- **Data Interpretation:** The results are presented using stanines (a 1 to 9 scale) and scale scores. While stanines provide a standardised snapshot of where a student falls within the national distribution, scale scores provide more granular insight into progress but are specific to each test. This specificity highlights the importance of not comparing scale scores between different tests.
- **Expected Distribution:** The expected distribution of stanine scores follows a normal distribution curve where the majority (54%) are expected to fall in the middle range (stanines 4-6), with fewer students at the extremes (stanine 1 or 9).
- **Appendix and Graphical Data:** The school-wide achievement graphs, presented in Appendices 1 to 4, illustrate performance across both scale scores and stanines for all four tests. This visual data can provide a clearer picture of where the school stands, as well as areas that may need targeted intervention or support.

Objectives

This exercise aims to clarify our student's current achievement against New Zealand expectations, as measured using a standardised, norm-referenced tool in Mathematics, Reading Comprehension. We review student achievement against standard expectation and our strategic goals. The purpose of this is to understand the areas of our programme that enhance outcomes for students and provide opportunities for development in our learning and teaching programmes.

Methodology

PAT results are generated as a Scale Score and Stanine. We reviewed both scores for children in Years 3-8 who sat the tests.

Beyond year-level analysis, student outcomes were reviewed by gender and ethnicity. In our school, the only statistically significant ethnic subgroups are NZ European and Asian (or the subset, Chinese).

Students who are new to New Zealand and do not have sufficient English language skills did not take any of the tests.

All students sat the correct test for their Year level.

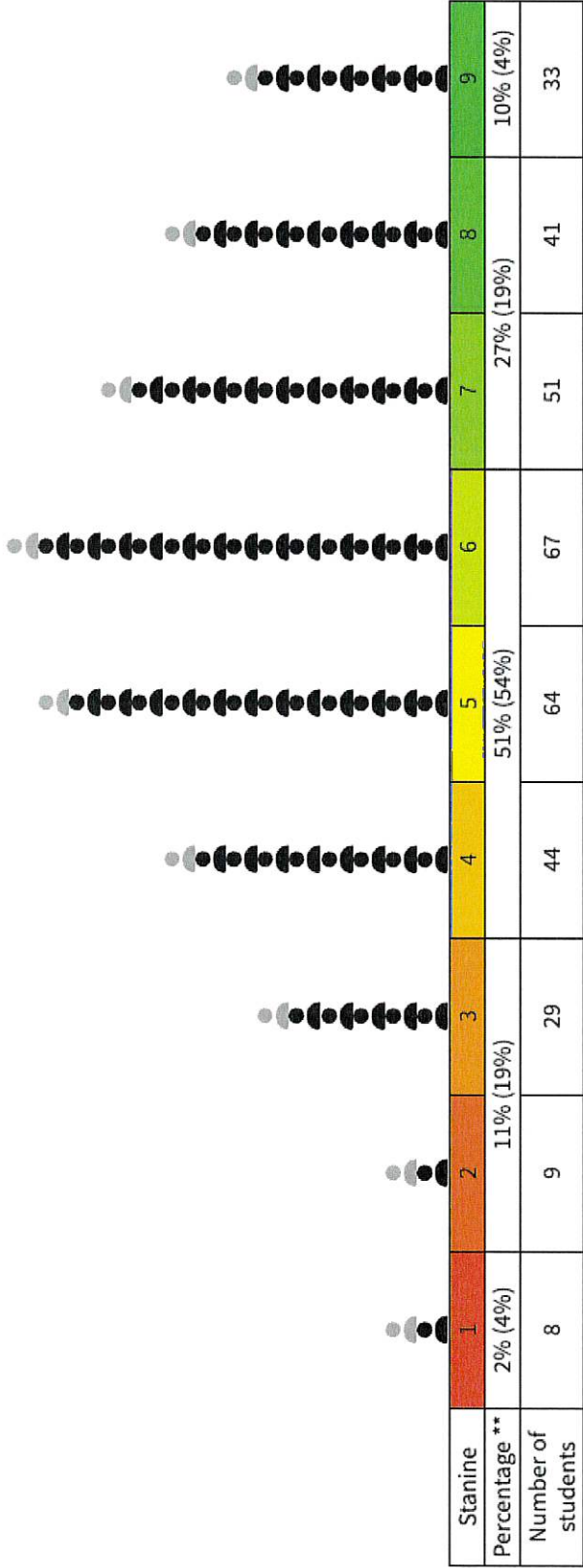
Summary of Results:

Achievement against relevant Strategic Outcome 2: *Develop an evidence-informed Math and statistics curriculum that is rigorous, challenging and consistent.*

Success measure 1: >60% of students achieve stanine 7-9 in Mathematics/Pāngarau Progressive Achievement Test (PAT) [Partially achieved]

Success measure 2: <10% of students achieve a stanine of 1-3 in Mathematics/Pāngarau Progressive Achievement Test (PAT) [Partially achieved]

Term 1 2025



Stanine Distribution (= 5 student)

Term 1 2024

Stanine	1	2	3	4	5	6	7	8	9
Percentage **	1% (4%)	12% (19%)	12% (19%)		48% (54%)		31% (19%)		8% (4%)
Number of students	4	14	23	43	48	63	58	41	24

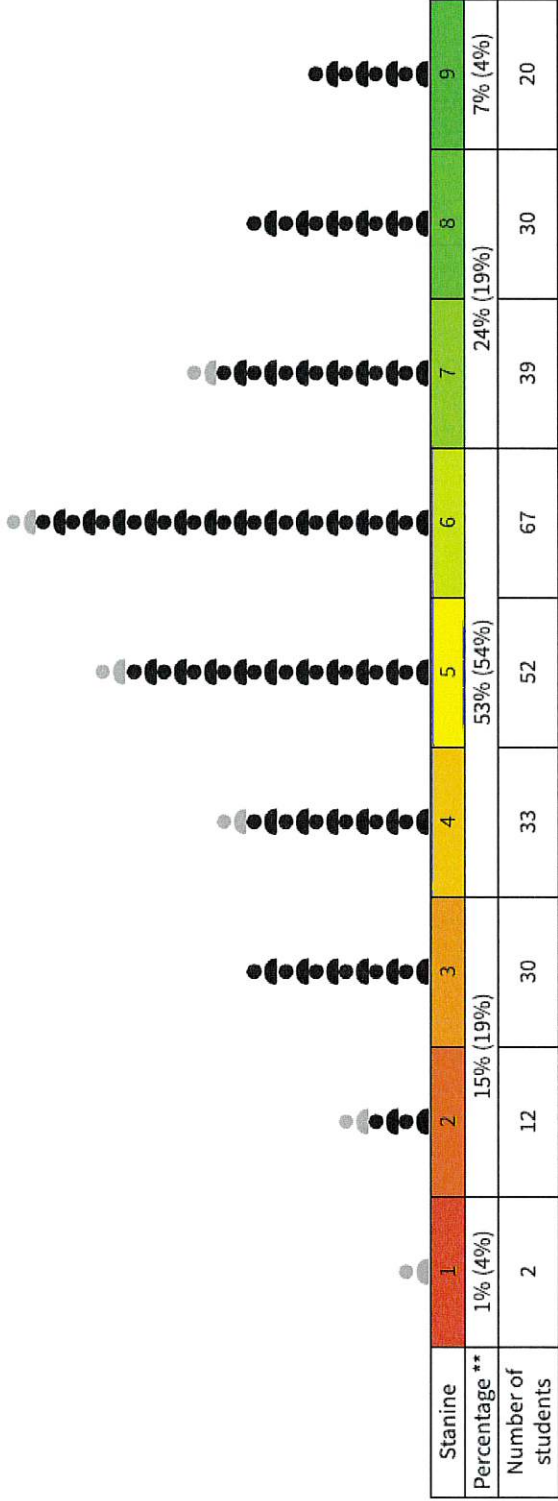
Achievement against relevant Strategic Outcome 2: Develop an evidence-informed English curriculum that integrates the full breadth of the **English** curriculum and is rigorous, challenging and consistent.

Success measure 1: >50% of students achieve stanine 7-9 in mid-year Reading/Pānui Comprehension Progressive Achievement Test (PAT) [Partially achieved]

Success measure 2: <10% of students achieve a stanine of 1-3 in mid-year Reading/Pānui Comprehension PAT [Partially achieved]

Note: National averages are Stanine 1-3: 23%, Stanine 4-6: 54%, Stanine 7-9: 23%. Year 3 students do not sit Reading Comprehension.

Term 1 2025



Stanine Distribution (👤 = 5 student)

Term 1 2024

Stanine	1	2	3	4	5	6	7	8	9
Percentage **	1% (4%)	18% (19%)	18% (19%)	48% (54%)	48% (54%)	26% (19%)	26% (19%)	7% (4%)	7% (4%)
Number of students	2	15	31	35	39	49	40	26	17

Interpretation of results/ data

Our latest PAT Mathematics results show strong overall performance across the school, with most year levels achieving above national norms.

Analysing the data reveals three key areas of success:

- *students at PDS perform significantly higher than national expectations for their age;*
- *the data collected supports the investment in Year 5/6 English extension and Year 7/8 Mathematics extension.*
- *the data supports the investment in Year 6 Mathematics support group and Year 7/8 English support group.*

and two areas of opportunity:

- *the data indicates there are many children achieving stanine 6 which puts them at the upper end of expected achievement for their age.*
- *we need to continue to support all teachers in effectively teaching our English language learners (ELLS).*

Students at PDS perform significantly higher than national expectations for their age

The PAT results indicate that students at Parnell School continue to outperform their peers across New Zealand in every subject area assessed. This achievement reflects the strong progress and overall excellence demonstrated by our students.

Last year, we developed a curriculum overview to ensure consistency and comprehensive coverage. This year, we're expanding it to include the new Math and English curricula. The overview will grow as teachers receive professional learning, with Math as the focus in the first half of the year and English in the second. A challenge is that Year 7/8s still follow the Learning Progression Framework for English, as the Year 7-13 curriculum isn't yet released.

The data suggests that the support provided by classroom teachers to their students most at risk of underachievement is working. The changes made to our priority learner programme last year included bringing these conversations into team level and having them more regularly. We saw a higher level of dialogue between teachers and more learning focussed conversations about how to effectively support these students.

The data collected supports the investment in Year 5/6 English extension and Year 7/8 Mathematics extension.

Appendix 1, Figure 9 shows the Year 8 matched data from the PAT Mathematics assessment. The most able students at Parnell have not achieved as well as their peers across the country in this assessment. This data supports the investment we have made this year in having a Mathematics extension class where students can experience challenging learning every day and extend their capabilities.

Appendix 2, Figure 2 shows the Year 6 matched data from the PAT Reading Comprehension assessment. This is a very strong cohort with the median score above the average across the country. The top achievers in this cohort are still below the norm-referenced group, however, so this justifies the need for further extension of this group of learners.

The data supports the investment in Year 6 Mathematics support group and Year 7/8 English support group.

Year 6 is a large cohort this year, with 73 students demonstrating a wide range of achievement in PAT Mathematics. While some students are performing at a high level, others require significant support. Analysis of both matched and whole-cohort data highlights that new enrolments have a notable impact on overall achievement, with many of these students not yet meeting curriculum expectations.

To ensure effective teaching and learning, smaller group sizes are essential. This is a key reason behind the establishment of the Year 6 support group, led by Martina Schmidt and Anna Sephton. The goal is to provide these students with more time to engage with new concepts and increased teacher support, ultimately aiming to improve their PAT scores in Term 3.

Each year, around 20% of students leave Parnell School at the end of Year 6, with a similar number of new enrolments at the start of Year 7. The majority of these new students are new to New Zealand and/or have English as a second language.

This year, the introduction of a dedicated support group for many of these learners provides them with targeted assistance outside their home classroom. Led by Suzanne Parkinson, an experienced specialist in ESOL education, this small group of 15 students benefits from focused instruction tailored to their needs. Additionally, by supporting these high-needs learners separately, Year 7/8 classroom teachers can better tailor their teaching to smaller groups, enhancing learning outcomes across the cohort.

The data indicates there are many children achieving stanine 6 which puts them at the upper end of expected achievement for their age.

There are large numbers of children who have achieved a stanine 6 in both Reading Comprehension and Mathematics assessments. This result puts them 'just above' curriculum expectations. Many of these students with an increased focus on acceleration, should be able to achieve in the upper stanines (7-9).

We need to continue to support all teachers in effectively teaching our English language learners (ELLS).

This year, our In School Leaders (ISLs), funded by ACCOS, have been appointed as 'ESOL cheerleaders' across each area of the school. Each ISL will engage in professional learning with Kathryn Whelan and Annabel Holderness, and their role will be to empower teachers to better support their ESOL learners. Through team meetings, the ISLs will suggest strategies and tools to enhance teaching and learning, and they will also facilitate staff meetings to build capability and foster a collaborative approach to supporting ESOL students' school wide.

Conclusion and recommendations

As we move forward, it is essential to strike a balance between staff professional learning and the continued delivery of rigorous teaching and learning programmes. While ongoing professional development is crucial for refining and enhancing our teaching practices, we must also ensure that these initiatives do not detract from the high-quality instruction that remains our priority in the classroom. By embedding professional learning into team-level discussions and practice, we can create a culture of continuous improvement without disrupting student learning.

We also have the time and opportunity to ensure that the new curriculum continues to meet the needs of our students. Current achievement data indicates that students are making progress, and our focus should be on maintaining and accelerating this momentum. Thoughtful implementation of curriculum changes, supported by data-driven decision-making, will help sustain high standards while adapting to evolving educational expectations.

A particular focus for our learning leaders will be guiding their teams to identify and extend students who have achieved a stanine 6 in assessments, working to push them towards the higher stanines of 7-9. By targeting this group with deliberate strategies and tailored learning experiences, we can maximize student potential and further lift overall achievement across the school.

Actions / Next Steps

School leadership actions:

- Engage external provider to deliver Maths – No Problem professional learning with staff in Terms 1 and 2.
- Ensure adequate resourcing of Math programme which includes external PLD, physical resources, team time, staff meetings.
- Professional learning on the new English curriculum throughout the year led by the Senior Leadership Team.
- Appoint three teachers, one in each team, to be 'ESOL cheerleaders' for their team. These In School Leader roles are funded by ACCOS.
- Monitor progress and achievement of children in withdrawal groups (English and Math).

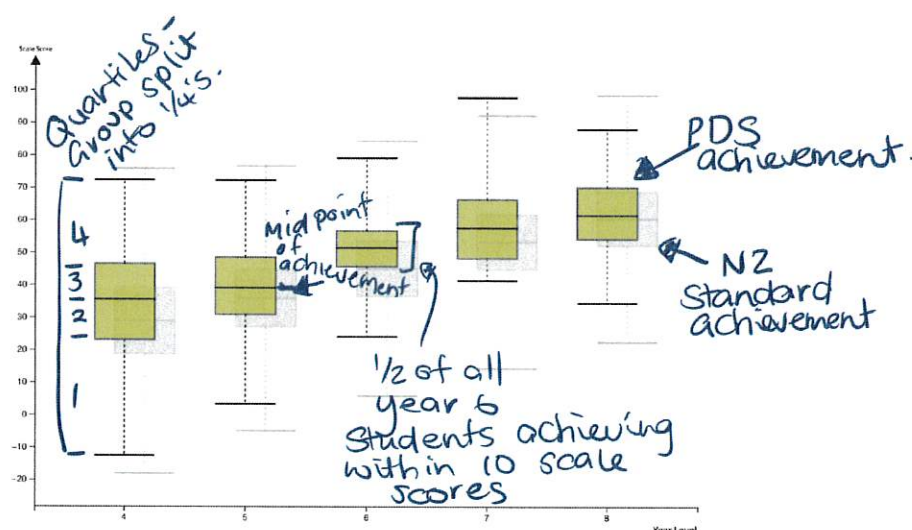
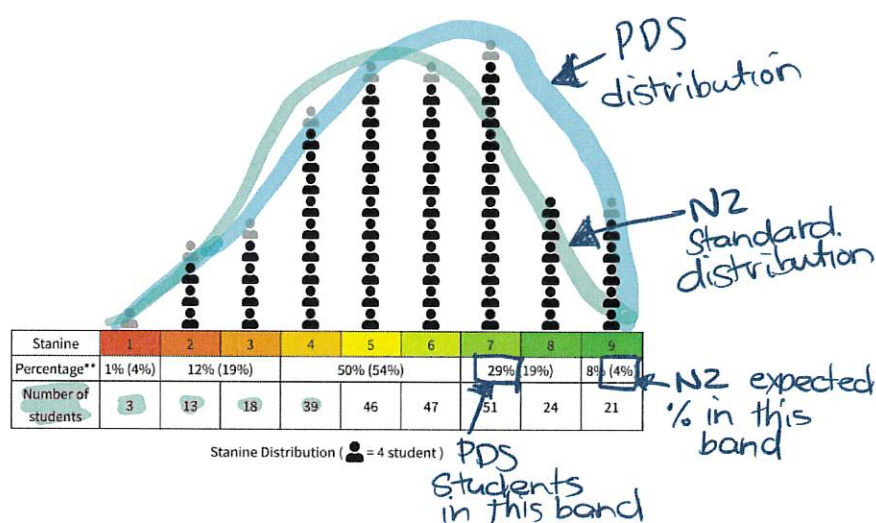
BOT actions:

- Allocate funds to support the roll out of the new Math programme (Maths – No Problem!). This money is needed to purchase the resources necessary to support students in developing their Math abilities.
- Continue to fund teachers for support and extension programmes in English and Math.
- Support the Senior Leadership team in the gradual roll out of the new English Curriculum.

Appendices: Parnell District School PAT achievement data

Each PAT test has two summary representations of data by year. The first is the school achievement by year. This is measured against a scale score and shows the distribution of student achievement by quartile compared to New Zealand's standard achievement. It identifies the median of our students' achievement and the total breadth of achievement across the year level.

The second is Stanine's school summary. Stanine is a nine-point standard distribution of student achievement, and this shows our total cohorts' achievement as measured by Stanine (not broken into year levels). Teachers and learning leaders use variations of these graphs and more granular student-by-student or subject-by-subject data to inform planning and teaching; however, this high-level summary is appropriate for offering the Board a snapshot of achievement identified through formal test conditions. A rough guide to understanding the data summarised in these graphs is below, followed by summary graphs in Math, Listening Comprehension, Reading Comprehension, and Reading Vocabulary.



Appendix 1: Mathematics/Pāngarau PAT Data

Term 1 2025 Year Level Report

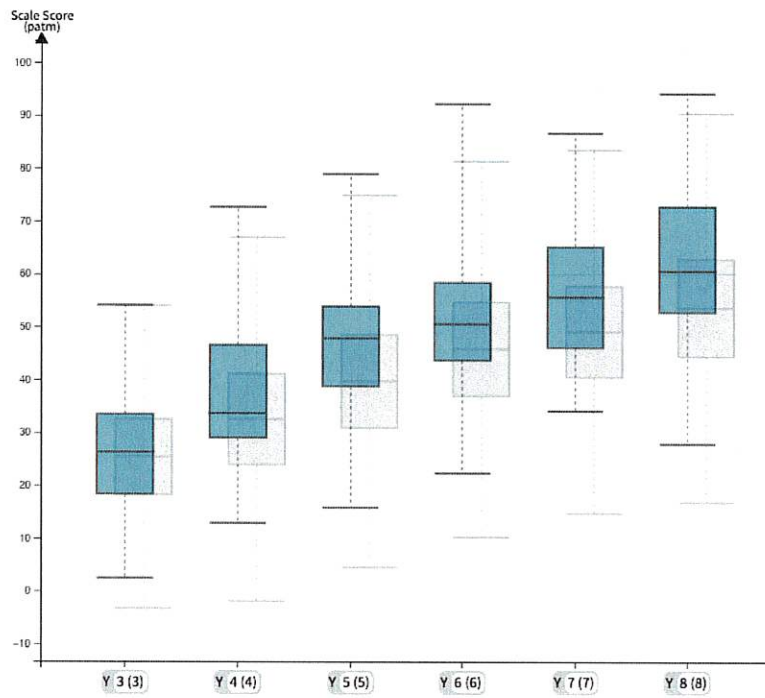


Figure 1

Term 1 2024 Year Level Report

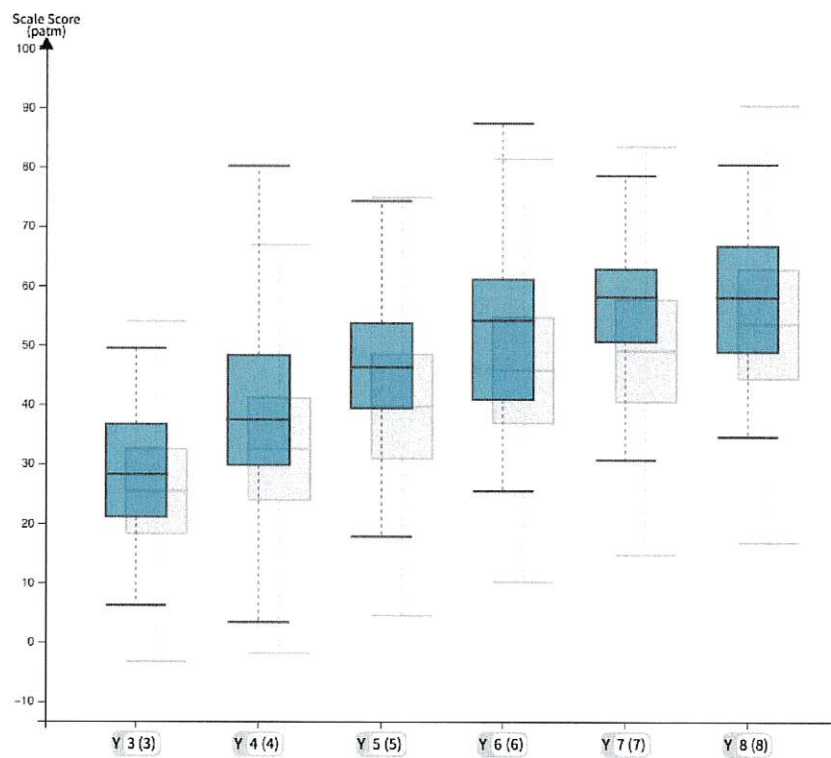


Figure 2

Term 1 Mathematics, male to female comparison, all test takers

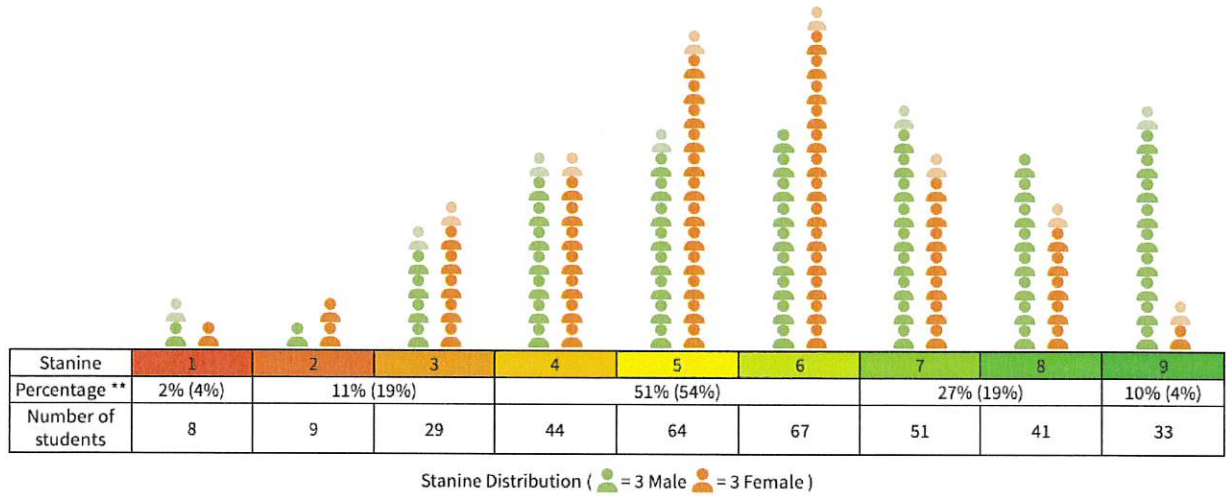


Figure 3

Term 1, 2025 Mathematics: male to female comparison by cohort

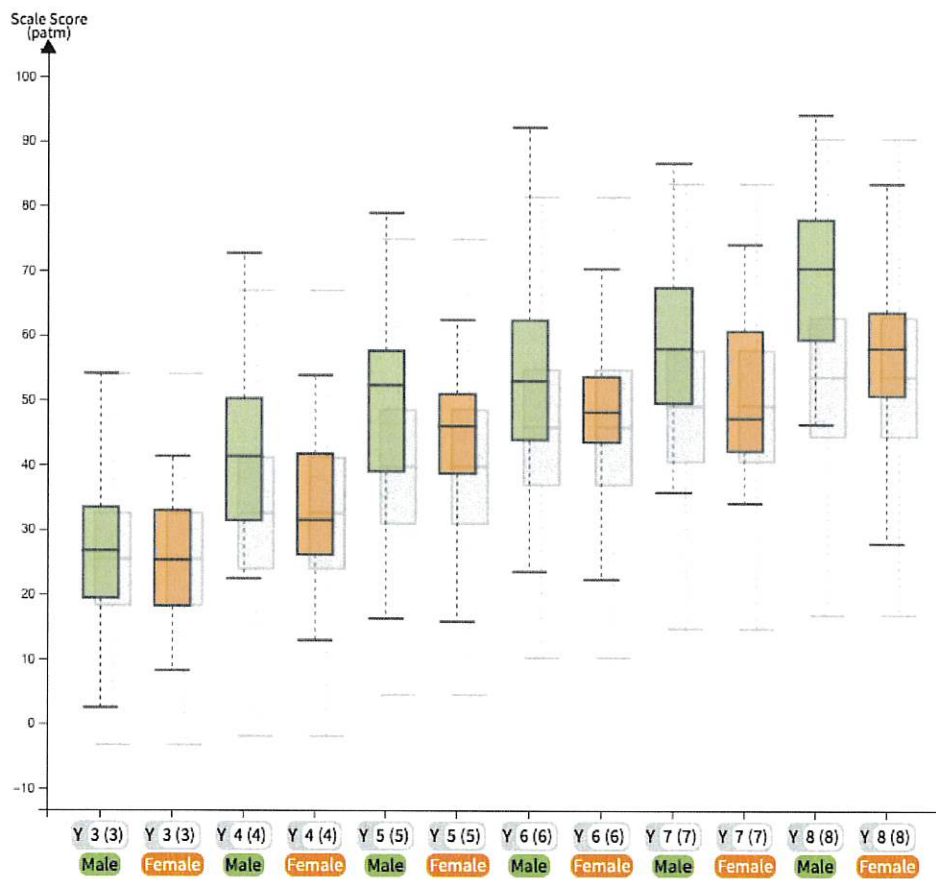


Figure 4

PAT Mathematics Cohort progress data Term 1 2024 – Term 1 2025 – matched

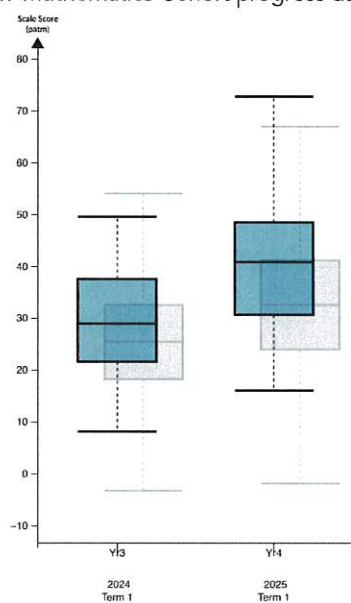


Figure 5: Current Year 4 cohort

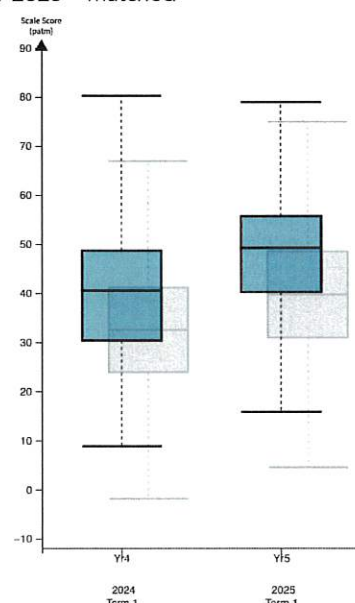


Figure 6: Current Year 5 cohort

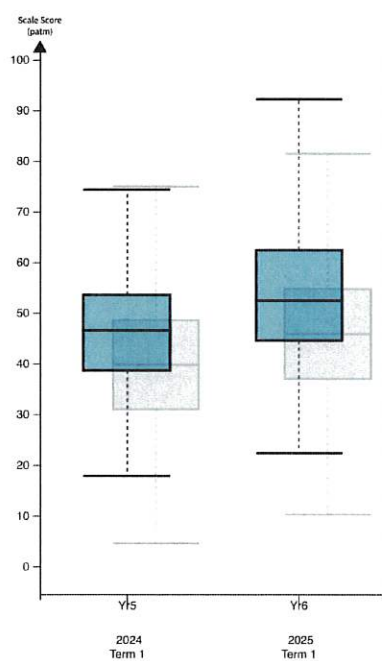


Figure 7: Current Year 6 cohort

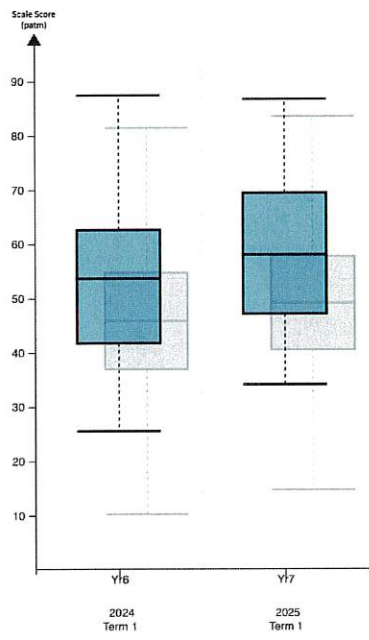


Figure 8: Current Year 7 cohort

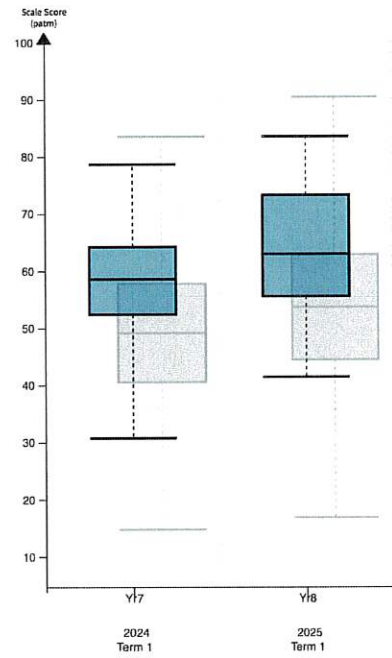


Figure 9: Current Year 8 cohort

Appendix 2: Reading Comprehension/Pānui PAT Data

Term 1 2025 Year Level Report

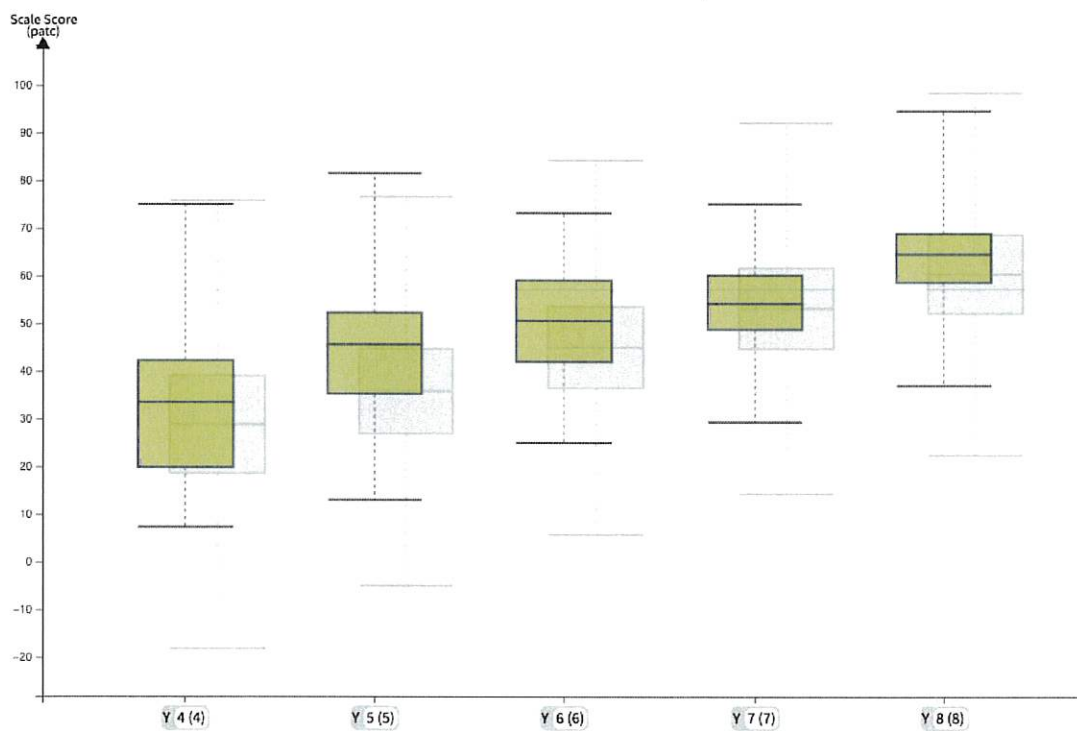


Figure 1

Term 1 2024 Year Level Report

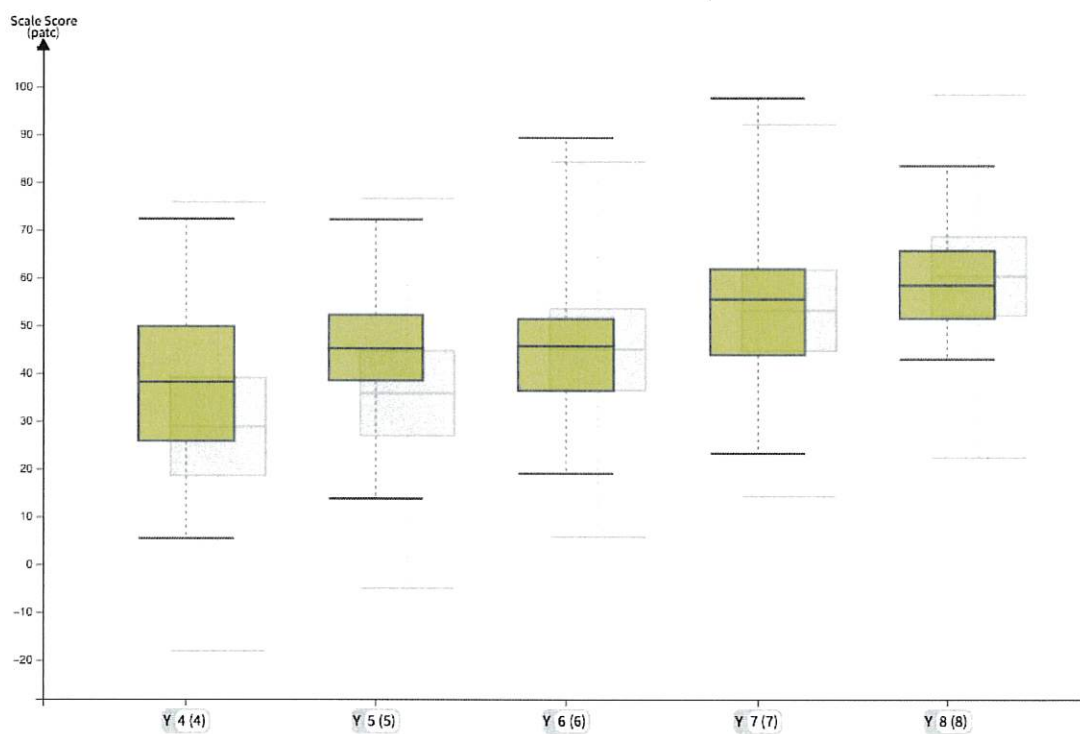


Figure 2

Term 1 Reading Comprehension, male to female comparison, all test takers

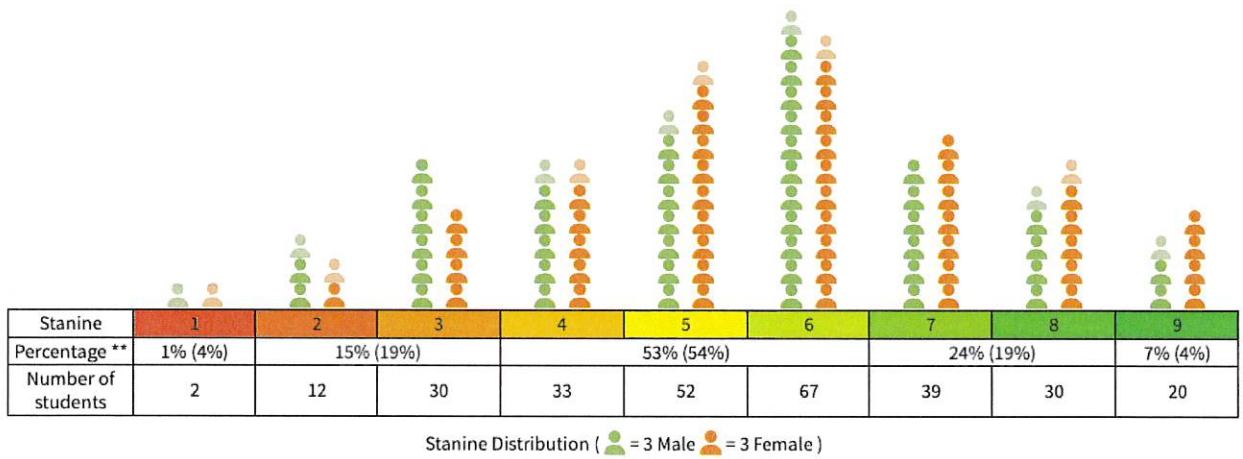


Figure 3

Term 1 Reading Comprehension, male to female comparison by cohort

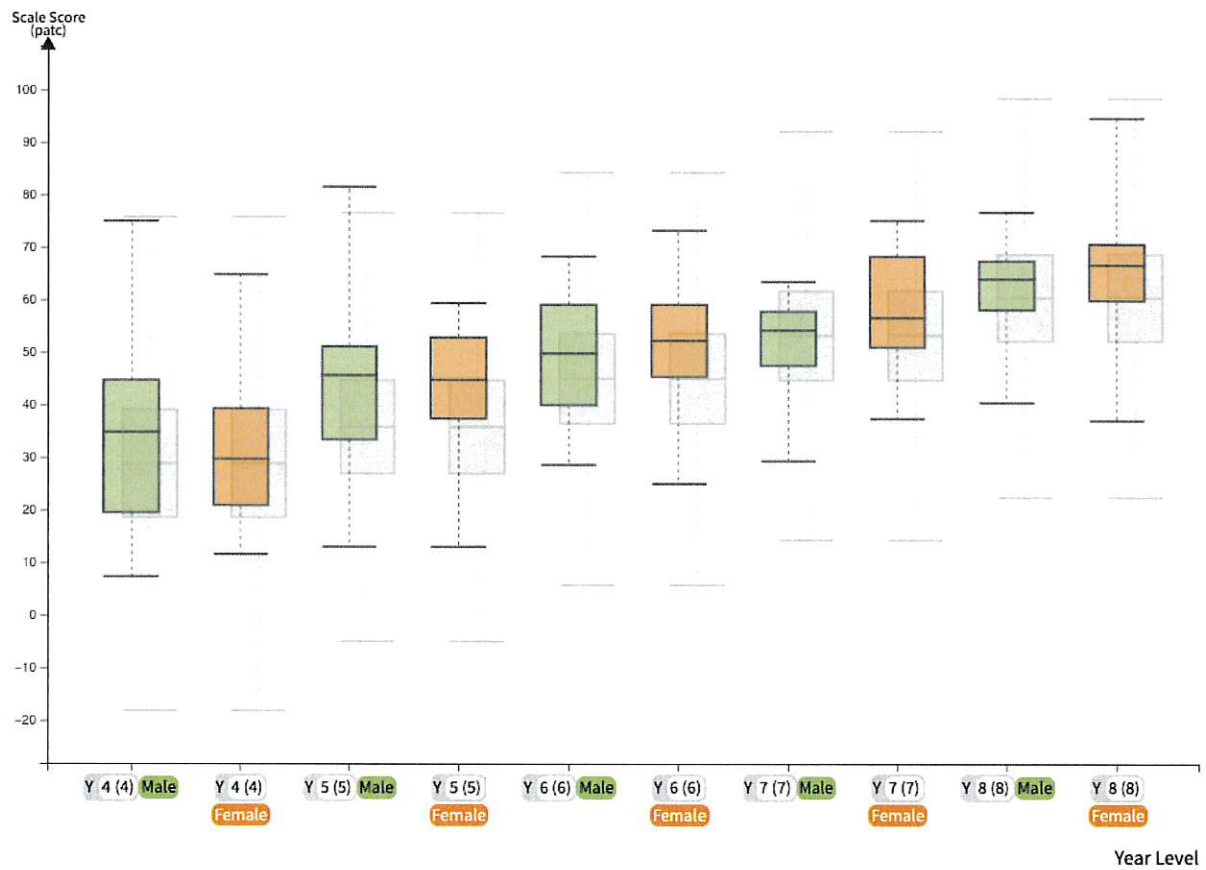


Figure 4

PAT Reading Comprehension cohort progress data Term 1 2024 – Term 1 2025 - matched

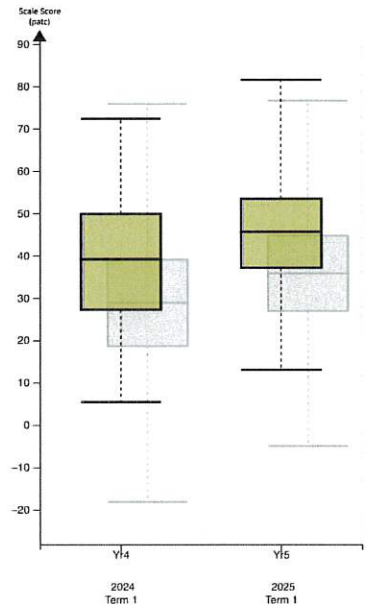


Figure 5: Current Year 5 cohort

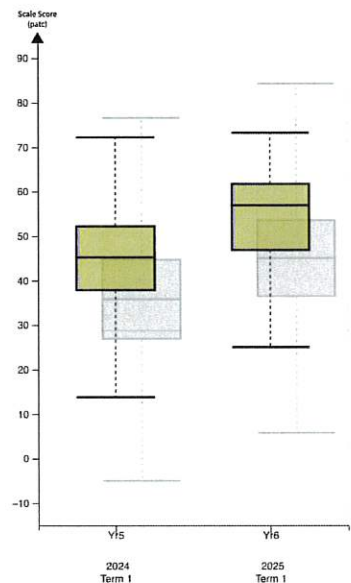


Figure 6: Current Year 6 cohort

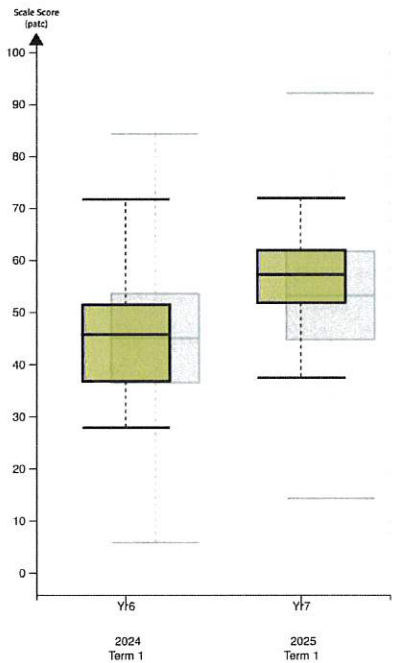


Figure 7: Current Year 7 cohort

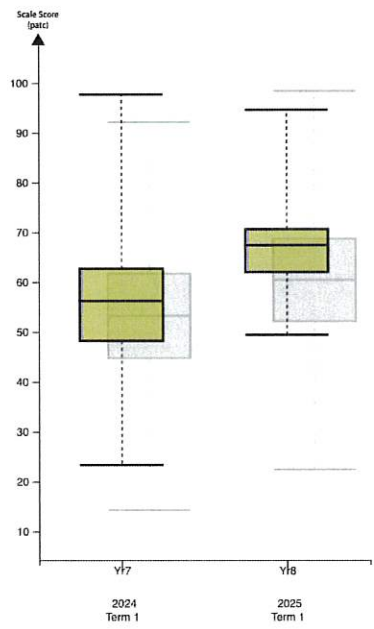
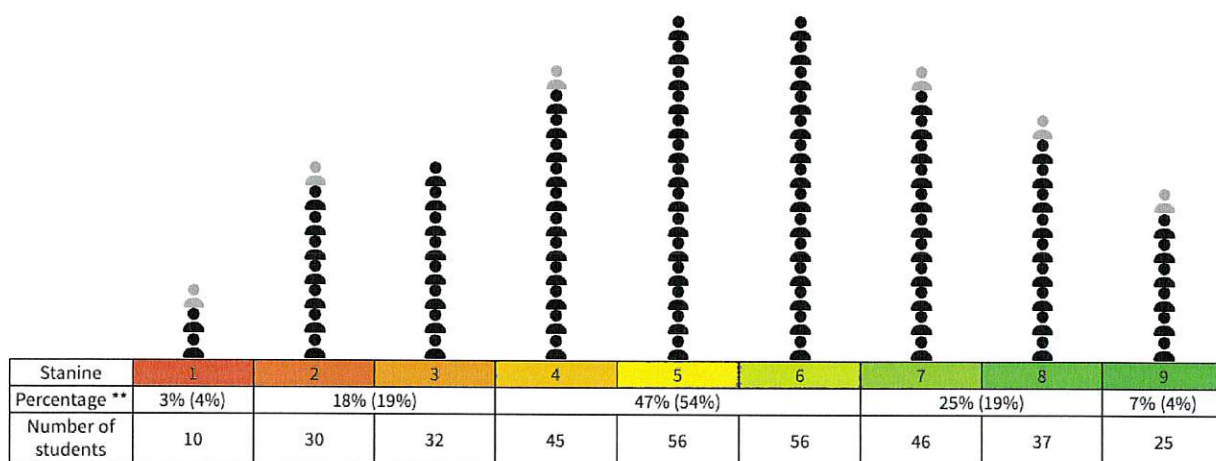


Figure 8: Current Year 8 cohort

Appendix 3: Listening Comprehension PAT data

Term 1 2025 Stanine Report



Stanine Distribution (👤 = 4 student)

Figure 1

Term 1 2025 Year Level Report

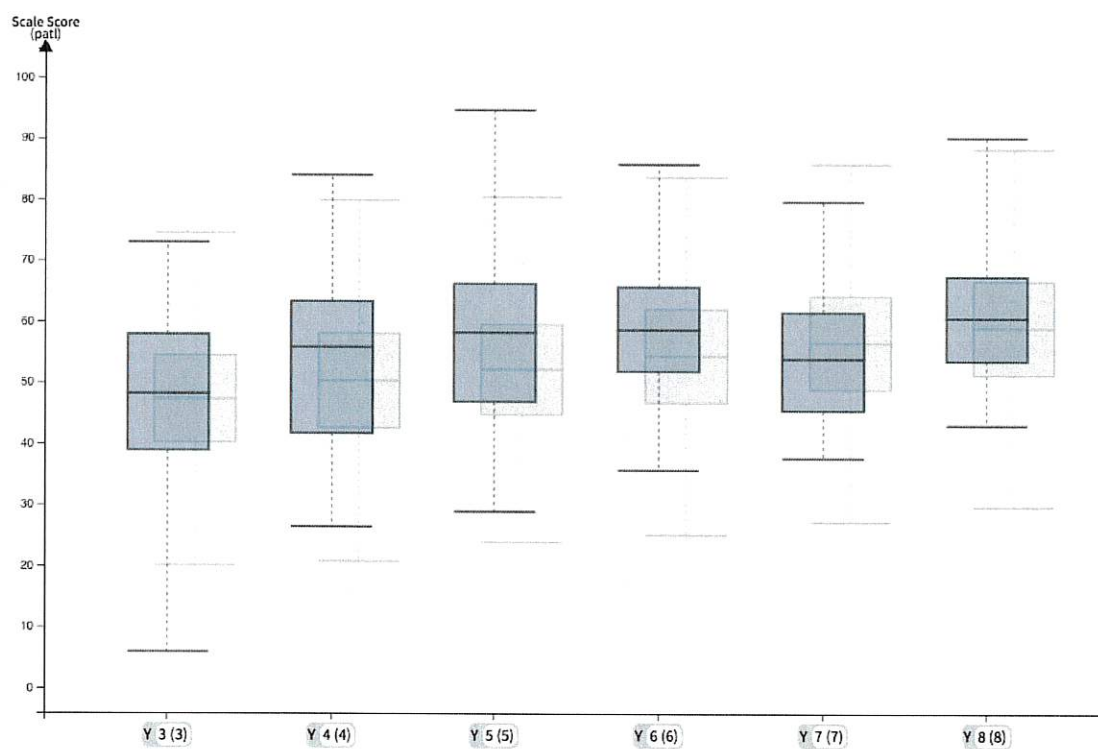


Figure 2

Appendix 4: Reading Vocabulary PAT data

Term 1 2025 Stanine Report

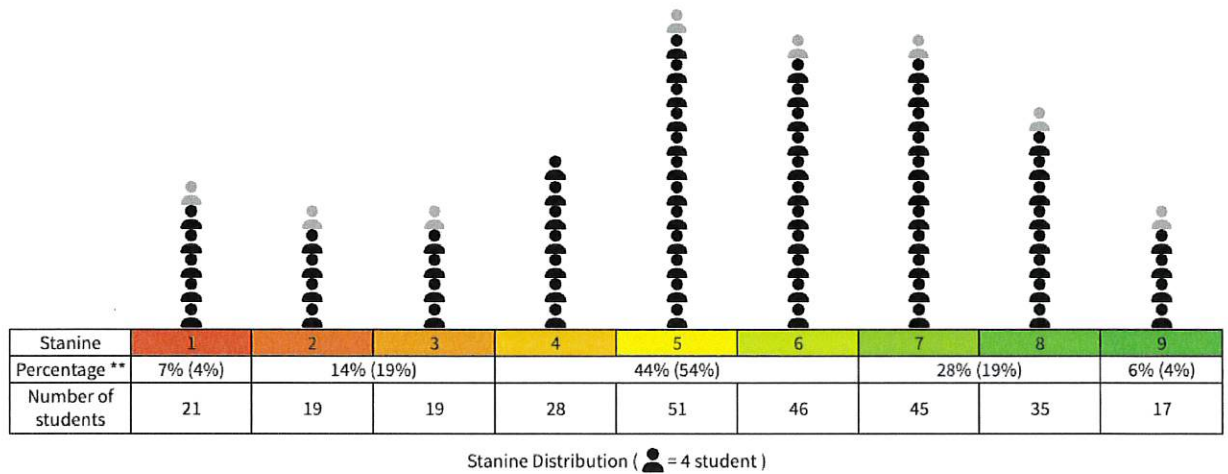


Figure 1

Term 1 2025 Year Level Report

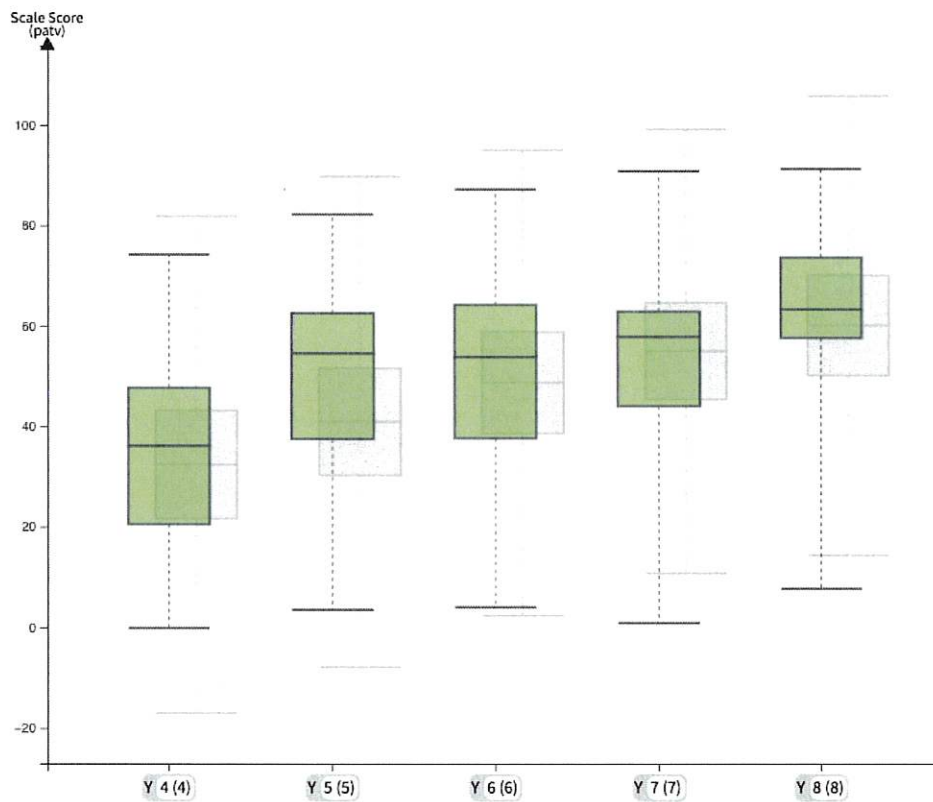


Figure 2