At Maungaraki School we are committed to living the principles of Te Tiriti o Waitangi and developing tamariki who are strong and confident in their own identities, languages and cultures, while celebrating those of others.

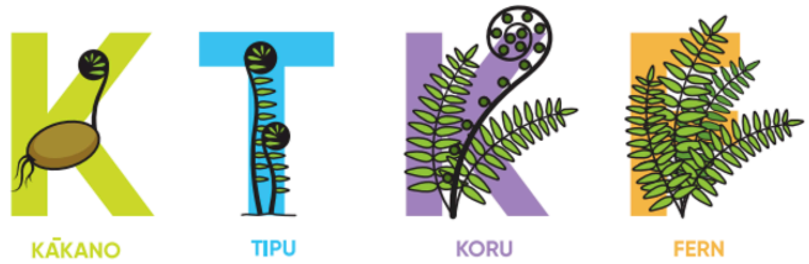
Vision

Passion for Learning,
Passion for Life.
Nō reira, kia kaha ra.

MAUNGARAKI
SCHOOL

Mission

With wellbeing at the heart of what we do, we are creating resilient learners who respect themselves, others and the environment.

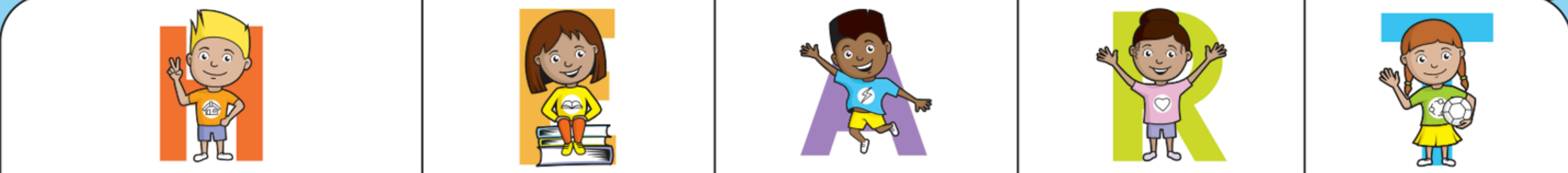


HEART Values

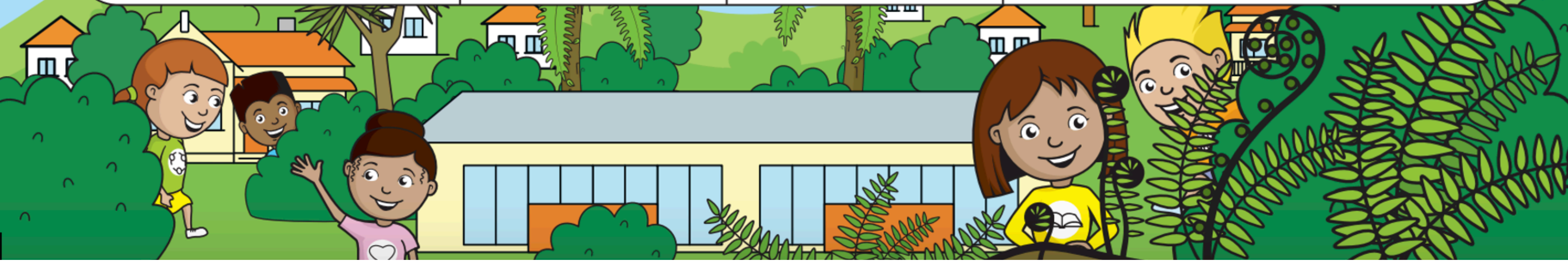
These have been designed alongside the community, the staff and the students of Maungaraki. Our HEART values align directly with the New Zealand Wellbeing Framework.

School Structure

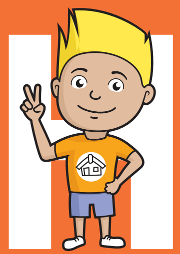
Following the progression of a Fern, from seed to Fern. The Values are further broken down to form progressions of expectations.



HAUORA	ENGAGED	ACTIVE	RELATIONSHIPS	TEAMWORK
STRATEGIC AIM 1	STRATEGIC AIM 2	STRATEGIC AIM 3	STRATEGIC AIM 4	
Understand and develop our parnership with our community.	Connect students to authentic learning which instil passion and purpose	Deliver a curriculum that focuses on creative and diverse learning opportunity.	Te Ao Māori is woven into the essence of Maungaraki School, breathing life into our distinctive environment and context.	



MAUNGARAKI SCHOOL



HAUORA

ENGAGED

- I am confident in managing my time with growing independence.
- I can articulate my next learning steps and know where to access what I need in order to achieve them.
- I reflect on the work I produce and seek ways to recraft and rework it to reach my full potential.
- I can motivate myself to apply the required effort to achieve my learning targets.

ACTIVE

Learning:

- I am actively involved in the learning process from planning to outcomes.
- I can set appropriate learning goals and develop pathways to reach them.
- I am aware of the challenges that come with achieving long-term goals and that having a growth-mindset takes effort and commitment.

Physical:

- I understand what my body needs and am able to reflect and adjust in response to those needs.
- I participate with a positive mindset in all opportunities.
- I am aware of my current capabilities and skill-set and make appropriate choices to develop these.
- I understand the fundamental skills required for different disciplines.

Identity

- I acknowledge differences in others' beliefs and values.
- I am developing a sense of self-direction and purpose.
- I am aware of my learning styles and make deliberate choices to enhance them.
- I understand the impact of my actions on the environment.
- I live the principles of the Treaty, and respect my culture and the cultures of others.

Physical

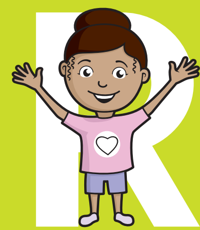
- I understand the changes I am going through and can manage myself through these.
- I care for my tinana.

Social

- I build and maintain positive relationships across the school.
- I take ownership of our leadership roles and responsibilities.

Emotional/Mental

- I continue to develop and practice a growth mindset.
- I am aware of our positive qualities and build on them.
- I manage my emotions and responses to situations and am able to self-regulate.



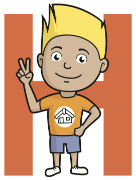
RELATIONSHIPS

- I implement the strategies required to resolve conflicts effectively.
- I understand my own emotions and reactions, and can regulate these effectively.
- I can read the body language and social cues of others, and respond appropriately with tolerance.
- I seek to support others with their goals and am willing to be supported myself.
- I demonstrate gratitude and kindness in all my interactions. Using manners and listen attentively and with respect.

TEAMWORK

- I know that fair-play is not about being equal, but about making appropriate adjustments (equity rather than equality).
- I actively choose to work with a diverse range of my peers.
- I understand the need for a variety of roles and actively work to fulfil my role.
- I appreciate that people have diverse needs and skills.
- I am aware of my strengths and weaknesses, and work to learn from and support others.
- I understand that leadership comes with responsibilities and means doing the right thing, even if others are not (integrity).

MAUNGARAKI SCHOOL STRATEGIC PLAN 2025



Strategic Goal 1	Success Statement	Initiatives
Tūrangawaewae Understand and develop our partnership with our community	We design and deliver initiatives that serve the wider Maungaraki Community, while understanding our cultures, and uniqueness.	• Student leadership programmes are developed at each level of the school. • Term events show direct interaction with the community, this is evident in team planning. • Connection initiatives run throughout the year. Staff deliver/run an 8-week programme - Choir, Trapping, Sports, Cultural, Whare Pūrākau (School Library) which has a direct link to our community. • Develop and run initiatives that foster the well-being of staff and students. • Have sustainable practices at the heart of decisions made across each level of our school.

NELP: *Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying*

Strategic Goal 2	Success Statement	Initiatives
Ako Connect students to authentic learning which instils passion and purpose.	Our students are self-aware learners, know the next steps on their learning journey and use their strengths and values to flourish into the future. 93% of students will achieve at or above the curriculum expectations 90% of our students will make expected progress.	• Staff are involved in PD that outlines structured approaches to literacy & mathematics teaching. • Provide coaching to support teachers in implementing best practices. • Staff will foster connections with students and whānau (family), tailoring learning that ignites a passion for learning.

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

Ensure every learner/ ākonga gains sound foundation skills, including language, literacy and numeracy*

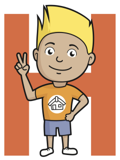
Strategic Goal 3	Success Statement	Initiatives
Pūawaitanga Deliver a curriculum that focuses on creative and diverse learning opportunities.	Our students have access to a range of rich, creative and diverse learning opportunities that enhance their key competencies.	● Design and deliver learning programmes in our classrooms that meet the creative and hands-on needs of our tamariki/students. ● Deliver a Waihanaga (Creativity) programme for our learners that meets their creativity and STEAM needs. ● Create a Year 7 & 8 Waihanga (Creativity) programme that brings the design process together with STEAM skills. ● Create a progression of STEAM skills, which build upon themselves, across our school.

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

Strategic Goal 4	Success Statement	Initiatives
Kaupapa Māori Te Ao Māori is woven into the essence of Maungaraki School, breathing life into our distinctive environment and enriching our cultural context.	We follow and honour our Maungaraki Kawa (Cultural practices) and Tikanga (Cultural principles). * Kawa - An outline of cultural practices lived within Maungaraki School. * Tikanga - The principles that outline what is culturally appropriate.	● Kura Ahurea (local iwi education programme) is incorporated within syndicate planning and classrooms. Strong links to weekly programs are clear. ● Our Way - Kawa - Design a Kawa for Maungaraki School which aligns with Iwi expectations and Tikanga. ● Continue to implement this kawa throughout Maungaraki School. ● Provide regular and meaningful consultation opportunities for Māori whānau.

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

Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning



	MAUNGARAKI SCHOOL STRATEGIC PLAN 2025 BREAKDOWN OF INITIATIVES		
	We design and deliver initiatives that serve the wider Maungaraki Community, while understanding our cultures, and uniqueness.		
Goal 1	**Initiatives**	**Actions**	**Responsibility**
Tūrangawaewae Understand and develop our partnership with our community	Student leadership programmes are developed at each level of the school.	Create a specific breakdown of leadership responsibilities for all areas of the school. Ensure that we have progressions to build leadership capability. Create leadership opportunities that cater to diverse needs. - Sports - Core curriculum areas - Environment - Technology - Community relations and engagement.	Team Leaders
	Create events that show direct interaction with the community, these are evident in team planning.	Plan community events each term that bring the community into the school. Each syndicate plans for a specific termly event that engages the community in the school.	Deputy Principals have oversight and team leaders create a plan with their team.
	Connection initiatives run throughout the year. Staff deliver/run an 8-week high-interest programme for students - Choir, Trapping, Sports, Cultural, Whare Purakau…	Each staff member runs an 8-week programme that targets the needs of a group of students within the school.	All teaching staff create a club that supports a passion area for 10+ students in the school.

	Develop and run initiatives that foster the well-being of staff and students.	Each team designs a 10-week programme to support the well-being of the staff. Teams are sure to include multi-faceted approaches for the well-being of colleagues. HEART days will be organised each term to support whole-school connection and collaboration. Buddy time across the school takes place on a fortnightly basis.	Syndicate teachers with oversight of the team leaders.
	Have sustainable practices at the heart of decisions made across each level of our school.	Enviro Leader is to audit areas within the school where we could look at being more sustainable in our approaches. - Energy use - Water use - Waste management - Building materials - especially for Waihanga - How students come to and from school - How sustainability is taught in school - Composting of green waste - Planting Plan for new trees - Involve ourselves with community sustainability projects	Enviro Leader Deputy Principal Caretaker
	NELP: *Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying*		

	MAUNGARAKI SCHOOL STRATEGIC PLAN 2025		
	Our students are self-aware learners, know the next steps on their learning journey and use their strengths and values to flourish into the future. 93% of students will achieve at or above the curriculum expectations. 90% of our students will make expected progress.		
Goal 2	**Initiatives**	**Actions**	**Responsibility**
Ako Connect students to authentic learning which instils passion and purpose.	Staff involved in PD that outlines structured approaches to literacy & mathematics teaching.	Run at least 2 workshops and/or staff meetings a term that unpack the new curriculum. Observations and planning checks are to be carried out to ensure teachers are implementing the curriculum within their programme. Provide adequate resources to support the implementation of the curriculum. Online learning to support year 7/8 teachers with structured literacy. Curriculum adaptations to ensure that the curriculum fits the Maungaraki School context and we can ensure consistency of teaching expectations across the school. Professional development of leaders to ensure that best practice is maintained across the school.	Leadership Team
	Provide coaching to support teachers to implement best practice.	Set coaching and mentoring goals based on curriculum development and use of the new teaching strategies. Provide coaching opportunities within the programme. Support new teachers to learn the delivery of the new curriculum.	Deputy Principals.

	Staff will foster connections with students and whānau to tailor learning that ignites a passion for learning.	Connect with parents within the first 3 weeks of school. Parent-teacher conferences happen twice a year. Two personalised and detailed Hero posts sharing learning goals will be sent home each term. Along with two written reports in Terms 2 and 4. Recording where students sit within the new curriculum levels and progress made by the end of the year.	Teaching Staff.
	NELP: *Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures* *Ensure every learner/ ākonga gains sound foundation skills, including language*, literacy and numeracy*		

	MAUNGARAKI SCHOOL STRATEGIC PLAN 2025		
	Our students have access to a range of rich, creative and diverse learning opportunities that enhance their key competencies.		
Goal 3	**Initiatives**	**Actions**	**Responsibility**
Pūawaitanga Deliver a curriculum that focuses on creative and diverse learning opportunities.	Deliver a Waihanaga programme for our learners that meets their creativity and STEAM needs.	Train and prepare a team of teaching staff to work in the Waihanga Space. Plan a Waihanga Programme that meets the STEAM needs of our Year 0 - 6 students. Create activities that use the space and tools we have to cater to the needs of each syndicate. Share the new learning success stories with the community regularly - 3 times a term.	Ben Waihanga Team

		Create a progression of STEAM skills, which build upon themselves, across our school. Create an assessment of STEAM skills, which reports clearly to whanau across our school.	
	Create a Year 7 & 8 Waihanga programme that brings the design process together with STEAM skills.	Plan learning opportunities to extend the skills of our Ponga team in the STEAM area. Develop learning programmes alongside team leaders, looking for opportunities to incorporate & build on class learning. Share the new learning success stories with the community regularly - 3 times a term.	
	Design and deliver learning programmes that meet the creative and hands-on needs of our tamariki.	Create a child-centred learning environment. - Know the learner - Incorporate student voice - student survey - Personalise learning for syndicates and classes - evident in classroom planning. Project-based learning through STEAM and an inquiry learning model to run across the school.	Teaching Staff
	***NELP**: Develop staff to strengthen teaching, leadership and learner support capability across the education workforce*		

	MAUNGARAKI SCHOOL STRATEGIC PLAN 2025		
	We follow and honour our Maungaraki Kawa (Cultural practices) and Tikanga (Cultural principles).		
Goal 4	**Initiatives**	**Actions**	**Responsibility**
Kaupapa Māori Te Ao Māori is woven into the essence of Maungaraki School, breathing life into our distinctive environment and enriching our cultural context.	Kura Ahurea (local iwi education programme) is incorporated within syndicate planning and classrooms. Strong links to weekly programs are clear.	Syndicate and classroom planning shows clear links to pūrākau and Te Ao Maori being used within programmes. Continue working with the Kura Ahurea programme. Teachers follow shared plans around teaching pūrākau (traditional stories) and waiata within classrooms and across syndicates. Implementation of Rumaki Reo (immersion) elements of the class programme.	Team Leaders Sam Blandford
	Our Way - Kawa - Look at a Kawa for Maungaraki. In line with Iwi expectations and tikanga. Develop and implement these throughout Maungaraki School.	Consult the community and iwi (local Māori) about elements of the kawa that need to be included and the tikanga involved in these. Consult with staff about the elements that classrooms incorporate already. Create the kawa and share this with staff, students and whanau for feedback. Implement Kawa elements in each area of the school.	Sam Blandford Deputy Principals

	Provide regular and meaningful consultation opportunities for Māori whānau.	Run termly hui (meeting) with Māori whānau (families), with specific outcomes that relate to our strategic aims. Create other purposeful interactions that lead to specific outcomes for Māori students across our Kura/School.	Sam Blandford Deputy Principals
	NELP: *Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures* *Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning*		

MAUNGARAKI SCHOOL HEART VALUES

HAUORA	ENGAGED	ACTIVE	RELATIONSHIPS	TEAMWORK
We know who we are and how to look after ourselves.	We are focused and enthusiastic about our learning.	We participate in all areas of our learning, we give it a go!	We relate to each other with kindness and compassion.	We work in a team in a fair and thoughtful way.

TŪRANAGAWAEWAE : Understand and develop our partnership with our community

Initiatives	Reflection
Student leadership programmes developed at each level of the school.	**Graduate Profiles** At Maungaraki School, we are actively developing our Graduate Profiles to define and cultivate specific leadership attributes among our students clearly. We have created profiles for each team that we will look to gather feedback on & embed next year. **Student Leadership Initiatives** We have seen a growth in student leadership over the 2025 year. Students are taking on a greater role across the school. This can be seen in our sports programmes, running of schoolwide events, school assemblies, leading skits, house points and running technology. We have also seen a growth in leadership & engagement through our Sport Leaders programme. Students must demonstrate our Heart

	values inside and outside of the classroom to be part of this group. This has a positive flow on effect on other members of the syndicate and the wider student population. Our growth in engagement in the Library has been amazing to see this year. This has become a home base for some of our students to recharge. Librarians have been trained to offer support and create an environment that is calm and inviting. You will often find some of our avid chess players engaging the younger students and supporting their learning. Students are actively involved in issuing, shelving, running games, running groups and more. **Explicit Values-Based Programme** We have also commenced the development of a comprehensive programme based on our school's Heart Values. This initiative began with a staff-wide survey to identify key areas of need and explore how we can more effectively embed these values into daily school life. We then developed a Heart-based, full school programme which would meet the needs of explicitly teaching these values. This programme has been reviewed by staff and will be ready to roll out in 2026. Our main goal is to develop this programme to ensure that our values teaching is explicit and deeply integrated into the curriculum and school culture. **Outside Factors** This area has been impacted by the significant pressure to roll out multiple curriculums this year. The implementation of these may take precedence over revamping our Heart profiles. **Key Next Step for 2026** Implement a new Values-Based Programme for the whole school to implement the HEART values explicitly.
Term events show direct interaction with the community, this is evident in planning.	**Setting Up the Year** Connecting with families is a priority for our staff. The year started with pop-in sessions to make students and families feel comfortable in their classrooms. We initiate contact through phone calls, followed by invitations for "meet the teacher" sessions, learning conversations, and enjoyable events like our movie and disco nights. Sharing learning posts provides families with a valuable window into the classrooms. Staff are also visible before and after school for students and families to check in with. Our Deputy Principals are also available on Road Patrol duty each day. Our Library space has become a central point for school events that actively engage parents, including book clubs, sketch club, photography club, parent reading, frequent visits from the kindergarten who bring children to visit each week and wider professional development for schools across Wellington. As a result, we've observed a noticeable increase in foot traffic across the school during weekends and after regular hours. We are getting around 80+ visitors after school each day. This indicates that the community is increasingly viewing the school as a valuable community hub and a secure environment for students to play beyond school hours.

Term 1 - Market Day
In week 8 of Term 1, on a Saturday morning, the school ran a Community Market Day. This was a huge success with hundreds of people attending and over 20 stalls. These stalls were made up of locals who had homemade wares to sell. All feedback from those who attended indicated a desire to have an event like this again.

Term 2 - Matariki Morning
We held a special Matariki Morning in Term 2. This involved a very early morning at school under the stars. Our Kapa Haka group performed, and we shared some beautiful kai with the wider community as the school performed lovely waiata. This event was well attended and supported by staff and families alike.

Term 3 - Maunagraki Cafe
Our student leaders designed and ran a cafe twice a week during Term 3. This involved the development of food and drink and a brand, from the ground up. The students then ran the cafe before and after school, meeting the needs of staff and community. This was such a success that the Maungaraki Café is now open to the community every Tuesday. This step helps the library become even more of a central meeting point, offering coffee and snacks. Launched in Term 4 and continuing through the end of the year, we hope this will bring even more visitors and energy into the library.

Term 4 - Carols Night
We have organised another community Carols Night. With the support of the Hutt City Council & other generous sponsors, we are bringing Nick Tansley and his team back to entertain the community.

Market Day - We have a full school Market Day planned for Week 10 of Term 4.

2 Whānau Hui
We have met with our Māori Whānau twice this year. These hui have been a chance for whānau to provide feedback on programmes happening at the school and also to look at future programmes across the school. This supports us to be culturally responsive to the needs of our Māori whānau.

Multiple Library Book Clubs
The Maungaraki Community Book Club meets monthly at the library on a Wednesday. This is a group of 12 ladies of all ages who gather to discuss books. The club is a great community initiative that reinforces the library's important role as the heart of the school.

<table>
<tr>
<td></td>
<td>Key Next Step for 2026
We are looking to design events to engage our other community groups. Indian and Asian families make up a high percentage of our community, and doing more to engage with these families would ensure that we are gathering more voice about the direction the school could/should be moving in.</td>
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<tr>
<td>Connection initiatives run throughout the year. Staff deliver / run an 8 week programme - Choir, Trapping, Sports, Cultural, Whare Purakau which has a direct link to our community.</td>
<td>Connection Initiatives
Staff have run several initiatives to offer students ways of connecting and fostering new relationships while also allowing them to excel in areas of strength. A few of these include:
- French Club
- Running Club
- Lego Club
- Volleyball
- Gymnastics and Cheerleading
- Music
- Choir
- Garden Club
- Band
- Trapping
- Sewing Club
- Chess Club
- Carving

Library- Chess
This year, the library has fostered the students' growing passion for chess. We ran a school tournament, with the top four champions moving on to compete in the Hutt regional tournament. We've also established a partnership with Chess Power, who has provided skill lessons to our students. Looking ahead, they are hoping to host the Wellington Regional Chess Tournament in the library.

Key Next Step for 2026
Each staff member selects and runs another 8-week programme that meets the passions of a group of students.</td>
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Develop and run initiatives that foster wellbeing of staff and students.	**Staff Wellbeing** Each team has taken responsibility to run staff wellbeing for our school for one term. This has resulted in a wide and varied range of wellbeing activities being provided to the team. We have seen shared kai, games events, wellness packs, release time, quizzes, drinks and more. Team meetings all have a lens on wellbeing, looking at the person and how they are. Staff have access to EAP. Our staff enjoyed an 80s-themed photo day, which was a fantastic way to inject fun and humour, fostering unity and a sense of togetherness. Some staff decided to brave the winter weather and enjoyed a hike in the Orongarongas; this proved to be a great team-building exercise. We had a school indoor netball team launch in Terms 3 & 4, and some have taken up guitar lessons during lunchtime, which are being taught by Ben. Staff got together a team for the community bingo night. These additional activities show a continuing effort for staff to be a part of the local community. We also strengthen team connections through regular staff breakfasts, lunches, and dinners. The leadership team makes it a priority to connect with everyone on staff each day. We recently spent time looking at the relationship between well-being and how competent you are in your job through some tailored Professional Development. Giving specific feedback to staff about how they are showing success was a key takeaway from this conference. **Student Wellbeing** We have a dedicated day in which a wellbeing expert works with students across our school. A Wellbeing Hub is also run from the school on a Saturday, giving an opportunity for more children from across the community to get a more in-depth amount of support. We actively participate in nationwide events such as Pink Shirt Day and Hoods Up for Autism. These initiatives allow us to connect with our community via Facebook and Hero, specifically engaging with parents who are passionate about supporting our neurodiverse students. They also provide an opportunity to bolster student well-being by offering them a chance to express themselves. Student well-being is supported by class teachers every day, through opportunities to connect and share who they are. The staff are active in listening to issues and solving these alongside whanau where possible. Students are celebrated in class and across the school. Certificates, FB posts, and shouts grow confidence and a sense of self. **Book Week** In Term 3, we had Book Week in the library, and student librarians led daily activities showcasing various books, such as a Harry Potter Day. Furthermore, a school-wide reading rotation saw teachers visit different classes to read aloud, fostering connections between teachers and a wider range of students. We had Kimberley Andrews, a local author, who presented to Kākano and Tipu students. **Key Next Step for 2026** Increasing a student's sense of belonging is an important aspect of well-being that we consistently focus on. Bringing a school-wide values programme is something that we believe will foster this. Alongside this coaching development for staff. Specific, structured feedback times, where senior leadership can give clarity for teachers around what they are doing well and where they should be investing their time to grow.

PŪAWAITANGA : Deliver a curriculum that focuses on creative and diverse learning opportunities.

Initiatives	Reflection
Separate Waihanga Report Also Attached	
Provide a range of PD opportunities which upskills staff to understand and deliver the refreshed NZ Curriculum.	We have participated in multiple professional development sessions in the Waihanga programme this year. The first session demonstrated how to use the 3D printer, exploring its potential applications within the classroom. Teachers printed items to enhance learning, such as prizes, game pieces, and other engaging materials. In the second session, we explored the hard tech space and used tools like sanders and scroll saws to create objects. This introduction to the space allowed staff to understand its capabilities. We also had a session on how artificial intelligence can be used with pictures and backgrounds. Teachers are developing sophisticated skills, and we are working to integrate these tools to enhance learning. In Term 3, we had Steve Smith from Google deliver a session to our staff around AI in schools. This was a great chance for the team to look at how we can begin to implement AI into our own practice and be a step ahead of where our students are. We have continued to send staff to Kura Ahurea as we deepen our knowledge of the Purakau. We undertook professional development with the Ministry around the new Maths Curriculum. Staff found this PD to be confusing and at odds with what we understand effective teaching to be. We therefore enlisted the support of Julie Roberts, someone who was instrumental in putting together the new curriculum, to assist us. The staff have had 7 staff meetings with Julie to get more clarity around what changes are being made and how best to teach maths. This has been hugely beneficial for us and for the students. **Key Next Steps for 2026** We have Louise Dempsy supporting us with literacy at the beginning of 2026. This is a teacher-only day to support the rollout of the literacy curriculum. We will structure most of our staff meetings each term to focus on effective teaching of Literacy and Maths, linking these to the curriculum. We will be realigning our assessment and reporting schedule to fit with the Ministry of Education guidelines.

Review our current local curriculum- alongside experts, and redesign where needed.	**Leading the Way in Student Opportunities** We've thoroughly researched what other schools offer their students and believe we're now at the forefront in terms of the opportunities we provide. In fact, some of the skills we're teaching our students are exceeding what they'll encounter in high school. We've also been careful to ensure that students only access machinery that aligns with their curriculum expectations. The recent development of the NZ curriculum has moved away from the need for a localised curriculum. We don't believe this is a good move for our students, and offering them key learning in areas outside of the core subjects that align with our context and local environment can add a high level of engagement and learning. **Key Next Steps for 2026** We will be looking at ways of utilising the local bush area and expanding the technology that can be used in our Waihanga Centre.
Design and deliver learning programmes which meet the creative and hands-on needs of our tamariki.	**The School's Waihanga Centre learning programme meets the needs of each syndicate** Student engagement in learning experiences delivered within the Waihanga programme has been very high across all syndicates, and we are confident that students have mostly been challenged appropriately. Specific attention has been given to our youngest students recently (Year 0-1), where we have been having some discussions and trialling some different strategies to ensure we meet their needs effectively. We looked at implementing faster changes/transitions through a rotation-based system within the Arts side of the programme to reflect what has already proved successful within their home class and the Technology side of the programme. We have now found a system that is working much better for these younger learners by grouping the students differently. **Clear progressions for our STEM curriculum across the school are used in teaching and learning** We are currently developing a revised 2-year Waihanga curriculum, which has roots in the previous 2-year programme but with strengthened expectations around student achievement. This revised curriculum is due to the increase in student capability we are noticing, as well as the need to strengthen our Technology offerings for the Year 7&8 students, as we are no longer visiting Hutt Intermediate School. We are aiming to create a clear progression throughout the syndicates that builds on the skills they have previously learned. We are also aiming to ensure that all of our equipment and spaces are being well utilised throughout the 2 years and create variation throughout a child's learning journey (different equipment/tools for different syndicates). *The first year of this 2-year plan has now been finalised, and work has begun on the second year.* **Key Next Steps for 2026** Develop Year 2 of the programme and keep the model sustainable through the upskilling of a range of staff.

Have sustainable practices at the heart of decisions made across each level of our school.	**The Waihanga Centre is a sustainable model** Waihanga team leaders are keeping a close track of the budget and expenses. We have been creative with ways of saving money and balancing back any additional costs. Examples include seeking out discounts for schools, auctioning off 2 of the arcade machine projects and hosting a Market Day at the end of the year. We have also sought certain donations from the community, which have helped reduce costs, i.e. old shirts for art and various materials. Term 3's "Build 'n' Play" focus for our younger students was resourced mostly by material donations from parents and other members of the community. Term 4's Market Day focus has encouraged students to use recycled materials for their product creation. The Market Day itself will also recoup a lot of the costs associated with the creation of students' products. The games produced by the Koru syndicate for Market Day will become an asset for the school after Market Day has finished, providing more outdoor activities for students at break times, such as a mini golf course, cornhole boards, etc. **Key Next Steps for 2026** We are looking at ways the Maths and English curriculum can be embedded within the programme for Term 1, 2026 and beyond.

Kaupapa Māori

Te Ao Māori is woven into the essence of Maungaraki School, breathing life into our distinctive environment and enriching our cultural context.

Initiatives	Reflection
Kura Ahurea into syndicate planning and classrooms. Strong links to weekly programs	**Adapting Our Pūrākau Learning** Classes are teaching pūrākau across all syndicates, with each one focusing on a specific story per term. These pūrākau lead students through traditional creation stories to the discovery of Aotearoa and the settlement of Te Whanganui-a-Tara/Wellington. These stories are displayed in the staffroom and referred to through professional development sessions. Kura Ahurea has clear links to our Junior and Senior Kapa Haka. This runs weekly. It is optional from year 5. Students perform in both Huttfest and the Hills Sharing. We have a termly focus on the New Zealand Histories curriculum, which is interwoven through our context for learning. **Key Next Step for 2026** Plans are in place for implementation in 2026. Pūrākau will still be taught across syndicates with a progression across the year groups. Looking at having less pūrākau for Kākano to solidify those that are taught, and cross over with each syndicate.
Our Way - Kawa - Look at Kawa for Maungaraki School. In line with iwi expectations and tikanga. Develop and implement these throughout Maungaraki School.	**Clarifying School-Wide Tikanga and Te Kawa** We have worked with Kura Ahurea to identify key aspects of a Kawa and have discussed these with staff to unpack what this could look like at our school. Our staff worked to define school-wide expectations through a tikanga lens. The goal is to pinpoint the non-negotiables that should be consistently seen, felt, and heard throughout the school. While tikanga is considered and adhered to, formalising these expectations would be beneficial. We have refined our Kawa - *Te Kawa o te Kura o Maungaraki*— Staff developed these guidelines, and have shared these at the whānau hui for further input. We met with parents in Term 3 and consolidated this Kawa. In Term 3, as part of a staff meeting, we made poi toa and were taught games where these could be used. This helped develop understanding around tikanga and what poi toa are used for. Staff engagement for this was high and syndicates have adopted the games into their programmes.

	As a staff we remembered Parihaka through a shared lunch. Taking time to reflect on how we recognise our history and the impact that this has. **Key Next Step for 2026** To have a formalised kawa that is implemented school-wide and is available on our website for prospective parents.
Provide regular and meaningful consultation opportunities for Māori whānau.	Our teachers are dedicated to strengthening relationships with our Māori families on an individual basis. Through specific professional development, we're deepening our understanding of how we can best support our Māori students and collaboratively explore how we can continue to improve as a school. As part of this commitment, we've already enhanced our Mihi Whakatau to welcome new families, ensuring much more student voice is included in these special assemblies. Whānau hui was affirming, continuing with this regularly will be important. We discussed what we wanted from whānau was a clear progression of what is taught at each year level/syndicate in te reo Māori. The Mihi Whakatau process is strongly embedded in what we do, and if we were going to add a pōwhiri, we would need people to karanga. **Key Next Steps for 2026** Connecting with our Maori Whānau is our key focus. We will pull together information from our staff meetings to create a kawa that is alive within Maungaraki School. With whānau support we will look at a language learning progression through the school.

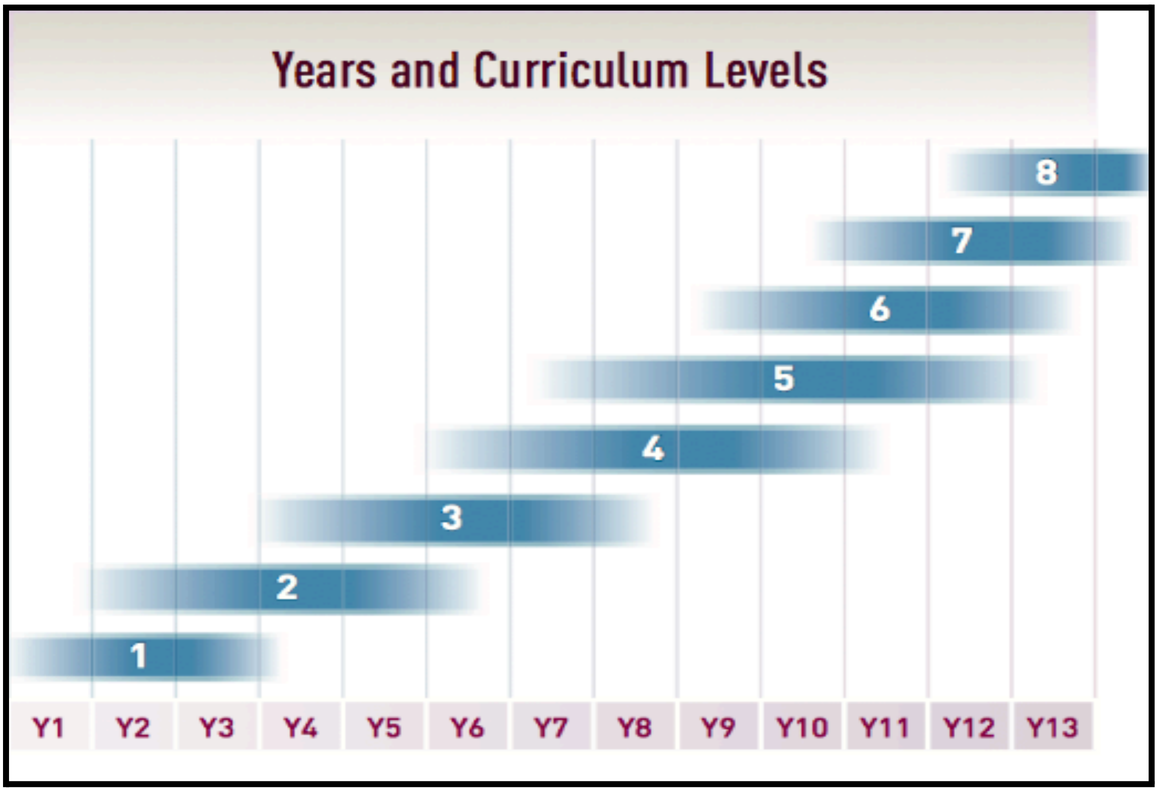
Maungaraki School - Term 4 - 2025
Strategic Aim 2

Our end of year data review has been based on the New Zealand Curriculum Levels. Next year these levels will be moving to Phases as the New Curriculum has been released. This will mean that this is the last time we report on the strategic aims using the current curriculum as a benchmark.

Teachers have made judgments against these curriculum levels using a range of tools including, standardised tests, observations, anecdotal notes and classwork examples. These judgements have been moderated by peers and senior leaders. The New Zealand Curriculum Levels are what the majority of schools are using to gauge where children are working in 2025.

We have broken each curriculum level into three areas. Beginning, Proficient and Advanced. There is a significant amount of moderation and teacher professional development around unpacking what learning looks like in reading, writing and maths across the curriculum levels.

We are also tracking students' progress. We aim to lift all student achievement and make accelerated progress. The way that we are trying to achieve this is by focusing on students that are not making the expected levels of progress within a year. Teachers are then developing interventions for these students.



Strategic Goal 2

Ako
We connect students to authentic learning which instils passion and purpose

Success Statement

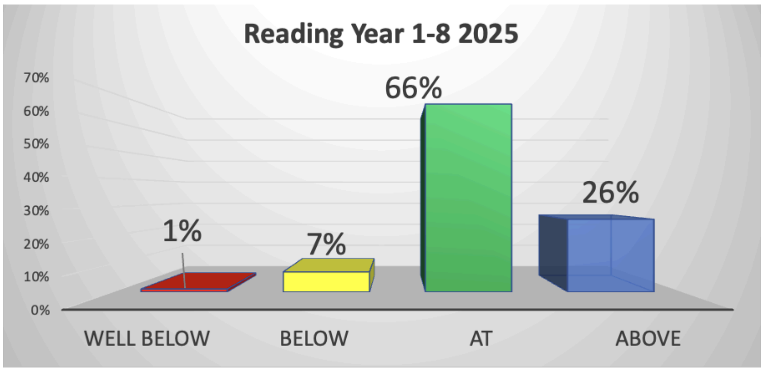
Our students are self-aware learners, know the next steps on their learning journey and use their strengths and values to flourish into the future.

93% of students will achieve at or above the curriculum expectations
90% of our students will make expected progress.

Initiatives

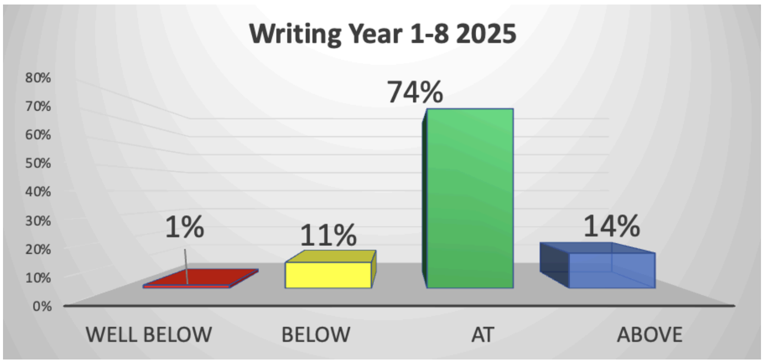
- All tamariki access a rich curriculum which meets their needs.
- Provide coaching to support teachers to implement best practice.
- Staff will foster connections with students and whānau to tailor learning that ignites passion for learning.

Reading, Writing and Maths



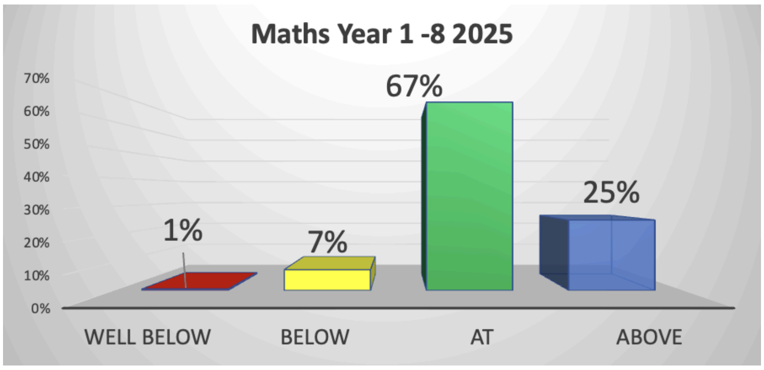
We have ended 2024 with 92% of students reading at or above their expected level.

We have missed reaching our goal in this area by 1%, our aim was 93%.



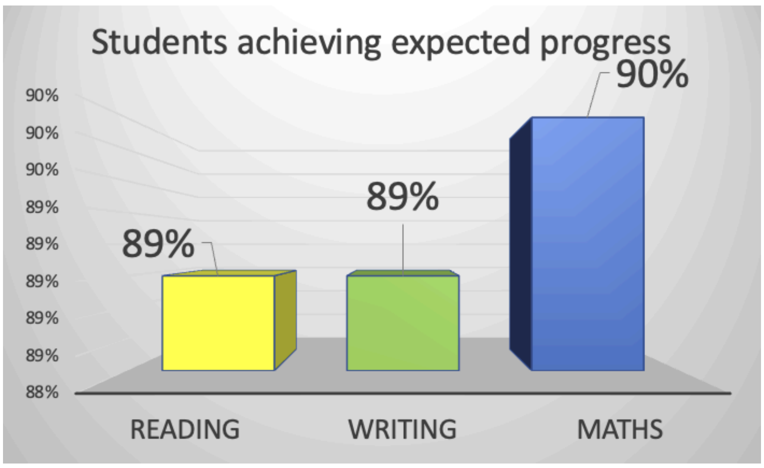
We have ended 2024 with 88% of students writing at or above their expected level.

We have missed reaching our goal in this area by 5%, our aim was 93%.
This is however a 3% increase from last year.



We have ended 2024 with 92% of students maths at or above their expected level.

We have missed reaching our goal in this area by 1%, our aim was 93%.



In **Reading 89%** of students are achieving expected progress.

In **Writing 89%** of students are achieving expected progress.

In **Maths 90%** of students are achieving expected progress

Key Takeaways

This is the last time the school will be able to look at data in this way, as changes to assessment and curriculum will give a different view of our school in 2026. The Ministry of Education has adjusted the Curriculum expectations and Assessment tools, which will mean we will need to set a new baseline in 2026. We have set goals that align with the Ministry expectations, both around achievement and attendance. These are reflected in our ongoing strategic plan.

We have some amazing results in 2025, and the students & teaching staff should be proud of what has been achieved. They have worked hard to make gains, and each level of attainment is hard fought. Our staff are committed to developing their practice and improving this over time which is positive to see.

Our current Strategic Plan continues to focus on Literacy and Maths with the roll out of the new curriculum, this will ensure that we maintain our Professional Development focus in these areas. We will need to adjust our achievement % expectations as the levels have been adjusted considerably.

We have not achieved our strategic aims, however these aspirational targets have only just been missed. Our school continues to be a top performing school in these three areas, well above the goal of 80% the Ministry has set for 2028.

Our strongest performing subjects were Maths & Reading with a massive 92% of our students at or above the curriculum.

We saw a plateau in our Writing achievement, remaining at 88%. This area will be a focus for our team in 2026 as we deepen our knowledge of the new curriculum.

From our analysis it is clear that recent enrolments and English as a second language students have a negative impact on the overall data. In our observations we start to see these students meeting curriculum expectations after they have been at Maungaraki for 2-3 years. Students who start at our school with little or no English are having major challenges meeting our expectations. We have had a number of ESOL students enrol in 2024/5.

Our structured literacy programme has been tailored to enhance our teaching and learning programmes. We are seeing an impact with this programme as it is embedded and students are involved in it over time.

We have also seen good impact from the professional development we have offered around Mathematics. This development has meant that in this changing year we continue to see good results.

There is still a need to continue to focus on our Māori learners. While their data is looking good when compared nationally, it is not yet commensurate with their peers at Maungaraki School. Using tools like Ka Hikatia and working alongside our local iwi on local stories will be key in growing this. These goals are reflected in our Strategic Aims for 2026.

Our main next step in 2025 is to have consistency around the way we teach and assess the new curriculum. We need to ensure that teachers adjust teaching and planning in a way that aligns across the school.

Reading

%	Below					At					Above				
Year	2021	2022	2023	2024	**2025**	2021	2022	2023	2024	**2025**	2021	2022	2023	2024	**2025**
Maths	7.8%	5%	8%	9%	**8%**	74.7%	75%	71%	71%	**66%**	17.5%	20%	21%	20%	**26%**

- We have 26% of students working above in Reading, an excellent result.
- Our Below category has shrunk by 1% from 2024, down to 8%,
- We have seen an increase in students that are below and are also ESOL.

Writing

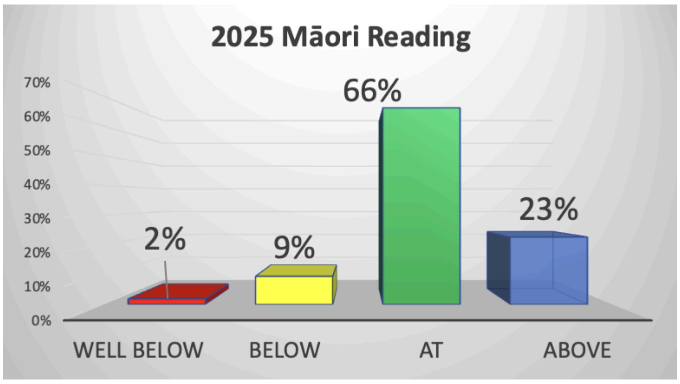
%	Below					At					Above				
Year	2021	2022	2023	2024	**2025**	2021	2022	2023	2024	**2025**	2021	2022	2023	2024	**2025**
Maths	9.8%	7%	12%	10%	12%	80.2%	83%	78%	77%	**74%**	10.1%	10%	10%	13%	**14%**

- We have 14% of students working above in Writing. Which is a 1% increase.
- Our below category has increased by 2% from 2024, up to 12%,
- We have prioritised writing professional development through the school in 2026.

Maths

%	Below					At					Above				
Year	2021	2022	2023	2024	**2025**	2021	2022	2023	2024	**2025**	2021	2022	2023	2024	**2025**
Maths	7.7%	7%	10%	7%	**8%**	72.7%	72%	64%	70%	**67%**	19.6%	21%	25%	23%	**25%**

- We have 25% of students working above in Mathematics, an excellent result for our team.
- Our below category has increased by 7% from 2024, to 8%.
- Our professional development in Mathematics has increased teacher knowledge and confidence in the new curriculum.

<table>
<tr><th colspan="2">Māori achievement Data</th></tr>
<tr>
<td>
</td>
<td>Our Māori learners are achieving well in the area of reading. 89% of Māori students are achieving at expectations with 12% achieving above expectations. We have 12% of Māori students below expectations.
Key Points

Our Māori learners are over-represented in the below category.
This reading data compares well with last year's data, an increase of 1% at or above.
2021 88%, 2022 93%, 2023 86%, 2024 88%
</td>
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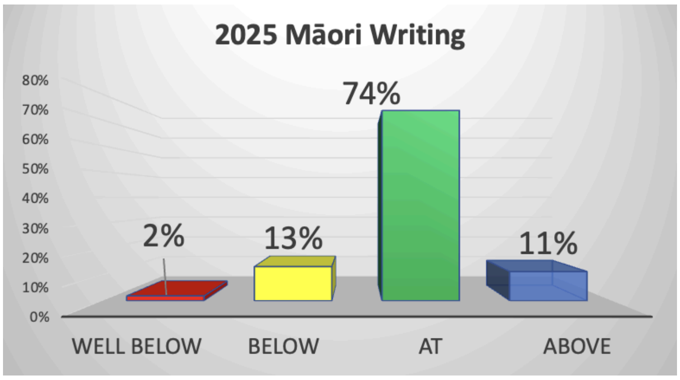
<td>
</td>
<td>Most of our Māori learners are achieving at the expectation for writing.
Key Points

We have 85% of our Māori learners achieving at their expected curriculum level. Down 1% from last year.
Our Māori student data has declined in writing over the last 2 years.
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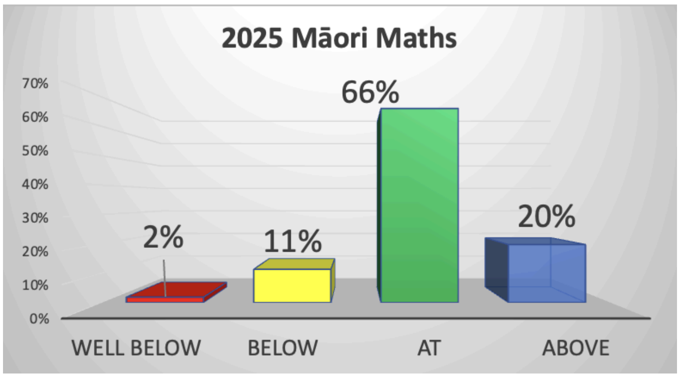
<tr>
<td>
</td>
<td>We do have 86% of Māori students achieving at or above the expected level in Maths. We are seeing 20% of students achieving above the standard, which is an excellent result.</td>
</tr>
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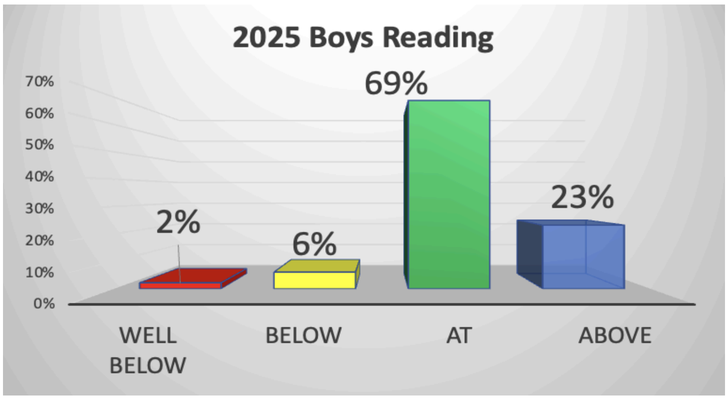
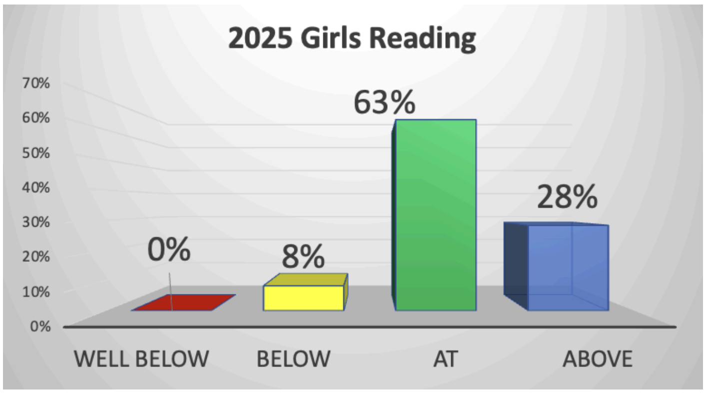
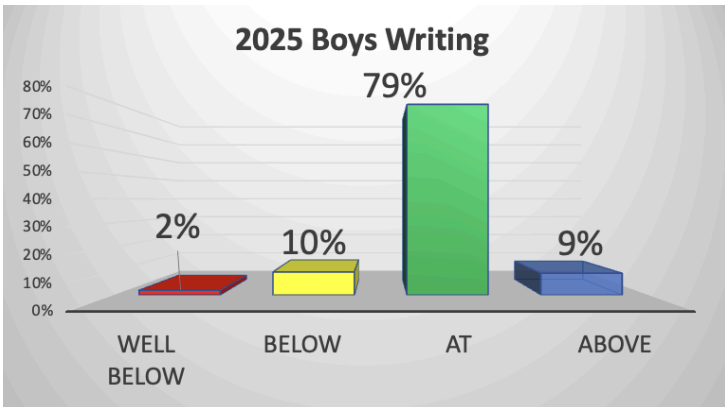
Boys	Girls

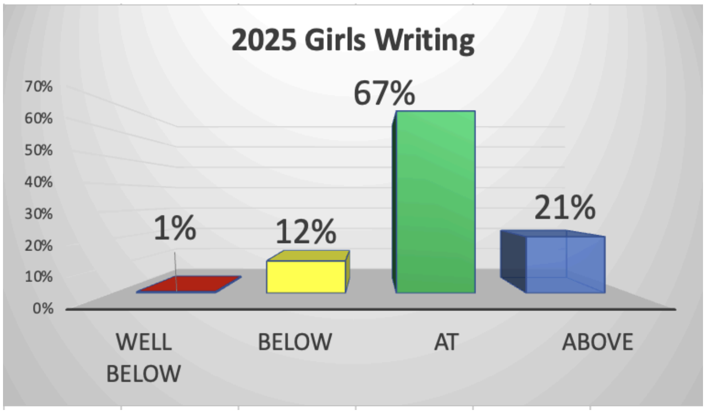
Reading



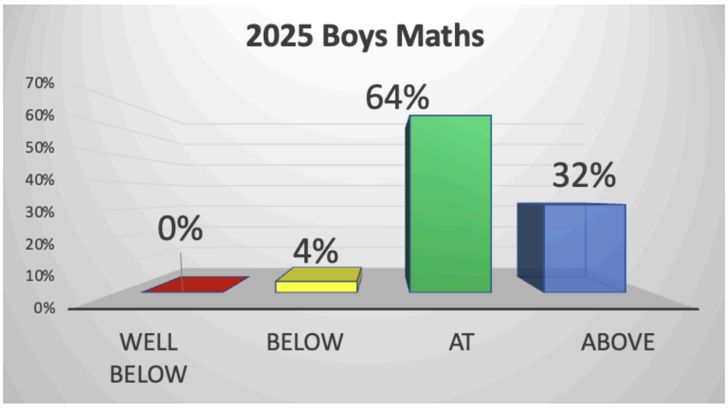


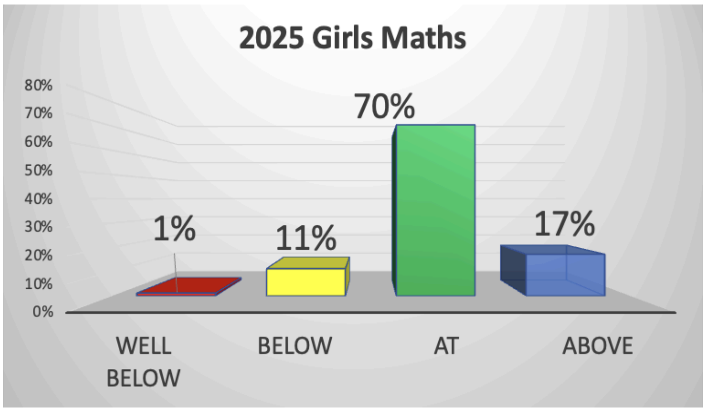
Writing





Maths





In reading we can see that we have largely commensurate results between boys and girls.
Writing sees a 12% increase in the above category for our girls, a pleasing 21%. However both groups share an 88% at or above percentage point.
We have a huge 32% of boys achieving above in Mathematics, this is 15% more than our girls in the above category. Overall the boys are achieving extremely well with 94% at or above the standard.

MAUNGARAKI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	2968
Principal:	Shane Robinson
School Address:	137 Dowse Drive, Maungaraki
School Postal Address:	137 Dowse Drive, Maungaraki, Lower Hutt, 5010
School Phone:	04 569 7205
School Email:	office@maungarakischool.net

Accountant / Service Provider: Education Services. Dedicated to your school

Education Services.
Dedicated to your school

MAUNGARAKI SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Maungaraki 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.

Aaron Jason Moore
Full Name of Presiding Member

Signature of Presiding Member

29/5/26
Date

Shane David Robinson
Full Name of Principal

Signature of Principal

29/5/26
Date

Education Services. Dedicated to your school

Maungaraki 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	3,735,992	3,320,047	3,325,839
Locally Raised Funds	3	208,695	160,500	191,018
Interest		13,740	15,000	23,570
Total Revenue		3,958,427	3,495,547	3,540,427
Expense				
Locally Raised Funds	3	37,142	2,000	43,013
Learning Resources	4	2,855,626	2,609,633	2,583,199
Administration	5	219,684	206,170	193,171
Interest		2,707	2,029	3,155
Property	6	789,494	675,632	664,169
Loss on Disposal of Property, Plant and Equipment		49	-	17
Total Expense		3,904,702	3,495,464	3,486,724
Net Surplus / (Deficit) for the year		53,725	83	53,703
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		53,725	83	53,703

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

Maungaraki 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		674,293	610,592	620,590
Total comprehensive revenue and expense for the year		53,725	83	53,703
Contribution - Furniture and Equipment Grant		16,752	-	-
Equity at 31 December		744,770	610,675	674,293
Accumulated comprehensive revenue and expense		744,770	610,675	674,293
Equity at 31 December		744,770	610,675	674,293

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.

Maungaraki 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	495,148	66,113	153,830
Accounts Receivable	8	220,464	159,274	201,013
GST Receivable		-	11,806	4,256
Prepayments		20,662	20,406	25,920
Inventories	9	7,981	13,039	10,784
Investments	10	224,721	325,027	267,983
Funds Receivable for Capital Works Projects	17	11,425	-	7,213
		980,401	595,665	670,999
Current Liabilities				
GST Payable		18,994	-	-
Accounts Payable	12	243,637	176,010	220,028
Revenue Received in Advance	13	5,417	8,881	19,399
Provision for Cyclical Maintenance	14	15,909	38,788	15,750
Finance Lease Liability	15	10,416	12,605	11,790
Funds held in Trust	16	16,069	16,070	16,069
Funds held for Capital Works Projects	17	206,035	-	29,575
		516,477	252,354	312,611
Working Capital Surplus/(Deficit)		463,924	343,311	358,388
Non-current Assets				
Property, Plant and Equipment	11	346,354	377,807	362,035
		346,354	377,807	362,035
Non-current Liabilities				
Provision for Cyclical Maintenance	14	54,214	94,888	36,071
Finance Lease Liability	15	11,294	15,555	10,059
		65,508	110,443	46,130
Net Assets		744,770	610,675	674,293
Equity		744,770	610,675	674,293

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

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

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		783,522	752,000	762,366
Locally Raised Funds		205,106	160,500	198,380
Goods and Services Tax (net)		23,250	-	7,550
Payments to Employees		(442,210)	(457,600)	(464,754)
Payments to Suppliers		(407,606)	(414,709)	(434,111)
Interest Paid		(2,707)	(2,029)	(3,155)
Interest Received		15,935	15,000	23,987
Net cash from/(to) Operating Activities		175,290	53,162	90,263
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(62,583)	(62,000)	(69,742)
Sale of Investments		(11,552)	-	(111,780)
Proceeds from Sale of Investments		54,815	-	168,823
Net cash from/(to) Investing Activities		(19,320)	(62,000)	(12,699)
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,752	-	-
Finance Lease Payments		(9,174)	(16,462)	(9,013)
Funds Administered on Behalf of Other Parties		177,770	-	(6,134)
Net cash from/(to) Financing Activities		185,348	(16,462)	(15,147)
Net increase/(decrease) in cash and cash equivalents		341,318	(25,300)	62,417
Cash and cash equivalents at the beginning of the year	7	153,830	91,413	91,413
Cash and cash equivalents at the end of the year	7	495,148	66,113	153,830

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.

Maungaraki School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Maungaraki 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 14.

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies
Management has exercised the following critical judgements in applying accounting policies:

Classification of leases
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

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 and are comprised of t shirts / sunhats and stationery. 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	3-13 years
Library Resources	12.5% Diminishing value
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 7 to 11 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	787,880	758,114	743,345
Teachers' Salaries Grants	2,346,192	2,076,845	2,055,044
Use of Land and Buildings Grants	586,665	485,088	504,706
Other Government Grants	15,255	-	22,744
	3,735,992	3,320,047	3,325,839

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	104,490	102,000	101,712
Fees for Extra Curricular Activities	34,353	16,500	35,184
Trading	6,407	-	5,920
Fundraising and Community Grants	63,445	42,000	48,202
	208,695	160,500	191,018
Expense			
Extra Curricular Activities Costs	19,741	2,000	28,419
Trading	5,884	-	5,078
Fundraising and Community Grant Costs	11,517	-	9,516
	37,142	2,000	43,013
Surplus for the year Locally Raised Funds	171,553	158,500	148,005

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	106,449	118,850	107,759
Employee Benefits - Salaries	2,630,078	2,383,445	2,362,804
Staff Development	20,532	17,800	17,246
Depreciation	91,841	82,038	88,179
Other Learning Resources	6,726	7,500	7,211
	2,855,626	2,609,633	2,583,199

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	11,286	8,000	9,850
Board Fees and Expenses	12,273	11,300	8,142
Operating Leases	-	-	177
Other Administration Expenses	57,004	55,870	43,111
Employee Benefits - Salaries	113,825	105,000	108,591
Insurance	9,516	11,000	8,300
Service Providers, Contractors and Consultancy	15,780	15,000	15,000
	219,684	206,170	193,171

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	57,600	50,000	47,650
Cyclical Maintenance	22,302	19,844	(16,424)
Heat, Light and Water	15,158	15,700	17,464
Rates	6,847	5,000	3,708
Repairs and Maintenance	27,423	26,500	30,246
Use of Land and Buildings	586,665	485,088	504,706
Employee Benefits - Salaries	43,449	46,000	49,132
Other Property Expenses	20,485	18,500	18,122
Hall	9,565	9,000	9,565
	789,494	675,632	664,169

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	495,148	66,113	153,830
Cash and cash equivalents for Statement of Cash Flows	495,148	66,113	153,830

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

Of the $495,148 Cash and Cash Equivalents $227,521 is subject to restrictions for the following reasons:

• $206,035 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17.

• $5,417 of Revenue Received in Advance is held by the school, as disclosed in note 13.

• $16,069 is held in trust by the school on behalf of other parties, as disclosed in note 16.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	-	3,120	-
Receivables from the Ministry of Education	6,013	-	3,273
Interest Receivable	3,177	5,789	5,372
Teacher Salaries Grant Receivable	211,274	150,365	192,368
	220,464	159,274	201,013
Receivables from Exchange Transactions	5,933	8,909	5,372
Receivables from Non-Exchange Transactions	214,531	150,365	195,641
	220,464	159,274	201,013

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
T Shirts / Sunhats	7,981	13,039	10,784
	7,981	13,039	10,784

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	224,721	325,027	267,983
Total Investments	224,721	325,027	267,983

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	45,971	5,500	-	-	(2,149)	**49,322**
Furniture and Equipment	234,058	36,970	-	-	(47,941)	**223,087**
Information and Communication Technology	60,601	20,111	-	-	(27,400)	**53,312**
Motor Vehicles	760	-	-	-	(578)	**182**
Leased Assets	20,312	13,628	(49)	-	(13,731)	**20,160**
Library Resources	333	-	-	-	(42)	**291**
	362,035	76,209	(49)	-	(91,841)	**346,354**

The net carrying value of equipment held under a finance lease is $20,160 (2024: $20,312)

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 Cost or Valuation $	**2025** Accumulated Depreciation $	**2025** Net Book Value $	**2024** Cost or Valuation $	**2024** Accumulated Depreciation $	**2024** Net Book Value $
Building Improvements	71,355	(22,033)	**49,322**	65,855	(19,884)	**45,971**
Furniture and Equipment	558,692	(335,605)	**223,087**	521,721	(287,663)	**234,058**
Information and Communication Technology	225,755	(172,443)	**53,312**	205,644	(145,043)	**60,601**
Motor Vehicles	5,780	(5,598)	**182**	5,780	(5,020)	**760**
Leased Assets	49,748	(29,588)	**20,160**	46,558	(26,246)	**20,312**
Library Resources	514	(223)	**291**	514	(181)	**333**
	911,844	(565,490)	**346,354**	846,072	(484,037)	**362,035**

12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	17,902	11,074	14,502
Accruals	8,042	7,642	5,932
Employee Entitlements - Salaries	211,274	150,365	192,368
Employee Entitlements - Leave Accrual	6,419	6,929	7,226
	243,637	176,010	220,028
Payables for Exchange Transactions	243,637	176,010	220,028
	243,637	176,010	220,028

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Income in Advance	1,137	4,599	4,561
Grants in Advance - Ministry of Education	-	4,282	10,558
Funds Held In Advance	4,280	-	4,280
	5,417	8,881	19,399

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	51,821	113,832	111,520
Increase/(decrease) to the Provision During the Year	22,302	19,844	(15,828)
Use of the Provision During the Year	(4,000)	-	(43,871)
Provision at the End of the Year	70,123	133,676	51,821
Cyclical Maintenance - Current	15,909	38,788	15,750
Cyclical Maintenance - Non current	54,214	94,888	36,071
	70,123	133,676	51,821

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	11,955	12,605	13,761
Later than One Year	12,485	15,555	10,935
Future Finance Charges	(2,730)	-	(2,847)
	21,710	28,160	21,849
Represented by			
Finance lease liability - Current	10,416	12,605	11,790
Finance lease liability - Non current	11,294	15,555	10,059
	21,710	28,160	21,849

16. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	16,069	16,070	16,069
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	16,069	16,070	16,069

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. 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 $
Bike & Equip Store	222903	(1,223)	1,223	-	-	-
Blk A Roof Coverings	230180	(490)	-	490	-	-
Carpark/Library Project	221676	(5,500)	-	5,500	-	-
Combined 5YA/AMS Cladding & QLE Upgrac	238261	29,575	185,639	(30,321)	-	184,893
Asbestos Removal from Switchboard Cupboa	245430	-	11,149	-	-	11,149
Electrical Upgrades	238258	-	19,500	(9,507)	-	9,993
Cladding & Roofing Replacement	253905	-	-	(11,425)	-	(11,425)
Totals		22,362	217,511	(45,263)	-	194,610

Represented by:

Funds Held on Behalf of the Ministry of Education	206,035
Funds Receivable from the Ministry of Education	(11,425)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Bike & Equip Store	222903	3,407	-	(4,630)	-	(1,223)
Blk A Roof Coverings	230180	(490)	-	-	-	(490)
Carpark/Library Project	221676	(5,500)	-	-	-	(5,500)
Replace Aging Timber Windows	245431	36,000	825	(36,825)	-	-
Combined 5YA/AMS Cladding & QLE Upgrac	238261	-	37,605	(8,030)	-	29,575
Totals		33,417	38,430	(49,485)	-	22,362

Represented by:

Funds Held on Behalf of the Ministry of Education	29,575
Funds Receivable from the Ministry of Education	(7,213)

18. 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.

19. 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 $
Board Members		
Remuneration	4,264	3,640
Leadership Team		
Remuneration	938,222	823,830
Full-time equivalent members	8.15	7.44
Total key management personnel remuneration	942,486	827,470

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (1 members) committees that met 9 and 9 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	170 - 180	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	3.00	7.00
110 - 120	4.00	3.00
120 - 130	2.00	0.00
	9.00	10.00

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

20. 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

21. 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of $1,386,563 (2024: $303,083) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Combined 5YA/AMS Cladding & QLE Upgrades	508,094
Asbestos Removal from Switchboard Cupboard	27,975
Electrical Upgrades	16,956
Cladding & Roofing Replacement	833,538
Total	1,386,563

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

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

23. 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 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	495,148	66,113	153,830
Receivables	220,464	159,274	201,013
Investments - Term Deposits	224,721	325,027	267,983
Total financial assets measured at amortised cost	940,333	550,414	622,826

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	243,637	176,010	220,028
Finance Leases	21,710	28,160	21,849
Total financial liabilities measured at amortised cost	265,347	204,170	241,877

24. Events After Balance Date

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

25. Comparatives

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

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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Maungaraki School ('the School'). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 2 to 21, 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
  - its 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 29 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.

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.

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Other information

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 Members of the Board, 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.

Hamish Anton
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

Maungaraki School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Aaron Moore	Presiding Member	Elected	Sep 2028
Shane Robinson	Principal	ex Officio	
Megan Hurley	Parent Representative	Elected	Sep 2025
Elizabeth Briscoe	Parent Representative	Elected	Sep 2028
Matthew Butler	Parent Representative	Elected	Sep 2028
Cole Komarkowski	Parent Representative	Elected	Sep 2028
Lisa Grant	Parent Representative	Elected	Sep 2028
David Lankshear	Parent Representative	Elected	Sep 2028
Kim Webby	Staff Representative	Elected	Sep 2028

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $5,971 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Maungaraki 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.

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

For the year ended 31st December 2024

The Maungaraki School Board:

- Developed, implemented, and reviewed personnel policies, within our policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment while at Maungaraki School.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies 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 the skills, qualifications, and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Shane Robinson

Maungaraki School Principal: 2025

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Deloitte.

Maungaraki School

Report to the Board of Trustees
for the year ended 31 December 2025

Aspire with assurance

Deloitte.

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29 May 2026

The Board of Trustees
Maungaraki School
137 Dowse Drive,
Maungaraki, Lower Hutt
5010

Dear Trustees

Report to the Board of Trustees for the year ended 31 December 2025

In accordance with our normal practice, we include in the attached report all matters arising from our audit of the financial statements of Maungaraki School ("School") for the year ended 31 December 2025 which we consider appropriate for the attention of the Board of Trustees ("the Board"). These matters have been discussed with management, and their comments have been included, where appropriate.

We look forward to the opportunity to discuss these at a Board meeting should you wish to discuss this report. In the interim should you require clarification on any matter in this report please do not hesitate to contact us. We have substantially completed our audit subject to the satisfactory resolution of the outstanding matters detailed in the report.

This report is intended for the Board only and should not be distributed further.

We would like to take this opportunity to extend our appreciation to management Education Services for their assistance and cooperation during the course of our audit.

If you would like to discuss any matters raised in this report, please do not hesitate to contact us.

Yours faithfully

Hamish Anton
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

Contents

1. Purpose of report and responsibility statement

This report has been prepared for the Board and is part of our ongoing discussions as auditor in accordance with our engagement letter and as required by the Office of the Auditor General requirements, which include New Zealand auditing standards.

This report is intended for the Board and should not be distributed further. We do not accept any responsibility for reliance that a third party might place on this report should they obtain a copy without our consent.

This report includes only those matters that have come to our attention as a result of performing our audit procedures and which we believe are appropriate to communicate to the Board. The ultimate responsibility for the preparation of the financial statements rests with the Board.

We are responsible for conducting an audit of the School for the year ended 31 December 2025 in accordance with New Zealand auditing standards issued by the New Zealand Auditing and Assurance Standards Board and the Auditor-General's auditing standards. Our audit is performed pursuant to the requirements of the Public Act 2001 and the Financial Reporting Act 2013 with the objective of forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Board. The audit of the financial statements does not relieve management or the Board of their responsibilities.

Our audit is not designed to provide assurance as to the overall effectiveness of the School's controls, but we will provide you with any recommendations on controls that we might have identified during the course of our audit work.

2. Our audit report

We have not identified any unadjusted differences or omitted financial statement disclosures that could either individually or in aggregate have a significant effect on the financial statements.

3. Areas of focus and audit findings

Area of focus	Audit Response
3.1 Management override of controls	
We are required to design and perform procedures to respond to the risk of management override of controls. The primary responsibility for the prevention and detection of fraud rests with the Board of Trustees (the 'Board').	We gained an understanding of how the Board exercise oversight of management's processes for identifying and responding to the risks of fraud and the internal control that management has established to mitigate these risks. We also tested the appropriateness of a sample of journal entries and adjustments and, where required, made enquiries about unusual activities relating to the processing of journal entries. We did not identify any matters to report to the Board.

Area of focus	Audit Response
3.2 Provision for cyclical maintenance	
The provision for cyclical maintenance balance requires a significant level of management judgement, and the balance is often material to the financial statements. These judgements are made through the 10-year property plan ('10YPP'). To audit the provision for cyclical maintenance, the Board should: • Ensure that your 10YPP has been professionally reviewed in the past three years, or more recently if there has been changes in the properties since the last review; • Ensure that the 10YPP aligns with your provision for cyclical maintenance calculation; and • Review the cyclical maintenance calculation on an annual basis.	We have examined the School's 10YPP and calculation of the cyclical maintenance provision and confirmed that: • the 10YPP has been subject to necessary levels of professional review; • the calculation of the cyclical maintenance provision is reasonable and accurate; and • disclosures included in the financial statements are materially in line with the underlying calculation and with financial reporting requirements. You are reminded that it is important to ensure sufficient funds can be set aside each year to manage the impact these costs will have on the School's cashflow during the period where works are undertaken. No specific concerns or findings were noted.
3.3 Office of the Auditor-General ("OAG") audit brief matters	
As you are aware our audit is completed under contract from the OAG and annually, we are asked to specifically consider certain potential matters of interest. Schools are required to publish its Annual Report online. We have been asked to remind you of this requirement. These areas of focus remain similar to previous years including: • Payroll; • Locally raised funds; • Sensitive expenditure; and • Other information within the annual report	Our audit procedures considered these matters as relevant and in accordance with OAG expectations. No specific concerns or findings were noted.

4. Assessment of internal controls

Our audit approach requires us to obtain an understanding of the School's internal controls, sufficient to identify and assess the risks of material misstatement of the financial statements.

We remind you that our audit is not designed to express an opinion on the effectiveness of the controls operating within the School, although we have reported to management any recommendations on controls that we identified during the course of our audit work. Any of our recommendations for improvement should be assessed by you for their full commercial implications before they are implemented.

We have not identified any significant deficiencies in internal controls which would impact upon our ability to provide our opinion.

4.1 Segregation of duties

As is the case for most Schools, the number of people involved in the administration and accounting functions is very limited, meaning that there is an increased inherent risk that errors and omissions may occur and go undetected.

The number of people involved in the School's administration and accounting functions also imposes limitations on the controls and processes Schools have in place to monitor and approve changes made to information technology ("IT") systems responsible for processing transactions. These systems include but are not limited to the Edpay system, creditor processes and bank payment systems. The absence of controls to monitor and approve changes within these systems increases the risk of assets being misappropriated.

It is important that you are aware of these risks as it is your responsibility to ensure the School's internal controls operate effectively and that the resultant financial statements are accurate. You should ensure that sufficient financial oversight is exercised by the Board or a delegated nominee on a regular basis to reduce the likelihood of error or omission to a level that the Board is comfortable with.

This oversight should include consideration of payment approval and bank authorisation monitoring. As a simple example, we encourage all Boards to specifically review the electronic banking system authorities and levels as part of their consideration of the delegated authority considerations. Our experience is that the frauds being perpetrated are often arising from changes to bank account details after invoice approval. The historical lack of oversight in this area should be specifically considered by the Board as part of its regular financial monitoring.

4.2 Update on matters raised in the prior year

We have made enquiries and observations about the remedial action taken on last year's management letter observations and report as follows:

Issue raised in the prior year	Current year update
One up Approval	The finding is now closed; the school has implemented one-up approval prior to payment.

5. Accounting matters arising

5.1 No evidence of segregation of duties

Observation
We noted that there is no documented evidence, such as dates or initials, to identify who receives, counts, or deposits cash.

Implication
Without clear records of responsibility, there is increased risk of errors, fraud, or misappropriation of cash, and accountability is compromised.

Recommendation
We recommend implementing procedures requiring staff to record their initials and the date at each stage of cash handling—receipt, counting, and deposit. Ensure these tasks are assigned to different individuals to maintain segregation of duties, reducing risk and strengthening internal controls. Regularly review compliance with these procedures to reinforce accountability and prevent unauthorised activity.

5.2 Absence of Review date

Observation
We note that only reviewer initials are recorded as evidence of review completion in the payroll masterfile. There is no accompanying date to indicate when the review was performed.

Implications
Without a documented date, it is difficult to establish the timeliness and sequence of the review process. This limits traceability and increases the risk of non-compliance with internal documentation standards or external regulatory requirements.

Recommendations
We recommend updating the report review process to require both the reviewer's initials and the date of review on all relevant documentation. This change will improve transparency, strengthen auditability, and ensure alignment with best practice documentation standards.

5.3 Missing Invoices

Observation
We note that no invoice was provided to support some of the expenses incurred.

Implementation
With no invoices provided, there is high risk of fraud and over or under statement of amount recorded for the expenses.

Recommendation
We recommend that invoices should be recorded as they incurred. If in case no invoice is available, another form recording the expense and why invoice is not available should be submitted and approved accordingly.

6. Summary of financial statement matters arising

In performing our audit for the year ended 31 December 2025 we have not identified any uncorrected misstatements or omitted disclosures that management believe could, either individually or in aggregate, have a material effect on the financial statements for the year ended 31 December 2025.

7. Other professional communications

The following matters relevant to our audit for the year ended 31 December 2025 are communicated in accordance with the requirements of New Zealand auditing standards.

Matter to be communicated	Response
Written representations	A copy of the representation letter to be signed on behalf of the Board has been circulated separately.
Accounting policies and financial reporting	There were no changes in accounting policies during the year ended 31 December 2025. We have not become aware of any significant qualitative aspects of the School's accounting practices, including judgements about accounting policies, accounting estimates and financial statement disclosures that need to be communicated to the Board, other than those already communicated in this report.
Related parties	No significant related party matters other than those reflected in the financial statements came to our attention that, in our professional judgement, need to be communicated to the Board.
Other information	We have read the other information (the financial and non-financial information other than the financial statements) contained within the annual report to consider whether there are material inconsistences with the financial statements, where it is made available prior to signing the financial statements.