

Annual Report



WILSON SCHOOL



WILSON SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1574

Principal: Neil Kefford

School Address: 1A St Leonards Road, Hauraki, Auckland

School Postal Address: PO Box 331632, Takapuna, Auckland

School Phone: 09 489 5648

School Email: admin@wilson.school.nz

Accountant / Service Provider: Schooled Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Greg Davey	Presiding Member	Elected	Sept-25
Neil Kefford	Principal ex Officio		
Patrick Daly	Parent Representative	Elected	Sept-25
Walaa Alziady	Parent Representative	Elected	Sept-25
David Kelley	Parent Representative	Elected	Sept-25
Magdalena Kuhn	Parent Representative	Elected	Sept-25
John Morris	Parent Representative	Co-opted	Sept-25
Charlotte Collins	Parent Representative	Elected	Apr-25



WILSON SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Wilson 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.

Greg Davey

Full Name of Presiding Member

Greg Davey

Greg Davey (May 27, 2025 14:07 GMT+12)

Signature of Presiding Member

27/05/2025

Date:

Neil Kefford

Full Name of Principal

N. Kefford

Signature of Principal

27.05.2025

Date:

* Presiding Member until 25th February 2025

Wilson 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	7,810,768	7,251,517	7,339,705
Locally Raised Funds	3	31,455	1,150	32,990
Interest		125,640	60,000	106,164
Gain on Sale of Property, Plant and Equipment		-	-	15,310
Total Revenue		7,967,863	7,312,667	7,494,169
Expense				
Locally Raised Funds	3	3,104	4,500	1,413
Learning Resources	4	6,584,961	6,167,292	5,890,065
Administration	5	214,319	275,780	247,305
Interest		5,150	5,132	5,894
Property	6	932,886	938,450	908,624
Loss on Disposal of Property, Plant and Equipment		-	-	6,775
Total Expense		7,740,420	7,391,154	7,060,076
Net Surplus / (Deficit) for the year		227,443	(78,487)	434,093
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		227,443	(78,487)	434,093

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

Wilson School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		2,866,988	2,866,988	2,420,794
Total comprehensive revenue and expense for the year		227,443	(78,487)	434,093
Contribution - Furniture and Equipment Grant		-	-	12,101
Equity at 31 December		3,094,431	2,788,501	2,866,988
Accumulated comprehensive revenue and expense		3,094,431	2,788,501	2,866,988
Equity at 31 December		3,094,431	2,788,501	2,866,988

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.

Wilson 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	466,894	269,363	518,352
Accounts Receivable	8	437,370	330,000	393,299
GST Receivable		54,221	25,000	19,311
Prepayments		5,057	22,000	23,154
Investments	9	1,700,000	1,650,000	1,706,427
Funds Receivable for Capital Works Projects	15	-	-	5,787
		2,663,542	2,296,363	2,666,330
Current Liabilities				
Accounts Payable	11	476,477	453,200	446,609
Revenue Received in Advance	12	21,847	215	215
Finance Lease Liability	14	20,884	15,040	19,441
Funds held for Capital Works Projects	15	18,066	-	14,106
		537,274	468,455	480,371
Working Capital Surplus/(Deficit)		2,126,268	1,827,908	2,185,959
Non-current Assets				
Property, Plant and Equipment	10	1,007,970	985,670	707,775
		1,007,970	985,670	707,775
Non-current Liabilities				
Provision for Cyclical Maintenance	13	21,486	21,672	10,836
Finance Lease Liability	14	18,326	3,405	15,910
		39,812	25,077	26,746
Net Assets		3,094,431	2,788,501	2,866,988
Equity		3,094,431	2,788,501	2,866,988

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

Wilson 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		3,662,160	3,760,625	3,394,299
Locally Raised Funds		31,455	1,365	28,855
Goods and Services Tax (net)		(34,910)	-	7,940
Payments to Employees		(2,908,812)	(2,937,164)	(2,363,035)
Payments to Suppliers		(542,361)	(605,601)	(581,223)
Interest Paid		(5,150)	(5,132)	(5,894)
Interest Received		131,198	39,600	70,394
Net cash from/(to) Operating Activities		333,580	253,693	551,336
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	15,310
Purchase of Property Plant & Equipment (and Intangibles)		(386,877)	(389,000)	(216,887)
Purchase of Investments		-	(100,000)	(549,658)
Proceeds from Sale of Investments		6,427	-	-
Net cash from/(to) Investing Activities		(380,450)	(489,000)	(751,235)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	12,101
Finance Lease Payments		(14,335)	(13,682)	(22,576)
Loans Received		-	-	(29,222)
Funds Administered on Behalf of Other Parties		9,747	-	-
Net cash from/(to) Financing Activities		(4,588)	(13,682)	(39,697)
Net increase/(decrease) in cash and cash equivalents		(51,458)	(248,989)	(239,596)
Cash and cash equivalents at the beginning of the year	7	518,352	518,352	757,948
Cash and cash equivalents at the end of the year	7	466,894	269,363	518,352

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.

Wilson School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

Wilson 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 19.

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) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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.

g) Investments

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

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and Equipment	10–40 years
Information and Communication Technology	5 years
Motor Vehicles	10 years
Textbooks	
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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.

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

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

l) Revenue Received in Advance

Revenue received in advance relates to fees received from students where there are unfulfilled obligations for the Group 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.

m) Funds held for Capital works

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

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

n) 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.

o) Financial Instruments

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

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

p) 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.

q) Budget Figures

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

r) 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	3,456,453	3,496,517	3,285,129
Teachers' Salaries Grants	3,450,463	3,000,000	3,260,552
Use of Land and Buildings Grants	697,167	670,000	686,235
Other Government Grants	206,685	85,000	107,789
	<u>7,810,768</u>	<u>7,251,517</u>	<u>7,339,705</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	21,990	-	20,240
Fees for Extra Curricular Activities	-	-	10,729
Trading	2,348	1,000	-
Fundraising and Community Grants	7,117	150	2,021
	<u>31,455</u>	<u>1,150</u>	<u>32,990</u>
Expense			
Extra Curricular Activities Costs	2,758	4,500	1,413
Fundraising and Community Grant Costs	346	-	-
	<u>3,104</u>	<u>4,500</u>	<u>1,413</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>28,351</u>	<u>(3,350)</u>	<u>31,577</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	142,644	150,523	193,595
Information and Communication Technology	41,632	47,000	38,078
Employee Benefits - Salaries	6,227,715	5,793,164	5,497,941
Staff Development	58,406	64,500	65,848
Depreciation	114,047	111,105	94,013
Other Learning Resources	517	1,000	590
	<u>6,584,961</u>	<u>6,167,292</u>	<u>5,890,065</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,232	8,240	7,960
Board Fees and Expenses	22,806	30,590	19,502
Other Administration Expenses	56,798	72,750	60,082
Employee Benefits - Salaries	98,997	137,000	137,053
Insurance	14,370	15,700	10,984
Service Providers, Contractors and Consultancy	13,116	11,500	11,723
	<u>214,319</u>	<u>275,780</u>	<u>247,305</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	10,650	7,000	10,836
Heat, Light and Water	25,989	33,200	25,180
Repairs and Maintenance	115,252	125,750	106,821
Use of Land and Buildings	697,167	670,000	686,235
Employee Benefits - Salaries	20,813	34,000	19,025
Other Property Expenses	63,015	68,500	60,528
	<u>932,886</u>	<u>938,450</u>	<u>908,624</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	466,894	269,363	268,352
Short-term Bank Deposits	-	-	250,000
Cash and cash equivalents for Statement of Cash Flows	<u>466,894</u>	<u>269,363</u>	<u>518,352</u>

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

Of the \$466,894 Cash and Cash Equivalents, \$18,066 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 \$466,894 Cash and Cash Equivalents, \$21,847 of Revenue Received in Advance is held by the School, as disclosed in note 11.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	53,933	-	4,135
Interest Receivable	39,822	30,000	45,380
Banking Staffing Underuse	-	-	62,868
Teacher Salaries Grant Receivable	343,615	300,000	280,916
	<u>437,370</u>	<u>330,000</u>	<u>393,299</u>
Receivables from Exchange Transactions	93,755	30,000	49,515
Receivables from Non-Exchange Transactions	343,615	300,000	343,784
	<u>437,370</u>	<u>330,000</u>	<u>393,299</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	1,700,000	1,650,000	1,706,427
Total Investments	<u>1,700,000</u>	<u>1,650,000</u>	<u>1,706,427</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Furniture and Equipment	432,150	343,094	-	-	(44,463)	730,780
Information and Communication Technology	38,223	42,023	-	-	(16,039)	64,208
Motor Vehicles	201,503	-	-	-	(27,257)	174,246
Leased Assets	32,372	27,366	-	-	(24,776)	34,961
Library Resources	3,527	1,760	-	-	(1,512)	3,775
	<u>707,775</u>	<u>414,243</u>	<u>-</u>	<u>-</u>	<u>(114,047)</u>	<u>1,007,970</u>

The net carrying value of furniture and equipment held under a finance lease is \$34,961 (2023: \$32,372)

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Furniture and Equipment	1,171,261	(440,481)	730,780	828,167	(396,017)	432,150
Information and Communication Technology	155,659	(91,451)	64,208	113,635	(75,412)	38,223
Motor Vehicles	304,461	(130,215)	174,246	304,461	(102,958)	201,503
Leased Assets	85,508	(50,547)	34,961	65,699	(33,327)	32,372
Library Resources	19,378	(15,603)	3,775	17,618	(14,091)	3,527
	<u>1,736,267</u>	<u>(728,297)</u>	<u>1,007,970</u>	<u>1,329,580</u>	<u>(621,805)</u>	<u>707,775</u>

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	50,973	60,000	68,536
Accruals	4,442	8,200	7,960
Employee Entitlements - Salaries	381,992	360,000	346,284
Employee Entitlements - Leave Accrual	39,070	25,000	23,829
	<u>476,477</u>	<u>453,200</u>	<u>446,609</u>
Payables for Exchange Transactions	476,477	453,200	446,609
	<u>476,477</u>	<u>453,200</u>	<u>446,609</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	21,847	215	215
	<u>21,847</u>	<u>215</u>	<u>215</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	10,836	-	-
Increase to the Provision During the Year	10,650	7,000	10,836
Provision at the End of the Year	<u>21,486</u>	<u>7,000</u>	<u>10,836</u>
Cyclical Maintenance - Non current	21,486	21,672	10,836
	<u>21,486</u>	<u>21,672</u>	<u>10,836</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2032. 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	24,266	15,040	23,300
Later than One Year and no Later than Five Years	19,876	3,405	17,678
Future Finance Charges	(4,932)	-	(5,627)
	<u>39,210</u>	<u>18,445</u>	<u>35,351</u>

Represented by

Finance lease liability - Current

20,884 15,040 19,441

Finance lease liability - Non current

18,326 3,405 15,910

39,210	18,445	35,351
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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 9, and includes retentions on the projects, if applicable.

	2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Relocation of HVAC units	239341	(5,787)	5,787	-	-	-
AMS Project Block A	239340	2,537	197,156	(189,401)	-	10,292
Lighting Distribution	239335	11,569	65,824	(77,393)	-	-
Glass & Heatpump Replacement		-	15,140	(12,554)	-	2,586
Drainage	239337	-	5,373	(185)	-	5,188
Totals		8,319	289,280	(279,533)	-	18,066

Represented by:

Funds Held on Behalf of the Ministry of Education

18,066

Funds Receivable from the Ministry of Education

-

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Relocation of HVAC units	239341	37,540	-	(43,327)	-	(5,787)
AMS Project Block A	239340	-	42,071	(39,534)	-	2,537
Lighting Distribution	239335	-	14,634	(3,065)	-	11,569
Totals		37,540	56,705	(85,926)	-	8,319

Represented by:

Funds Held on Behalf of the Ministry of Education

14,106

Funds Receivable from the Ministry of Education

(5,787)

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	3,075	2,725
<i>Leadership Team</i>		
Remuneration	550,431	533,715
Full-time equivalent members	4	4
Total key management personnel remuneration	553,506	536,440

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 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	170-180	170-180
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	9	6
110 - 120	4	3
120 - 130	0	1
130 - 140	3	0
	16.00	10.00

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

18. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

19. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$209,293 (2023:\$101,858) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
AMS Project Block A	\$ 199,978
Drainage	9,315
Total	<u>209,293</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

20. 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	466,894	269,363	518,352
Receivables	437,370	330,000	393,299
Investments - Term Deposits	1,700,000	1,650,000	1,706,427
Total financial assets measured at amortised cost	<u>2,604,264</u>	<u>2,249,363</u>	<u>2,618,078</u>

Financial liabilities measured at amortised cost

Payables	476,477	453,200	446,609
Finance Leases	39,210	18,445	35,351
Total financial liabilities measured at amortised cost	<u>515,687</u>	<u>471,645</u>	<u>481,960</u>

21. Events After Balance Date

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

22. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WILSON SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Wilson School (the School). The Auditor-General has appointed me, Talia Anderson-Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 17, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 27 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 22 to 44, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink that reads 'Talia Anderson-Town'.

Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Strategic Plan 2024 - 2025



Our Vision

Equipping young people for life

Our Values

Whanaungatanga

relationships and connections:

A learner whose sense of belonging and connectedness enables them to cultivate positive relationships through communication and actions.

Rangitiratanga

self management:

A learner who is confident in their identity, has developed their independence to reach their full potential.

Kaitiakitanga

guardianship and respect:

A learner who is respectful of self, others and the environment and actively contributes to society to the best of their ability.

Our Special Character

Wilson School is a state school that caters for the learning and care of ORS funded students with a range of abilities and learning needs between the ages of 5-21, from varied and dynamic multicultural backgrounds. The school embraces a totally holistic approach to learning with the support of professionals including teachers, therapists, specialists, and support staff. Students are taught at either the base school in St. Leonards Road or in one of our satellite classes in a mainstream host school. Learners at Wilson School will have opportunities, through a multidisciplinary approach, to engage and achieve in a caring, inclusive, and safe environment.

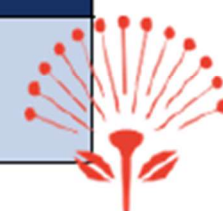
To realise our vision, we aim to:

- Provide a safe, nurturing, and inclusive community.
- Uphold a culturally active environment for our diverse population.
- Foster courage, independence, and resilience.
- Recognise every student as a learner.
- Ensure all students are provided with a personalised learning pathway, documented by an IEP / Transition Plan, which is set collaboratively with whānau.
- Ensure all students are supported to communicate effectively.
- Embrace digital technologies to support learning and communication.





Goal 1	Goal 2	Goal 3
Boosting teaching and learning outcomes by employing an evidence-based approach, incorporating Te Mātaiaho, the refreshed NZ Curriculum.	Enhancing our digital capabilities, accomplishing efficiencies, growth, and staff development.	Supporting our whānau with learning opportunities, strengthening cultural capabilities, and enhancing connections across the wider community.
Initiatives - 2024		
1. Developing Maths and Literacy curriculum frameworks in line with Te Mātaiaho. 2. Developing curriculum frameworks for Science, Technology, Arts, and Health & PE in line with Te Mātaiaho (2024/2025) 3. Accomplish an increase in Maths achievement data.	1. Implement alternative tools to overhaul and improve the school's student management system and home/school communication. 2. Develop digital tools to support and enhance staff professional learning.	1. Develop a series of whānau learning workshops focused on identified areas of need. 2. Building classroom communication practices that include te reo Māori. 3. Working alongside the Ministry of Education (MoE) to support development and growth of school provision, supporting students and whānau who require our service.
Outcome		
Students are engaged in learning linked to Te Mātaiaho and staff understand content delivery. An increase in student achievement with Maths.	A revised student management system and home/school communication tool is in place and utilised. Staff can access and benefit from bespoke digital professional learning opportunities.	Whānau are supported with commonly identified areas of need via termly whānau learning workshops. Staff are confident and embed elements of te reo Māori into everyday practice. The school can support all students who require our service.
National Education and Learning Priorities (NELPS)		
1.2, 2.3, 2.4, 4.7	3.6, 3.5	1.1, 1.2, 2.3, 3.5, 4.7



Goal 1	Term 1 – 2024	Term 2 – 2024	Term 3 – 2024	Term 4 – 2024
Goal 1 - Boosting teaching and learning outcomes by employing an evidence-based approach, incorporating Te Mātaiaho, the refreshed NZ Curriculum.				
Initiative 1 Developing Maths and Literacy curriculum frameworks in line with Te Mātaiaho. Measure – Increase in staff confidence data linked to delivery.	Action 1 – Review current Literacy & Maths Curriculum and measure staff confidence linked to delivery.	Action 2 – Develop Literacy & Maths Curriculum in line with Te Mātaiaho.		Action 3 – Refreshed Curriculum shared with Staff in preparation for use in 2025. Staff confidence with delivery measured.
Initiative 2 Developing curriculum frameworks for Science, Technology, Arts, and Health & PE in line with Te Mātaiaho. Measure – A review of the draft MOE curriculum documents is completed, and two staff meetings delivered to introduce documentation to teaching staff.			Action 2 – Review the draft refreshed Arts, Science, Technology, Health & PE Curriculum when released by MOE.	
Initiative 3 Accomplish an increase in Maths achievement data. Measure – By the end of 2024, Maths IEP achievement data will be 3% higher than the 2023 end of year data.	Action 2 – Numicon PLD for all Staff. Staff survey on confidence teaching maths.	Action 2 – Analyse Term 1 assessment data. Identify areas of support or potential PLD. Support plans produced for target groups.	Action 3 – Review Term 2 assessment data monitoring progress & reviewing plans.	Action 3 – Review assessment data at start & end of term, identify changes. Re-survey staff confidence for 2025 planning.



Goal 2	Term 1 – 2024	Term 2 – 2024	Term 3 – 2024	Term 4 – 2024
Goal 2 - Enhancing our digital capabilities, accomplishing efficiencies, growth, and staff development.				
Initiative 1 Implement alternative tools to overhaul and improve the school's student management system and home/school communication. Measure – The number of digital tools used by teaching staff is streamlined.	Action 1 – Research and identify suitable tools/packages that could streamline existing tools used in school.	Action 2 – Training and set up of new tool.	Action 3 – Roll out of identified in-school functions.	Action 4 – Increased use with Staff and plan parent training for start of 2025.
Initiative 1 Develop digital tools to support and enhance staff professional development. Measure – Feedback and evaluation from staff accessing the existing and revised induction process.	Action 1 – Research and identify an appropriate learning delivery platform.		Action 2 – Introduce and trial with sample group of Staff.	Action 3 – The induction process is digitised for all new Staff.



Goal 3	Term 1 – 2024	Term 2 – 2024	Term 3 – 2024	Term 4 – 2024
Goal 3 - Supporting our whānau with learning opportunities, strengthening cultural capabilities, and enhancing connections across the wider community.				
Initiative 1 Develop a series of whānau learning workshops focused on identified areas of need. Measure – workshops delivered termly, in line with identified needs.	Action 1 – Review the 2023 whānau consultation identifying areas of need and methods of workshop delivery. Action 2 – Partner with relevant external agencies/partners who are well-placed to support identified areas of need. Workshop dates and plans set. Action 3 – Appropriate marketing methods are used to promote whānau engagement and attendance from other local areas of the community that may benefit. Action 4 – Termly whānau Learning workshops are carried out and evaluated by those who attend.			
Initiative 2 Building classroom communication practices that include te reo Māori. Measure – an increased use of te reo Māori across the school.	Action 1 – PLD for all Staff, promoting the use of te reo māori and tikanga, followed by evaluation and a survey to identify where te reo is commonly used across the day.	Action 2 – PLD for Teachers to support an increase of te reo use with their class teams.		Action 2 – Evaluation to measure te reo Maori use across the school.
Initiative 3 Working alongside the MoE to support development and growth of school provision, supporting students and whānau who require our service. Measure – the school can support all students who require our service.	Action 1 – Supporting parent voice, representation and advocacy to promote the importance of parent choice. Action 2 – Connect with other specialist school boards to promote a combined response. Action 3 – Meeting with MoE and local members of parliament to understand plans for support for specialist education and Wilson School.			



Statement of variance:

Strategic Goal 1: Boosting teaching and learning outcomes by employing an evidenced-based approach, incorporating Te Mātaiaho, the refreshed NZ Curriculum. <small>National Education & Learning Priorities (NELPS) Links to: 1.2, 2.3, 2.4, 4.7</small>					
Initiative 1 – Developing Maths and Literacy curriculum frameworks in line with Te Mātaiaho. <i>Outcome – Students are engaged in learning linked to Te Mātaiaho and staff understand content delivery.</i> <i>Measure – Increase in staff confidence data linked to the delivery of Maths and Literacy.</i>					
Key Actions	Responsibility	Resources	Timeline	Result	Update
Review current Literacy & Maths Curriculum and measure staff confidence linked to delivery.	Kay Robin MT Kathryn	PD Contract – Dr Lomax Leadership Release Time	End Term 1	Achieved	We have continued to work with Dr Lomax to review our current curriculum. Work has started to develop Maths & Literacy in line with Te Mataiaho. Staff confidence survey completed and shared with the wider lead team, creating baseline data.
Develop Literacy & Maths Curriculum in line with Te Mātaiaho.	Kay Robin MT Kathryn	PD Contract – Dr Lomax 4 X Release days 2 Staff Only Days	End Term 3	Achieved	Curriculum document produced and shared with staff. This followed time to revise and embedded into syndicate planning documents.
Refreshed Curriculum shared with Staff in preparation for use in 2025. Staff confidence with delivery measured.	Kay Robin MT Kathryn	Staff Meeting Time	End Term 4	Achieved	Staff confidence survey linked to teaching strands within Literacy and Maths completed at start and end of year. Literacy (Writing) – Score increased by 0.56 Literacy (Reading) – Score increased by 0.75 Literacy (Communication) – Score increased by 0.53 Maths (Number) – Score increased by 0.57 Maths (Measure) – Score increased by 0.34
Initiative 2 – Developing curriculum frameworks for Science, Technology, Arts and Heath & PE in line with Te Mātaiaho. <i>Outcome – Students are engaged in learning linked to Te Mātaiaho and staff understand content delivery.</i> <i>Measure – A review of the draft MOE curriculum documents is completed and two staff meetings delivered to introduce documentation to teaching staff.</i>					
Key Actions	Responsibility	Resources	Timeline	Result	Update

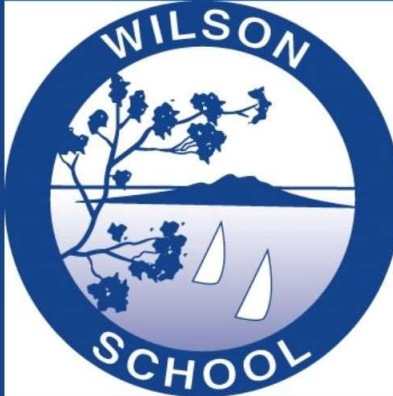
Review the draft refreshed Arts, Science, Technology, Health & PE Curriculum when released by MOE.	Kay	Curriculum documents when available	End Term 4	Not Achieved	The revised areas have not yet been released by MoE. We understand these areas will now be available from 2027.
Initiative 3 – Accomplish an increase in Maths achievement data. Outcome – An increase in student achievement with Maths. Measure – By the end of 2024, Maths IEP achievement data will be 3% higher than the 2023 end of year data.					
Key Actions	Responsibility	Resources	Timeline	Result	Update
Numicon PLD for all Staff. Staff survey on confidence teaching Maths.	Kay Neil	PD Day – Numicon Staff Survey	End Term 1	Achieved	Numicon workshop delivered for all teachers and teacher aides at staff only day, January 2024. Staff confidence survey completed – linked to Initiative 1.
Analyse Term 1 assessment data. Identify areas of support or potential PLD. Support plans produced for target groups.	Wider Lead Team	Support Plans Identified PLD opportunities Staff Meeting	End Term 2	Achieved	1 Teacher identified for support to ensure IEP goals are achievable. Support plan written and targeted support provided. Term 2 data collected, and report created. Maths IEP achievement is 82% at the end of term 2.
Review Term 2 assessment data monitoring progress & reviewing plans	Wider Lead Team	Support Plans Identified PLD opportunities Staff Meeting	End Term 3	Achieved	Our Term 3 IEP progress report shows 90% of students making expected progress for Maths, indicating we are meeting this goal.
Review assessment data at start & end of term, identify changes. Re-survey staff confidence for 2025 planning.	Kay Neil Kefford Wider Lead Team	Support Plans Survey	End Term 4	Achieved	Staff Confidence data shown in Initiative 1, indicating an increase. Our 2024 IEP progress report shows that Maths achievement is 10.1% higher than data from 2023.
Strategic Goal 2: Enhancing our digital capabilities, accomplishing efficiencies, growth, and staff development. National Education & Learning Priorities (NELPS) Links to: 3.6, 3.5					
Initiative 1 – Implement alternative tools to overhaul and improve the school’s student management system and home/school communication.					

<p><i>Outcome – A revised student management system and home/school communication tool is in place and utilised.</i></p> <p><i>Measure – The number of digital tools used by teaching staff is streamlined.</i></p>					
Key Actions	Responsibility	Resources	Timeline	Result	Update
Research and identify suitable tools/packages that could streamline existing tools used in school.	Kay Anju Neil Admin Team	IT Budget IT Support	End Term 1	Achieved	Evaluation of tools accredited by MoE. HERO has been selected.
Training and set up of new tool	Kay Anju Neil Admin Team	<i>Staff Meeting</i>	End Term 2	Achieved	Set up and training is being worked through with HERO. There are several training modules to complete to support set up. We have completed 48% of training and set up. The timeframe to switch has been revised to align with a switch between providers, the switch is set for the term 3 holidays.
Roll out of identified in-school functions.	Wider Lead Team	<i>Staff Meeting</i>	End Term 3	Achieved	Hero has been set up and is being used for attendance and behaviour reporting.
Increased use with Staff and plan parent training for start of 2025.	Anju Emma	Staff Meeting School Communications	End Term 4	Achieved	Hero is being used for attendance, behaviour tracking, and is now the school's main student management system. Details have been provided to parents to allow access for communication. This has streamlined the number of digital tools being used by staff, replacing two previous tools.
<p>Initiative 2 – Develop digital tools to support and enhance staff professional learning.</p> <p><i>Outcome – Staff can access and benefit from bespoke digital professional learning opportunities.</i></p> <p><i>Measure – Feedback and evaluation from staff accessing the existing and revised induction process.</i></p>					
Key Actions	Responsibility	Resources	Timeline	Result	Update
Research and identify an appropriate learning delivery Platform.	Neil	Time Visits to other schools	End Term 2	Achieved	Several tools have been investigated and recommendations provided by an external company. Talent LMS has been selected and a sample module has been started for trial.

Introduce and trial with sample group of Staff.	Neil Anju Emma	Induction time – new staff	End Term 3	Achieved	Initial induction module drafted and trial with a sample group for feedback. Feedback and comments used to modify.
The induction process is digitised for all new Staff.	Neil Anju Emma	Induction time – new staff	End Term 4	Achieved	Induction module available for use by the Lead Team for new staff.
Strategic Goal 3: Supporting our whānau with learning opportunities, strengthening cultural capabilities, and enhancing connections across the wider community. National Education & Learning Priorities (NELPS) Links to: 1.1, 1.2, 2.3, 3.5, 4.7					
Initiative 1 – Develop a series of whānau learning workshops focused on identified areas of need. <i>Outcome – Whānau are supported with commonly identified areas of need via termly whānau learning workshops.</i> <i>Measure – Four workshops provided for whānau directly linked to identified areas of need.</i>					
Key Actions	Responsibility	Resources	Timeline	Result	Update
Review the 2023 whānau consultation identifying areas of need and methods of workshop delivery.	Emma	Whanau consultation 2023	End Term 1	Achieved	Whānau consultation reviewed and workshops for 2024 planned. Workshops will be offered face-to-face and via Teams. Partnered with Disability Connect, they are bringing Taikura Trust and Work and Income as part of a workshop.
Partner with relevant external agencies/partners who are well-placed to support identified areas of need. Workshop dates and plans set.	Emma Kathryn	Planning time	End Term 1	Achieved	Partnered with Disability Connect, they are bringing Taikura Trust and Work and Income as part of a workshop.
Appropriate marketing methods are used to promote whānau engagement and attendance from other local	Emma Kathryn	Admin Team support	End Term 1,2,3,4	Achieved	Events shared by School Newsletter, Seesaw and email. Communication with other local schools included.

areas of the community that may benefit.					
Termly whānau learning workshops are carried out and evaluated by those who attend.	Emma Kathryn	Planned event times	End Term 4	Achieved	Workshops delivered in Term 1,2,3&4 and feedback sourced to support with future planning.
Initiative 2 – Building classroom communication practices that include te reo Māori. <i>Outcome – Staff are confident and embed elements of te reo Māori into everyday practice.</i> <i>Measure – An increase in the use of te reo Māori across the school indicated by a staff survey.</i>					
Key Actions	Responsibility	Resources	Timeline	Result	Update
PLD for all Staff, promoting the use of te reo māori and tikanga, followed by evaluation and a survey to identify where te reo is commonly used across the day.	Kirsten Neil	Staff only day	End Term 1	Achieved	Professional development focused on simple te reo and tikanga completed at Staff only day – January 2024. Evaluation completed looking at use of waiata, karakia and te reo within displays creating baseline data.
PLD for Teachers to support an increase of te reo use with their class teams.	Kirsten Neil	Staff Meeting Time	End Term 3	Achieved	Staff meeting focused on simple Te Reo and Tikanga and sharing in-school resources.
Evaluation to measure te reo Māori use across the school	Kirsten Neil		End Term 4	Achieved	<p>Data evaluation indicates an increase in the number and frequency of karakia and waiata used across the school. A summary indicates:</p> <p>There is a noticeable shift towards using more karakia regularly by the end of the year.</p> <p>Overall, there is a trend towards more frequent use of waiata by the end of the year.</p> <p>All teachers indicated they have embedded te reo māori within displays.</p>
Initiative 3 – Working alongside the Ministry of Education to support development and growth of school provision, supporting students and whānau who require our service. <i>Outcome – The school can support all students who require our service.</i> <i>Measure – The school can support all students who require our service.</i>					

Key Actions	Responsibility	Resources	Timeline	Result	Update
Supporting parent voice, representation and advocacy to promote the importance of parent choice.	Board	Support to attend meetings	Terms 1 – 4	Achieved	School Representative has attended SEPANZ Parent Advocacy Group Meetings held across the year. The representative also attended a meeting with a local MP and attended 1 board meeting.
Connect with other specialist school boards to promote a combined response.	Board	Meeting Time	Terms 1 – 4	Achieved	There have been no meetings with other specialist school boards, however, we understand our capacity issues are replicated across specialist schools nationally, the issues we face are not local. SEPANZ have been working collectively to represent all schools, raising awareness with the Minister of Education. A combined response is being provided by SEPANZ and the parent advocacy group.
Meeting with MoE and local members of parliament to understand plans for support for specialist education and Wilson School.	Board	Meeting Time	Terms 1 – 4	Achieved	9 th August 2024 – Meeting with two Members of Parliament (Simon Watts & Katie Nimon). This was attended by 1 board member, our SEPANZ Parent Representative and Principal. Simon Watts has followed up with Erica Stanford following the meeting. 29 th October 2024 – Simon Watts attended the Board meeting to be updated on capacity issues.



PROGRESS REPORT

Term 4 2024



IEP Achievement 2024

IEP & Transition Planning Process

Wilson School's IEP and Transition Planning process is designed to provide a personalised learning and development pathway. The process is designed to be collaborative and encourages whānau, teachers and therapists to work and plan together to support each learner to achieve. The document sets in place the way in which the school intends to help the learner to address their prioritised needs within the educational framework of the school, i.e. the New Zealand Curriculum and Key Competency Pathway or Adult Curriculum.

<p>Each IEP will contain goals for –</p> <ul style="list-style-type: none"> • Literacy (English / Communication) • Numeracy • Key Competency 	<p>Each Transition Plan will contain goals linked to the Adult Curriculum –</p> <ul style="list-style-type: none"> • Applied Literacy • Applied Numeracy • Daily Living Skills / Vocational • Leisure / Recreational / Social
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Broken down into the simplest form –

- Literacy is about communication: whether this be written, verbal, signed or symbolic.
- Mathematics is 'the language of life' e.g. helping students to understand space and distance is as important to someone who has limited reach or cognitive functioning as budgeting skills are to a more able student.
- Key Competencies are capabilities people have and need to develop, to live and learn today and in the future. These can link to Thinking, Relating to others, Using language symbols and text, Managing self and Participating and contributing.

An IEP or Transition Plan identifies **the most important areas of educational** need for each learner. Initially, longer term aspirations are decided on before being crafted into more specific learning intentions. Each smaller learning intention should be challenging but achievable within 1 term. Goals are incorporated into every learner's daily programme. They do not sit alone, out of context or isolation. Full access to the curriculum is still provided, however this plan identifies important areas to focus on.

Each student is provided with four Specific Learning Intentions (SLIs) for these core areas to focus on throughout the academic year. The expected rate of progress for each student is to achieve one SLI per term, or four across the year.

This report focuses on the expected rate of progress for Term 4, 2024.

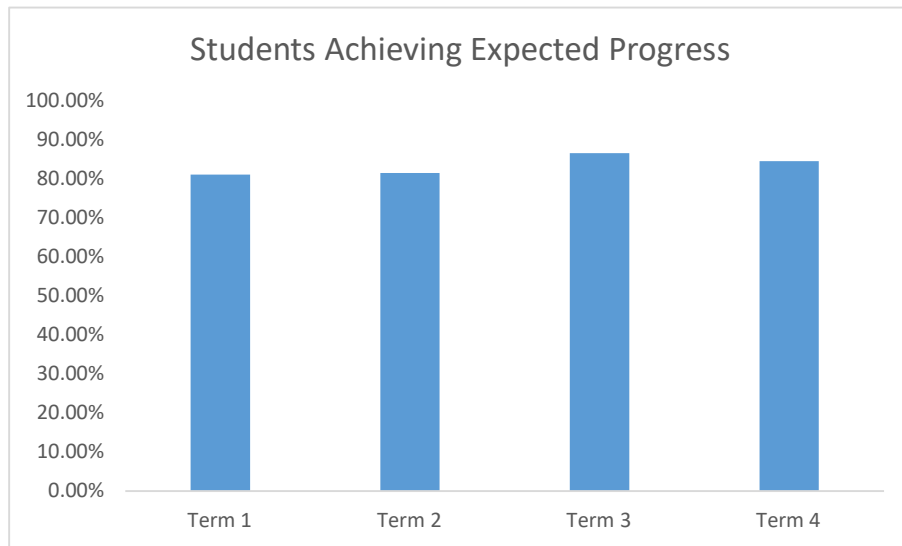
A 'traffic light' approach has been used throughout this report –

Green – Expected Progress / On-track – achieving the SLI 75%+ of the time

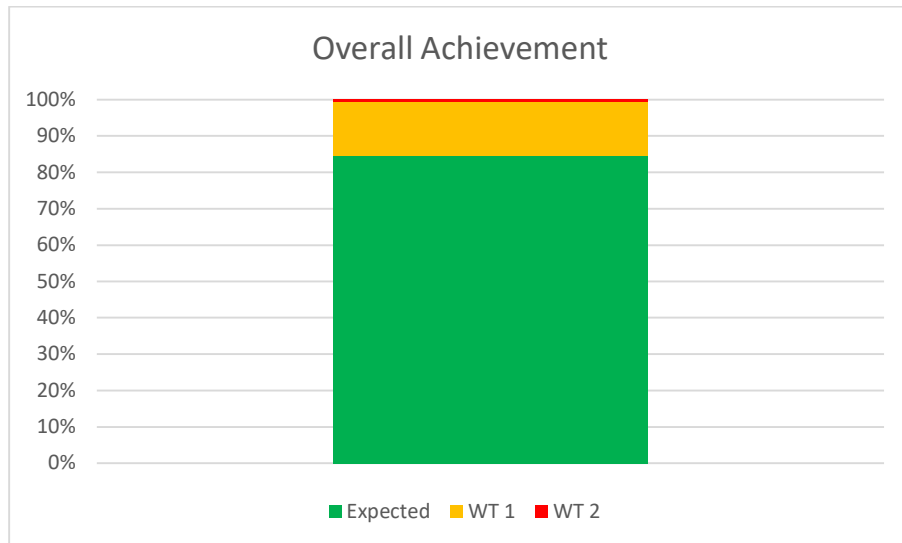
Amber – Working Towards 1 – achieving the SLI 50% - 74% of the time

Red – Working Towards 2 – achieving the SLI less than 50% of the time

Overall Achievement - All Students

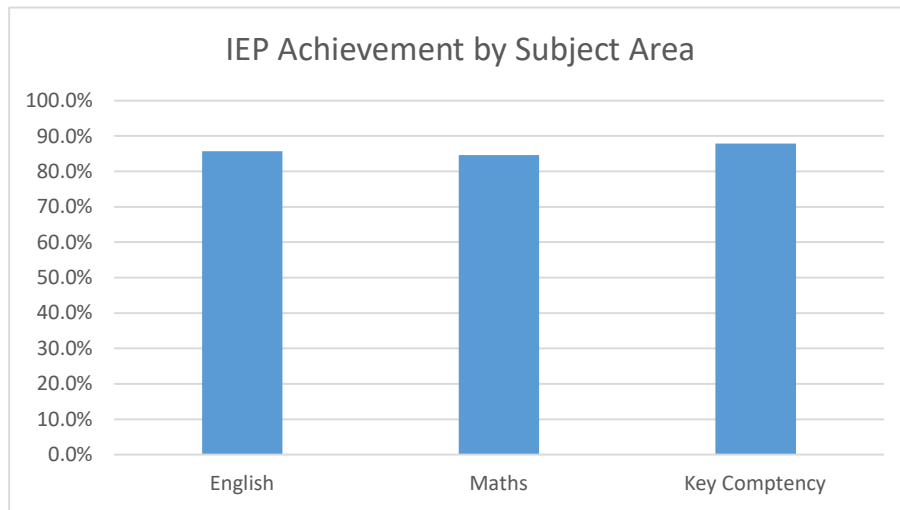


84.5% of students have achieved expected progress.

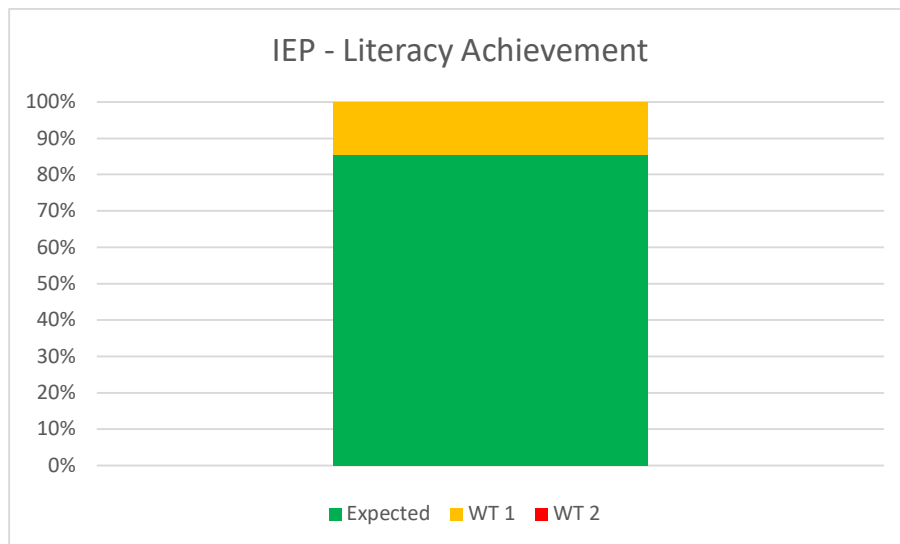


**84.5% achieved expected progress (1 SLI), 14.9% partially achieved - Working Towards 1,
0.2% partially achieved - Working Towards 2**

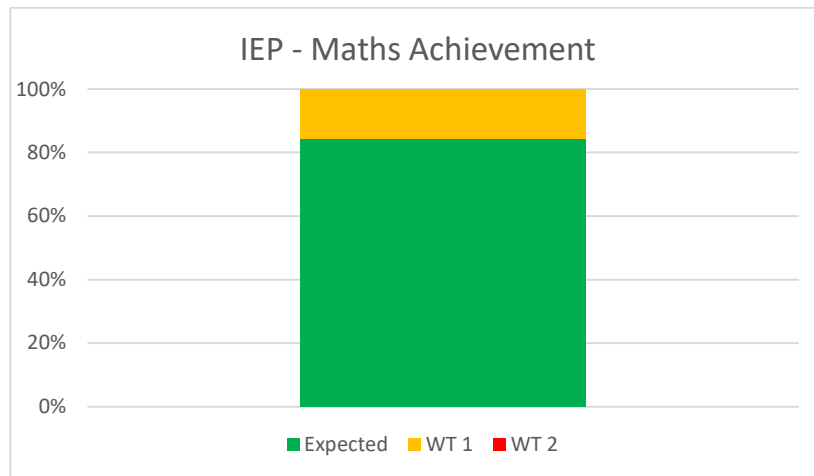
IEP Achievement



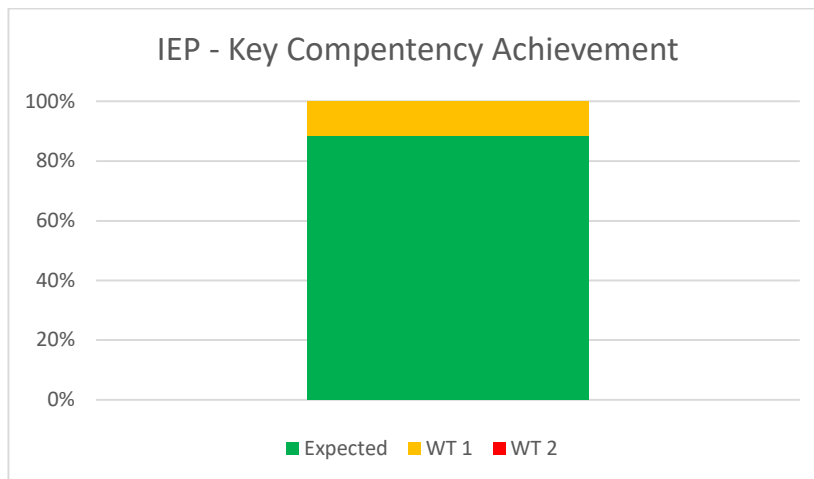
**Expected Progress by Subject Area –
English – 85.7%, Maths – 84.6%, Key Competency – 87.9%**



**85.7% achieved expected progress (1 SLI), 14.3% partially achieved - Working Towards 1
0% partially achieved - Working Towards 2**

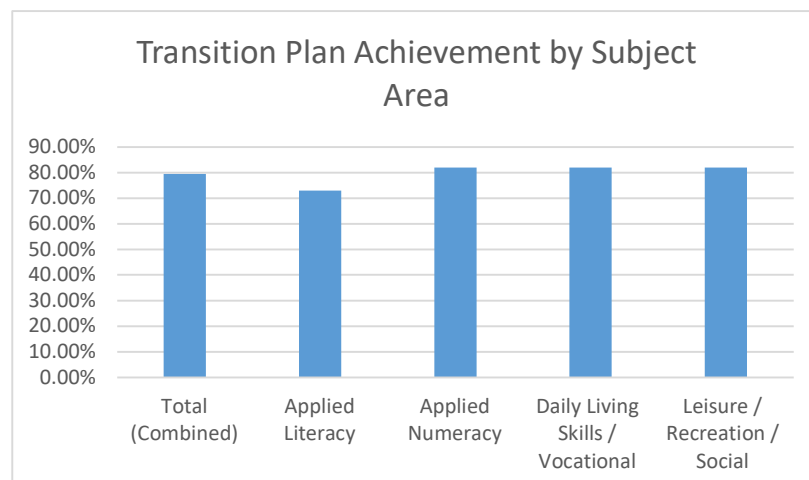


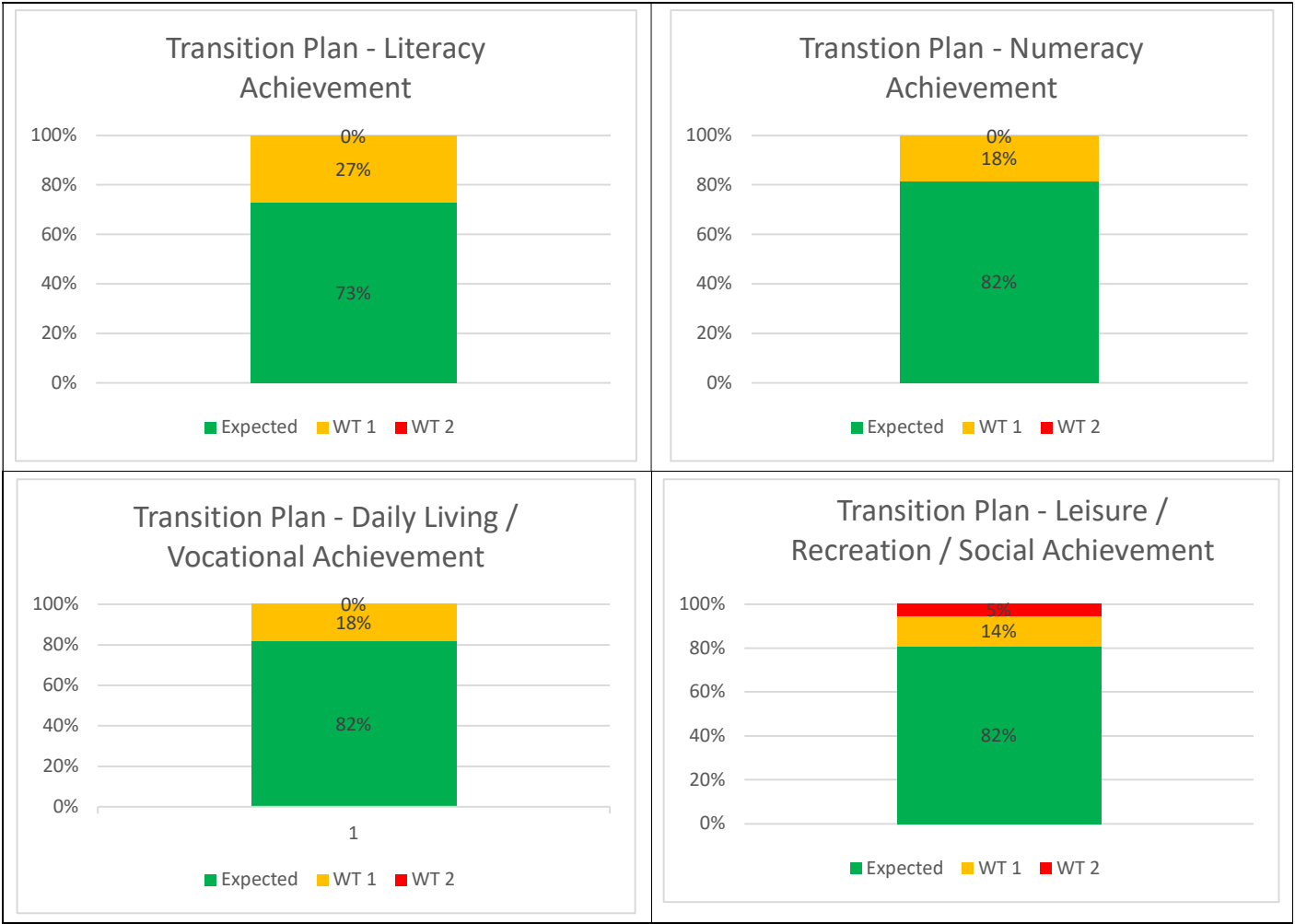
84.6% achieved expected progress (1 SLI), 15.4% partially achieved - Working Towards 1, 0% partially achieved - Working Towards 2



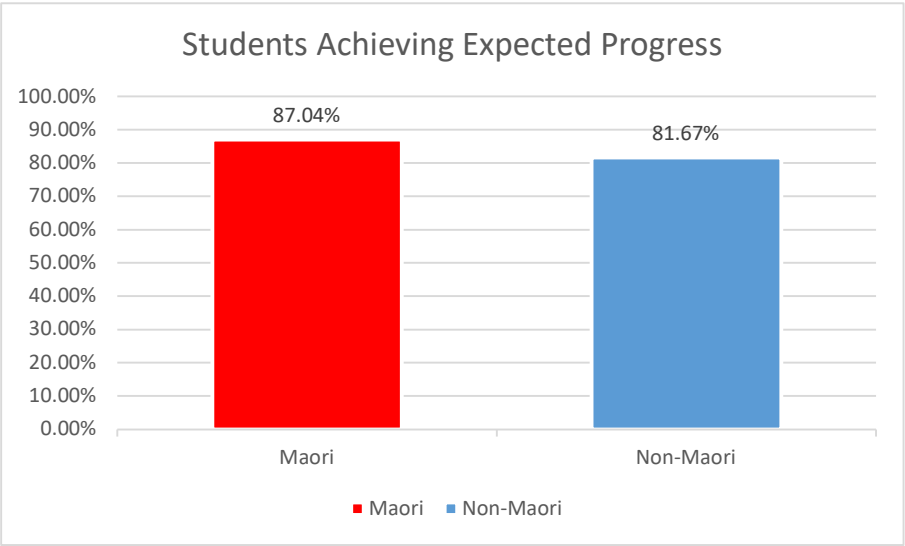
87.9% achieved expected progress (1 SLI), 11% partially achieved - Working Towards 1, 0% partially achieved - Working Towards 2

Transition Plan Achievement



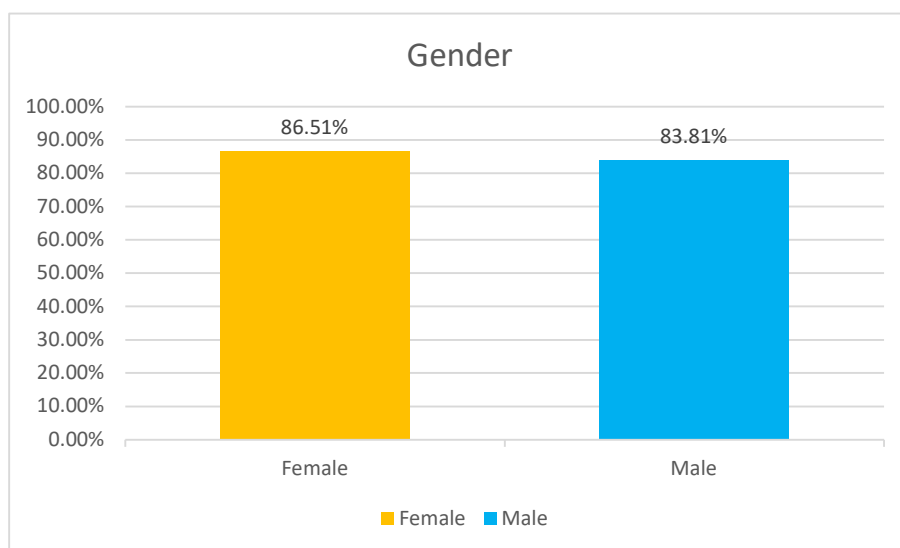


Achievement of Māori & Non-Māori Students



87 % of Māori student achieved expected progress
81.7% of Non-Māori students achieved expected progress

Achievement by Gender



83.8% of male students achieved expected progress
86.5% of female students achieved expected progress

Expected Progress by Subject Area over time

	2022	2023	Term 4 2024
Overall Achievement	68%	81%	84.5%
English	64%	87%	83.2%
Maths	73 %	74%	84.1%
Key Competency	79%	78%	86.7%

Support provided in Term 4

- Based on IEP/ITP data from the end of term 3, class support was provided for 2 classes across term 4. Term 4 data show students in these 2 classes are continuing to make progress.

Class	Term 3 (on track)	Term 4 (on track)
A	33%	78%
B	56%	83%

Thoughts

Overall Achievement:

- 84.5% of students achieved expected progress, which is a strong performance.
- There has been a significant increase in achievement compared to the data from Term 4, 2023, where the overall achievement was 81%.
- The overall achievement in Maths (including Applied Numeracy) in Term 4 2024 was 83.3% showing an increase by 3.3% compared to Term 4 2023 (79.7%). This growth is also reflective in the B squared data for Term 4 2024.
- The number of students working towards 1 (amber) is lower in Term 4, 2024 (12.5% compared to 23.9%) whilst the number of students working towards 2 (red) has decreased to 0.2%.

Progress over Time:

- The achievement has consistently improved from 2022 (68%) to 2024 (84.5%).
- Subject-specific improvements are notable, especially in Maths (73% in 2022 to 83.3% in 2024).
- Achievement of Māori students is consistently at 87% compared to the same time last year.

How we have given effect to Te Tiriti o Waitangi

Our 2024 objectives included:

- Building classroom communication practices that include te reo Māori.

Information on this has been provided above with the 2024 annual plan. This has included professional development and resources to promote the use of te reo Māori and understanding of tikanga. Data linked to this area shows an increase in staff confidence.

- Community Links.

During 2024 we have developed links with He Manu Hopukia Marae in Bayswater. Kaumatua, Danny Watson, has welcomed groups of our students and staff for weaving workshops. This connection and link has been supported by our in-school Kaiwhakaako.

Within this area, we provided support for whānau at IEP meetings, provided support at medical appointments and meetings with external agencies, and developed links with other schools via Kapa Haka. To strengthen this area further, we have incorporated the role of Whānau Support Worker (Social Worker) within our team. The purpose of this role is to help remove barriers to learning providing support for taha whānau (family wellbeing), taha tinana (physical wellbeing), and Taha wairua & hinengaro (spiritual & mental wellbeing).

- 87% of Māori students are making expected progress against IEP goals.

Statement of compliance with employment policy

Compliance with the Education and Training Act 2020 (section 597) requirements to be a good employer for the year ending 31 December 2024.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>By following the School's Employer Responsibility Policy. The School uses the services of SchoolDocs.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Appointments, Employment, Safety Checking, Classroom Release Time, Concerns & Complaints, Personal Grievance, Defamation, Media, Performance Management, Professional Development, Protected Disclosure, Provisionally Registered Teachers, Staff Exit, Staff Conduct, Staff Leave, Secondary Employment, Student Teachers, Teacher Registration, Vetting Requirements. We are fulfilling this programme by following school policies.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>By following the school's Equal Opportunity Policy and selecting candidates who best meet the job description and are qualified or experienced in the field.</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<i>As a School we have internally appointed a Kaiwhakaako. This role focused on developing, supporting, and promoting Te Ao Māori. We have started to create links with He Manu Hopukia Marae in Bayswater, with some students and staff visiting to engage in weaving workshops.</i>
How have you enhanced the abilities of individual employees?	<i>By providing a range of professional development opportunities, these link to the School Strategic Plan or individual professional interests. We also have a team of unit holders who provide bespoke support as required to upskill staff and meet the needs of our students. All staff, including teacher aides, are included in professional development during staff only days.</i>
How are you recognising the employment requirements of women?	<i>We have a female-dominated workforce. Several roles within the school have been through a Pay Equity process.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>By not discriminating through recruitment processes. We also have extensive work to promote life skills and work experience opportunities for our students (all of whom have a disability).</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	X	
Has this policy or programme been made available to staff?	X	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	X	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	X	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	X	
Does your EEO programme/policy set priorities and objectives?		X

Report on other special and contestable funding (required)

During the year your school or kura may have been the recipient of additional government funding for specific purposes. You may need to report on how these funds are used to support student development.

Kiwisport funding (required)

Wilson School received \$2,493.26 of Kiwisport funding, this money was spent on:

- Accessible sports and games at The Marine Education & Recreation Centre, Long Bay.
- Equipment to support sensory movement programmes.