

Clyde Quay School Analysis of Variance / Annual Report 2024



Principal's Report

Clyde Quay School (CQS) is located in the vibrant neighborhood of Mt Victoria, Wellington. We are a full primary school with a rich history and a strong community focus. It serves a diverse group of students from the local area and surrounding region, offering a comprehensive education with an emphasis on student well-being, inclusivity, and academic achievement.

In 2024, our goals were set out in line with our Strategic Plan and community feedback obtained at the end of 2023. They included; clarity on student progress and performance, increasing sporting & recreation opportunities, improved school facilities and classrooms, and clearer communications.

The CQS Board and management produced an annual plan that seeks to progress and deliver a number of interventions that meet our community priorities;

- We are in the second year of a five year plan (2023-2027) to refresh the national curriculum, and with the new government taking a clear focus on academic achievements, management will continue to prepare staff and students for the roll out of English and Mathematics in that has begun in 2025.
- Clearer academic performance, student progress reports and two way communication between parents and teachers will be supported
- We will continue to recruit, maintain and grow our excellent teachers, and we benefit from the stable leadership and long tenure of many staff
- On the property front, the Board has worked hard behind the scenes to progress remediation projects with the Ministry of Education. We have negotiated and agreed a plan of works for the next significant tranche of property improvements for CQS classrooms. This includes weathertightness work to Karaka blocks and the Hall, along with roofing and window replacement in the main block, and reconfiguration of Rimu classroom.
- In addition to this, the Board continues to support the parent-led, multi-year school funded master plan programme of works to improve our external recreation and play environment. This continues with planned relocation and upgrade of the hall, and the development of a specialist sports turf commencing at the end of term 4.
- Like many other schools, following the pandemic CQS has seen a significant decline in the number of parents available to support the school through their time (to school outings, EOTC, in school learning and school events) and this has meant teaching staff have had to adapt Education Outside the Classroom (EOTC) events to ensure planning and controls are in place to support safe and successful learning. We are hoping with better communications, event planning and awareness of opportunities, parents, whanau and the community support for the school will return.
- CQS's classification means it receives the lowest level of Government funding and assistance. There is an expectation that schools located in high socio-economic areas will substantially subsidise their operation by community fundraising and parent donations [financial and expertise]. The willingness of parents (and community) to be involved and support the school to such an extent are key factors in the school's on-going success.

Throughout 2024, we had success and built momentum towards and had success with many of these goals.

- We continued our professional development on the refreshed curriculum, with Teacher Only Days focused on furthering our understanding of the maths curriculum and what is expected at each phase of learning. The Better Start Literacy Programme (BSLA) continued in our junior school and by the end of the year our Year 3-4 teachers had completed the microcredential training. We also explored other structured literacy programmes in the senior school - The Code by Liz Kane and the Syntax Writing programme.
- Initial discussions began about the reporting style with an aim to make some changes in the 2025 year.
- We continued the upskilling of our teachers and teacher aides in the Better Start Literacy Programme and completed focused professional learning on the refreshed maths curriculum. Through a tough market, we continued to make considered recruitment decisions to find excellent teachers who contribute to the success of our school.
- Many works were completed in line with our 5 year programme and a significant upgrade to the Rimu classrooms took place. The initial plans, and sign off was given to our next major project - the Hall “move and improve” upgrade with works beginning at the completion of Term 4. This piece of work is the flagship of our “Playground Master Plan” and aims to create a safe, modern playground environment that makes better use of our limited space. The hall will also see upgrades, such as extra breakout rooms, a kitchen, toilets and a shower which will make it a better space for not only the students, but the community.
- Our Whānau and Friends group held a series of incredible fundraisers that supported our Hall Move project and other areas of learning in the school. This included online raffles, bake sales, the Book BBQ and Run-a-thon.

Against this context, we have a fantastic and vibrant school and community. With around 30 languages and ethnicities represented across our student population, we have become a multicultural melting pot of languages, world-views, religions and philosophies.

The significant event of 2024 was the retirement of our long-standing Principal, Liz Patara. Liz has been an amazing leader of Matairangi Clyde Quay for the last 25 years who saw us through many curriculum changes, National Standards, and countless events at the school. Her passion and commitment to our school has seen her become an highly valued, esteemed member of the Mt Victoria community. She championed many amazing causes and learning during her time with our school, but her dedication to Te Reo and Te Ao Māori will be a legacy that lives on throughout our school. The Board of Trustees started the search for a new Principal and after an extensive and robust process, the current Deputy Principal, Cameron Ross was chosen as the next Principal of the school.

Overall, it has been a successful year for Clyde Quay School, with our children performing well, grounded in values centered around culture, kindness and excellence. We have fantastic staff who showcase these qualities and provide amazing opportunities for learning, and our school grounds continue to improve.

Ngā mihi koutou,
Cameron Ross, Principal

Strategic Goal 1:

Thriving Students: We take a holistic approach to learner's needs and pursue excellence in learning and wellbeing outcomes

Analysis of Goal				
Expectation	Actions	What did we achieve?	Evidence	Commentary of reasons for variance & Planning for next year (as required)
We strive for academic excellence and building strong confident learners	<ol style="list-style-type: none"> 1. Continue to progress curriculum refresh rollout (mathematics, statistics and English learning areas from the start of 2025) 2. Analyse and evaluate PAT March results for Y3-8 and provide/continue programme optimise all student performance in reading, maths and writing. 3. Targeted interventions for learners falling below national averages, and identify where English Language Learner (ELL) strategies are required. 4. Implement NZCER Science Thinking with Evidence programme and monitor results 5. Deliver a fully enabled Digital Learning environment for all students, at appropriate levels for year group learning 6. Refresh curriculum to reflect new Government priorities throughout year and in time for 2025 	<ol style="list-style-type: none"> 1. Maths and Literacy refreshed curriculums analysed during staff meetings and Teacher Only Days. Structured Literacy programmes explored and observed at other schools - BSLA and The Code. Structured Literacy programmes in place in all classes. Evidenced in BOT Minutes - Staff Reports. 2. PAT Maths, Reading Comprehension and Thinking with Evidence completed in March and report of results provided to the BOT. Staff analysed results for their class to look for trends and knowledge gap. Report evidenced in BOT Minutes. 3. Children working below national averages are identified through assessment. Our Special Needs Co-ordinator analyses these results and assigns/monitors support around Teacher Aide availability. Our biggest group is our ELL learners and we have used BSLA as an intervention programme to help these children. Teacher Aides also support in classes. 4. Thinking with Evidence administered and reported to BOT. Report evidenced in BOT Minutes. 5. Bring Your Own Device continues in Year 5-8 with devices being used when it is the right tool for the job. Year 1-4 are well stocked with Chromebooks and iPads. 6. In Term3-4 we explored the resources for Structured Maths which must begin in 2025. We have decided that we will use Maths No Problem! - Resources were ordered in December 2024. 		<ol style="list-style-type: none"> 6. The implementation of the Maths No Problem! and continued roll out and training in the BSLA programme will continue to be a focus for next year. We have also been provided with 2 Teacher Only Days focused on Curriculum which will continue to build our knowledge and understanding in this space.

<p>Promote positive emotional, physical and social wellbeing outcomes for all students which are reflective of our diversity</p>	<ol style="list-style-type: none"> 1. Our students' identity, knowledge and skills are celebrated and foster a sense of whanaungatanga 2. Strengthen English Language Learners (ELL) framework and ensure processes for communication for whānau for whom English is a second language. 3. Diversity is celebrated and wellbeing outcomes are acknowledged through actively living our values 	<ol style="list-style-type: none"> 1. Alongside teacher's efforts to promote a sense of whānaungatanga and relationship building at the start of the year, there are various opportunities for celebration of identity, skills and culture. The school values form one avenue for this, with programmes in place in classrooms to promote and reward values in action as well as acknowledgement at assemblies. A school wide approach is found through the use of the Navigating the Journey programme which includes elements of sharing culture, taonga, families and values/traditions. This helps the children to understand each other and the diverse world around them better. 2024 Inquiry Report discusses this programme in more detail. 2. This year we changed our approach to our ELL programme and saw great success. Previously, we had utilised funding for a specialist ELL teacher, however she left at the end of 2023. We decided to use our Teacher Aides to take our ELL students through targeted teaching using the BSLA programme. Our Teacher Aides are micro credentialed in teaching the programme and this allowed us to assess and place students at a Taumata (level) that best suited their language needs. We had great success with this approach, however without a dedicated ELL teacher found things more challenging on the whānau engagement front, which will remain a goal for 2025. Assessment data held by SENCO. 3. Diversity celebrated through the Navigating the Journey programme and within classroom programmes at meaningful times e.g. Diwali. Matariki celebrated as a school with an assembly with teaching and waiata. Wellbeing survey completed and results analysed. NZCER Wellbeing at School data. 	<ol style="list-style-type: none"> 2. Next year it is our intention to have a ELL teacher who will have specific responsibilities tied to whānau engagement and connecting to the wider school networks to gain insight on other programmes so that we can continue to improve in this area. 3. Deeper look at Wellbeing Data including focus group interviews to gain a better understanding of how we can improve. Staff meetings and achievable steps to improve. Consider if NZCER survey is meeting our needs with its size and high percentage of ELL students.
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<p>Provide an inclusive education to ensure every child benefits from a quality learning environment</p>	<ol style="list-style-type: none"> 1. Individual Education Plans are developed and revisited on a regular basis for students that are working with Resource Teacher of Learning and Behaviour (RTLb). 2. Students achieving below or beyond cohort expectations experience support/extension through class and group as appropriate and are recorded through our Support and Extension register. 3. Provide professional development opportunities for teachers and support staff 4. Continue to implement (and improve) SENCO framework that supports regular engagement with whānau to communicate student progress 	<ol style="list-style-type: none"> 1. Individual Education Plans have been developed and implemented for our learners working with individual RTLb support. We continued to improve the process, and to analyse the threshold for children to have a plan developed.. All IEPs are kept on Student files as well as being shared with whānau and RTLb. 2. Termly updates to the Support Register which creates a file for individual support that includes the term, support received and any relevant reports etc. Teachers analyse termly assessments to identify students not achieving where we would expect and use group or targeted teaching to support them in classroom programmes. Support Register. 3. Professional development opportunities were provided in the form of; BSLA micro-credential programme for our Year 3/4 teachers, whole staff training in the refreshed maths curriculum. Fortnightly PD staff meetings had various foci centred around enhancing teacher's knowledge and understanding in a range of areas. Professional development schedule. 4. SENCO met with whānau through IEPs and teachers had regular engagements with whānau of children needing extra support. Etap Parent Communications recorded. 	<ol style="list-style-type: none"> 1. IEPs will remain a point of development in 2025 with a goal to continue to increase the value and management for parents, teachers and outside agencies. 3. Teacher Inquiry focused more on the implementation and training required for structured Literacy programmes. In 2025, we will combine this focus with monitoring groups of target students. 4. Whānau engagement remains a goal in 2025 to ensure that Whānau gain an understanding of support systems and how they can help their child at home.
<p>Provide enriching Education Outside the Classroom (EOTC) opportunities to foster personal growth, enhance social interactions, and promote teamwork</p>	<ol style="list-style-type: none"> 1. Provide EOTC programme in Term 1 to all whānau, via classroom communications and the school website and newsletters 2. EOTC management policy and procedures are robust and effective, and ensure effective learning and teaching practices are in place to maximise learning and safety outcomes for students 3. Promote year group extracurricular and sporting opportunities to improve parent participation and forward commitment 4. Bi-annual senior camp (2025) planned during T4 of the previous year with relevant students and families 	<ol style="list-style-type: none"> 1. The EOTC schedule was set and shared with parents at Term 1 Curriculum evenings (i.e. the new camp schedule). Smaller EOTC activities have been shared through class whānau newsletters at the start of each term. Term newsletters. 2. Risk Analysis (RAMs) was submitted to the Principal for all EOTC activities and permission was granted. The overnight stay was considered a "high risk" activity and so was presented to the Board and signed off with their approval. RAMs on file and BOT minutes show the signing off of overnight stay. 3. Afterschool sport opportunities were offered in miniball, waterpolo and netball. Activities were mostly parent managed and coached and were greatly enjoyed by students 4. Camp 2025 has been booked, initial emails with information sent out, and parent helpers confirmed. 	<ol style="list-style-type: none"> 1. Year 7/8 parents communicated their desire for a camp in 2024. To bridge the changes in the camp schedule (moving to a camp every 2 years), the decision was made to hold a local EOTC week which included an overnight stay. 2025 remains a camp year, with the next taking place in 2027. 4. Camp information will be revisited at 2025 Curriculum Evening and Term 1 Rimu Newsletter.

<p>Strengthen parent access to students' progress and performance</p>	<ol style="list-style-type: none"> 1. Promote ways for whānau to access information about the child's progress in learning, and the school's progress via school website 2. Teachers and staff are communicative and open to informing and promoting whānau discussion around children's learning 3. Parent-teacher hui include relevant learning examples of student work 	<ol style="list-style-type: none"> 1. Snapshot Reports were shared with parents in Term 1 alongside a parent interview to discuss children's learning. Open Afternoon held in Term 2 is an opportunity for children to share learning and showcase what is going on in their class. More extensive reports will be sent home at the start of Term 4 (based on data gathered at the end of Term 3). School's progress has not yet been shared on the website, as we investigate the best way to communicate the commentary required to go alongside this. Student reports on eTAP. 2. Teachers are always available to schedule meetings with whānau to discuss learning. Formal parent interviews and Curriculum Evenings highlight teachers availability. Parent communications on eTap. 3. Open Afternoon activities encourage students to share examples of their work in class including pieces of writing, reading books and examples of maths work. Open Afternoon happened in Term 2. 	<ol style="list-style-type: none"> 1. Changes to reporting was put on hold due to the rollout of the new curriculum and the expected need to update reporting in 2025. This will remain a goal in 2025.
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Strategic Goal 2:

Operational Excellence: Teaching and learning are fully enabled through strong, capable leadership that enhances our school's social, economic, and environmental wellbeing now, and into the future.

Analysis of Goal

Expectation	Actions	What did we achieve?	Evidence	Commentary of reasons for variance & Planning for next year (as required)
Maintain strong, sustainable financial planning to meet short-medium term financial stability	<ol style="list-style-type: none">1. Clear, regular and consistent financial reporting2. Optimise income and expenditure3. Identify risks, provide mitigations/treatments and manage contingency funds appropriately4. Proactively manage financial impact of roll fluctuations	<ol style="list-style-type: none">1. Finances sent to the Principal and Finance Subcommittee at the end of each month. Finance Subcommittee present these at Board meetings each term to ensure the BOT understand our financial position. Finance Subcommittee minutes in Board reports.2. As the Hall Move project went from idea to reality, our finances were scrutinized to ensure our position allowed the works to happen. Budget 2024 ensured we were able to optimise spending against our income. Budget confirmed at BOT meeting.3. Achieved - Board Chair and Principal worked with accountant and Ministry of Education to gain a deep understanding of financial obligations, including around risks and contingency.4. Data regarding school roll is shared at each Board meeting by the Principal so the Board can monitor numbers against our staffing level and funding. Growing the roll is an active Board focus.		<ol style="list-style-type: none">4. Roll growth is continued area of focus for the Board. While there were no significant financial impacts in 2024, we understand that if the roll does not reach staffing levels that it will mean an adjustment to funding.

<p>Continue modernisation and remediation of property and grounds to reflect our diverse community, modern & innovative learning environment</p>	<ol style="list-style-type: none"> 1. MoE led Remediation Programme: External remediation works: 2023-24 Karaka and Hall recladding 2. MoE led 5YP and 10YP projects: Roofing project (main block), Rimu modifications and window replacement 3. School Led quality learning environment (QLE) review: Conduct internal review of QLE and accessibility of school buildings, facilities and campus. 4. School Led Outdoor Master plan Projects: Phase 2 (Hall Move and Sports Turf development) progressed and completed early 2025. Phase 3 (Lower & Upper playground development) plans designed 5. Ongoing fundraising activity to support masterplan projects 6. Communicate on project activity and delivery to school community via newsletters and website 	<ol style="list-style-type: none"> 1. Actioned - Hall and Karaka remediation works were signed off and the hall move works started in December 2024. Property subcommittee minutes. 2. Rimu modifications and window replacement occurred in Term 3 which ended with Rimu having a new, modern space. Property subcommittee minutes. 3. Specific QLE review not actioned. 4. Hall move project and sports turf development plans signed off by the Board and works began in December 2024. BOT/Property subcommittee minutes. 5. WAF group led a series of fundraisers to contribute funds to the projects. 2 large scale raffles were run which were extremely successful. They also contributed positively to the reputation of our school locally and nationally. Alongside this were smaller fundraisers such as bake sales at the end of each term. 6. "Our Campus" page created on the school website which outlines the projects happening on the playground and updates the community on important information such as timelines. The Board also provided updates in the school newsletter as they were relevant. School website and newsletters. 	<ol style="list-style-type: none"> 1. Both of these projects will continue into 2025. 2. Main block roofing project is now scheduled to take place in 2025. 3. Somewhat captured in the playground masterplan. With current works we are unable to begin new works until end of 2025 at the earliest. 4. Works will continue in 2025.
<p>Actively maintain a strategic planning, monitoring, and reviewing cycle to support strong management and governance performance</p>	<ol style="list-style-type: none"> 1. Use community feedback to develop action plans and strategies for 2025 that address identified needs, concerns, and areas for improvement 2. Draft 2025 Annual Plan during T4 to more closely reflect curriculum planning period 	<ol style="list-style-type: none"> 1. Parent survey conducted at the end of 2023 was analysed by Senior Management and the Board of Trustees. Feedback received helped to shape the Annual Plan in place for this year. The same survey was conducted at the end of 2024 to compare results and look for new themes to help shape the 2025 Annual Plan. Parent Survey and 2024 Annual Plan. 2. Action was not achieved and Annual Plan 2025 was completed in Term 1. 	<ol style="list-style-type: none"> 2. With the retirement of our Principal and new appointment happening in mid Term 4, it was difficult to draft an annual plan that would reflect what the school would look like in 2025. This will remain a goal for 2025.

Attract, retain and develop high-calibre teaching staff and leaders	<ol style="list-style-type: none"> 1. Professional development plan in place for all staff 2. Teacher job satisfaction, confidence in professional discussions, self review and wellbeing reports are conducted and reviewed 3. Individualised te reo personal development objectives to progress Te Ao Maori learning outcomes 4. Initiate and undertake succession planning (Principal recruitment) 	<ol style="list-style-type: none"> 1. Professional development plan put in place at the start of the year, outlining focus and any Teacher Only Days. End of term senior management planning sets the PD focus for each meeting of the next term. Professional Development Plan. 2. Anecdotal evidence and Principal conducted appraisal meetings throughout Term 3 and 4. 3. 3 staff members completed external Te Reo Māori programmes in 2024. Te Reo and Tikanga were discussed at staff meetings. 4. BOT created a subcommittee to oversee the recruitment of a new Principal. To ensure a robust and fair process the subcommittee used EP Education to manage the application process and initial evaluation, before conducting the interviews as a panel including a staff representative and local Principal advisor. BoT minutes. 	<ol style="list-style-type: none"> 2. Looked into the Teacher Survey aspect of Wellbeing@School survey, however feedback was that it was too long. Will look into a more suitable survey or way of garnering feedback from teachers in 2025. 4. Current Deputy Principal, Cameron Ross was hired as the 2025 Principal.
Optimise classroom resourcing & technology	<ol style="list-style-type: none"> 1. Ensure school and BYOD policy and devices are fit for purpose 2. Ensure school and BYOD devices are supportable 3. Ensure optimal device-to-student ratio per classroom 4. Ongoing grant application to support school resource provision, along with request to board for funding 	<ol style="list-style-type: none"> 1. BYOD policy sent out to whānau at the start of the year and had to be returned signed before children could use devices. Chromebooks remain the best device for our BYOD children due to their ability to be managed by the school. BOYD contract. 2. ICT Lead Teacher completed stocktake of devices and ensured there were correct numbers in each whānau area and they functioned well. BYOD devices were brought in at the start of the year and transferred to managed devices. ICT Stocktake document. 3. Actioned - all children who are unable to bring their own device in Year 5-8 are provided one by the school to ensure 1:1 ratio. Minimum 1:2 chromebooks achieved in Year 3-4. 4. WAF completed Grant Funding applications to a variety of providers throughout the year. 	<ol style="list-style-type: none"> 2. Junior school expressed that the iPads were becoming old and not functioning well. Budget amount for new iPads in 2025 Budget. 4. These applications were aimed towards funding towards the school property projects.

Strategic Goal 3:

Community Engagement: Support better and ongoing communication and relations between schools, whānau and communities.

Analysis of Goal

Expectation	Actions	What did we achieve?	Evidence	Commentary of reasons for variance & Planning for next year (as required)
Excellent two way communication between school and home	<ol style="list-style-type: none">1. Website refresh to provide clearer navigation for whanau, and more information for current and prospective whanau. Regular content refresh on social media channels2. Provide a variety of communication channels to ensure accessibility and inclusivity	<ol style="list-style-type: none">1. Board worked with two parents with expertise in this area to update website with a sleek, modern look. Another parent was able to come in and refresh photos. Facebook page shared recaps of events at school and promoted school fundraising.2. We have communicated with whānau in a variety of ways. Direct emails from Office or Principal for important events, a weekly school newsletter, school Facebook page, website, class whānau newsletters and opportunities to come into school. Newsletters and Facebook page.		
Regular school events that reflect our community, provide social and fundraising opportunities, and build connection	<ol style="list-style-type: none">1. Develop, promote and run school community events2. Promote WAF and secure new president and committee3. WAF own annual activity and fund raising targets that align with school priorities4. Increased parent contribution through working groups, individual support of projects, pro bono, donations and fundraisers and other school development activities.	<ol style="list-style-type: none">1. A range of events run throughout the year including Book BBQ, Curriculum Evening and farewell events for Liz. Will continue to build this area.2. WAF became it's own entity in order to run their raffle fundraising. Board members sit on their committee to ensure alignment between WAF and school goals. New President secured. BOT minutes.3. Actioned - BOT presence on the WAF Committee ensures that priorities stay aligned.4. WAF fundraising raffles were aimed at being easy for our parents to engage with, but target money from outside our direct school community. Taylor Swift Fundraiser.		<ol style="list-style-type: none">1. In 2025 it will be a goal to run more "community building" events to grow our sense of community.4. Growing the sense of community is our first step towards being able to gain increased parent contributions both financially and with their time. Will remain a goal in 2025.

<p>Our school community engages in creating a thriving learning environment</p>	<ol style="list-style-type: none"> 1. Whanau contribution plan - identify and promote structured ways in which whanau can contribute to our school, through volunteer efforts 2. Maintain up to date calendar to highlight upcoming opportunities for contribution 	<ol style="list-style-type: none"> 1. Not completed in 2024. 2. Calendar shared on school website and upcoming events shared through the school newsletter. Website and newsletters. 	<ol style="list-style-type: none"> 1. Other goals took priority as it was identified that building a sense of connection to the school would enable us to complete more complex whānau engagement goals.
<p>The school board listens, understands and responds to our students, staff and community</p>	<ol style="list-style-type: none"> 1. End of year community consultation to gain feedback and input from stakeholders to address identified needs, concerns, and areas for improvement 2. Use community feedback to develop action plans and strategies for 2025 that address identified needs, concerns, and areas for improvement 	<ol style="list-style-type: none"> 1. Community survey completed at the end of 2024. This matches the one completed at 2023 so we can compare key indicators. Community Survey data. 2. Community subcommittee to present results at 2025 BOT meeting and suggest themes that the community would like included into the 2025 Annual Plan. This is what happened to develop the 2024 Annual Plan. 2023 Parent survey / 2024 Annual Plan. 	

Strategic Goal 4:

Te Tiriti o Waitangi: We acknowledge Te Titiri o Waitangi, enable our Māori students to succeed as Māori, and reinforce our commitment to strengthening Tikanga & Te Reo Māori for all students to develop their identity and awareness as NZ citizens.

Analysis of Goal

Expectation	Actions	What did we achieve?	Evidence	Commentary of reasons for variance & Planning for next year (as required)
Provide a culturally safe space for akonga Māori (Māori students) to succeed	<ol style="list-style-type: none"> 1. Te reo Māori and Tikanga Māori is meaningfully embedded within our school 2. Our identity and physical environment reflects our position as Tangata Te Tiriti 3. Akonga Māori learning outcomes are equivalent to or exceeding national expectations 	<ol style="list-style-type: none"> 1. Te reo Māori and Tikanga Māori is planned and taught for in each whānau. We have continued weekly kapahaka lessons with all children and alongside it is expected that each whānau has a te reo lesson. Teachers use te reo in every day speaking. Staff reports to BOT. 2. Planning of school hall move project has included the engagement of a mana whenua artist. He will create a piece of art to go on the outside of the hall to create the feel of a wharenui. Alongside this, he will also complete research into our local area so we can better understand its history from a Māori perspective. BOT minutes. 3. Māori students show similar achievement outcomes in reading and writing, however are lower in maths. CQS Expectations 2024. 	<ol style="list-style-type: none"> 1. Te reo Māori and Tikanga Māori is planned and taught for in each whānau. We have continued weekly kapahaka lessons with all children and alongside it is expected that each whānau has a te reo lesson. Teachers use te reo in every day speaking. Staff reports to BOT. 2. Planning of school hall move project has included the engagement of a mana whenua artist. He will create a piece of art to go on the outside of the hall to create the feel of a wharenui. Alongside this, he will also complete research into our local area so we can better understand its history from a Māori perspective. BOT minutes. 3. Māori students show similar achievement outcomes in reading and writing, however are lower in maths. CQS Expectations 2024. 	2. This will continue into 2025 as the property project is completed.
All learners have confidence and participation in Te Ao Māori	<ol style="list-style-type: none"> 1. Management continues to oversee school-wide initiatives that build our Te Ao Māori practices including kapa haka, mihi, powhiri and te reo in curriculum settings. 2. Te reo is actively used by teachers and students in everyday speaking instruction in classrooms 	<ol style="list-style-type: none"> 1. Actioned - kapa haka, mihi whakatau, waiata, haka and te reo are all prevalent throughout all school levels. Specialist Kapa haka teacher employed for weekly sessions and teacher in charge of te reo oversees programmes across the school. Mihi whakatau planning. 2. Karakia used in all classes for start of day. Teachers weaving language into every day language so children can hear it as part of all speech, not just in lessons. Gives context to the te reo lessons. 		

Build a meaningful, long term relationship with mana whenua	<ol style="list-style-type: none"> 1. Acknowledgement of mana whenua through our school values and identity, our tikanga and protocols 2. Continue to build our relationship with mana by strengthening our knowledge through commissioned local research 3. Continue to engage with mana whenua to provide ongoing guidance and support for our master planning activity 	<ol style="list-style-type: none"> 1. Actioned - We acknowledge Te Atiawa as the mana whenua connected to our local area. 2. We have started the process of relationship building with Te Atiawa representatives. We have connected with a Te Atiawa artist to create a piece for our new hall - giving Mana Whenua a place in our school. We also had Nate Rowe help us with an opening/blessing of a new mural and spoke on behalf of Mana Whenua at Liz's retirement function. BOT minutes / Community subcommittee. 3. See above re: art / history of our area. 	2-3. This remains a goal for us as we look to build a meaningful, two way relationship between ourselves and Te Atiawa. The artwork and more opening opportunities will happen in 2025.
Strengthen and develop staff and management te reo competency	<ol style="list-style-type: none"> 1. Implement personal development plans to access te reo Māori programmes undertaken at Wānanga 	<ol style="list-style-type: none"> 1. Three teachers completed further Te reo Māori courses in 2024 at various levels with outside agencies. BOT minutes via Principal's Report. 	

Strategic Goal 5:

Living our values: We live our school values every day, they are reflected in our self-belief, our care of each other and our community and our passion for learning.

Analysis of Goal

Expectation	Actions	What did we achieve?	Evidence	Commentary of reasons for variance & Planning for next year (as required)
Mana Tangata - We value ourselves	<ol style="list-style-type: none">1. Mana Tangata is championed in our classrooms, recreation and sporting environments2. Resilience and Mental Wellbeing programme Mana Tangata programme – self-understanding, esteem and respect.3. Health & wellbeing programme - Navigating The Journey Health	<ol style="list-style-type: none">1. Teachers model and complete specific learning on the four school values. Reward programmes in all whānau promote the showing of a particular value in class and children are awarded Principal certificates related to the school values.2. Year 5-6 Students completed a resilience/mental wellbeing programme. Staff Term Report.3. Navigating the Journey programme was taught in Term 4 at all levels. Inquiry Report.		
Whanaungatanga - We value our community	<ol style="list-style-type: none">1. Whanaungatanga is championed in our classrooms, recreation and sporting environments2. Increased community and whanau engagement with extracurricular, recreation, development and EOTC activities	<ol style="list-style-type: none">1. Teachers model and complete specific learning on the four school values. Reward programmes in all whānau promote the showing of a particular value in class and children are awarded Principal certificates related to the school values.2. Rimu experienced better engagement with their EOTC week with parents able to help. Still remains difficult to get enough help for trips etc. Rimu Camp RAMs (Risk Analysis).		<ol style="list-style-type: none">2. Remains a goal in 2025.

<p>Manaakitanga - We value other people</p>	<ol style="list-style-type: none"> 1. Manaakitanga is championed in our classrooms, recreation and sporting environments 2. Staff and Management follow LB4F behaviour management 3. Our practices promote improved understanding of students taking responsibility for their choices 	<ol style="list-style-type: none"> 1. Teachers model and complete specific learning on the four school values. Reward programmes in all whānau promote the showing of a particular value in class and children are awarded Principal certificates related to the school values. 2. Actioned - Experienced staff and management able to continue the same behaviour management system and provide consistency across the school. Behaviour recorded on eTap (Student Management System) as needed. 3. The behaviour management system supports this idea, and teachers are promoting this idea through their classroom programmes e.g., using “must do / can do approaches encourage responsibility. Teacher's planning. 	
<p>Māramatanga - We value active learning</p>	<ol style="list-style-type: none"> 1. Maramatanga is championed in our classrooms, recreation and sporting environments 2. An active Tuakana-Teina buddy system is in place throughout year to promote older-younger student progress and learning 3. Teachers set high expectations that motivate and empower students to achieve academic success and personal growth 	<ol style="list-style-type: none"> 1. Teachers model and complete specific learning on the four school values. Reward programmes in all whānau promote the showing of a particular value in class and children are awarded Principal certificates related to the school values. 2. All classes work with a buddy class and children are paired up for a range of different activities. Teacher's planning. 3. Classroom programmes set high expectations of children academically and across the key competencies. Business as usual. 	

Evaluation and analysis of student progress and achievement:

CQS Expectations 2024 Report January 20 2025

Clyde Quay School (CQS) has retained the templates for National Standards on its student management system however, staff now refers to the results as CQS Expectations.

CQS student profile in 2024 for the purpose of this assessment: Maori students 15, Pasifika 10, Asian 83, MELAA (Middle Eastern/Latin American/African) 21, Others 23 and Pakeha 66. The total number of students for 2024 was 209 compared to 2023 which was 213 and 2022 it was 224. Please note those not at school for at least 40 weeks (22 students) are discounted from this assessment.

We need to exercise caution when we compare priority groups (Maori and Pasifika) with the general population, as there are so few and small numbers skew results. In terms of our Asian whānau, significant numbers of students have been here for less than four consecutive years. Considering five years is the recommended time for comparable proficiency in English, we again recommend caution when making comparisons.

Also significant is the school's ethnic diversity:

- 2018 48% were Kiwi Pakeha and 52% other ethnicities;
- 2019 43% Kiwi Pakeha and 57% other ethnicities;
- 2020 40% Kiwi Pakeha and 60% other ethnicities;
- 2021 Kiwi Pakeha 40.8% and 59.2% other ethnicities;
- 2022 Kiwi Pakeha 37.9% others 62.1%;
- 2023 34% Pakeha other ethnicities 66%;
- 2024 it is 32%.

The following results record those achieving 'At' or 'Above' expectations in 2024.

2024	CQS 2024	N.O. students WB/Below	Pakeha n=66	Maori n=15	Pasifika n=10	Asian n=83	Boys n=100	Girls n=109
Reading	79.9%	42	82.4%	86.7%	80%	72.3%	63%	86.2%
Mathematics	73.2%	56	86.3%	60%	50%	71%	75%	71.6%
Writing	72.7%	57	92.4%	86.7%	80%	72.3%	71%	86.2%

Structured literacy was targeted in 2023-2024. First the Y1-2 teachers and teacher aides enrolled for microcredentialling out of Canterbury University. In 2024 the Y3 teachers enrolled whilst the remainder focussed on alternative structured literacy programmes. As Canterbury University rolls out microcredentialling, teachers Y4-8 will enrol.

- Liz Patara

How we have given effect to Te Tiriti o Waitangi:

Clyde Quay School we are committed to upholding the principles of Te Tiriti O Waitangi - partnership, protection, and participation. We recognise the unique status of Māori as tangata whenua within a diverse Aotearoa New Zealand.

- We support the development of culturally competent teachers which enables us to provide opportunities and normalise te reo and tikanga Māori.
- We work in partnership with whānau and experts to improve and enrich the educational experiences of students.
- We recognise and build relationships with mana whenua in our area, specifically iwi Te Atiawa.
- We continue to develop a local curriculum that enables students to understand, respect and appreciate knowledge of our area and wider Aotearoa New Zealand
- We respect and promote tikanga Māori

Statement of Compliance with employment policy

Clyde Quay School is an equal opportunity employer and has met its requirements under s597 of the Education and Training Act 2020. We believe that no one should be discriminated against because of their differences, such as age, disability, ethnicity, gender, gender identity and expression, religion or sexual orientation. We are committed to celebrating all dimensions of diversity in the workplace equally and ensuring that everyone feels a sense of inclusion and belonging.

We are committed to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.

We are constantly listening, learning and evolving to ensure that employment practices are fair and free of any bias.

There have been no known breaches of our Equal Employment Opportunities policy nor have any breaches been reported to the EEO Officer.

Kiwisport funding

We received no Kiwisport funding in the 2024 year.

CLYDE QUAY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2827
Principal:	Liz Patara
School Address:	Elizabeth Street, Mt Victoria, Wellington
School Postal Address:	Elizabeth Street, Mt Victoria, Wellington
School Phone:	04 3850900
School Email:	principal@cqs.school.nz
Accountant / Service Provider:	Education New Zealand

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Michelle Little	Chair	Elected	November 2026
Liz Patara	Principal		
Sarah Todd	Parent Rep	Elected	September 2025
Susan Bibby	Parent Rep	Elected	September 2025
Nick Dravitzki	Parent Rep	Elected	Resigned February 2025
Rona Lemalu	Parent Rep	Elected	Resigned May 2024
Andrew Neal	Parent Rep	Elected	November 2026
Neil Passey	Parent Rep	Selected	September 2025
Chris Myatt	Parent Rep	Selected	November 2026
Monty Paliwal	Parent Rep	Selected	September 2025
Cameron Ross	Staff Rep	Elected	

CLYDE QUAY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Clyde Quay 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.

Michelle Little
Full Name of Presiding Member


Signature of Presiding Member

29/07/2025
Date:

Cameron Ross
Full Name of Principal


Signature of Principal

29/07/2025
Date:

Clyde Quay School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	2,345,253	2,406,403	2,387,549
Locally Raised Funds	3	116,247	129,619	222,602
Interest		29,391	19,000	23,290
Total Revenue		2,490,891	2,555,022	2,633,441
Expense				
Locally Raised Funds	3	25,157	34,015	40,806
Learning Resources	4	1,448,040	1,588,477	1,576,346
Administration	5	200,148	157,735	158,740
Interest		959	1,500	1,365
Property	6	804,866	774,845	780,761
Loss on Disposal of Property, Plant and Equipment		-	-	3,011
Total Expense		2,479,170	2,556,572	2,561,029
Net Surplus / (Deficit) for the year		11,721	(1,550)	72,412
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		11,721	(1,550)	72,412

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

Clyde Quay School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		549,377	550,000	447,862
Total comprehensive revenue and expense for the year		11,721	(1,550)	72,412
Contributions from the Ministry of Education		-	-	11,260
Contribution - Furniture and Equipment Grant		-	-	17,843
Equity at 31 December		561,098	548,450	549,377
Accumulated comprehensive revenue and expense		561,098	548,450	549,377
Equity at 31 December		561,098	548,450	549,377

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.

Clyde Quay School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	477,284	270,000	253,389
Accounts Receivable	8	92,601	93,000	110,930
GST Receivable		2,716	-	3,395
Prepayments		7,832	8,000	8,187
Investments		161,078	375,000	373,599
		741,511	746,000	749,500
Current Liabilities				
Accounts Payable	11	109,047	110,950	116,446
Revenue Received in Advance	12	125,390	120,000	140,652
Provision for Cyclical Maintenance	13	117,966	120,000	118,664
Finance Lease Liability	14	8,247	7,600	7,016
Funds held for Capital Works Projects	15	47,717	-	28,092
		408,367	358,550	410,870
Working Capital Surplus/(Deficit)		333,144	387,450	338,630
Non-current Assets				
Property, Plant and Equipment	10	247,870	177,000	224,404
		247,870	177,000	224,404
Non-current Liabilities				
Provision for Cyclical Maintenance	13	8,700	10,000	7,867
Finance Lease Liability	14	11,216	6,000	5,790
		19,916	16,000	13,657
Net Assets		561,098	548,450	549,377
Equity		561,098	548,450	549,377

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

Clyde Quay School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		495,548	505,843	499,194
Locally Raised Funds		115,299	162,979	345,608
Goods and Services Tax (net)		677	-	2,624
Payments to Employees		(331,148)	(307,352)	(347,092)
Payments to Suppliers		(262,428)	(205,895)	(247,216)
Interest Paid		(959)	(1,500)	(1,365)
Interest Received		32,183	16,000	19,093
Net cash from/(to) Operating Activities		49,172	170,075	270,846
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(48,969)	(146,175)	(91,687)
Purchase of Investments		-	(1,401)	(21,990)
Proceeds from Sale of Investments		212,521	-	-
Net cash from/(to) Investing Activities		163,552	(147,576)	(113,677)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	17,843
Contributions from Ministry of Education		-	-	11,260
Finance Lease Payments		(8,455)	1,100	(7,965)
Funds Administered on Behalf of Other Parties		19,626	-	(16,404)
Net cash from/(to) Financing Activities		11,171	1,100	4,734
Net increase/(decrease) in cash and cash equivalents		223,895	23,599	161,903
Cash and cash equivalents at the beginning of the year	7	253,389	246,401	91,486
Cash and cash equivalents at the end of the year	7	477,284	270,000	253,389

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.

Clyde Quay School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 14. Future operating lease commitments are disclosed in note 20.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

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

i) 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
Playground Development	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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 Comprehensive Revenue and Expense.

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	495,548	449,203	499,194
Teachers' Salaries Grants	1,171,300	1,320,000	1,258,293
Use of Land and Buildings Grants	678,405	637,200	630,062
	<u>2,345,253</u>	<u>2,406,403</u>	<u>2,387,549</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	60,423	60,000	128,559
Fees for Extra Curricular Activities	23,952	25,348	39,991
Trading	12,459	17,000	12,710
Fundraising and Community Grants	13,927	22,000	40,962
Other Revenue	5,486	5,271	380
	<u>116,247</u>	<u>129,619</u>	<u>222,602</u>
Expense			
Extra Curricular Activities Costs	12,027	22,615	23,840
Trading	9,430	7,200	7,271
Fundraising and Community Grant Costs	3,700	4,200	9,695
	<u>25,157</u>	<u>34,015</u>	<u>40,806</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>91,090</u>	<u>95,604</u>	<u>181,796</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	39,989	23,750	39,832
Information and Communication Technology	592	600	-
Employee Benefits - Salaries	1,358,193	1,507,052	1,481,574
Staff Development	4,662	12,600	10,773
Depreciation	42,616	42,675	42,097
Other Learning Resources	1,988	1,800	2,070
	<u>1,448,040</u>	<u>1,588,477</u>	<u>1,576,346</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	6,849	6,700	6,535
Board Fees and Expenses	20,011	1,200	5,993
Operating Leases	5,449	12,000	366
Other Administration Expenses	29,100	21,480	31,822
Employee Benefits - Salaries	113,244	93,298	91,707
Insurance	7,571	5,800	5,621
Service Providers, Contractors and Consultancy	17,924	17,257	16,696
	<u>200,148</u>	<u>157,735</u>	<u>158,740</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	43,043	44,628	43,183
Cyclical Maintenance	135	11,000	22,779
Heat, Light and Water	16,536	14,500	14,687
Rates	4,319	3,125	2,472
Repairs and Maintenance	25,195	25,200	30,516
Use of Land and Buildings	678,405	637,200	630,062
Employee Benefits - Salaries	31,492	32,952	30,860
Other Property Expenses	5,741	6,240	6,202
	<u>804,866</u>	<u>774,845</u>	<u>780,761</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	477,284	270,000	253,389
Cash and cash equivalents for Statement of Cash Flows	<u>477,284</u>	<u>270,000</u>	<u>253,389</u>

Of the \$477,284 Cash and Cash Equivalents, \$47,717 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$477,284 Cash and Cash Equivalents, \$88,580 of Revenue Received in Advance is held by the School, as disclosed in note 12.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	4,402	-	18,716
Interest Receivable	3,938	3,000	6,730
Teacher Salaries Grant Receivable	84,261	90,000	85,484
	<u>92,601</u>	<u>93,000</u>	<u>110,930</u>
Receivables from Exchange Transactions	8,340	3,000	25,446
Receivables from Non-Exchange Transactions	84,261	90,000	85,484
	<u>92,601</u>	<u>93,000</u>	<u>110,930</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	161,078	375,000	373,599
Total Investments	<u>161,078</u>	<u>375,000</u>	<u>373,599</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Buildings	75,625	35,856			(6,289)	105,192
Furniture and Equipment	50,470	4,725			(11,339)	43,856
Information and Communication Technology	20,500	1,600	(187)		(7,666)	14,247
Playground Development	62,311	8,974			(9,375)	61,911
Leased Assets	8,181	15,113			(7,032)	16,262
Library Resources	7,317				(915)	6,402
	<u>224,404</u>	<u>66,268</u>	<u>(187)</u>	<u>-</u>	<u>(42,616)</u>	<u>247,870</u>

The net carrying value of furniture and equipment held under a finance lease is \$16,262 (2023: \$8,181)

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Buildings	142,595	(37,403)	105,192	106,739	(31,114)	75,625
Furniture and Equipment	237,927	(194,071)	43,856	233,201	(182,731)	50,470
Information and Communication Technology	129,087	(114,840)	14,247	127,487	(106,987)	20,500
Playground Development	226,265	(164,354)	61,911	217,290	(154,979)	62,311
Leased Assets	42,746	(26,484)	16,262	27,633	(19,452)	8,181
Library Resources	14,452	(8,050)	6,402	14,452	(7,135)	7,317
	<u>793,072</u>	<u>(545,202)</u>	<u>247,870</u>	<u>726,802</u>	<u>(502,398)</u>	<u>224,404</u>

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	12,382	10,000	19,476
Accruals	6,227	5,000	5,790
Employee Entitlements - Salaries	84,261	90,000	85,484
Employee Entitlements - Leave Accrual	6,177	5,950	5,696
	<u>109,047</u>	<u>110,950</u>	<u>116,446</u>
Payables for Exchange Transactions	109,047	110,950	116,446
	<u>109,047</u>	<u>110,950</u>	<u>116,446</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other revenue in Advance	125,390	120,000	140,652
	<u>125,390</u>	<u>120,000</u>	<u>140,652</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	126,531	-	103,752
Increase to the Provision During the Year	135	11,000	22,779
Provision at the End of the Year	<u>126,666</u>	<u>11,000</u>	<u>126,531</u>
Cyclical Maintenance - Current	117,966	120,000	118,664
Cyclical Maintenance - Non current	8,700	10,000	7,867
	<u>126,666</u>	<u>130,000</u>	<u>126,531</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	9,594	8,000	7,788
Later than One Year and no Later than Five Years	12,413	7,600	6,294
Future Finance Charges	(2,544)	(2,000)	(1,277)
	<u>19,463</u>	<u>13,600</u>	<u>12,806</u>
Represented by			
Finance lease liability - Current	8,247	7,600	7,016
Finance lease liability - Non current	11,216	6,000	5,790
	<u>19,463</u>	<u>13,600</u>	<u>12,806</u>

15. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Blocks C, D & E External Cladding	21,088	17,000	(7,630)		30,458
Blocks C & E Rectify Flooding Issues	7,004		(1,425)		5,579
SIP Blk A Windows & DQLS	-	174,503	(162,823)		11,680
Totals	<u>28,092</u>	<u>191,503</u>	<u>(171,878)</u>	<u>-</u>	<u>47,717</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	47,717
Funds Receivable from the Ministry of Education	-

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block B Refurbish Classrooms/Heaters/Roof	(4,775)	-	-	4,775	-
Blocks C, D & E External Cladding	37,691	-	(16,603)	-	21,088
Blocks C & E Rectify Flooding Issues	11,580	-	(4,576)	-	7,004
Totals	<u>44,496</u>	<u>-</u>	<u>(21,179)</u>	<u>4,775</u>	<u>28,092</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	28,092
Funds Receivable from the Ministry of Education	-

16. 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.

17. 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	2,975	2,670
<i>Leadership Team</i>		
Remuneration	461,501	449,997
Full-time equivalent members	4	4
Total key management personnel remuneration	464,476	452,667

There are eight members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has Finance (4 members) and Property (3 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	3.00	2.00
110 - 120	1.00	1.00
	4.00	3.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

The Board was notified of a claim of \$10,000 alleging a breach of contract. The Board has not recognised this matter in the financial
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 for 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 \$23,829 (2023:\$229,946) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
Blocks C & E Rectify Flooding Issues	\$ 5,579
SIP Block A Windows & DQLS	30,920
The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.	

21. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	477,284	270,000	253,389
Receivables	92,601	93,000	110,930
Investments - Term Deposits	161,078	375,000	373,599
Total financial assets measured at amortised cost	730,963	738,000	737,918

Financial liabilities measured at amortised cost

Payables	109,047	110,950	116,446
Finance Leases	19,463	13,600	12,806
Total financial liabilities measured at amortised cost	128,510	124,550	129,252

22. Events After Balance Date

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

23. Failure to comply with section 137 of the Education and Training Act 2020

Under section 137 of the Education and Training Act 2020 the financial statements are required to be submitted for audit by 31 March 2025 and for the audit of the financial statements to be completed by 31 May 2025. This time frame was not met.

24. Statement of Compliance with employment policy

Clyde Quay School is an equal opportunity employer and has met its requirements under s597 of the Education and Training Act 2020. We believe that no one should be discriminated against because of their differences, such as age, disability, ethnicity, gender, gender identity and expression, religion or sexual orientation. We are committed to celebrating all dimensions of diversity in the workplace equally and ensuring that everyone feels a sense of inclusion and belonging.

We are committed to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.

We are constantly listening, learning and evolving to ensure that employment practices are fair and free of any bias.

There have been no known breaches of our Equal Employment Opportunities policy nor have any breaches been reported to the EEO Office.

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

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

Opinion

We have audited the financial statements of the School on pages 1 to 19, that comprise the statement of financial position as at 31 December 2024, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 29 July 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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