

TAWHAI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	3036
Principal:	Karen Poole
School Address:	69 Glen Road, Stokes Valley
School Postal Address:	69 Glen Road, Stokes Valley, Lower Hutt, 5019
School Phone:	04 563 6329
School Email:	admin@tawhai.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

TAWHAI SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
21 - 23	Independent Auditor's Report

Tawhai School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	3,435,522	2,997,080	2,977,578
Locally Raised Funds	3	90,190	74,500	43,292
Interest		7,020	8,000	24,504
Total Revenue		3,532,732	3,079,580	3,045,374
Expense				
Locally Raised Funds	3	17,327	4,600	17,146
Learning Resources	4	2,548,791	2,414,013	2,293,400
Administration	5	170,577	186,430	166,730
Interest		3,583	3,450	4,945
Property	6	676,670	558,423	550,033
Loss on Disposal of Property, Plant and Equipment		532	-	279
Total Expense		3,417,480	3,166,916	3,032,533
Net Surplus / (Deficit) for the year		115,252	(87,336)	12,841
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		115,252	(87,336)	12,841

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

Tawhai School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Hayden Patel

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

28/05/26

Date

Karen Poole

Full Name of Principal

[Signature]

Signature of Principal

28/05/20

Date

Tawhai School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,212,482	1,117,798	1,199,641
Total comprehensive revenue and expense for the year		115,252	(87,336)	12,841
Contribution - Furniture and Equipment Grant		12,341	-	-
Distributions to the Ministry of Education		(165,181)	-	-
Equity at 31 December		1,174,894	1,030,462	1,212,482
Accumulated comprehensive revenue and expense		1,174,894	1,030,462	1,212,482
Equity at 31 December		1,174,894	1,030,462	1,212,482

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.

Tawhai School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	453,150	340,209	452,095
Accounts Receivable	8	206,062	178,239	184,520
GST Receivable		18,959	11,109	17,232
Prepayments		16,497	8,715	28,163
Investments	9	90,000	-	75,000
Funds Receivable for Capital Works Projects	15	41,162	-	218,280
		<u>825,830</u>	<u>538,272</u>	<u>975,290</u>
Current Liabilities				
Accounts Payable	11	224,255	219,157	204,145
Revenue Received in Advance	12	-	3,581	16,479
Provision for Cyclical Maintenance	13	-	16,674	17,569
Finance Lease Liability	14	13,827	14,847	16,624
Funds held for Capital Works Projects	15	-	-	73,088
		<u>238,082</u>	<u>254,259</u>	<u>327,905</u>
Working Capital Surplus/(Deficit)		587,748	284,013	647,385
Non-current Assets				
Property, Plant and Equipment	10	666,496	849,836	649,039
		<u>666,496</u>	<u>849,836</u>	<u>649,039</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	64,247	66,353	60,869
Finance Lease Liability	14	15,103	37,034	23,073
		<u>79,350</u>	<u>103,387</u>	<u>83,942</u>
Net Assets		<u><u>1,174,894</u></u>	<u><u>1,030,462</u></u>	<u><u>1,212,482</u></u>
Equity		<u><u>1,174,894</u></u>	<u><u>1,030,462</u></u>	<u><u>1,212,482</u></u>

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

Tawhai School
Statement of Cash Flows
For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		801,750	725,616	746,239
Locally Raised Funds		88,129	74,500	41,166
Goods and Services Tax (net)		(1,727)	-	(6,123)
Payments to Employees		(346,874)	(347,700)	(343,386)
Payments to Suppliers		(338,643)	(327,424)	(340,057)
Interest Paid		(3,583)	(3,450)	(4,945)
Interest Received		7,897	8,000	30,656
Net cash from/(to) Operating Activities		206,949	129,542	123,550
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(130,022)	(166,500)	(104,580)
Purchase of Investments		(90,000)	-	(75,000)
Proceeds from Sale of Investments		75,000	-	205,000
Net cash from/(to) Investing Activities		(145,022)	(166,500)	25,420
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,341	-	-
Distributions to Ministry of Education		(165,181)	-	-
Finance Lease Payments		(12,062)	(19,694)	(10,961)
Funds Administered on Behalf of Other Parties		104,030	-	(82,775)
Net cash from/(to) Financing Activities		(60,872)	(19,694)	(93,736)
Net increase/(decrease) in cash and cash equivalents		1,055	(56,652)	55,234
Cash and cash equivalents at the beginning of the year	7	452,095	396,861	396,861
Cash and cash equivalents at the end of the year	7	453,150	340,209	452,095

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.

Tawhai School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Tawhai 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 2025 to 31 December 2025 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 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	20-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 9 to 15 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	823,265	731,716	744,467
Teachers' Salaries Grants	2,092,449	1,938,063	1,879,766
Use of Land and Buildings Grants	513,568	327,301	353,345
Other Government Grants	6,240	-	-
	<u>3,435,522</u>	<u>2,997,080</u>	<u>2,977,578</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	39,543	40,500	16,027
Fees for Extra Curricular Activities	24,338	8,000	27,265
Fundraising and Community Grants	26,309	26,000	-
	<u>90,190</u>	<u>74,500</u>	<u>43,292</u>
Expense			
Extra Curricular Activities Costs	10,325	4,600	17,146
Fundraising and Community Grant Costs	7,002	-	-
	<u>17,327</u>	<u>4,600</u>	<u>17,146</u>
Surplus for the year Locally Raised Funds	<u>72,863</u>	<u>69,900</u>	<u>26,146</u>

The school received a grant from the TG Macarthy Trust for \$4,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	97,716	119,700	56,857
Employee Benefits - Salaries	2,305,086	2,149,063	2,090,716
Staff Development	25,424	29,500	32,987
Depreciation	119,477	115,000	112,683
Other Learning Resources	1,088	750	157
	<u>2,548,791</u>	<u>2,414,013</u>	<u>2,293,400</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	8,830	8,580	8,250
Board Fees and Expenses	9,509	14,400	8,731
Other Administration Expenses	44,210	50,250	37,075
Employee Benefits - Salaries	75,795	78,700	79,300
Insurance	15,853	18,000	17,474
Service Providers, Contractors and Consultancy	16,380	16,500	15,900
	<u>170,577</u>	<u>186,430</u>	<u>166,730</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	50,456	51,000	50,208
Cyclical Maintenance	(14,191)	19,086	15,895
Heat, Light and Water	13,880	14,200	11,867
Rates	1,861	1,800	1,570
Repairs and Maintenance	29,173	64,736	42,027
Use of Land and Buildings	513,568	327,301	353,345
Employee Benefits - Salaries	59,018	58,000	54,160
Other Property Expenses	22,905	22,300	20,961
	<u>676,670</u>	<u>558,423</u>	<u>550,033</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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	453,150	135,209	452,095
Short-term Bank Deposits	-	205,000	-
Cash and cash equivalents for Statement of Cash Flows	<u>453,150</u>	<u>340,209</u>	<u>452,095</u>

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

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	1	1,800	1,926
Receivables from the Ministry of Education	9,708	-	940
Interest Receivable	2,230	9,259	3,107
Teacher Salaries Grant Receivable	194,123	167,180	178,547
	<u>206,062</u>	<u>178,239</u>	<u>184,520</u>
Receivables from Exchange Transactions	2,386	11,059	5,033
Receivables from Non-Exchange Transactions	203,676	167,180	179,487
	<u>206,062</u>	<u>178,239</u>	<u>184,520</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	90,000	-	75,000
Total Investments	<u>90,000</u>	<u>-</u>	<u>75,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	377,332	37,652	-	-	(27,909)	387,075
Furniture and Equipment	127,917	83,245	-	-	(36,397)	174,765
Information and Communication Technology	103,092	8,400	(532)	-	(32,241)	78,719
Leased Assets	35,572	6,390	-	-	(21,132)	20,830
Library Resources	5,126	1,779	-	-	(1,798)	5,107
	649,039	137,466	(532)	-	(119,477)	666,496

The net carrying value of equipment held under a finance lease is \$20,830 (2024: \$35,572)

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.

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	630,213	(243,138)	387,075	592,562	(215,230)	377,332
Furniture and Equipment	556,391	(381,626)	174,765	473,146	(345,229)	127,917
Information and Communication Technology	273,795	(195,076)	78,719	266,764	(163,672)	103,092
Leased Assets	68,042	(47,212)	20,830	61,652	(26,080)	35,572
Library Resources	119,956	(114,849)	5,107	118,177	(113,051)	5,126
	1,648,397	(981,901)	666,496	1,512,301	(863,262)	649,039

11. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	10,813	36,283	7,589
Accruals	8,580	7,132	8,250
Employee Entitlements - Salaries	194,123	167,180	178,547
Employee Entitlements - Leave Accrual	10,739	8,562	9,759
	224,255	219,157	204,145
Payables for Exchange Transactions	224,255	219,157	204,145
	224,255	219,157	204,145

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grant Income in Advance	-	-	4,000
Grants in Advance - Ministry of Education	-	3,581	12,479
	<u>-</u>	<u>3,581</u>	<u>16,479</u>

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	78,438	63,941	62,543
Increase/(decrease) to the Provision During the Year	(14,191)	19,086	15,895
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>64,247</u>	<u>83,027</u>	<u>78,438</u>
Cyclical Maintenance - Current	-	16,674	17,569
Cyclical Maintenance - Non current	64,247	66,353	60,869
	<u>64,247</u>	<u>83,027</u>	<u>78,438</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2028. This plan is based on the School's 10 Year Property plan / painting quotes.

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:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	16,043	14,847	20,008
Later than One Year	16,383	37,034	25,554
Future Finance Charges	(3,496)	-	(5,865)
	<u>28,930</u>	<u>51,881</u>	<u>39,697</u>
Represented by			
Finance lease liability - Current	13,827	14,847	16,624
Finance lease liability - Non current	15,103	37,034	23,073
	<u>28,930</u>	<u>51,881</u>	<u>39,697</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.

	2025	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
Combined QLS Classroom Upgrade Blks 5&7		241634	(217,846)	-	16,961	165,181	(35,704)
Spouting Storm Damage		245463	(434)	-	434	-	-
Replace Electrical Switchboards		241632	-	6,068	(6,068)	-	-
Roofing Replacement		241633	73,088	-	(78,546)	-	(5,458)
Totals			(145,192)	6,068	(67,219)	165,181	(41,162)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(41,162)

This contribution was treated as a 'donation' to the Ministry of Education (because it is the owner of the buildings) and has been recognised in the Statement of Changes in Net Assets/Equity.

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
SIP Outdoor Covered Sports Court		225088	(70,588)	28,085	(3,000)	45,503	-
ERC for Flooding Remediation		235505	121	(3,091)	2,970	-	-
Combined QLS Classroom Upgrade Blks 5&7		241634	(3,150)	352,244	(566,940)	-	(217,846)
Spouting Storm Damage		245463	11,200	1,425	(13,059)	-	(434)
Replace Electrical Switchboards		241632	-	25,000	(31,068)	6,068	-
Roofing Replacement		241633	-	109,905	(36,817)	-	73,088
Totals			(62,417)	513,568	(647,914)	51,571	(145,192)

Represented by:

Funds Held on Behalf of the Ministry of Education	73,088
Funds Receivable from the Ministry of Education	(218,280)

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

17. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,185	3,275
<i>Leadership Team</i>		
Remuneration	535,280	632,539
Full-time equivalent members	4.04	5.15
Total key management personnel remuneration	538,465	635,814

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that met 5 and 7 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	4.00	2.00
110 - 120	2.00	3.00
120 - 130	2.00	1.00
	8.00	6.00

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:

	2025 Actual	2024 Actual
Total	\$0	\$0
Number of People	0	0

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2026.

20. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$8,723 (2024: \$121,752) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Roofing Replacement	8,723
Total	<u><u>8,723</u></u>

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	453,150	340,209	452,095
Receivables	206,062	178,239	184,520
Investments - Term Deposits	90,000	-	75,000
Total financial assets measured at amortised cost	<u>749,212</u>	<u>518,448</u>	<u>711,615</u>

Financial liabilities measured at amortised cost

Payables	224,255	219,157	204,145
Finance Leases	28,930	51,881	39,697
Total financial liabilities measured at amortised cost	<u>253,185</u>	<u>271,038</u>	<u>243,842</u>

22. Events After Balance Date

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

23. Comparatives

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

TO THE READERS OF TAWHAI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of **Tawhai School** (the School). The Auditor-General has appointed me, *Michael Stewart*, using the staff and resources of *PKF Kendons Audit Limited*, to carry out the audit of the financial statements of the School on pages **2** to **20**, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on **28 May 2026**. This is the date at which our opinion is expressed.

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 audit 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 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 the Board intends to close or merge the School, or has no realistic alternative but to do so.

PKF Kendons Audit Limited, PO Box 31 045, Lower Hutt, Wellington 5010, New Zealand

T: +64 4 566 4399 www.pkfkendons.co.nz

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 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 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)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.



Michael Stewart
PKF Kendons Audit Limited
On behalf of the Auditor-General
Lower Hutt, New Zealand

Tawhai School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jaydy Marsh	Presiding Member	Elected	Sep 2025
Hayden Patel	Presiding Member	Appointed	Sep 2028
Karen Poole	Principal	ex Officio	
Rebecca Daniels	Parent Representative	Elected	Sep 2028
Robert Mackie	Parent Representative	Elected	Sep 2028
Raewyn Lummis	Parent Representative	Appointed	Sep 2025
Harriet Newman	Parent Representative	Elected	Sep 2028
Catherine Ridgway	Parent Representative	Appointed	Sep 2028
Dave Whiteman	Staff Representative	Elected	Sep 2028

Tawhai School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$5,489 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Tawhai School Board:

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

Tawhai School Analysis of Variance 2025

How will our goals and actions give effect to Te Tiriti o Waitangi:

In giving effect to Te Tiriti o Waitangi we are recognizing, respecting, and implementing the principles of partnership, participation, and protection outlined in the treaty.

Tawhai School is committed to honouring Te Tiriti o Waitangi through our words, actions and our attitudes. We expect all tamariki have the opportunity to learn about the people and places that form the history of our location. We value the role of mana whenua and recognise the unique place of Māori as the indigenous people of Aotearoa, New Zealand. We respect and nurture our relationship with our local marae, Koraunui Marae, and whānau, seeking their input and actively involving them in decision making.

Caring for our ākonga, acknowledging their tuakiritanga (identity) and having high expectations for them is key to ākonga achieving success as ākonga.

Culturally responsive teachers and support staff welcome and build relationships with tamariki and their whānau, constantly seeking to increase their understanding and knowledge of Te Reo Māori and Tikanga Māori. We will meet regularly and actively maintain strong lines of communication with whānau, and together celebrate the success of our ākonga.



Strategic Goal 1:

Our Teaching and Learning

Deliver quality, consistent teaching practices aligned to Te Mātaiaho

Annual Target/Goal:

Plan and implement teaching programmes and assessment practices that will reflect the new legislation.

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

Teaching programmes will be aligned to the new curriculum and reflect the rich diversity of our community. Ākonga will make at least one year's progress in reading, writing and maths.

Initiatives	Actions:	Who	Resources	Time	Monitoring and measuring success
-------------	----------	-----	-----------	------	----------------------------------

Not started: The initiative has not yet begun. Planning or discussions may still be underway.

Initiated: Initial steps have been taken to start the initiative.

In Progress: Active work is being carried out, challenges may exist but are being addressed.
Partially Implemented: Significant elements of the initiative have been executed. However, some key aspects remain incomplete or require further development.

Fully Implemented: The initiative has been successfully implemented as planned, meeting its goals and delivering intended outcomes.

Sustained/Embedded: The initiative is fully integrated into regular practices or systems, with ongoing monitoring and refinement to ensure continued success.

Implementation of NZC/ Te Mātaiaho (new curriculum) and align assessment tools to give practical effect to Te Tiriti o Waitangi.

English (Better Start to Literacy Approach - BSLA):

- Status: Fully Implemented/ Ongoing
- Progress: Teachers in Years 2-6 successfully engaged with University of Canterbury microcredentials. Senior leadership completed the Facilitator Course to provide in-house support.
- Outcome: Teaching sequences are now being aligned with the updated English Curriculum released in October 2025

Mathematics (Maths No Problem - MNP):

- Status: Fully Implemented/ Ongoing
- Progress: MNP is embedded school-wide as a tool to support the NZ Curriculum. Staff participated in MOE curriculum days to align planning with *Te Mātaiaho*
- Outcome: Teachers use MNP resources to meet learning objectives while ensuring the NZ Curriculum remains the primary driver

Implementation of Te Reo Tuatahi (Te Puna Reo)

Te Puna Reo:

- Status: Partially Implemented/ transitioning to 2026
- Challenge: Significant ongoing website/technical issues hindered full resource access.
- Mitigation: The Cultural Lead ensured te reo and tikanga learning continued through waiata and pepeha support.

Annual Target/Goal:

Implement bullying prevention and digital safety programmes to support a safe environment.

Regulation 9(1)(a)

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

Teachers will have implemented the KIVA bully prevention programme and ākonga will be using strategies that support them to feel safe.

Regulation 9(1)(d)

To develop strategies to support bullying prevention and online safety.

KiVa (Bullying Prevention):

- Status: Fully Implemented/Ongoing
- Progress: Principal and DP attended the 10-year anniversary conference and teachers conducted the annual KiVa survey. Reporting showed a concentration of incidents in the Year 6 cohort during mid-year, which was addressed through the programme. End of year analysis is to be completed.

Explore programmes that meet the needs of our diverse ethnicities and special needs

Learning Support & Special Needs:

- Status: Partially Implemented/Ongoing.
- Progress: Established a weekly "triage" meeting between the Principal, DP, and LSC to manage increasing student needs. IEP goals were co-constructed with whānau and the MOE for ORS-funded students

To provide quiet workspaces for students and staff to access.

School Environment (Library):

- Status: Fully Implemented.
- Progress: The library was successfully relocated to the hall, serving as both a popular "quiet space" and a hub for workshops.

Strategic Goal 3:

Our Connections: Strengthen connections with our whānau

Regulation 9(1)(a)

Annual Target/Goal:

To support whānau to be active partners in their children's learning journey.

Regulation 9(1)(d)

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

1. Reporting to parent MOE guidelines will be fulfilled
2. Multiple opportunities will have been offered for whānau to
 - engage in learning (both their own and their child's)
 - participate in a range of cultural, art, sport and learning celebrations.

Regulation 9(1)(d)

Enhancing two-way communication and cultural partnership.

Whānau Engagement:

- Status: Fully Implemented/ Ongoing
- Progress: Hosted successful events including a Whānau Picnic, cultural hui, and "Values T-shirt" assemblies.
- Outcome: Use of the Edge newsfeed increased "window to the classroom" communication.

Provide opportunities to nurture whānau relationships.

Te Tiriti o Waitangi & Cultural Identity:

- Status: Ongoing/Transitioning to 2026.
- Progress: New students were welcomed via pōwhiri. The Kapa Haka group performed at the Upper Hutt Cultural Festival.
- Future Planning: Design for the school Waharoa is underway, with a parent lead taking the project into the 2026 construction phase

STUDENT DATA

Statement on Data Consistency and Progress Indicators

Refining our Evidence Base

In 2025, we successfully integrated the newly introduced Progress Indicators. As these represent a fundamental shift in how student achievement is tracked and moderated, the Board and Ministry should note that 'Overall Teacher Judgment' (OTJ) data from 2025 is not statistically comparable to data sets from previous years.

To maintain the integrity of this Analysis of Variance, we have intentionally excluded year-on-year OTJ comparisons for the following reasons:

- **Baseline Transition:** The 2025 indicators established a new baseline. Attempting to measure "growth" against previous, unrelated frameworks would result in an inaccurate representation of student progress.
- **Focus on Reliability:** For this reporting period, we have prioritised standardised assessment data. These tools provided the necessary stability and objective benchmarks during our transition to the new curriculum levels.
- **Future Capability:** With the new framework now embedded in our practice, the 2026 reporting cycle will provide a much richer, multi-dimensional picture of achievement.

Looking Ahead

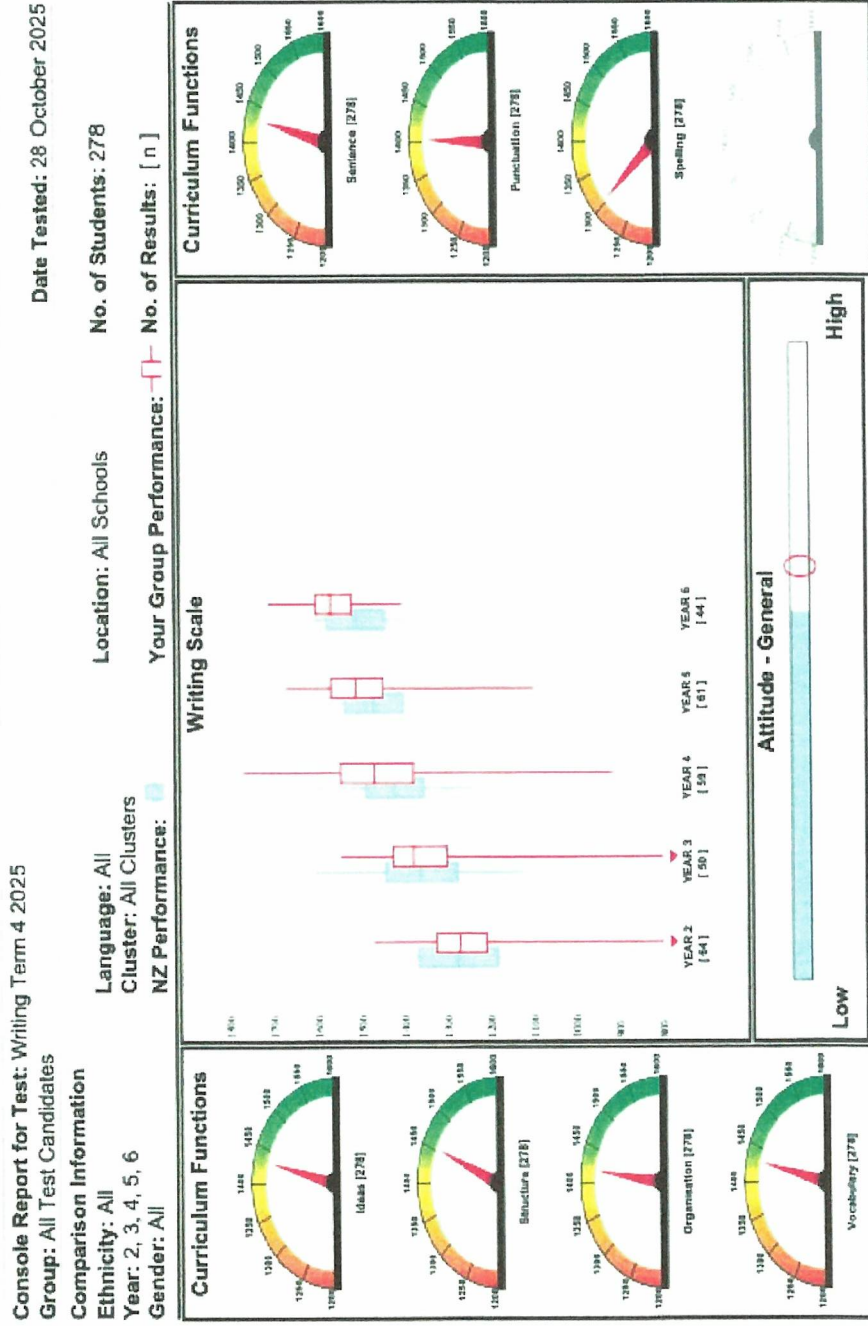
Moving forward, our data story will expand significantly. This year, we are in a position to triangulate our findings by including:

- **Comprehensive Phonics Assessments:** Providing specific insights into early literacy acquisition.
- **Full-Scale Progress Reporting:** Leveraging all five progress indicators to form robust, moderated overall judgements.

EasTTle Writing Data

1. Whole School Overview

Across all 278 students, Year 2-6, writing achievement shows a steady progression with the strongest improvement seen from Year 4 to Year 6. Strengths for the school are Ideas, Vocabulary, and Organisation, while Spelling and Punctuation remain consistent areas for development.

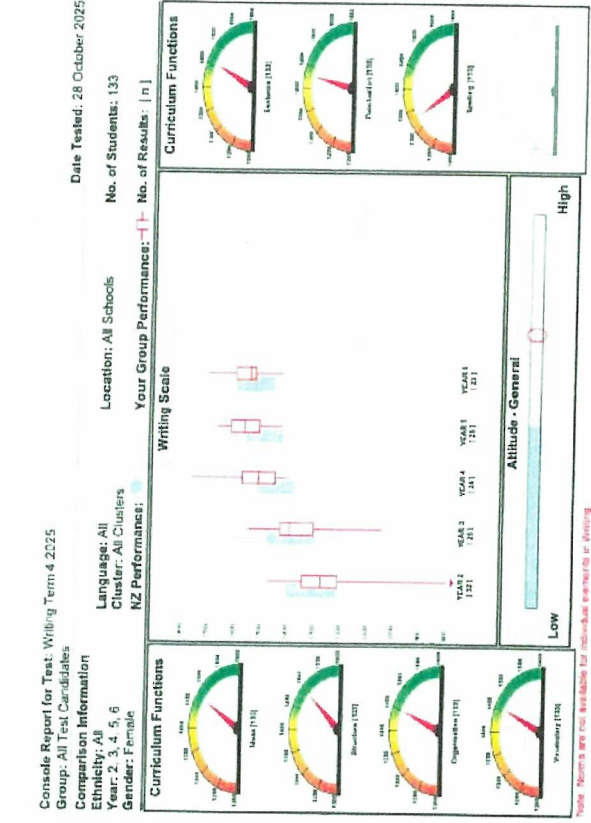
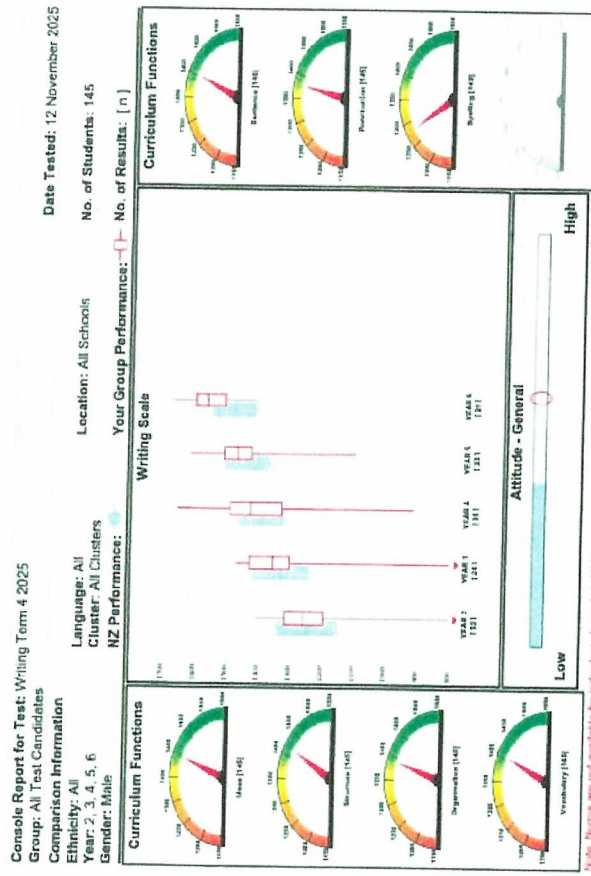


Note: Norms are not available for individual elements in Writing

2. Cohort Performance Summary

Girls: Demonstrate consistently higher performance across all year levels, particularly in Year 4 to Year 6. Strengths in Ideas, Structure, Vocabulary, and Organisation are evident.

Boys: Achieve lower median scores than girls and the whole-school group. They show wide variability and weaker performance in Sentence Structure, Punctuation, and Spelling. Attitude to writing trends slightly lower.



NZ European: The highest-performing ethnic group, with strong writing scale medians and solid performance across all curriculum functions.

Māori: Show lower starting points in early years but demonstrate growth across Year 3 to Year 6. Strengths in Ideas and Vocabulary are evident, though Spelling, Sentence, Punctuation require targeted support.

Pacific: Record the lowest overall median scores. Spelling, Punctuation, and Sentence Structure—are areas of concern. Positive strengths are in idea generation.

Other Ethnicities: Achieve mid-range results, sitting between NZ European and Māori. Strengths in Ideas and Organisation, with continued challenges in spelling and punctuation

Console Report for Test: Writing Term 4 2025

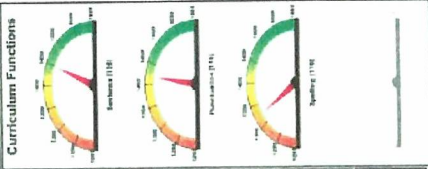
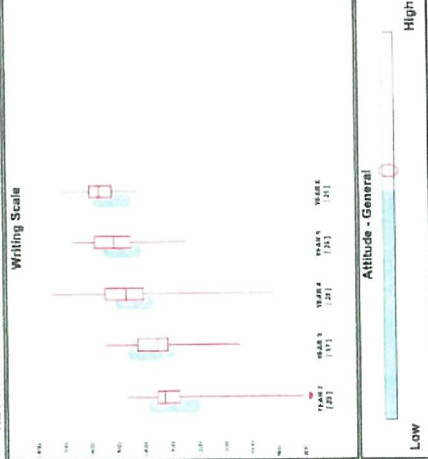
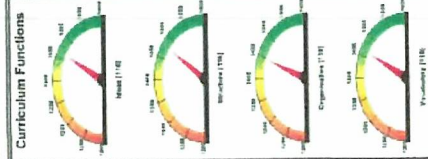
Date Tested: 28 October 2025

Group: All Test Candidates
Comparison Information
Ethnicity: NZ European
Year: 2, 3, 4, 5, 6
Gender: All

Language: All
Cluster: All Clusters
NZ Performance:

Location: All Schools
Your Group Performance: 1 | No. of Results: [n]

No. of Students: 116



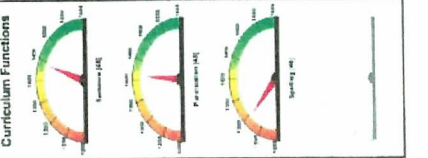
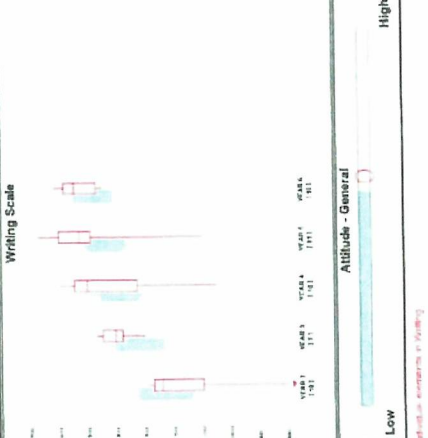
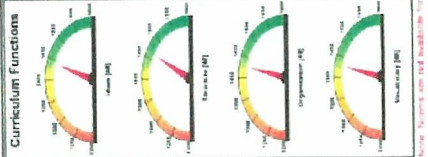
Group: All Test Candidates
Comparison Information
Ethnicity: Māori
Year: 2, 3, 4, 5, 6
Gender: All

Date Tested: 28 October 2025

Language: All
Cluster: All Clusters
NZ Performance:

Location: All Schools
Your Group Performance: 1 | No. of Results: [n]

No. of Students: 48



Note: Numbers are not available for individual students or writing.

Note: Numbers are not available for individual students or writing.

PAT ANALYSIS

The school's **overall performance** in the PAT Mathematics assessment is strong, with all year groups averaging above the national average

- Participation: 219 out of 219 students completed the assessment
- Mean Stanine: The overall mean stanine is 5.8, which is above the national average of 5.3
- High Achievement: 90% (197/219) of students achieved a stanine of 4 or above
- Top Scorers: 11% of all students scored in stanine 9 (highest)
- Strongest Group: The Year 6 group is notably well above the national average
 - Year 6 mean scale score is 59.0 (national mean 49.1)

Performance by gender shows that boys' averages in all year groups are above the national average

Girls' performance is strong, with Years 4, 5, and 6 girls achieving averages above the national average

- Area for Focus: The Year 3 girls' average is below the national average
- High Achievement: More boys are achieving stanines 7-9

Performance by Ethnicity: Pasifika students show a strong trend of performance above the national average in all tested year groups, with Year 6 performing very strongly

- Year 6 Pasifika: Mean score of 59.6 (national 49.1)
- Gender Split (Pasifika):
 - Pasifika Male performance is particularly high, with Year 6 mean at 61.1 (national 49.1).
 - Pasifika Female performance is also strong, with Year 6 mean at 54.4 (national 49.1)
- Area for Focus (Pasifika): Year 3 Pasifika females have a mean score of 31.4 (national 32.5)
- Year 6 Māori: Mean score of 56.8 (national 49.1)
- Gender Split (Māori):
 - Māori Male performance in Year 6 is very high at 60.3 (national 49.1)
 - Māori Female performance in Year 3 is below the national average, with a mean score of 30.1 (national 32.5) (Note: This group has a small sample size of 4 students).

The **EOY PAT Mathematics Data 2025** confirms the school's strong overall performance in mathematics, with all year groups achieving a mean scale score above the national average. The school's overall mean stanine of 5.8 exceeds the national average of 5.3

, with 90% of students achieving stanine 4 or above. Furthermore, the high-achieving profile is evidenced by 11% of all students scoring in the highest stanine (Stanine 9).

