

DISCOVERY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



DISCOVERY SCHOOL

- EDUCATING FOR SUCCESSFUL LIVING -

Ministry Number:	2832
Principal:	Kaylene Macnee
School Address:	Pullen Lane, Whitby
School Postal Address:	Pullen Lane, Whitby, Porirua, 5024
School Phone:	04 234 7103
School Email:	finance@discovery.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

DISCOVERY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Discovery 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.

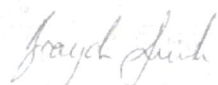
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Brayden Smith

Full Name of Presiding Member



Signature of Presiding Member

23 May 2025

Date:

Kaylene Macnee

Full Name of Principal



Signature of Principal

23 May 2025

Date:

Discovery School

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

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,280,745	4,283,686	4,190,305
Locally Raised Funds	3	232,531	254,160	212,898
Interest		29,124	23,327	36,283
		4,542,400	4,561,173	4,439,486
Expenses				
Locally Raised Funds	3	39,958	31,275	17,487
Learning Resources	4	3,257,889	3,246,317	3,142,642
Administration	5	243,676	234,069	231,396
Interest		1,926	2,500	1,878
Property	6	1,111,698	1,075,864	997,768
		4,655,147	4,590,025	4,391,171
Net Surplus / (Deficit) for the year		(112,747)	(28,852)	48,315
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(112,747)	(28,852)	48,315

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

Discovery School

Statement of Changes in Net Assets/Equity For the year ended 31 December 2024

Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Balance at 1 January	1,081,822	1,081,822	1,033,507
Total comprehensive revenue and expense for the year	(112,747)	(28,852)	48,315
Capital Contributions from / (Distributions to) the Ministry of Education Contribution - Furniture and Equipment Grant	58,127	-	-
Distribution to the Ministry of Education	(85,544)	-	-
Equity at 31 December	941,658	1,052,970	1,081,822
Accumulated comprehensive revenue and expense	941,658	1,052,970	1,081,822
Equity at 31 December	941,658	1,052,970	1,081,822

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.

Discovery 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	33,151	86,148	86,360
Accounts Receivable	8	262,946	216,000	228,495
Funds held for Capital Works Projects	16	26,807	-	2,658
GST Receivable		15,538	9,998	57,180
Prepayments		3,899	20,000	22,776
Investments	9	359,735	420,000	415,520
		<u>702,076</u>	<u>752,146</u>	<u>812,989</u>
Current Liabilities				
Accounts Payable	11	370,296	258,000	267,930
Borrowings - Due in one year	12	6,257	-	6,257
Revenue Received in Advance	13	541	-	25,178
Provision for Cyclical Maintenance	14	12,685	15,000	13,733
Finance Lease Liability	15	12,557	15,000	14,105
Funds held for Capital Works Projects	16	-	-	17,129
		<u>402,336</u>	<u>288,000</u>	<u>344,332</u>
Working Capital Surplus/(Deficit)		<u>299,740</u>	<u>464,146</u>	<u>468,657</u>
Non-current Assets				
Property, Plant and Equipment	10	689,509	623,822	670,823
		<u>689,509</u>	<u>623,822</u>	<u>670,823</u>
Non-current Liabilities				
Borrowings	12	15,643	-	21,900
Provision for Cyclical Maintenance	14	19,271	20,000	21,418
Finance Lease Liability	15	12,679	15,000	14,340
		<u>47,593</u>	<u>35,000</u>	<u>57,658</u>
Net Assets		<u>941,658</u>	<u>1,052,970</u>	<u>1,081,822</u>
Equity		<u>941,658</u>	<u>1,052,970</u>	<u>1,081,822</u>

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

Discovery 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		930,192	923,936	877,442
Locally Raised Funds		219,177	183,160	225,265
Goods and Services Tax (net)		41,635	-	(43,677)
Payments to Employees		(610,503)	(334,671)	(551,109)
Payments to Suppliers		(508,734)	(828,895)	(443,322)
Interest Paid		(1,926)	(2,500)	(1,878)
Interest Received		24,783	23,327	33,260
Net cash from Operating Activities		94,624	(35,643)	95,981
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(90,032)	(143,780)	(131,777)
Purchase of Investments		55,785	130,000	39,649
Net cash from Investing Activities		(34,247)	(13,780)	(92,128)
Cash flows from Financing Activities				
Furniture and Equipment Grant		22,702	-	-
Finance Lease Payments		(3,209)	-	(13,967)
Loans Received/ Repayment of Loans		(6,257)	-	28,157
Distribution to the Ministry		(85,544)	-	-
Funds on behalf of Third Parties		(41,278)	-	43,101
Net cash from Financing Activities		(113,586)	-	57,291
Net increase/(decrease) in cash and cash equivalents		(53,209)	(49,423)	61,144
Cash and cash equivalents at the beginning of the year	7	86,360	135,571	25,216
Cash and cash equivalents at the end of the year	7	33,151	86,148	86,360

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

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

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 10.

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

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.

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20 years
Furniture and equipment	5 - 15 years
Information and communication technology	3 - 5 years
Motor vehicles	5 years
Textbooks	3 - 5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) Impairment of property, plant, and equipment and intangible assets

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

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

m) 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.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to 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.

o) Revenue Received in Advance

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

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

1. Statement of Accounting Policies

p) 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.

q) Funds held for Capital works

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.

r) Shared Funds

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.

s) 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.

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

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.

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	901,532	923,936	877,027
Teachers' Salaries Grants	2,501,566	2,510,763	2,487,885
Use of Land and Buildings Grants	848,987	848,987	824,978
Other Government Grants	28,660	-	415
	<u>4,280,745</u>	<u>4,283,686</u>	<u>4,190,305</u>

3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	153,444	190,560	142,291
Fees for Extra Curricular Activities	17,614	9,100	18,252
Trading	19,461	27,000	23,197
Fundraising & Community Grants	42,012	27,500	29,158
	<u>232,531</u>	<u>254,160</u>	<u>212,898</u>
Expenses			
Extra Curricular Activities Costs	39,958	31,275	14,667
Trading	-	-	2,820
	<u>39,958</u>	<u>31,275</u>	<u>17,487</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>192,573</u>	<u>222,885</u>	<u>195,411</u>

4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	179,586	182,225	137,903
Depreciation	106,770	102,000	109,789
Information and Communication Technology	26,169	23,250	20,362
Library Resources	911	3,330	3,309
Employee benefits - salaries	2,909,848	2,887,012	2,840,422
Staff Development	34,605	48,500	30,857
	<u>3,257,889</u>	<u>3,246,317</u>	<u>3,142,642</u>

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

5. Administration

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	11,060	8,800	8,175
Board of Trustees Fees	3,790	4,120	3,900
Board of Trustees Expenses	12,955	13,000	14,949
Communication	3,109	4,135	4,142
Consumables	11,513	13,500	10,078
Other	22,651	20,150	12,191
Employee Benefits - Salaries	151,557	141,000	149,365
Insurance	15,621	18,000	17,268
Service Providers, Contractors and Consultancy	11,420	11,364	11,328
	<u>243,676</u>	<u>234,069</u>	<u>231,396</u>

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	21,299	16,800	18,252
Consultancy and Contract Services	55,482	63,255	53,143
Cyclical Maintenance Provision	47,985	19,800	(25,106)
Grounds	4,123	4,000	9,854
Heat, Light and Water	13,017	13,500	14,159
Rates	7,052	10,000	8,961
Repairs and Maintenance	28,548	35,500	34,070
Use of Land and Buildings	848,987	848,987	824,978
Security	11,399	6,600	8,836
Employee Benefits - Salaries	73,806	57,422	50,621
	<u>1,111,698</u>	<u>1,075,864</u>	<u>997,768</u>

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

7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	33,151	86,148	86,360
Cash and cash equivalents for Cash Flow Statement	<u>33,151</u>	<u>86,148</u>	<u>86,360</u>

Of the \$33,151 Cash and Cash Equivalents, \$3,808 of Revenue Received in Advance is held by the School, as disclosed in note 13.

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	425	36,000	1,592
Receivables from the Ministry of Education	2,481	-	12,595
Interest Receivable	13,045	5,000	8,704
Teacher Salaries Grant Receivable	246,995	175,000	205,604
	<u>262,946</u>	<u>216,000</u>	<u>228,495</u>
Receivables from Exchange Transactions	13,470	175,000	10,296
Receivables from Non-Exchange Transactions	249,476	41,000	218,199
	<u>262,946</u>	<u>216,000</u>	<u>228,495</u>

9. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	359,735	420,000	415,520
Total Investments	<u>359,735</u>	<u>420,000</u>	<u>415,520</u>

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

10. Property, Plant and Equipment

2024	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	413,480	44,751	-	-	(33,327)	424,904
Furniture and Equipment	158,945	61,162	-	-	(39,654)	180,453
Information Technology	44,345	6,140	-	-	(18,047)	32,438
Leased Assets	24,339	11,154	-	-	(12,004)	23,489
Library Resources	29,714	2,248	-	-	(3,738)	28,224
Balance at 31 December 2024	670,823	125,455	-	-	(106,770)	689,509

The net carrying value of equipment held under a finance lease is \$23,489 (2023: \$24,339).

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 \$
Building Improvements	947,657	(522,754)	424,903	902,906	(489,426)	413,480
Furniture and Equipment	604,162	(423,709)	180,453	578,031	(419,086)	158,945
Information Technology	279,759	(247,320)	32,439	376,464	(332,119)	44,345
Leased Assets	44,354	(20,865)	23,489	78,389	(54,050)	24,339
Library Resources	77,289	(49,063)	28,226	75,040	(45,326)	29,714
Balance at 31 December	1,953,221	(1,263,711)	689,509	2,010,830	(1,340,007)	670,823

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	59,576	-	11,473
Accruals	9,004	18,000	19,270
Banking Staffing Overuse	8,105	-	-
Employee Entitlements - Salaries	288,649	240,000	227,972
Employee Entitlements - Leave Accrual	4,962	-	9,215
	370,296	258,000	267,930
Payables for Exchange Transactions	370,296	258,000	267,930
	370,296	258,000	267,930

The carrying value of payables approximates their fair value.

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

12. Borrowings

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due in One Year	6,257	-	6,257
Due Beyond One Year	15,643	-	21,900
	21,900	-	28,157

The school has borrowings at 31 December 2024 of \$21,900 (31 December 2023 \$28,157). This loan is from the Energy Efficiency and Conservation Authority for the purpose of upgrading lighting. The loan is unsecured and interest free.

13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	-	-	12,101
Other	541	-	13,077
	541	-	25,178

14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	35,151	35,151	82,357
Increase/ (decrease) to the Provision During the Year	47,985	19,800	13,858
Adjustment to the provision	-	-	(38,964)
Use of the Provision During the Year	(51,180)	(19,951)	(22,100)
Provision at the End of the Year	31,956	35,000	35,151
Cyclical Maintenance - Current	12,685	15,000	13,733
Cyclical Maintenance - Term	19,271	20,000	21,418
	31,956	35,000	35,151

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2029. This plan is based on the schools 10 Year Property plan.

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

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 \$	2024 \$	2023 \$
No Later than One Year	14,160	15,000	15,915
Later than One Year and no Later than Five Years	14,090	15,000	15,369
Future Finance Charges	(3,014)	-	(2,839)
	<u>25,236</u>	<u>30,000</u>	<u>28,445</u>
Represented by			
Finance lease liability - Current	12,557	15,000	14,105
Finance lease liability - Term	12,679	15,000	14,340
	<u>25,236</u>	<u>30,000</u>	<u>28,445</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.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
SIP - Refurbish Admin Block	17,129	91,250	(220,730)	85,544	(26,807)
Replace Heat Pumps Blocks 4,6,12,16,17	(2,658)	5,458	(2,800)	-	-
Totals	<u>14,471</u>	<u>96,708</u>	<u>(223,530)</u>	<u>85,544</u>	<u>(26,807)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(26,807)
	<u>(26,807)</u>

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Fire and Security Alarms	(11,503)	14,974	(3,471)	-	-
SIP - Refurbish Admin Block	(4,425)	950,000	(928,446)	-	17,129
Library Leak	(12,702)	13,072	(370)	-	-
Replace Heat Pumps Blocks 4,6,12,16,17	-	60,800	(63,458)	-	(2,658)
Totals	<u>(28,630)</u>	<u>1,038,846</u>	<u>(995,745)</u>	<u>-</u>	<u>14,471</u>

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,790	3,900
<i>Leadership Team</i>		
Remuneration	409,258	405,781
Full-time equivalent members	3	3
Total key management personnel remuneration	413,048	409,681
Total full-time equivalent personnel	3.00	3.00

There are 9 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	160 - 170	160 - 170
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	3	3
110 - 120	5	4
120 - 130	1	-
	9	7

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

Discovery School

Notes to the Financial Statements

For the year ended 31 December 2024

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

20. Commitments

(a) Capital Commitments

As at 31 December 2024 the Board had no capital commitments (2023: \$270,810) as a result of entering contracts.

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

21. 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	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	33,151	86,148	86,360
Receivables	262,946	216,000	228,495
Investments - Term Deposits	359,735	420,000	415,520
	<u>655,832</u>	<u>722,148</u>	<u>730,375</u>
Total Financial assets measured at amortised cost			
Financial liabilities measured at amortised cost			
Payables	370,296	258,000	267,930
Finance Leases	25,236	30,000	28,445
Borrowings	21,900	-	28,157
	<u>417,432</u>	<u>288,000</u>	<u>324,532</u>
Total Financial Liabilities Measured at Amortised Cost			

22. Events After Balance Date

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

Discovery School

Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board gained	Occupation	Term expired/expires
Brayden Smith	Presiding Member	Elected	Accountant	September 2025
Kaylene Macnee	Principal	Appointed	Principal	
Sam Taylor	Parent Rep	Elected	Business Analyst	September 2025
Laura Lumley	Parent Rep	Elected	Designer and Implementation Manager	September 2025
Georgia Taingahue	Parent Rep	Co-opted	Project Leader	September 2025
Andrea Smith	Staff Rep	Elected	Teacher	September 2025
Danelle Whaanga	Parent Rep	Elected	Customer Success Manager, Accountant	November 2026
Nick Emmerson	Parent Rep	Elected	Principal Director, Emmerson Hartwood Limited	November 2026

Discovery School

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2024

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2024, the school received total Kiwisport funding of \$6,933 (2023: \$6,812).

The funding was spent on Kelly Sports and swimming lessons.

Statement of Compliance with Employment Policy

For the year ended 31 December 2024 Discovery School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect 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 an complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

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

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

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 23 May 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 20 to 21, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Geoff Potter
BDO WELLINGTON AUDIT LIMITED
On behalf of the Auditor-General
Wellington, New Zealand

Statement of Variance 2024

School Number 2832

Strategic Goals and Annual Initiatives	<p>Goal 1: Grow our knowledge of Te Ao Māori</p> <ul style="list-style-type: none"> 1.1. Strengthen partnership and connections with Ngāti Toa Rangatira 1.2. Increase understanding, knowledge & use of te reo me ona tikanga Māori <p>Goal 2: Learn through a refreshed, rich local curriculum</p> <ul style="list-style-type: none"> 2.1. Implementation of draft refreshed curriculum areas 2.2. Refresh our local curriculum as the national refresh progresses 2.4. Progress work to ensure our school structure and plans support age appropriate learning priorities 2.3. Ensure our vision is fit for purpose <p>Goal 3: To improve the school environment and resources</p> <ul style="list-style-type: none"> 3.1. Encourage and support student led projects that improve our school environment 3.3. Create spaces that enhance outdoor learning
Giving effect to Te Tiriti o Waitangi	<p>Our school is committed to giving effect to Te Tiriti o Waitangi. The first strategic goal and its targets are wholly focused on this and it is evident as you read through the details of our annual plan. The second goal also links closely to this with a focus on learning about and implementing Te Mataiaho, with elements of provision of an inclusive, rich curriculum that honours Te Tiriti o Waitangi. This, along with mana whenua stories and work with Ūpane and whānau Māori will ensure we are giving effect to Te Tiriti o Waitangi.</p>
Goal 1: Grow our knowledge of Te Ao Māori	<p>During the year, we completed the following key actions:</p> <ul style="list-style-type: none"> ● Staff completes 3 Ūpane courses with Ngāti Toa Rangatira, including <i>He Whakahāngai, Mauri Ora</i> and <i>Marae/tikanga experience</i> ● Teams identified how our learning with Ūpane feeds into the refresh of our local curriculum and classroom programmes ● We involved students to start the process of renaming our teaching teams ● Staff professional development around growth of te reo, tikanga and knowledge of te ao Māori ● Work with whānau to increase our knowledge of ākonga Māori whakapapa & iwi/whānau aspirations ● Processes for mihi o te ata developed and implemented across the school ● Analysis of class time used teaching/learning te reo Māori with a plan to increase this - we now have some classes at level 4b ● Teachers included goals and worked through these as part of their professional growth plans ● We planned and implemented opportunities to kōrerō Māori, with leaders modelling this ● Many staff attended te reo courses in their own time

	<ul style="list-style-type: none"> Confirmed mana whenua seat on our board Continued to grow our relationships with mana whenua, with a focus on reciprocity <p>We are still working on confirming processes for tikanga Māori within the school and progressing work on our school entranceway, as well as reviewing mihi whakatau/pōwhiri practices so they happen at the right time/manner, carried out by those most appropriate to the situation. These actions will carry over into 2025, as well as continuing to work on the overall goal.</p>
Goal 2: Learn through a refreshed, rich local curriculum	<p>During the year, we completed the following key actions:</p> <ul style="list-style-type: none"> Whole school Ko wai au? unit with a focus on their name and what it means Begun to work through a process to rename teaching and learning teams Teachers began to plan using refreshed Social Sciences, Mathematics & Statistics, & English content, although MOE guidance and timeframes have changed significantly during the year. Celebrated pacific language weeks and culture Gave feedback where timeframes allowed on draft curriculum content Confirmed structured literacy approaches that we will use and continued professional development in this Supported the staff through the change in school structure, reducing from 4 teaching teams to 3 Supported an extension group of students to lead the change of our school vision, working with the board and mana whenua, as well as our school community <p>Some actions such as exploring the common practice model, were not taken due to changes in MOE priorities. We are going to progress our work around the development of a conceptual curriculum that gives effect to the national curriculum, while supporting us to achieve our vision, as we work through next year.</p>
Goal 3: To improve the school environment and resources	<p>During the year, we completed the following key actions:</p> <ul style="list-style-type: none"> The Green Team identified a range of projects to improve throughout the school Work on our grounds and property to improve the environment for students and staff Installation of turf under goal posts and exterior blinds on the R1-3 deck, so students could use them all year round Full utilisation of the bike track and opportunities for student bike monitors to learn about maintenance and manage our resources <p>It is an ongoing challenge to increase shade in the school, however this will always be something the board looks for opportunities to do. Next year, we aim to look at how we can get students utilising spaces more as part of their learning programmes and as a way to increase their agency about where they work.</p>

Student Progress & Achievement Summary 2024

We have used Overall Teacher Judgements (OTJs) made alongside several assessments students have undertaken, as well as teacher observations of the children to determine whether students are working towards, or achieving at or above curriculum expectations. Overall judgements take into account observations that have taken place in a range of classroom settings and within multiple curriculum areas. The data includes all year 1 to year 8 students.

Whole School Curriculum Levels End of year 2024

The following table shows the percentage of students achieving at or above curriculum expectations at the end of 2024

	Whole School	Girls	Boys	NZ/Pakeha	Māori	Pacific	Asian
Writing	80.9% (379/468)	85.5% (196/229)	77.4% (183/239)	83.4% (56/343)	64.5% (20/31)	70.6% (12/17)	80% (32/40)
Reading	90.3% (423/468)	90.4% (207/229)	90.8% (218/239)	90.2% (317/343)	74.1% (23/31)	76.5% (13/17)	87.5% (35/40)
Mathematics	85% (399/468)	82.5% (189/229)	87.9% (210/239)	88% (302/343)	67.7% (21/31)	60.6% (11/17)	87.5% (35/40)

Analysis of Achievement Targets

Based on the above data, we set achievement targets in reading, writing and mathematics for the 2024 year. The table below provides a detailed analysis of these are what we need to consider for 2025.

Achievement Target 1 - Our students as writers	By the end of 2024, accelerate the progress of Year 2-8 students so that 86% of students are achieving at or above the expected level. This means 15/70 students achieving below expectations in 2023 making accelerated progress to get to expectations.
Baseline Data	At the end of 2023, 82% (381/466) of students were working within or above their curriculum expectations in writing. This includes 267/342 students in Y2-8 this year. Girls were achieving higher in writing than boys. Achievement in writing continues to decline and we believe the deliberate acts of teaching writing were significantly impacted during the covid lockdowns and related absences, which have lasting affects. Staff have implemented a range of differentiated strategies within and across classes and syndicates to meet the needs of students, however we still have a need to focus on acceleration for a number of students.
Actions Taken in 2024	<ul style="list-style-type: none">Continued with goal setting for all students with regular feedback for all learners.Structured Literacy practice across the school.

	<ul style="list-style-type: none"> ● Moderation of writing within and across teaching teams. ● Continued provision of programmes that ensured students were writing for relevant purposes. ● Daily opportunities to write. ● Attendance data was recorded on mid year reports and priority learner sheets. Teachers contacted parents of children who had high absence levels each term. ● Some Junior teachers took part in BSLA (Structured Literacy approach) that promotes a strong phonics link to writing. ● Use of a range of resources to differentiate programmes to meet learner needs. ● Detailed plans and tracking of priority learners, with support of coaching from SENCO. ● Sharing ideas and practice within and across teams, particularly focusing on students who are difficult to shift. ● Change in school structure to reduce the number of transitions between teaching teams as our children move through schooling.
Outcomes	<p>At the end of 2024, 80.9% of students across Years 1-8 were achieving within or above curriculum expectations in writing (379/468). Of the 89 students below, 3 are new to Discovery School this year. When looking specifically at the 2024 Year 2-8 students, 77.1% were achieving expectations, so the target was not met. Of the 15 students we identified at the beginning of 2024 who could be focused on to make accelerated progress, they all made progress, however only 10 made accelerated progress. There are a number of students with complex needs.</p>
Reasons for Variance	<p>We believe we continue to see the effects of covid lock downs in our writing achievement data. We also notice students struggle to generate ideas for writing and are coming in with lower levels of oral language. Students are often needing more teacher input with strategies such as language experiences prior to teaching writing. We have been considering our contribution to screen time and how we can limit this as we feel this is a contributing factor to the decline in writing achievement. We have also identified that we have a continued need to moderate writing within and across teams. It is a very subjective area to mark, with a number of considerations that need to be made. There are a small number of students for whom ongoing attendance concerns may have impacted.</p>
Evaluation / Next Steps	<ul style="list-style-type: none"> ● We are concerned about the high % of students in Years 4-8 achieving below the expected level. We are considering possible contributing factors and will be discussing this with staff at a staff meeting early in February. This may result in additional actions planned for 2025. ● Year 4-6 are taking part in the BSLA trial in Term 1 and 3 Junior teachers will be doing BSLA training at the start of year. If possible, Y4-6 teachers will then complete further professional learning in BSLA. ● Year 7&8s are completing the professional learning and starting to implement the Ideal programme. ● Teachers ensure daily opportunities to write in class, with a focus on building more independence. ● Include opportunities for student choice of writing. ● Provide opportunities to moderate a selection of students at each level with a member of the senior leadership team. ● Literacy Team to look at ensuring there are authentic opportunities to write and how these might be facilitated across the school. ● While considering the workload and capacity to do so, begin to use the refreshed English curriculum in Years 0-6. ● Transition meetings and continued detailed plans/ tracking of priority learners, with support of coaching from SENCO.
Achievement Target 2 - Our students as readers	<p>By the end of 2024, accelerate the progress of Year 2-8 students so that 93% of students are achieving at or above the expected level. This means 7/31 students achieving below expectations in 2023 making accelerated progress to get to expectations.</p>

Baseline Data	<p>At the end of 2023, 90.1% (420/466) of students were working within or above their curriculum expectations in reading. This includes 304/342 students in Y2-8 this year. While there were less girls underachieving, there was a greater percentage of boys above expected levels. Reading continues to be the area where we have our best results. The students who are below, often have other learning difficulties that are contributing, making their achievement quite difficult to accelerate, however it can also impact their achievement across the curriculum with reading being such an essential skill for learning.</p>
Actions Taken in 2024	<ul style="list-style-type: none"> ● Reading Recovery programme for Year 1 and 2 students, along with Early Structured Literacy small groups. ● Whole school Structured Literacy approaches in both reading and writing (depending on the relevant year level). ● Group of seven teachers in the Junior team completed their micro credential, along with two in school facilitators for the Better Start Literacy Approach through Canterbury University. ● Started to investigate more opportunities for teachers to engage children in oral language and vocabulary building, especially during play-based learning in Junior Team. ● Middle team focussed on building inference skills and vocabulary knowledge through the use of a variety of tasks and resources. ● Detailed plans and tracking of priority learners, with support of coaching from SENCO. ● Students set reading goals and reflected on these during their student led meetings with their parents. ● Use of a range of resources to differentiate programmes to meet learner needs. ● Change in school structure to reduce the number of transitions between teaching teams as our children move through schooling.
Outcomes	<p>At the end of 2024, 90.3% of students across Years 1-8 were achieving within or above curriculum expectations in writing (423/468). 175 of these were working above expectations. Of the 45 students below, 2 are new to Discovery School this year. When looking specifically at the 2024 Year 2-8 students, 88.5% were achieving expectations, so the target was not met, however we did have 7 students make accelerated progress (which is the number we were targeting). This discrepancy is due to the data not being 'clean'.</p>
Reasons for Variance	<p>Like writing, there are many societal factors impacting on overall reading achievement, including reduced rates of oral language at school entry, screen time and less children reading books for enjoyment (with many using online tools and devices instead of books). how we can limit this as we feel this is a contributing factor to the decline in writing achievement. Going into 2024, we had 40 priority learners in reading. As we end the year, we have around 35, however some are new to this group. Of the children who are below at the end of 2024, 10 have support in place for more complex needs and 2 are ESOL. There are 7 in the group who did not start school at Discovery and have had at least one school transition, which may also contribute to their underachievement.</p>
Evaluation / Next Steps	<ul style="list-style-type: none"> ● Year 4-6 are taking part in the BSLA trial in Term 1 and 3 Junior teachers will be doing BSLA training at the start of year. If possible, Y4-6 teachers will then complete further professional learning in BSLA. ● Year 7&8s are completing the professional learning and starting to implement the Ideal programme. ● Reorganisation and culling of reading resources to ensure texts are fit for purpose and accessible to all teachers who require them. ● Transition meetings and continued detailed plans/ tracking of priority learners, with support of coaching from SENCO. ● Continue to find opportunities for teachers to learn about and use the new curriculum at a pace that is manageable. ● Continue to investigate more opportunities for teachers to engage students in oral language and vocabulary building, especially during play-based learning in Junior TeamImplement our newly developed school wide plan of scope and sequence for Structured Literacy.

Achievement Target 3 - Our students as mathematicians	<p>By the end of 2024, accelerate the progress of Year 2-8 students so that 89% of students are achieving at or above the expected level. This means 20/71 students achieving below expectations in 2023 making accelerated progress to get to expectations.</p> <p>At the end of 2023, 84% (389/466) of students were working within or above their curriculum expectations in maths. This includes 275/342 students in Y2-8 this year. Boys were achieving higher in maths than girls. In previous years, we noticed a drop in achievement data and this has continued. This may be a result of the time lost at school through covid lockdowns and increased absences. Staff have implemented a range of differentiated strategies within and across classes and syndicates to meet the needs of students, however we still have a need to focus on acceleration for a number of students.</p>
Baseline Data	
Actions Taken in 2024	<ul style="list-style-type: none"> ● Student goal setting and reflection. ● Senior students analysed their diagnostic data during the addition/subtraction and multiplication/division strategy units and selected workshops based on their needs. ● Differentiation of programmes to meet student needs, using flexible grouping and high interest workshops where appropriate. ● Detailed plans and tracking of priority learners, with support of coaching from SENCO. ● Use of reader/writer for PAT maths for students who are low in reading. ● Close analysis of maths data by the SLT to ensure we are accurately recording levels at both mid and end of year. ● Mathletics used to support programmes in Years 4-6. ● Where possible, Maths learning was related to the real world and is problem based. Explicit strategies are taught in classrooms for later use in problem solving. ● Basic facts knowledge was introduced in the junior syndicate and is further developed and extended through the other two syndicates in hotspots or fun activities/tasks. ● Extension provision through differentiation of programmes, as well as the Otago Problem Solving Challenges, Mathswell and a Y7/8 trigonometry extension group. ● Maths Week was to promote maths as fun and engaging. Looked at involving parents in how they can help at home with basic facts and place value through games. ● Trial the use of scope and sequence of Structured Maths by Mrs Priestley in the Junior Team. ● Explored the refreshed maths curriculum in staff meetings and used elements of it in our plans. We incorporated Big ideas 4 and 5 in our teaching, which explore mathematical thinking from other cultures. ● Change in school structure to reduce the number of transitions between teaching teams as our children move through schooling.
Outcomes	<p>At the end of 2024, 85% of students across Years 1-8 were achieving within or above curriculum expectations in maths (399/468). This is an improvement on 2024 figures. Of the 69 students below, 4 are new to Discovery School this year. When looking specifically at the 2024 Year 2-8 students, 82.3% were achieving expectations. Of the 20 students we identified at the beginning of 2024 who could be focused on to make accelerated progress, they all made progress, however only 12 made accelerated progress. There are a number of students with complex needs. While we saw a slight rise in our maths data and shift in a number of our priority learners, the achievement target of 89% of Y2-8 students was not met.</p>
Reasons for Variance	<p>While it is great to see a slight increase in overall achievement, we are mindful that the disruption to schooling over the covid period may well have a lasting impact on achievement. We have thought a lot about our girls in maths and why they may be below. Anecdotally, we</p>

	<p>know that our boys have higher levels of confidence and we may need to think carefully about whether our teaching approaches are contributing in any way to girls' underachievement. For a small number of students, there are complex learning needs we are supporting and attendance concerns. During 2024, we also still had a period of 'limbo' between the numeracy project and the curriculum refresh. System wide guidance on assessment tools and clarity around what students need to know has been unclear.</p>
Evaluation / Next Step	<ul style="list-style-type: none"> ● Maths professional development in the refreshed curriculum - through MOE provision and within our school led by the Maths & Leadership Teams. This will focus on what is an effective maths programme, what does the curriculum tell us and how we change our practice accordingly. ● Incorporate Oxford Maths into our programme, and continue to use Numicon in the Junior Team. This will include professional learning about these resources. ● Look at incorporating more Māori and Pasifika aspects to the teaching of mathematics. Explore current and new resources, when available, to support our Māori and Pasifika students. ● All classes ensure that engaging basic facts/place hot spot activities are part of their daily programme. ● Look at more collaborative planning using the new framework and moderate achievement of students using the new indicators. ● Look closely at the 2025 Year 4 and Year 6 girls that are just below and implement a support programme. ● Transition meetings and continued detailed plans/ tracking of priority learners, with support of coaching from SENCO.
Planning for next year	<p>Our annual plan for 2025 details the actions to take around data literacy and the implementation of the new maths curriculum. Once teachers have spent time looking at the elements of an effective maths programme and the MOE professional learning days, we will begin to look at how the MOE resources can best be used to support the implementation of the curriculum. We will continue to share practice within and across teams, as well as carefully plan for and monitor the progress of priority learners.</p>

