

# CASHMERE AVENUE SCHOOL

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



**Cashmere  
Avenue School**

Marae Roa o Khandallah

Principal:	Adelle Jensen
Ministry Number:	2821
School Address:	110 Cashmere Avenue, Khandallah, Wellington 6035
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Accounting Provider:	Accounting for Schools Limited

# CASHMERE AVENUE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# CASHMERE AVENUE 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.

Richard Adam Barrett

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

20/5/25

Date:

Adelle Louise Jensen

Full Name of Principal

[Signature]

Signature of Principal

20/5/2025

Date:

# CASHMERE AVENUE SCHOOL

## Statement of Comprehensive Revenue and Expense

### For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	2,983,006	2,871,413	2,871,845
Locally Raised Funds	3	232,599	183,258	239,543
Interest		18,104	15,000	17,271
<b>Total Revenue</b>		<b>3,233,709</b>	<b>3,069,671</b>	<b>3,128,659</b>
<b>Expenses</b>				
Locally Raised Funds	3	61,688	57,000	57,965
Learning Resources	4	2,128,639	2,086,573	2,122,527
Administration	5	269,880	244,228	239,804
Interest		2,357	2,250	1,508
Property	6	789,961	748,885	747,449
Loss on Disposal of Property, Plant and Equipment		-	-	174
		<b>3,252,525</b>	<b>3,138,936</b>	<b>3,169,427</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(18,816)</b>	<b>(69,265)</b>	<b>(40,768)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(18,816)</b>	<b>(69,265)</b>	<b>(40,768)</b>

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



# CASHMERE AVENUE SCHOOL

## Statement of Changes in Net Assets/Equity

### For the year ended 31 December 2024

Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>	587,407	587,406	610,491
Total comprehensive revenue and expense for the year	(18,816)	(69,265)	(40,768)
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	17,684
Prior Period Adjustment	4,250	-	-
<b>Equity at 31 December</b>	572,841	518,141	587,407
Accumulated comprehensive revenue and expense	572,841	518,141	587,407
<b>Equity at 31 December</b>	572,841	518,141	587,407

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.

# CASHMERE AVENUE SCHOOL

## Statement of Financial Position

### As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	296,167	39,687	286,436
Accounts Receivable	8	166,667	6,000	137,489
GST Receivable		-	20,000	20,976
Prepayments		6,855	5,000	13,335
Investments	9	172,882	170,000	111,449
Funds Receivable for Capital Works Projects	16	15,092	-	15,436
		657,663	240,687	585,121
<b>Current Liabilities</b>				
GST Payable		6,587	-	-
Accounts Payable	11	184,405	26,000	199,763
Borrowings	12	6,335	-	6,335
Revenue Received in Advance	13	9,902	10,000	14,625
Provision for Cyclical Maintenance	14	87,156	12,857	73,685
Finance Lease Liability	15	13,681	12,232	13,069
Funds held for Capital Works Projects	16	110,018	-	1,370
		418,084	61,089	308,847
<b>Working Capital Surplus/(Deficit)</b>		239,579	179,598	276,274
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	402,371	468,433	399,378
		402,371	468,433	399,378
<b>Non-current Liabilities</b>				
Borrowings	12	19,005	-	25,340
Provision for Cyclical Maintenance	14	46,315	127,315	49,649
Finance Lease Liability	15	3,789	2,575	13,254
		69,109	129,890	88,243
<b>Net Assets</b>		572,841	518,141	587,409
<b>Equity</b>		572,841	518,141	587,407

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

# CASHMERE AVENUE SCHOOL

## Statement of Cash Flows

### For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		670,877	630,851	584,013
Locally Raised Funds		261,379	183,258	272,091
Goods and Services Tax (net)		27,563	-	1,636
Payments to Employees		(475,896)	(420,894)	(429,526)
Payments to Suppliers		(411,933)	(330,035)	(293,566)
Interest Paid		(2,357)	(2,250)	(1,508)
Interest Received		18,104	15,000	17,271
Net cash from/(to) Operating Activities		87,737	75,930	150,411
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	694
Purchase of Property Plant & Equipment (and Intangibles)		(82,039)	(75,930)	(62,623)
Purchase of Investments		(61,433)	-	-
Proceeds from Sale of Investments		-	-	53,447
Net cash from/(to) Investing Activities		(143,472)	(75,930)	(8,482)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		(28,337)	-	17,684
Finance Lease Payments		(8,853)	-	(14,596)
Loans Received		(6,335)	-	31,675
Funds Administered on Behalf of Third Parties		108,991	-	(270,199)
Net cash from/(to) Financing Activities		65,466	-	(235,436)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>9,731</b>	<b>-</b>	<b>(93,507)</b>
Cash and cash equivalents at the beginning of the year	7	286,436	39,687	379,943
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>296,167</b>	<b>39,687</b>	<b>286,436</b>

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.



# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

CASHMERE AVENUE 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 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 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.

# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### *Cyclical maintenance*

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

#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

#### **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 16.

#### *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.

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.



# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

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.

#### **c) 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.

#### **d) 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.

#### **e) 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.

#### **f) 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.

#### **f) Inventories**

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

#### **g) 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.

# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### h) Property, Plant and Equipment

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

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

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

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

#### Finance Leases

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

#### Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Intangible Assets	3 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### i) 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.

#### 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.



# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

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

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

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

#### **j) 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.

#### **k) Employee Entitlements**

##### *Short-term employee entitlements*

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

#### **l) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants 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.

#### **m) 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 Revenue and Expense.

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

#### **n) Funds held for Capital works**

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

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

# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### **o) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **p) Provision for Cyclical Maintenance**

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

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

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

#### **q) Financial Instruments**

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

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

#### **r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **s) Budget Figures**

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

#### **u) Services received in-kind**

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



# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	670,538	561,586	583,226
Teachers' Salaries Grants	1,724,082	1,721,780	1,749,210
Use of Land and Buildings Grants	588,047	588,047	538,622
Other Government Grants	339	-	787
	<u>2,983,006</u>	<u>2,871,413</u>	<u>2,871,845</u>

#### 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations & Bequests	105,791	78,000	88,199
Fees for Extra Curricular Activities	65,530	54,300	79,084
Trading	14,358	-	15,340
Fundraising & Community Grants	46,120	36,000	54,883
Other Revenue	800	14,958	2,037
	<u>232,599</u>	<u>183,258</u>	<u>239,543</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	58,751	54,000	56,770
Trading	2,937	3,000	1,195
	<u>61,688</u>	<u>57,000</u>	<u>57,965</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>170,911</u>	<u>126,258</u>	<u>181,578</u>

#### 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	9,467	12,350	10,897
Information and Communication Technology	14,392	17,750	17,951
Library Resources	591	600	424
Employee Benefits - Salaries	2,003,470	1,963,443	2,001,223
Staff Development	21,673	16,500	15,867
Depreciation	79,046	75,930	76,165
	<u>2,128,639</u>	<u>2,086,573</u>	<u>2,122,527</u>



# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fee	9,816	7,806	7,434
Board Fees	3,165	4,050	990
Board Expenses	3,884	3,800	2,386
Communication	3,111	3,200	3,031
Consumables	13,233	10,800	11,783
Other	17,285	14,000	15,852
Employee Benefits - Salaries	198,441	179,231	178,652
Insurance	12,815	12,000	11,588
Service Providers, Contractors and Consultancy	8,130	9,341	8,088
	<b>269,880</b>	<b>244,228</b>	<b>239,804</b>

#### 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Caretaking and Cleaning Consumables	7,064	6,500	7,124
Consultancy and Contract Services	102,368	90,000	95,910
Cyclical Maintenance Provision	10,137	16,838	51,041
Grounds	33,449	7,000	2,531
Heat, Light and Water	34,863	19,000	21,314
Rates	3,192	2,000	2,090
Repairs and Maintenance	8,278	15,000	25,161
Use of Land and Buildings	588,047	588,047	538,622
Security	2,563	4,500	3,656
	<b>789,961</b>	<b>748,885</b>	<b>747,449</b>

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

#### 7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash on Hand	229	150	150
ASB CAS BoT	282,348	19,537	270,490
ASB 59 - Savings on Call	13,590	20,000	15,796
	<b>296,167</b>	<b>39,687</b>	<b>286,436</b>

Cash and cash equivalents for Statement of Cash Flows

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

Of the \$296,167 Cash and Cash Equivalents, \$110,018 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. The funds are required to be spent in 2025 on Crown owned school buildings.

# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,200	6,000	5,005
Receivables from the Ministry of Education	2,130	-	-
Interest Receivable	1,878	-	1,118
Teacher Salaries Grant Receivable	161,459	-	131,366
	<u>166,667</u>	<u>6,000</u>	<u>137,489</u>
Receivables from Exchange Transactions	3,078	6,000	6,123
Receivables from Non-Exchange Transactions	163,589	-	131,366
	<u>166,667</u>	<u>6,000</u>	<u>137,489</u>

#### 9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	172,882	170,000	111,449
	<u>172,882</u>	<u>170,000</u>	<u>111,449</u>

#### 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2024</b>						
Building Improvements	120,834	13,923	-	-	(3,586)	131,171
Furniture and Equipment	101,086	50,210	-	-	(30,777)	120,519
Grounds Development	97,039	-	-	-	(9,820)	87,219
Information Technology	34,347	9,949	-	-	(18,137)	26,159
Leased Assets	23,519	3,132	-	-	(13,789)	12,862
Library Resources	22,553	4,825	-	-	(2,937)	24,441
<b>Balance at 31 December 2024</b>	<u>399,378</u>	<u>82,039</u>	<u>-</u>	<u>-</u>	<u>(79,046)</u>	<u>402,371</u>

The net carrying value of equipment held under a finance lease is \$12,862 (2023: \$23,519)

#### Restrictions

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.

# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 10. Property, Plant and Equipment (cont)

	2024 Cost or Valuation \$	2024 Accumulat ed Depreciatio \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	157,330	(26,159)	131,171	143,407	(22,573)	120,834
Furniture and Equipment	534,298	(413,779)	120,519	486,493	(385,407)	101,086
Grounds Development	221,215	(133,996)	87,219	221,215	(124,176)	97,039
Information Technology	211,294	(185,135)	26,159	201,345	(166,998)	34,347
Leased Assets	51,021	(38,157)	12,862	93,806	(70,287)	23,519
Library Resources	103,756	(79,315)	24,441	98,930	(76,377)	22,553
<b>Balance at 31 December</b>	<b>1,278,914</b>	<b>(876,541)</b>	<b>402,371</b>	<b>1,245,196</b>	<b>(845,818)</b>	<b>399,378</b>

#### 11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	6,853	20,000	56,368
Accruals	8,283	-	6,153
Employee Entitlements - Salaries	164,164	-	132,168
Employee Entitlements - Leave Accrual	5,106	6,000	5,075
	<b>184,406</b>	<b>26,000</b>	<b>199,764</b>
Payables for Exchange Transactions	184,406	26,000	199,764
	<b>184,406</b>	<b>26,000</b>	<b>199,764</b>

The carrying value of payables approximates their fair value.

#### 12. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	6,335	-	6,335
Loans due after one year	19,005	-	25,340
	<b>25,340</b>	<b>-</b>	<b>31,675</b>

The school has borrowings at 31 December 2024 of \$25,340 (31 December 2023 \$31,675). This loan is from the Energy Efficiency and Conservation Authority (EECA) for LED Lighting. The loan is unsecured and interest free with quarterly repayments in equal instalments of \$1,584.



# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other revenue in Advance	9,902	10,000	14,625
	<u>9,902</u>	<u>10,000</u>	<u>14,625</u>

#### 14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	123,334	123,334	72,293
Increase to the Provision During the Year	16,735	16,838	57,639
Use of the Provision During the Year	(6,598)	-	(6,598)
Provision at the End of the Year	<u>133,471</u>	<u>140,172</u>	<u>123,334</u>
Cyclical Maintenance - Current	87,156	12,857	73,685
Cyclical Maintenance - Non current	46,315	127,315	49,649
	<u>133,471</u>	<u>140,172</u>	<u>123,334</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 prepared by a Ministry engaged consultant.

#### 15. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	14,796	7,500	13,069
Later than One Year and no Later than Five Years	3,985	7,500	14,807
Later than Five Years	-	-	-
Future Finance Charges	(1,311)	-	(1,552)
	<u>17,470</u>	<u>15,000</u>	<u>26,324</u>
<b>Represented by</b>			
Finance lease liability - Current	13,681	7,500	13,069
Finance lease liability - Non current	3,789	7,500	13,254
	<u>17,470</u>	<u>15,000</u>	<u>26,323</u>

# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 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.

	2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Block 2 Upgrade	207870	(13,286)	34,322	(34,959)	13,923	-
Weathertightness		1,370	-	(3,990)	-	(2,620)
Upgrade Fire Alarm System	244022	(2,150)	102,357	(4,880)	-	95,327
Deck & Ramp Remediation Project	245816	-	15,035	(15,035)	-	-
Drainage Project	239497	-	17,779	(14,088)	-	3,691
Block 3 Roofing Replacement	239499	-	-	(12,472)	-	(12,472)
Block 9 Leak Remediation	249699	-	11,000	-	-	11,000
Totals		(14,066)	180,493	(85,424)	13,923	94,926

#### Represented by:

Funds Held on Behalf of the Ministry of Education	110,018
Funds Receivable from the Ministry of Education	(15,092)

94,926

SIP Block 2 Upgrade costs exceeded Ministry funding, and therefore the Board provided \$13,923 of funding to complete and close out the project. The \$13,923 was treated as an investment and was capitalised.

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Block 2 Upgrade		265,396	282,925	(561,607)	-	(13,286)
Temporary Slip Fencing		699	18,400	(19,099)	-	-
Weathertightness		(9,960)	11,330	-	-	1,370
Upgrade Fire Alarm System		-	-	(2,150)	-	(2,150)
Totals		256,135	312,655	(582,856)	-	(14,066)

#### Represented by:

Funds Held on Behalf of the Ministry of Education	1,370
Funds Receivable from the Ministry of Education	(15,436)

#### 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.



# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 18. Remuneration

##### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,165	990
<i>Leadership Team</i>		
Remuneration	828,836	698,972
Full-time equivalent members	7	6
Total key management personnel remuneration	832,001	699,962

There are eight members of the Board excluding the Principal. The Board had held eight 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	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

##### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2	4
110 - 120	4	1
	6	5

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

# CASHMERE AVENUE 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

At 31 December 2024, the Board had capital commitments of \$981,854 (2023: \$504,120) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Weathertightness Project	283,687	13,950	269,737
Upgrade fire Alarm System	147,195	7,030	140,165
Block 3 Roofing Replacement	402,346	12,472	389,874
Block 9 Leak Remediation	16,000	-	16,000
Drainage Project	177,775	14,087	163,688
Deck and Ramp Remediation	17,425	15,035	2,390
<b>Total</b>	<b>1,044,428</b>	<b>62,574</b>	<b>981,854</b>

# CASHMERE AVENUE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 21. Financial Instruments

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	296,167	39,687	286,436
Receivables	166,667	6,000	137,489
Investments - Term Deposits	172,882	170,000	111,449
<b>Total Financial assets measured at amortised cost</b>	<b>635,716</b>	<b>215,687</b>	<b>535,374</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	184,406	26,000	199,764
Borrowings - Loans	25,340	-	31,675
Finance Leases	17,470	14,807	26,323
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>227,216</b>	<b>40,807</b>	<b>257,762</b>

#### 22. Events After Balance Date

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

#### 23. Comparatives

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

# CASHMERE AVENUE SCHOOL

## Members of the Board

For the year ended 31 December 2024

Name	Position	How position on Board gained	Occupation	Term Expires
Richard Barrett	Presiding Member (Partial Year)	Elected December 2020, re-elected December 2023, Stepped up to presiding member February 2024	Manager	December 2026
David Miller	Presiding Member (Partial Year)	Elected 2016, re-elected 2019, re-elected September 2022	Management Consultant	Resigned as member February 2024
Adelle Jensen	Principal	Appointed January 2023	Principal	
Abigail Johnston	Parent Rep	Elected December 2020, re-elected December 2023	Research Manager	December 2026
Krish Amirthalingam	Parent Rep	Elected September 2022	Business Analyst	September 2025
Emma Bonner	Finance Representative	Elected September 2022	Homemaker	September 2025
Tricia Will	Staff Representative	Re-selected September 2022	Teacher	September 2025
Lily Yin	Parent Rep	Elected December 2023	Director of Finance & Operations	December 2026
Stacey Bird	Parent Rep			



# Independent auditor's report

## **To the readers of the financial statements of Cashmere Avenue School for the year ended 31 December 2024**

The Auditor-General is the auditor of Cashmere Avenue School (the School). The Auditor-General has appointed me, Michael Rania, 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 20 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 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 page 21, and pages 25 to 60 but does not include the financial statements, and our auditor's report thereon.

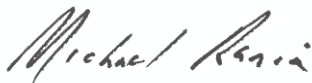
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): 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.



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



# Cashmere Avenue School

Marae Roa o Khandallah

## Giving Effect to Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Cashmere Avenue School recognises our role and responsibility to honour and give effect to Te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Cashmere Avenue School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Cashmere Avenue School works from the four articles of Te Tiriti o Waitangi; of Kāwanatanga – Honourable Governance and Leadership, Rangatiratanga – Retaining Sovereignty, Ōritetanga – Promote Equity and Wairuatanga – Cultural/Religious freedoms.

Cashmere Avenue School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community through our Rōpū Whānau hui on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).





Cashmere Avenue School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia-Ka Hāpaitia.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6). Setting, monitoring and reviewing goals in te reo Māori capability is part of our teachers' professional growth cycles.

Cashmere Avenue School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

## **Equal Employment Opportunities**

As required by the Education and Training Act 2020 (s 597), Cashmere Avenue School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. Our Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

Cashmere Avenue School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to Te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.

Our appointment process meets the requirements of the Children's Act 2014.

The board always manages the recruitment and appointment of a Principal. For other vacancies, the board delegates the recruitment and appointment process to the Principal and senior management but may also be represented on the appointment committee.

We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.

## **Kiwisport Funding**

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

In 2024 the School received \$4839.24 in Kiwisport funding as part of the Operational Grant.

The funding was spent on PE equipment, and supporting outside school hours participation in miniball, and netball. Teams for interzone and outside school hours participation are provided with uniforms and equipment. A member of the teaching staff acted as liaison between parent coaches, managers, providers and the school. The Board contracted Easyswim to run swimming lessons in Term 1 and water safety lessons in Term 4 for all students.

The board contracted Easyswim to run a Kiwi Sport supported swimming and water safety programme for all the children.

## **Statement of Compliance with Employment Policy**

For the year ended 31 December 2024 the Cashmere Avenue School Board:

- Has developed and implemented personnel policies, within the 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 and complies with the conditions contained in the employment contract for 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





# Cashmere Avenue School

Marae Roa o Khandallah



## Statement of Variance 2024





### Strategic Goal 1: **Vibrant School**

We take pride in our fun and energetic school environment – an exciting place to learn

Kia wāna ake kei kōnei

Kāhui Ako Achievement Challenge: Hauora and Wellbeing

#### 2024 Progress:

- We created a school wide inquiry learning focus on Kaiiakitanga in Term 2, and we engaged with Lorraine Boennic (Waste Educator from Zero Waste, WCC) to work with our classes.
- We created a school wide inquiry learning focus on visual arts in Term 3
- We were successful with our EECA Loan Application, and replaced any non-LED lights with LEDs in January.
- We were partially successful with our grant application for replacement pool equipment, and were able to provide swimming lessons in Term 1 and water safety skills lessons in Term 4.
- Our weather tightness project was further delayed by a Ministry of Education cost review into pre-construction projects.
- The weather tightness has subsequently been approved, with a construction start date of January 2025.
- The Board invested in updated signage around the school, and the Board and Home and School collectively invested in updated playground markings.



**Annual Target:**

School buildings, outdoor spaces and classroom environments are safe, vibrant, and engaging

What do we expect to see by the end of the year?

1. Ākonga/student, kaimahi/staff and whānau/families will express pride in our school
2. School spaces will be warm, dry, and well lit and ventilated spaces
3. Outside environments will be cared for and maintained
4. Displays and spaces will reflect the vibrant learning we are doing

<b>Actions</b>	<b>What Did We Achieve</b>	<b>What is the Evidence</b>	<b>Reasons for Variance</b>	<b>Planning for next year – where to next?</b>
We will focus our Inquiry Learning theme in Term Two on kaitiakitanga and Environmental Sustainability	Our Inquiry learning theme of Kaitiakitanga and environmental sustainability was engaging and resulted in more students taking responsibility for actions that help reduce impact on the environment	Reduced rubbish in outside spaces, however some is still visible after morning tea, particularly in the lower area of the school  Outside environments are cared for and maintained	Garden spaces and litter need regular focus  Students need frequent reminders and encouragement to reduce litter	Embed school-wide practice of play-eat-learn to reduce litter being dropped during morning tea time  Plan for regular working bees and garden maintenance, and communicate the benefits and pride with the school community



	<p>We held a Home and School Working Bee in September</p> <p>Amelia as CASE Garden lead designed a school-wide planting plan to improve garden beds with mostly native planting</p>			
<p>Our Student Leaders (Student Council, Green Team) will identify areas for improvement, and will be supported to work towards improving our school learning environments</p>	<p>We re-established the Student Green Team</p> <p>The newly re-established Student Green Team created 'litter Free Lunches' each Tuesday. Leadership</p> <p>Student Council</p> <p>Green Team</p>	<p>Reduced litter in most playground spaces</p> <p>Students could articulate the importance of reducing lunchbox wrappers etc</p>	<p>Students need frequent reminders and encouragement to reduce litter</p>	<p>Embed school-wide practice of play-eat-learn to reduce litter being dropped during morning tea time</p>

<p>We will all bring our energy and skills to create an engaging learning environment</p>	<p>We spent time in leadership meetings discussing various research around classroom design and displays, considering neurodiverse learners.</p> <p>We hosted an art exhibition as part of our Term 3 inquiry</p> <p>The Board invested in updated signage, incorporating our school branding and positive, inclusive language.</p> <p>The Board and Home and School invested in updated playground markings</p>	<p>Community, staff and students have provided positive feedback about the visual impact of new signage and playground markings.</p> <p>Students expressed pride when showing and sharing their art</p>		<p>Continue (as a minor, ongoing focus area) to update and refresh displays around the school, including the school foyer and hall foyer spaces.</p> <p>Continue to reduce clutter by culling unwanted and out of date resources.</p>
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We will access an EECA loan for LED lighting to replace halogens and fluorescents	Our application for an EECA loan was approved	old halogen and fluorescent bulbs throughout the school were replaced with new, energy efficient lighting options	Electricity bills have not significantly reduced due to increased prices	Continue to monitor electricity bills  Continue to work with the Ministry on sustainable options e.g. heating upgrades
Our School Pool will be maintained to be used for Term 1 and Term 4	Grants for a new heat pump and photometer were applied for and partially approved.  Equipment was purchased through a combination of Board and grant funds	School swimming lessons progressed in Term 1 and 4	Terms 1 and 4	Work with a contractor to repaint the pool in 2025/2026



## Strategic Goal 2: **Inspired Learners**

We design opportunities for inspired, courageous learning to happen.

‘Whāia te mātauranga hei oranga mō koutou’

Kāhui Ako Achievement Challenge: Confident, Capable, empowered learners

### 2024 Progress:

- All teaching staff participated in Professional Learning around Te Mataiao, in particular the Maths and English drafts and final copies
- All teachers continued to implement aspects of Aotearoa New Zealand Histories in their teaching and learning programmes
- All classroom teachers were introduced to the next four pūrākau from Kura Ahurea (Iwi-led education programme) and have continued to integrate the concepts in their teaching and learning programmes
- We committed to purchasing and implementing the Te Puna Reo PLD and classroom learning programme. All classroom teachers participated in additional weekly or fortnightly PLD sessions
- We continued on our Structured Literacy PLD and teaching and learning programme development. Five teachers participated in Cohort 1, and three teachers participated in Cohort 2 of Structured Literacy PLD through Totai Angitu/Massey University.
- We largely sustained the rates of student achievement at or above curriculum expectations in reading, writing and maths in 2023 with some significant improvements to students working above expectations (shifting from at in 2023):
  1. 89% were at or above the expected level in reading at the end of 2024, the same as in 2023, with 30% achieving above expectations compared to 17% in 2023. .
  2. 85% of our students were at or above the expected level in writing at the end of 2024, compared to 88% at or above in 2023, a small drop, however we saw improvement in those working above expectations- with 17% working above in 2024 compared to 11% in 2023.
  3. 92% of our students were at or above the expected level in maths at the end of 2024, a very slight increase from 91% at or above in 2023, with 13% achieving above expectations in 2024 compared to 7% above in 2023.



- In response to stakeholder consultation in 2023, we provided more EOTC and extra-curricular learning experiences, including Zero Waste, Life Education, trips to Zealandia, the Island Bay Marine Education Centre, the Southern Landfill, Akau Tangi, Te Rauparaha Arena, Avalon Park, and more.
- We attended the Kahui Ako Mini Conference, with several of our staff facilitating workshops.
- Our student wellbeing survey responses are showing a decline in perceived student agency in their learning than in previous years. We believe this is at least partly due to the shifts in the English curriculum to a structured literacy approach where there is less student-led learning and more teacher-facilitated and directed learning.

#### Annual Target:

Our kaiaako/teaching staff and kaimahi are empowered to provide the best quality teaching and learning experiences for our ākonga/students

#### What do we expect to see by the end of the year?

1. All classroom teachers will have an understanding of the eight Pūrākau and have shared ideas for how to incorporate the learning in their classroom programmes and ākonga will demonstrate familiarity with the pūrākau and the key themes.
2. Ākonga will have experienced a variety of rich, engaging learning experiences
3. Teachers will have clear progressions of learning, teaching and assessment in literacy and mathematics

Actions	What Did We Achieve	What is the Evidence	Reasons for Variance	Planning for next year – where to next?
We will continue to incorporate the aspects of Te Mataidho that are ready for	Stacey Bird facilitated a staff-only workshop on Te Tiriti and impacts of colonisation	Teacher Planning and student learning, particularly the kō wai au inquiry unit and	Curriculum paused and rewritten, maths curriculum was released in part, with	Select maths resources to support teaching and learning in the new maths curriculum



implementation: Aotearoa New Zealand Histories, English and Maths	We continued to plan and teach using Aotearoa New Zealand Histories, and explored other aspects of Te Mataiaho that were ready for implementation: English and Maths	learning around Te Tiriti o Waitangi  Time in team meetings to build a shared understanding of the curriculum areas	some aspects incomplete.	Participate in MOE Maths Curriculum facilitation Staff Only Days (x2 in 2025)
The CAS learner profile (values and capabilities will be further embedded throughout the school	Connections to learner profile were evident in planning, teaching and learning experiences, and through staff and student dialogue, and in staff and team PLD meetings	Links in assembly such as elaborated Values Award stories  Learning showcases such as the Art exhibition, and cultural inquiry sharing showcased the Learner Profile (values and capabilities) in action	Will continue to be an ongoing focus- finding the connections from new learning (Te Mataiaho, maths mastery etc) to our Cas way of learning	
We will ensure our team planning includes a variety of learning opportunities	Teacher planning and team programmes demonstrated a variety of learning	Connecting to external facilitators and EOTC opportunities	n/a	Continue to ensure our team planning includes a variety of learning opportunities



	opportunities in the class, across the school and beyond the school gates including hosting more expert visits, parent input, and more trips and experiences. Each team had at least one learning trip out of the school	Community provided positive feedback about the rich and varied learning opportunities, and we had plenty of offers of parent support		
We will continue to embed The Code as the scope and sequence for spelling, and foundational reading and writing skills	Observations and discussions demonstrated increasing confidence in The Code scope and sequence	Release time for Lead Teacher Literacy to develop self-directed PLD modules support teacher		Teaching staff will continue to develop their knowledge of Te Mataiaho: English Curriculum and will be supported to develop their expertise and confidence with: <ul style="list-style-type: none"> <li>◦ The Code</li> <li>◦ Rich vocabulary and comprehension learning opportunities</li> <li>◦ Tier 2 in-class interventions</li> <li>◦ Rigor and pace of</li> </ul>

		<p>Team meetings include time for Lead Teacher Literacy to share expertise</p> <p>Literacy PLD: How to Teach writing, spelling and grammar</p>		<p>programme delivery</p> <ul style="list-style-type: none"> <li>Meeting the needs of all learners</li> </ul>
<p>We will align our CAS writing expectations, CAS structured literacy (including assessment and data) and Te Mataiaho progress outcomes for English as a clear progression of learning from Yrs 1-6</p>	<p>Our CAS documentation started to be updated, and alignment started to become more clear throughout</p>	<p>Literacy Theme Team Work together over 6 meetings (and follow up time) to align expectations, literacy learning implementation with Te Mataiaho</p>	<p>Some of this work was paused as groups of teachers participated in Structured Literacy PLD and spent time exploring Te Mataiaho English drafts and final copies to find alignment</p>	<p>We will align our CAS writing expectations, CAS structured literacy (including assessment and data) and Te Mataiaho progress outcomes for English as a clear progression of learning from Yrs 1-6</p>
<p>We will develop a shared understanding of writing practices and resources through whole staff and team PLD opportunities</p>		<p>Staff PLD: <a href="#">How to Teach Writing, Spelling and Grammar</a> course - Dr. Helen Walls &amp; Dr. Chrissie Braid</p>	<p>We didn't progress this in 2024 as we focused on The Code, and onboarding new staff to Structured Literacy. Some staff have</p>	<p>Teaching staff will continue to develop their knowledge of Te Mataiaho: English Curriculum and will be supported to develop their</p>



			explored The Syntax Project	<p>expertise and confidence with:</p> <ul style="list-style-type: none"> <li>◦ The Code</li> <li>◦ Rich vocabulary and comprehension learning opportunities</li> <li>◦ Tier 2 in-class interventions</li> <li>◦ Rigor and pace of programme delivery</li> <li>◦ Meeting the needs of all learners</li> </ul>
We will find ways to increase ākongā participation and collaboration in maths including introducing worthwhile mathematical tasks (rich tasks)	The Maths Lead teacher facilitated increased teacher awareness of strategies, resources and research around current best practice in maths, with a particular focus on rich maths tasks	Theme team sharing back  Teachers implementing rich maths tasks in their class programmes  Team discussions		We will participate in MOE and publisher PLD for Mathematics and through this we will explore the Sciences of Learning in maths
We will explore the Science of Learning in maths	The Maths theme team explored different research around rich maths tasks			We will explore and implement strategies that



	The Maths lead and theme team explored the refreshed and updated Te Mataiaho Maths curriculum draft		We paused on the development of a scope and sequence in mathematics as the Ministry announced they were releasing a mastery based curriculum	accelerate learning in mathematics
We will develop a scope and sequence for maths learning, and purposeful assessment across CAS using best evidence and Te Mataiaho Maths Progress Outcomes				We will find ways to increase ākonga participation and collaboration in maths including worthwhile mathematical tasks (rich tasks) and a CPA approach
We will explore and implement strategies that accelerate learning in mathematics			n/a	We will use Te Mataiaho: Maths Curriculum and the Maths No Problem resources to develop a scope and sequence for maths learning, and purposeful assessment across CAS using best evidence
We will continue our learning through the				We will continue our learning through the Kura

<p>Kura Ahurea Education programme:</p> <p>a) two staff members attend regular wānanga and share their learning with our wider staff.</p> <p>All classroom teachers will deliver learning experiences for their class based on the pūrākāu (Year 1: four from 2023 Year 2-6 quick revisit of four from 2023 and deeper implementation of four from 2024).</p>	<p>understanding of the eight Pūrākāu and have shared ideas for how to incorporate the learning in their classroom programmes</p> <p>Ākonga demonstrated a growing familiarity with the pūrākāu and the key themes.</p>	<p>improvement, with 96% of students reporting that their teachers use te reo Maori and tikanga in the classroom compared to 80% in 2023.</p>		<p>Ahurea Education programme:</p> <p>a) two staff members attend regular wānanga and share their learning with our wider staff.</p> <p>All classroom teachers will deliver learning experiences for their class based on the pūrākāu (Year 1: First four Year 2-6 quick revisit or integration of first eight, and deeper implementation of four from 2025).</p>
<p>We will use Poutama Reo as a self review and improvement tool to support students to value, acquire and use</p>	<p>Leaders were able to evaluate progress along the poutama and identify next steps</p>	<p>We saw some improvement reflected in the student wellbeing survey, with 75% of students</p>	<p>We are continuing to using Te Puna Reo programme as a PLD and student learning tool.</p>	<p>Leaders will be able to evaluate progress along the poutama and identify next steps</p>



Māori Language.	Students had more opportunities to learn and practise te reo Māori.	reporting that they were encouraged to use Te reo compared to 69% in 2023.		Student wellbeing survey scores will sustain or continue to improve for I'm encouraged to use te reo at school (70% in 2023, 75% in 2024)
We will provide opportunities for teachers to develop their confidence and capability in te reo Māori	We thought: Teachers were able to show progress in their te reo confidence, capability and regular usage in classrooms- measured using the Te Aho Arataki Marau mō te Ako i Te Reo Māori - Kura Auraki Te Reo Curriculum progressions	Te Puna Reo Te Reo PLD and Teaching/Learning Programme  Time in Team Meetings and Staff Meetings  Teachers support each other through Breakfast hui and sharing resources		
We will work as a leadership team to develop our leadership expertise	Leadership meeting discussions focused on leadership actions and impact	End of year unit holder reviews	n/a	Continue with: We will work as a leadership team to develop our leadership expertise
We will use the Leadership Capability Framework to reflect	Formal and informal coaching conversations	Feedback from emerging and established leaders highlight their		We will use the Leadership Capability Framework to reflect and grow our



and grow our capabilities	between leaders, and with teacher	confidence as leaders and awareness of the impact they have had.		capabilities
Our kaiako/teachers will have opportunities to grow their practice using a Professional Growth Cycle and through coaching and mentoring and other PLD opportunities	More teachers stepping into curriculum and theme lead roles			Our kaiako/teachers will have opportunities to grow their practice using a Professional Growth Cycle and through coaching and mentoring and other PLD opportunities

### Strategic Goal 3: **Connected Community**

We build strong relationships across our community – we are at our best when we work together  
'He waka eke no'

Kāhui Ako Achievement Challenge: Strong, secure cultural identities and sense of belonging

#### 2024 Progress:

- Parents expressed appreciation for our open classroom/sharing of learning opportunities
- We saw a small but committed number of parents attending regular assemblies
- We had excellent parent connection at our learning focused meetings (such as parent-teacher interviews, student-led conferences, parent info evening etc) and a regular core group of parents attending our Home and School meetings
- We have a small but growing number of families attending our Rōpū Whānau hui, including new families to the school
- We had an incredible turn out at a weekend working bee
- We are grateful to have an engaged and committed Board, Home and School, Rōpū Whānau and wider parent support for EOTC and school activities
- Some of our staff have connected into Kāhui Ako opportunities. Almost all staff attended the Kāhui Ako PLD day, and a relatively high proportion of our staff (leaders, teachers and support staff) facilitated workshops in the expo session for colleagues across the Kāhui Ako.

**Annual Target:** We build powerful partnerships for learning between our school staff, our key stakeholders groups, our parents/whānau/families and our wider community

#### What do we expect to see by the end of the year?

1. Our community groups will have been engaged in multiple opportunities across the year
2. We will have a stronger sense of our connection and shared commitment to our school
3. More staff will have engaged in Kāhui Ako work across the year than in 2023



Actions	Actions	What Did We Achieve	What is the Evidence	Reasons for Variance
<p>We will work in partnership with our Home and School Committee to plan fundraising and community events</p>	<p>Our Home and School Committee, Board, and Rōpū whānau express their commitment and sense of purpose, and see themselves as valued members of our school community</p> <p>Community expressed appreciation for the opportunities and impact of fundraising opportunities</p>	<p>Attendance at meetings</p> <p>Informal feedback from community</p>		<p>We will continue to work in partnership with our Home and School Committee to plan fundraising and community events, strengthening connections and building on previous success</p>
<p>Our Board will continue to discharge its governance responsibilities with care and commitment</p>	<p>The Board had a successful year with positive feedback from our ERO review</p>	<p>ERO report</p> <p>Internal review</p>	<p>n/a</p>	<p>Our Board will continue to discharge its governance responsibilities with care and commitment</p>



<p>We consult and share our thinking with our Rōpū Whānau, and actively seek their input in our provision of teaching and learning for our ākongā Māori.</p>	<p>We have a small but growing number of families attending our Rōpū Whānau hui, including new families to the school</p>	<p>Feedback from members of the Rōpū whānau and Tikanga Lead teachers</p>	<p>n/a</p>	<p>We will continue to consult and share our thinking with our Rōpū Whānau, and actively seek their input in our provision of teaching and learning for our ākongā Māori.</p>
<p>Whānau are invited and encouraged to be part of our Rōpū Whānau that meets regularly to discuss learning opportunities and tikanga, and how we are supporting our Māori ākongā/students to achieve success as Māori</p>	<p>Rōpū Whānau gave feedback on how we are supporting our ākongā Māori</p> <p>Rōpū Whānau will share their ideas for how we celebrate for Matariki and Te Wiki o te Reo Māori, and other school wide events</p> <p>We will see more of our whānau Māori connecting in with our school wide learning e.g. through ako, Matariki</p>			<p>Whānau will continue to be invited and encouraged to be part of our Rōpū Whānau that meets regularly to discuss learning opportunities and tikanga, and how we are supporting our Māori ākongā/students to achieve success as Māori</p>

	celebrations and Kapa Haka			
Communications within our community are purposeful and respectful	We have seen strong support of our sharing of learning, whānau expressed that they feel welcome and part of the learning environment	Informal feedback (in person, emails and cards)	n/a	We will continue to ensure communications within our community are purposeful and respectful
We will find ways to share learning with our community	Leadership and Teaching Teams collaborate to share ideas			We will continue to find ways to share learning with our community
We are active participants in Te Kāhui Ako o Tarikākā;	School schedule was managed to enable more staff to attend kāhui Ako PLD and networking opportunities	Regular attendance at Kahui Ako PLD	Not all staff found their preferred area or focus at Hubs of Interest	We will continue to be active participants in Te kāhui Ako o Tarikākā
	Teachers and kaimahi and leaders contributed to the kāhui Ako demonstrated through regular attendance at kahui Ako PLD	Ongoing connections from other schools e.g. requests to observe or be part of various Hubs	Structure of Kāhui Hubs etc is being reviewed early 2025	



	Teachers and kaimahi led workshops at the expo day, and took opportunities to set up and facilitate ongoing Hubs of Interest			
We participate in the Kura Ahurea learning programme to develop our understanding of pūrākau and tikanga through a mana whenua lens	<p>As a school we have developed a strong sense of our partnership with mana whenua</p> <p>All teachers have explored the pūrākau</p> <p>Our Tikanga leads have embraced the meaning and intent behind the pūrākau and share these cultural narratives with a strong sense of purpose.</p> <p>Tikanga Co-Lead/Within School Leads are our</p>	<p>Lessons and displays demonstrate class learning</p> <p>Incidental conversations between staff.</p> <p>Children are making connections between pūrākau</p> <p>Follow up time in team meetings to discuss learning</p>	n/a	<p>We will continue our learning through the Kura Ahurea Education programme:</p> <p>a) two staff members attend regular wānanga and share their learning with our wider staff.</p> <p>All classroom teachers will deliver learning experiences for their class based on the pūrākāu (Year 1: First four Year 2-6 quick revisit or integration of first eight, and deeper</p>

	<p>TOA that attend the Wānanga</p> <p>All staff invited to staff meetings to learn the pūrākau and tikanga</p>			<p>implementation of four from 2025).</p>
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#### Strategic Goal 4: **Everyone Belongs**

CAS is a safe and inclusive place for all of us; where we respect, embrace and celebrate our identity and our diversity  
'He wāhi mō te katoa'

Kāhui Ako Achievement Challenges: Strong, Secure cultural identities and sense of belonging; Hauora and Wellbeing

##### 2024 Progress:

- We continue to see an increase in students enrolling with identified specific learning needs, and have a number of students that have complex and challenging behaviour needs in the classroom/school environment.
- We have worked hard to engage with external agencies, and the Ministry of Education, to upskill around inclusive and responsive practice for our children with challenging learning and behaviour needs, including training with MOE on understanding behaviour and prevention and de-escalation of complex situations.
- Staff participated in regular PLD to develop bicultural knowledge and te reo Māori capability including whole staff PLD facilitated by one of our parents on Te Tiriti and the impact of colonisation, as well as regular (weekly or fortnightly) Te Puna Reo PLD sessions, and termly Kura Ahurea PLD sessions (pūrākau through a mana whenua lens).
- Our student wellbeing survey highlighted that students experienced more Te Reo Māori than in previous years. 96% of students reported that teachers use te reo in class, up from 80% in 2023.
- Staff in our wellbeing theme team worked with Wiremu Gray alongside colleagues in our Kāhui Ako on the Te Whare Mauri Ora wellbeing model.
- Our term 1 inquiry unit focused on "Kō wai Au?" – developing students' knowledge and understanding of their own cultural heritage and the cultural heritage of their classmates.
- Our term 4 inquiry unit "Everybody Celebrate" enabled children to work in cross-year level groups to learn more about a culture that they were interested in, or connected to in some way.
- We held a school and community-wide Matariki celebration, held termly mini whakatau for new community members, and participated in a number of Kapa Haka festivals



- Our wellbeing survey showed that a majority of students have a successful and safe experience at school with between 80-90% of children reporting positively on all aspects with the "Safe and Inclusive Culture" section.. 95% of children say they feel kindness and care from their peers, and 98% of students say their teacher believes they can do well.
- Compared to this, 79% of children reported that their teachers help them identify and work through their feelings which was very similar to 2023.
- 80% of students said their teachers showed interest in their family and whānau which is an improvement from 74% in 2023, and 83% said they felt like their culture was valued at school which was an improvement from 77% in 2023.

Annual Target: Our school looks, sounds and feels like an emotionally and physically safe and inclusive space for kaaimahi/staff, whānau/families and ākongā/students.

What do we expect to see by the end of the year?

1. Staff will have built their understanding about children with diverse needs, and the inclusive and responsive practices to support them
2. Students will be equipped to support others if being hassled and to include others who have been left out
3. We will have developed a deeper understanding of Te Whare Mauri Ora and make links to our school curriculum
4. Ākongā will have learned about different cultures and will have had experiences that embrace our cultural diversity and identities
5. Our staff, ākongā/students and community will have continued to build a shared and authentic understanding of Te Tiriti o Waitangi, and develop opportunities to give effect to the articles of Te Tiriti o Waitangi :
  - Kāwanatanga: Honourable Governance
  - Rangatiratanga: Agency
  - Ōritetanga: Equity
  - The Spoken Promise: cultural and religious freedom



Actions	What Did We Achieve	What is the Evidence	Reasons for Variance	Planning for next year – where to next?
<p>Staff will develop their knowledge of neurodiversity and strategies that support students with neurodiversity</p>	<p>Leaders received training from MOE Behaviour specialists around understanding and responding to unwanted behaviour,</p> <p>Staff participated in a number of workshops on understanding, preventing and de-escalating behaviour</p> <p>Staff shared knowledge and expertise which increased understanding of the neurodiversity of our learners, and expressed they were feeling more confident with strategies that</p>	<p>Workshop notes from external Facilitators and PLD opportunities</p> <p>Staff Meetings discussion and ongoing conversations</p> <p>Language used highlights developing understanding of different 'lenses' to view behaviour</p>	<p>This will be ongoing mahi</p>	<p>Staff will continue to develop their understanding of the different functions of behaviour, and how to use a range of communication and relational strategies to support children.</p>

	support ākongā to thrive			
Staff will be have a shared understanding of the levels of behaviour severity, and the appropriate responses	We focused more on understanding different behaviours and different ways to view and respond to behaviour	Some conversations at leadership level		Staff will demonstrate an appropriate understanding of different behaviour functions, and develop a range of communication and relational strategies at Tiers 1, 2 and 3
	eTap behaviour entries show that teachers are recognising unwanted behaviour, the severity, and selecting appropriate, inclusive and respectful responses.	We saw a slight improvement on our student wellbeing survey scores for "Teachers help me identify and work through my feelings" to 80% (78% in 2023)	We shifted our focus to understanding behaviour through different lenses	In addition, senior students will develop their peer mediation and conflict resolution strategies, and all students will develop their skills to speak up for themselves and others
Some staff will participate in the Kāhui Ako Hub of Interest focused on Te Whare Mauri Ora Wellbeing model	The Wellbeing Theme team explored Te Whare Mauri Ora, and shared aspects of this with the wider staff. Many staff could	Conversations in staff or team meetings to discuss the aspects of Te Whare Mauri Ora and how it connects to other school wide practices	We will continue to develop our understanding of the Te Whare Mauri Ora wellbeing model.	Teachers will explore ways to teach the Te Whare Mauri Ora framework in their class programmes



	articulate aspects of Te Whare Mauri Ora  Teachers were enabled to attend Hubs Of Interest in Week 3 of every term, and many attended a seminar from Wiremu Gray (who designed Te Whare Mauri Ora)			
Students will have opportunities to explore who they are, and to learn more about each other and their cultural heritage through the Term 1 learning theme “Ko Wai Au?”	Our student survey scores for “I feel like my culture is valued at school” increased from 77% in 2023 to 83% in 2024.	Survey results  Incidental conversations with parents and whānau	n/a	Teachers will explore the CAS Cultural Diversity Framework
Students will have opportunities to learn how people celebrate things that are important, and will				Teachers and students will continue to develop their knowledge and appreciation of our diverse community

<p>learn that celebrations are a way of showing we value each other through our Term 4 Learning Theme "Let's Celebrate"</p> <p>Cultural Diversity Lead</p> <p>Coordinates school wide learning and celebration opportunities</p>				
<p>Stacey Bird (CAS whānau and educator) will run a session on Staff Call Back day on Te Tiriti o Waitangi</p>	<p>Teachers demonstrated more confidence and ideas for exploring te Tiriti o Waitangi</p>	<p>Incidental conversations and reflection from the session</p>	<p>n/a</p>	<p>Our next step is to develop our connection with marae/tangata whenua, so in 2025 all staff will experience a marae pōwhiri and build a connection to Maraeora</p>
<p>Tikanga Lead</p> <p>Coordinates a team that facilitates our annual Matariki learning and celebration</p>	<p>Our Matariki celebration was well attended, and the workshop structure enabled all children to participate</p>	<p>Feedback from whānau and children, and review from teachers.</p>	<p>n/a</p>	<p>In 2026 we plan to have a bus tour around traditional Wellington pa sites and sites of significance to tangata whenua.</p>



# Variance Against Annual Achievement Targets 2024

## The Statement of National Education and Learning Priorities (NELP)

**Learners at the Centre** – Learners with their whānau are at the centre of education

Priority 2: Have high aspirations for every learner/ākongā, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures

**Barrier-Free Access**–Great education opportunities and outcomes are within reach for every learner

Priority 3: Reduce barriers to education for all, including for Māori and Pacific learners/ākongā, disabled learners/ākongā and those with learning support needs

Priority 4: Ensure every learner/ākongā gains sound foundation skills, including language, literacy and numeracy

**Objective 3: Quality Teaching and Leadership** –Quality teaching and leadership make the difference for learners and their whānau

Priority 6: Develop staff to strengthen teaching, leadership and learner support capability across the education workforce

<p><b>Vibrant School</b></p> <p>We take pride in our fun and energetic school environment – an exciting place to learn</p> <p>Kia wāna ake kai kōnei</p>	<p><b>Inspired Learners</b></p> <p>We design opportunities for inspired, courageous learning to happen</p> <p>‘Whāia te mātouranga hei oranga mō koutou’</p>	<p><b>Connected Community</b></p> <p>We build strong relationships across our community– we are at our best when we work together</p> <p>‘He waka eke noa’</p>	<p><b>Everyone Belongs</b></p> <p>CAS is a safe and inclusive place for all of us; where we respect, embrace, and celebrate our identity and our diversity</p> <p>‘He wāhi mō te katod’</p>
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Learning Area Goal and Target	Our Key Actions	What did we Achieve	Planning for next year – where to next?
<p>For all students to achieve at or above the expected curriculum level in Reading, Writing and Maths</p> <p>Target: 90% or more</p>	<ul style="list-style-type: none"> <li>Identify learners/ākongā who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking additional support from specialists</li> <li>Identify gaps in teaching capability and invest in opportunities for teachers/ kaiaiko and staff to strengthen teaching, leadership and learning support</li> <li>Develop teacher/kaiaiko confidence and competence to teach diverse learners/ākongā with varying needs, and to appropriately modify teaching approaches (From NELPs, 2020)</li> </ul> <p>(See also the planned actions in our Annual Implementation Plan for <i>Inspired Learners</i> goal)</p>	<ul style="list-style-type: none"> <li>Reading- almost met: 89% of students achieved at or above in reading, stable compared to 89% at the end of 2023</li> <li>Writing-not met: 85% of students achieved at or above in writing, a small drop compared to 88% of our students at the end of 2023, but an increase compared to 78% at or above in 2022.</li> <li>Maths- exceeded: 92% students achieved at or above in maths. 91% of our students were at or above the expected level in maths at the end of 2023, compared to 85% at or above in 2022.</li> </ul>	<p>With curriculum changes, and assessment and reporting tools still under development we will keep our target of <b>90% or more achieving at or above in reading, writing and maths</b>, but understand that our comparisons to previous year's data won't be as reliable.</p> <p>See Annual Implementation Plan 2025 for specific planned actions</p>



<p>To increase the proportion of students who are above curriculum level expectations in Reading, Writing and Maths</p>	<ul style="list-style-type: none"> <li>• Identify learners/ākonga who could be making more accelerated progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking additional support from specialists</li> <li>• Identify gaps in teaching capability and invest in opportunities for teachers/ kaiaako and staff to strengthen teaching and leadership</li> <li>• Develop teacher/kaiaako confidence and competence to teach diverse learners/ākonga with varying needs, and to appropriately modify teaching approaches (From NELPs, 2020)</li> </ul>	<ul style="list-style-type: none"> <li>• Reading: Achieved target with 30% above in reading compared to 17% at the end of 2023</li> <li>• Writing: Achieved target with 17% above in writing compared to 11% at the end of 2023</li> <li>• Maths: Achieved target with 13% above compared to 7% at the end of 2023</li> </ul>	
<p>For all students who were below curriculum level at the end of 2023 to make at least one year's progress in one year  Target: 90% or more</p>		<p>Maths: (23 tracked students)</p> <ul style="list-style-type: none"> <li>• 11/23 (48%) made at least one year's progress</li> <li>• 10/23 made almost one year's progress</li> </ul> <p>Reading (37 tracked students)</p> <ul style="list-style-type: none"> <li>• 19/31 (61%) made at least one year's progress</li> </ul>	<p>We have applied for (and been accepted for) Literacy Intervention Years 0-2 and Accelerated Learning in Literacy Years 3-8 funding, which we will use to develop extra interventions for students who are below and not yet making accelerated progress.</p>

		<ul style="list-style-type: none"> <li>8/31 made almost a year's progress</li> </ul> <p>Writing (37 tracked students)</p> <ul style="list-style-type: none"> <li>20/37 (54%) made at least one year's progress</li> <li>13/37 made almost a year's progress</li> </ul>	
For all ākongā Māori to achieve at or above the expected curriculum level in Reading, Writing and Maths	In addition to the NELPs actions listed above; <ul style="list-style-type: none"> <li>Work with whānau...to identify and understand barriers that may prevent learners/ākongā from accessing, participating or remaining engaged in schooling, and work to address them</li> <li>Build relationships with Māori, involve them in decision making, and partner with them to support rangatiratanga, and Māori educational success as Māori</li> </ul> <p>(From NELPs, 2020)</p> <p>See also the planned actions in our Annual Implementation Plan for Inspired Learners, Connected Community and Everyone Belongs</p>	<ul style="list-style-type: none"> <li>Reading: did not meet target, with 17 out of 22 Māori students (77%) at/above in reading</li> <li>Writing: nearly met target, with 18 out of 22 Māori students (82%) at/above in writing</li> <li>Maths: did not meet target, with 16 out of 22 Māori students (72%) at/above in maths</li> </ul> <p>It is interesting to note that our achievement trends by subject for our Māori students is different to the trends for school-wide data.</p>	<p>We will continue to set targets for our Māori student achievement to be closer to whole school data</p> <p>It's important to note, however, that the cohort is a small one, and one child accounts for around 5% data shift.</p>
Target: 85% or more (15 students)			