

# GLENAVON SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

<b>Ministry Number:</b>	1290
<b>Principal:</b>	Rachel McDonell
<b>School Address:</b>	340 Blockhouse Bay Road, Blockhouse Bay
<b>School Postal Address:</b>	340 Blockhouse Bay Road, Avondale, Auckland, 0600
<b>School Phone:</b>	09 828 7029
<b>School Email:</b>	office@glenavon.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*

# GLENAVON SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Glenavon 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.

Sarah Wilson

Full Name of Presiding Member



Signature of Presiding Member

28.5.26

Date

Rachel McDonnell

Full Name of Principal



Signature of Principal

27/5/26

Date

# Glenavon School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	4,928,761	4,347,773	5,297,071
Locally Raised Funds	3	438,793	103,298	138,457
Interest		15,152	14,000	23,239
Gain on Sale of Property, Plant and Equipment		1,556	-	141
<b>Total Revenue</b>		<b>5,384,262</b>	<b>4,465,071</b>	<b>5,458,908</b>
<b>Expense</b>				
Locally Raised Funds	3	33,985	36,000	62,910
Learning Resources	4	3,319,378	2,937,217	3,301,544
Administration	5	455,104	275,841	741,184
Interest		3,963	4,100	3,087
Property	6	1,281,146	1,211,652	1,362,668
Loss on Disposal of Property, Plant and Equipment		6,208	-	-
<b>Total Expense</b>		<b>5,099,784</b>	<b>4,464,810</b>	<b>5,471,393</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>284,478</b>	<b>261</b>	<b>(12,485)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>284,478</b>	<b>261</b>	<b>(12,485)</b>

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



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

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		1,429,856	1,428,247	1,401,781
Total comprehensive revenue and expense for the year		284,478	261	(12,485)
Contribution - Furniture and Equipment Grant		34,847	-	-
Contributions from the Ministry of Education - Te Mana Tuhono		-	-	40,560
<b>Equity at 31 December</b>		1,749,181	1,428,508	1,429,856
Accumulated comprehensive revenue and expense		1,749,181	1,428,508	1,429,856
<b>Equity at 31 December</b>		1,749,181	1,428,508	1,429,856

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.

# Glenavon School Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	371,078	320,538	413,938
Accounts Receivable	8	234,983	178,351	228,854
GST Receivable		15,026	38,515	7,606
Prepayments		19,798	18,177	18,830
Inventories	9	44,018	23,560	28,902
Investments	10	402,520	-	100,000
Funds Receivable for Capital Works Projects	16	18,410	-	2,425
		<u>1,105,833</u>	<u>579,141</u>	<u>800,555</u>
<b>Current Liabilities</b>				
Accounts Payable	12	342,331	290,346	318,532
Revenue Received in Advance	13	25,000	6,729	-
Provision for Cyclical Maintenance	14	98,605	22,824	7,259
Finance Lease Liability	15	24,417	24,690	21,960
Funds held for Capital Works Projects	16	111,999	-	235,316
		<u>602,352</u>	<u>344,589</u>	<u>583,067</u>
<b>Working Capital Surplus/(Deficit)</b>		503,481	234,552	217,488
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,350,981	1,347,155	1,389,743
		<u>1,350,981</u>	<u>1,347,155</u>	<u>1,389,743</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	75,706	137,015	142,219
Finance Lease Liability	15	29,575	16,184	35,156
		<u>105,281</u>	<u>153,199</u>	<u>177,375</u>
<b>Net Assets</b>		<u>1,749,181</u>	<u>1,428,508</u>	<u>1,429,856</u>
<b>Equity</b>		<u>1,749,181</u>	<u>1,428,508</u>	<u>1,429,856</u>

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

# Glenavon School

## Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,376,710	1,423,392	1,491,640
Locally Raised Funds		463,764	103,298	138,457
Goods and Services Tax (net)		(7,420)	-	30,909
Payments to Employees		(827,166)	(778,500)	(928,418)
Payments to Suppliers		(510,176)	(925,546)	(544,238)
Interest Paid		(3,963)	(4,100)	(3,087)
Interest Received		12,638	14,000	22,923
Net cash from/(to) Operating Activities		504,387	(167,456)	208,186
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,435	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(124,544)	(144,000)	(206,133)
Purchase of Investments		(302,520)	-	(100,000)
Net cash from/(to) Investing Activities		(425,629)	(144,000)	(306,133)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		34,847	-	-
Finance Lease Payments		(17,163)	(30,725)	(22,319)
Funds Administered on Behalf of Other Parties		(139,302)	-	(128,515)
Net cash from/(to) Financing Activities		(121,618)	(30,725)	(150,834)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(42,860)</b>	<b>(342,181)</b>	<b>(248,781)</b>
Cash and cash equivalents at the beginning of the year	7	413,938	662,719	662,719
<b>Cash and cash equivalents at the end of the year</b>	7	<b>371,078</b>	<b>320,538</b>	<b>413,938</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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



# Glenavon School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Glenavon 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 21b.

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### ***Finance Leases***

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Board-owned Buildings	15-40 years
Building Improvements	10-50 years
Furniture and Equipment	5-20 years
Information and Communication Technology	3-5 years
Textbooks	8 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

### **k) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

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

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

**n) Revenue Received in Advance**

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

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

**o) Funds Held in Trust**

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

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

**p) Funds held for Capital works**

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

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

**q) Shared Funds**

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

**r) Provision for Cyclical Maintenance**

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

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

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

**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.

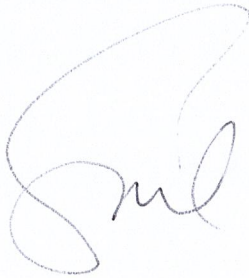
Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

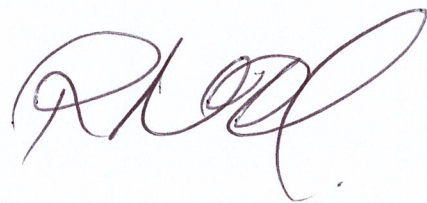
From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



28.5.26

S Wilson

Presiding Member.



27/5/26

## 2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,337,677	1,379,820	1,548,157
Teachers' Salaries Grants	2,391,131	2,039,317	2,226,903
Use of Land and Buildings Grants	973,469	878,636	1,019,524
Ka Ora, Ka Ako - Healthy School Lunches Programme	179,058	-	476,561
Other Government Grants	47,426	50,000	25,926
	<u>4,928,761</u>	<u>4,347,773</u>	<u>5,297,071</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	287,130	7,000	24,002
Fees for Extra Curricular Activities	12,700	14,298	25,751
Trading	33,052	43,000	44,413
Fundraising and Community Grants	103,768	36,000	39,762
Other Revenue	2,143	3,000	4,529
	<u>438,793</u>	<u>103,298</u>	<u>138,457</u>
<b>Expense</b>			
Extra Curricular Activities Costs	-	-	16,021
Trading	31,625	36,000	44,521
Fundraising and Community Grant Costs	2,360	-	2,368
	<u>33,985</u>	<u>36,000</u>	<u>62,910</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>404,808</u>	<u>67,298</u>	<u>75,547</u>

Donations and Bequests includes a donation of \$281,911 from the Glenavon Early Childhood Centre being the remaining funds on dissolution.

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	147,172	181,100	152,792
Employee Benefits - Salaries	2,941,943	2,536,817	2,928,024
Staff Development	16,378	20,300	18,257
Depreciation	211,268	195,000	200,147
Other Learning Resources	2,617	4,000	2,324
	<u>3,319,378</u>	<u>2,937,217</u>	<u>3,301,544</u>



## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	11,750	11,673	11,224
Board Fees and Expenses	11,679	15,600	7,286
Operating Leases	4,409	-	-
Other Administration Expenses	67,256	74,300	62,999
Employee Benefits - Salaries	152,344	144,000	153,398
Insurance	14,340	16,000	15,760
Service Providers, Contractors and Consultancy	14,268	14,268	13,956
Ka Ora, Ka Ako - Healthy School Lunch Programme	179,058	-	476,561
	<u>455,104</u>	<u>275,841</u>	<u>741,184</u>

## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	26,554	-	-
Cyclical Maintenance	32,899	42,116	40,591
Heat, Light and Water	30,403	32,000	35,358
Rates	-	200	-
Repairs and Maintenance	62,288	81,100	84,282
Use of Land and Buildings	973,469	878,636	1,019,524
Employee Benefits - Salaries	114,310	136,000	141,752
Other Property Expenses	41,223	41,600	41,161
	<u>1,281,146</u>	<u>1,211,652</u>	<u>1,362,668</u>

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

## 7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	371,078	320,538	312,967
Short-term Bank Deposits	-	-	100,971
Cash and cash equivalents for Statement of Cash Flows	<u>371,078</u>	<u>320,538</u>	<u>413,938</u>

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

Of the \$371,078 Cash and Cash Equivalents \$136,999 is subject to restrictions for the following reasons:

- \$111,999 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 16.
- \$25,000 of Revenue Received in Advance is held by the school, as disclosed in note 13.



### 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	5,486	3,589	745
Receivables from the Ministry of Education	3,895	-	5,804
Interest Receivable	4,429	1,599	1,915
Teacher Salaries Grant Receivable	221,173	173,163	220,390
	<u>234,983</u>	<u>178,351</u>	<u>228,854</u>
Receivables from Exchange Transactions	9,915	5,188	2,660
Receivables from Non-Exchange Transactions	225,068	173,163	226,194
	<u>234,983</u>	<u>178,351</u>	<u>228,854</u>

### 9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	415	663	513
Uniforms	43,603	22,897	28,389
	<u>44,018</u>	<u>23,560</u>	<u>28,902</u>

### 10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	402,520	-	100,000
Total Investments	<u>402,520</u>	<u>-</u>	<u>100,000</u>

## 11. Property, Plant and Equipment

2025	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Board-owned Buildings	96,663	-	-	-	(8,614)	<b>88,049</b>
Building Improvements	253,615	-	-	-	(26,419)	<b>227,196</b>
Furniture and Equipment	877,076	125,115	(6,503)	-	(110,057)	<b>885,631</b>
Information and Communication Technology	98,682	32,883	-	-	(38,487)	<b>93,078</b>
Textbooks	7,030	-	-	-	(1,634)	<b>5,396</b>
Leased Assets	52,679	20,804	(1,532)	-	(24,911)	<b>47,040</b>
Library Resources	3,998	1,739	-	-	(1,146)	<b>4,591</b>
	<b>1,389,743</b>	<b>180,541</b>	<b>(8,035)</b>	<b>-</b>	<b>(211,268)</b>	<b>1,350,981</b>

The net carrying value of equipment held under a finance lease is \$47,040 (2024: \$52,679)

### 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 \$
Board-owned Buildings	131,310	(43,261)	<b>88,049</b>	131,310	(34,647)	<b>96,663</b>
Building Improvements	808,960	(581,764)	<b>227,196</b>	808,960	(555,345)	<b>253,615</b>
Furniture and Equipment	1,552,633	(667,002)	<b>885,631</b>	1,449,934	(572,858)	<b>877,076</b>
Information and Communication Technology	450,073	(356,995)	<b>93,078</b>	428,747	(330,065)	<b>98,682</b>
Textbooks	13,071	(7,675)	<b>5,396</b>	13,071	(6,041)	<b>7,030</b>
Leased Assets	87,169	(40,129)	<b>47,040</b>	80,278	(27,599)	<b>52,679</b>
Library Resources	39,917	(35,326)	<b>4,591</b>	38,178	(34,180)	<b>3,998</b>
	<b>3,083,133</b>	<b>(1,732,152)</b>	<b>1,350,981</b>	<b>2,950,478</b>	<b>(1,560,735)</b>	<b>1,389,743</b>

## 12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	104,020	100,256	77,058
Accruals	9,250	8,330	11,224
Employee Entitlements - Salaries	221,173	173,163	220,390
Employee Entitlements - Leave Accrual	7,888	8,597	9,860
	<u>342,331</u>	<u>290,346</u>	<u>318,532</u>
Payables for Exchange Transactions	342,331	290,346	318,532
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>342,331</u>	<u>290,346</u>	<u>318,532</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	-	6,729	-
Other Revenue In Advance	25,000	-	-
	<u>25,000</u>	<u>6,729</u>	<u>-</u>

## 14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	149,478	117,723	142,639
Increase/(decrease) to the Provision During the Year	32,899	42,116	44,122
Use of the Provision During the Year	(8,066)	-	(37,283)
Provision at the End of the Year	<u>174,311</u>	<u>159,839</u>	<u>149,478</u>
Cyclical Maintenance - Current	98,605	22,824	7,259
Cyclical Maintenance - Non current	75,706	137,015	142,219
	<u>174,311</u>	<u>159,839</u>	<u>149,478</u>

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	27,467	24,690	25,127
Later than One Year	31,558	16,184	37,213
Future Finance Charges	(5,033)	-	(5,224)
	53,992	40,874	57,116

### Represented by

Finance lease liability - Current	24,417	24,690	21,960
Finance lease liability - Non current	29,575	16,184	35,156
	53,992	40,874	57,116

## 16. Funds Held for Capital Works Projects

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

	2025	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
Block 1 AMS SIP ILE Classrooms		232237	222,849	-	(114,229)	-	108,620
Wall lining & flooring replacement		233066	(2,425)	2,425	-	-	-
UNC: Site: Sewage overflow, new drains		239906	6,681	(6,681)	-	-	-
NIWE: Carpets, drainage		241034	2,879	-	500	-	3,379
Additional Drainage Works		245321	2,907	(2,907)	-	-	-
School Hall			-	-	(18,410)	-	(18,410)
Totals			232,891	(7,163)	(132,139)	-	93,589

### Represented by:

Funds Held on Behalf of the Ministry of Education	111,999
Funds Receivable from the Ministry of Education	(18,410)

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
Block 1 AMS SIP ILE Classrooms		232237	315,440	515,894	(608,485)	-	222,849
Weather-tightness Project		233067	(2,681)	2,681	-	-	-
Wall lining & flooring replacement		233066	(11,174)	-	(1,000)	9,749	(2,425)
UNC: Site: Sewage overflow, new drains		239906	(28,814)	-	35,495	-	6,681
NIWE: Carpets, drainage		241034	55,000	-	(52,121)	-	2,879
Additional Drainage Works		245321	18,837	-	(15,930)	-	2,907
Totals			346,608	518,575	(642,041)	9,749	232,891

### Represented by:

Funds Held on Behalf of the Ministry of Education	235,316
Funds Receivable from the Ministry of Education	(2,425)



## 17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

During the year ended 31 December 2025, the Glenavon Early Childhood Centre transferred all remaining assets to the School after dissolving at the end of 2024. This was treated as a donation to the School as disclosed in note 3. The Principal of the School is an officer for the Glenavon Early Childhood Centre.

## 18. Remuneration

### *Key management personnel compensation*

Key management personnel of the School include all Board members, Principal, Deputy Principal, Assistant Principals and Team Leaders.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,130	2,285
<i>Leadership Team</i>		
Remuneration	947,940	867,446
Full-time equivalent members	8.00	7.00
Total key management personnel remuneration	951,070	869,731

There are 8 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

### *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	5 - 6	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	6.00	5.00
110 - 120	1.00	0.00
120 - 130	3.00	4.00
	10.00	9.00

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



## 19. 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	-	-
Number of People	-	-

## 20. 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.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$435,068 (2024: \$567,560) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Block 1 AMS SIP ILE Classrooms	435,068
<b>Total</b>	<b><u>435,068</u></b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

### (b) Operating Commitments

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



## 22. 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	371,078	320,538	413,938
Receivables	234,983	178,351	228,854
Investments - Term Deposits	402,520	-	100,000
Total financial assets measured at amortised cost	<u>1,008,581</u>	<u>498,889</u>	<u>742,792</u>

### Financial liabilities measured at amortised cost

Payables	342,331	290,346	318,532
Finance Leases	53,992	40,874	57,116
Total financial liabilities measured at amortised cost	<u>396,323</u>	<u>331,220</u>	<u>375,648</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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



# Independent auditor's report

## To the readers of the financial statements of Glenavon School for the year ended 31 December 2025

The Auditor-General is the auditor of Glenavon School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on pages 2 to 20 that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

### Opinion

We have audited the financial statements of the School on pages 2 to 20, which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

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

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

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

### Basis for Opinion

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

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

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

### Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible 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.

### **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 Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Report on how the School has given effect to Te Tiriti o Waitangi, 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.



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

## Glenavon School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Sarah Wilson	Presiding Member	Elected	Sep 2028
John Hunte	Principal	ex Officio	Jan 2026
Tuhe Takai	Parent Representative	Elected	Sep 2025
Andy Crowe	Parent Representative	Elected	Sep 2025
Ellis Thorpe	Parent Representative	Co-opted	Sep 2025
Pingiki Vaiola Ngahe	Parent Representative	Elected	Sep 2028
Jacquelin Wilson Bayliss	Parent Representative	Elected	Sep 2025
Mandar Chapnerkar	Parent Representative	Elected	Sep 2028
Filifili Auora	Parent Representative	Elected	Sep 2028
Rita Crowe	Parent Representative	Elected	Sep 2028
Charli Luff	Staff Representative	Elected	Sep 2028

## **Glenavon School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$5,940 (excluding GST). The funding was spent on sporting endeavours.

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

For the year ended 31st December 2025 the Glenavon 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 Variance Reporting



<b>School Name:</b>	<b>Glenavon School</b>	<b>School Number:</b>	<b>1290</b>
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<h2>Analysis reporting</h2> <p>Strategic Aim:</p>	<p><b>Our strategic aim is to achieve success through the three strategic pillars:</b></p> <p><b>Taonga</b> Prioritising student well-being and engagement.  <b>Mātauranga</b> Promoting cultural sustainability and inclusive design.  <b>Ako</b> Supporting teaching, learning, and professional development.</p>
<p>Annual Aim:</p>	<p>To build a positive and inclusive learning environment through the integration of well-being frameworks, culturally responsive practices, and consistent teaching strategies that align with Te Mātaiaho (the refreshed curriculum).</p>
<p>Target:</p>	<p>To accelerate progress in reading, writing, and mathematics for all learners, with a particular focus on students identified as Needs Support and Progressing Towards, including Māori, Pasifika, ESOL, and students with additional learning needs.</p>
<p>Baseline Data:</p>	<p>Mid-year 2025 data identified significant proportions of students below expectation:</p> <ul style="list-style-type: none"> <li>● <b>Reading:</b> High Needs Support in junior school (e.g., Year 3: 60%) and across priority groups (Māori 40%, Pasifika 35%, ESOL 30%)</li> <li>● <b>Writing:</b> Māori 54%, Pasifika 50%, ESOL 60% in Needs Support</li> </ul>



- **Mathematics:**

High levels of need in middle and senior school (e.g. Year 7: 84%, Year 8: 81%)

This data highlighted the need for targeted acceleration, particularly at transition points (Year 3 and Year 7) and for priority learners

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>WRITING</b></p> <ul style="list-style-type: none"> <li>● Implemented structured writing approaches aligned with The Code and BSLA</li> <li>● Delivered PLD (Helen Walls, Writing Revolution)</li> <li>● Used scaffolds (sentence starters, planning frames, visual supports)</li> <li>● Strengthened moderation and use of e-asTTle writing</li> <li>● Integrated culturally responsive writing contexts</li> </ul>	<p><b>Strongest area of improvement across the school</b></p> <p>Significant reduction in Needs Support:</p> <ul style="list-style-type: none"> <li>● Year 3: <b>63%</b> → <b>32%</b></li> <li>● Year 6: <b>36%</b> → <b>21%</b></li> </ul> <p>Māori: Needs Support reduced <b>54%</b> → <b>43%</b>, Proficient increased</p> <p>Growth in Proficient and Excelling across most year levels</p>	<p><b>What worked:</b></p> <ul style="list-style-type: none"> <li>● Structured writing approaches improved</li> <li>● PLD strengthened teacher capability</li> <li>● Scaffolds supported engagement and output</li> </ul> <p><b>Challenges:</b></p> <ul style="list-style-type: none"> <li>● Still high Needs Support (Māori 43%, ESOL 49%)</li> <li>● Limited numbers of students in Excelling</li> <li>● Ongoing issues with cohesion, grammar, and extended writing</li> </ul>	<p>Continue structured writing implementation</p> <p>Increase focus on writing stamina, cohesion, and vocabulary</p> <p>Expand extension opportunities for high achievers</p> <p>Strengthen moderation and assessment consistency</p> <p>Provide targeted support for neurodiverse learners with introduction of Learning support coordinator role</p>

<p><b>READING</b></p> <ul style="list-style-type: none"><li>● Implemented BSLA (Years 1-2) and The Code (Years 3-8)</li><li>● Introduced and trialled whole-class reading approaches</li><li>● Used DIBELS and e-asTTle to track progress</li><li>● Strengthened explicit teaching of phonics, fluency, and vocabulary</li><li>● Integrated culturally relevant texts and oral language approaches</li></ul>	<ul style="list-style-type: none"><li>● Improved decoding and fluency across the school</li><li>● Increased consistency in teaching practice</li><li>● Stronger outcomes in ESOL learners through scaffolded approaches</li><li>● However, comprehension remains an area of need, particularly in Years 4-8</li></ul>	<p><b>What worked:</b></p> <ul style="list-style-type: none"><li>● Structured literacy approaches strengthened foundational skills</li><li>● Regular assessment improved teaching responsiveness</li></ul> <p><b>Challenges:</b></p> <ul style="list-style-type: none"><li>● Gap between fluency and comprehension</li><li>● High initial levels of need in junior school</li><li>● Need for more consistent whole-class reading approaches</li></ul>	<p>Maintain structured literacy approaches</p> <p>Increase focus on comprehension, vocabulary, and critical thinking</p> <p>Expand whole-class reading approaches</p> <p>Strengthen support for neurodiverse learners (e.g., dyslexia-friendly strategies)</p>
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<p><b>MATHS</b></p> <ul style="list-style-type: none"> <li>● Implemented structured programmes (Numicon Years 1–2, PR1ME Years 3–8)</li> <li>● Increased use of manipulatives and visual models</li> <li>● Delivered PLD in structured maths and problem-solving</li> <li>● Introduced problem-solving blocks and workshops</li> <li>● Strengthened culturally responsive contexts</li> </ul>	<p>Strong improvement in middle school:</p> <ul style="list-style-type: none"> <li>● Year 3: Needs Support 65% → 40%</li> <li>● Year 6: Proficient 6% → 38%</li> </ul> <p>Māori and ESOL learners showed movement into Proficient</p> <p>Limited progress in senior school:</p> <ul style="list-style-type: none"> <li>● Year 7–8 remain high in Needs Support</li> </ul>	<p><b>What worked:</b></p> <ul style="list-style-type: none"> <li>● Structured maths approaches improved conceptual understanding</li> <li>● Visual and scaffolded teaching supported ESOL learners</li> </ul> <p><b>Challenges:</b></p> <ul style="list-style-type: none"> <li>● Inconsistent implementation across year levels</li> <li>● Limited acceleration in senior school</li> <li>● Gaps in problem-solving and reasoning skills</li> </ul>	<p>Strengthen consistency of structured maths approaches</p> <p>Increase focus on problem-solving and reasoning</p> <p>Target acceleration in Year 3 and Year 7–8</p> <p>Expand Tier 2 and Tier 3 interventions</p> <p>Strengthen teacher capability in assessment and curriculum alignment</p>
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**Planning for next year:**

- Ensure full, consistent implementation of structured literacy and mathematics across all teams
- Strengthen progress-based reporting aligned with Te Mātaiaho and revised indicators
- Build teacher capability in assessment, moderation, and use of data to inform teaching
- Strengthen leadership capability to monitor data trends and evaluate impact of programmes
- Continue focus on attendance, engagement, and wellbeing as key drivers of achievement
- Expand and refine Tier 2 and Tier 3 support systems for targeted acceleration
- Establish and analyse effectiveness of MAPs (Mathematics Acceleration programme)

- Establish and analyse effectiveness of IDL
- Ensure priority learners (Māori, Pasifika, ESOL, neurodiverse) experience accelerated progress
- Continue development of a localised, culturally grounded curriculum that reflects the identities of the school community



# End-Year Mathematics Achievement Report 2025

This term we have adopted the new trial reporting language from the Ministry of Education. This report reflects how our students are achieving, based on our teachers' overall judgements from both classroom performance and assessment results.

The indicators being used are:

## **Needs Support**

- Require tailored support to meet curriculum expectations for their year level at school and home.
- Can complete tasks with significant guidance and assistance.
- Require tailored support in practice and resources, this may include access to targeted learning support.

## **Progressing Towards**

- Are progressing towards curriculum expectations for their year level.
- Can complete tasks with some guidance and assistance.
- Are progressing but require tailored and targeted support to increase the rate of progress and achievement.

## **Proficient**

- Are achieving curriculum expectations for their year level.
- Can consistently complete tasks accurately and independently.
- Are progressing and achieving at the expected rate of progress and achievement for their year level.

## **Exceeding**

- Are exceeding curriculum expectations for their year level.
- Can consistently complete tasks beyond the expectations for their year level.

- Are progressing and achieving higher than expected for their year level.

### Assessment Tools

- e-asTTle Maths
- In-class assessments, observations and checkpoints
- Teacher observation and judgement during maths sessions

### Mathematics Programmes

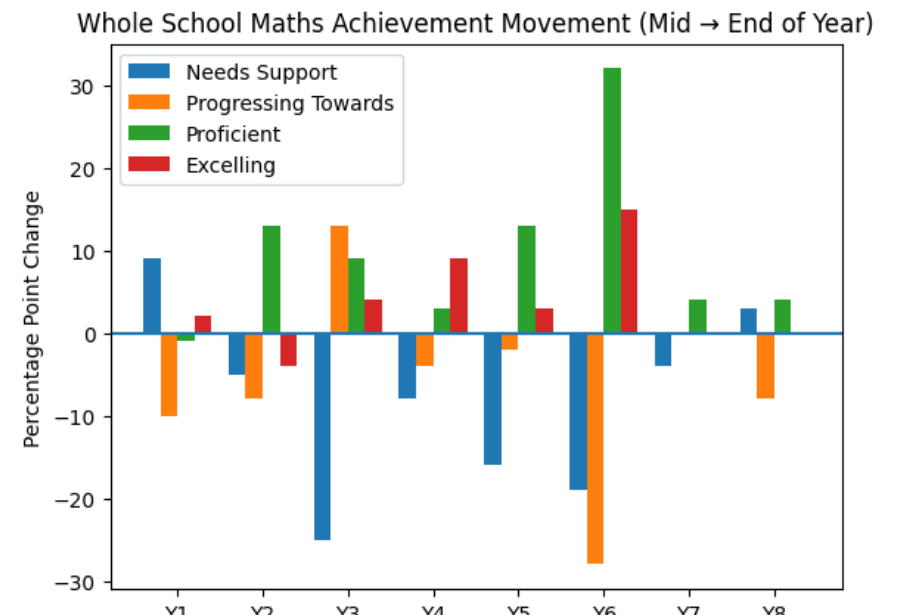
- Prime Maths (Years 3-8)
- Numicon (Years 1-2)
- Problem-solving focus blocks and workshops
- Programmes are aligned with the refreshed Mathematics and Statistics curriculum phases

## Whole School Summary (Mid-Year → End-of-Year)

Year Level	Needs Support		Progressing Towards		Proficient		Excelling	
	Mid	End	Mid	End	Mid	End	Mid	End
Year 1	13%	22%	54%	44%	30%	29%	2%	4%

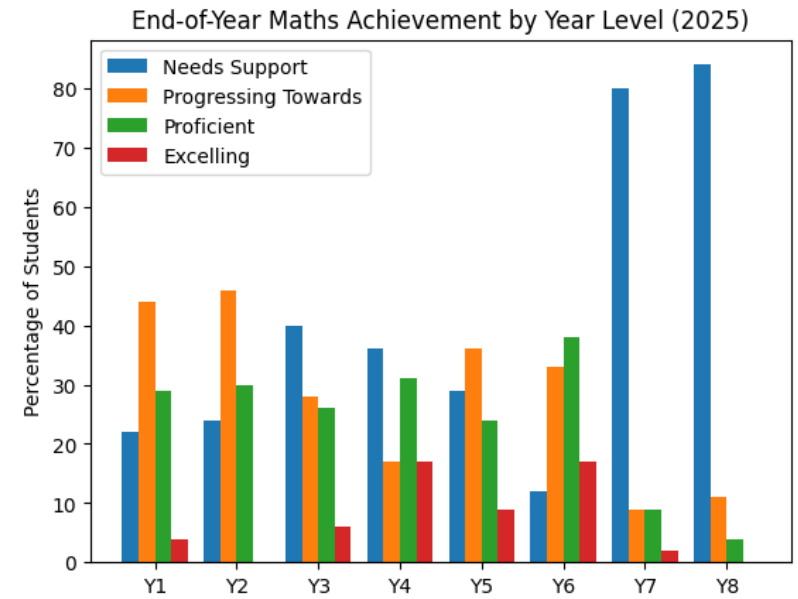
### Percentage movement from Mid Year - End of Year

Positive movement above the line (growth). Negative movement below the line (decline)



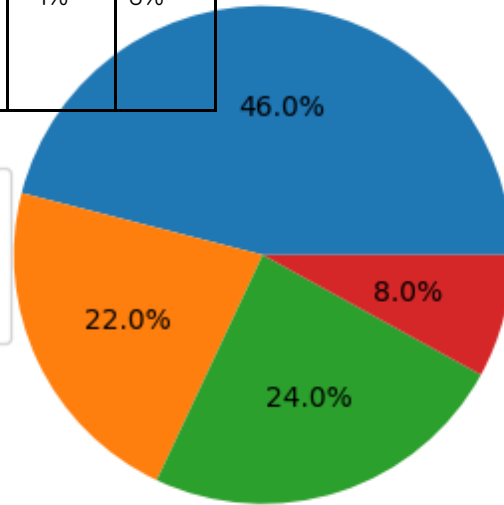
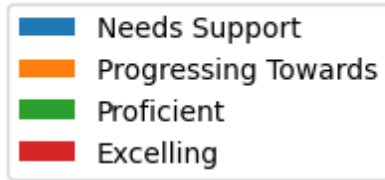
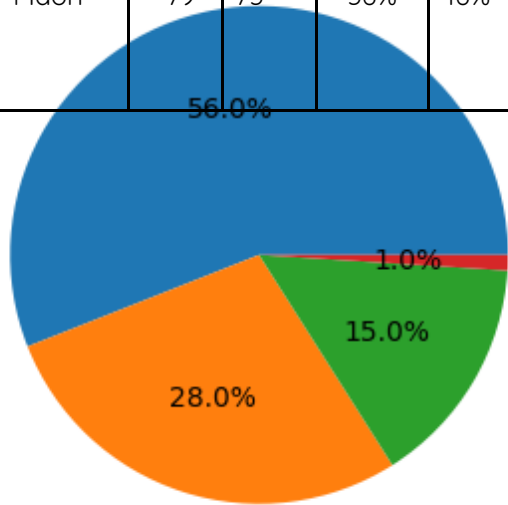
<b>Year 2</b>	29%	24%	54%	46%	17%	30%	4%	0%
<b>Year 3</b>	65%	40%	15%	28%	17%	26%	2%	6%

<b>Year 4</b>	44%	36%	21%	17%	28%	31%	8%	17%
<b>Year 5</b>	45%	29%	38%	36%	11%	24%	6%	9%
<b>Year 6</b>	31%	19%	61%	33%	6%	38%	2%	17%
<b>Year 7</b>	84%	80%	9%	9%	5%	9%	2%	2%
<b>Year 8</b>	81%	84%	19%	11%	0%	4%	0%	0%



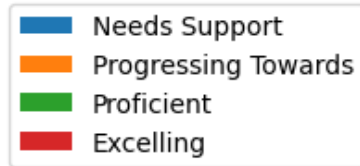
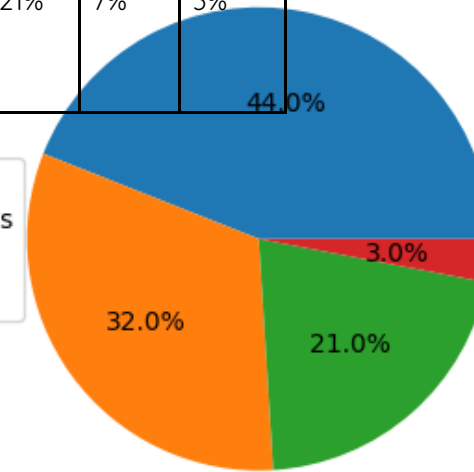
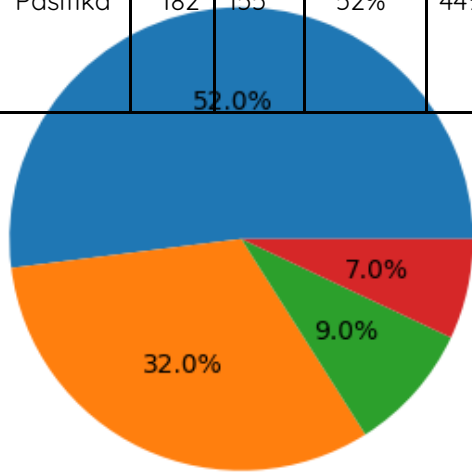
### Māori Group Summary

Category	Total		Needs Support		Progressing Towards		Proficient		Excelling	
	Mid	End	Mid	End	Mid	End	Mid	End	Mid	End
<b>Maths Māori Mid-Year 2025</b>						<b>Maths Māori End-of-Year 2025</b>				
Māori	79	75	56%	46%	28%	22%	15%	24%	1%	8%



**Pasifika Group Summary**

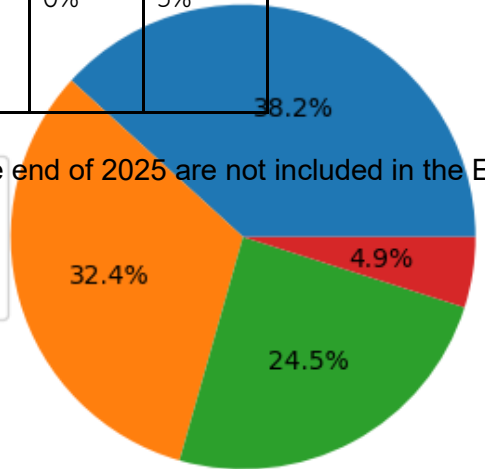
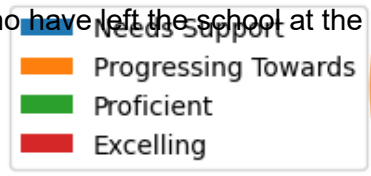
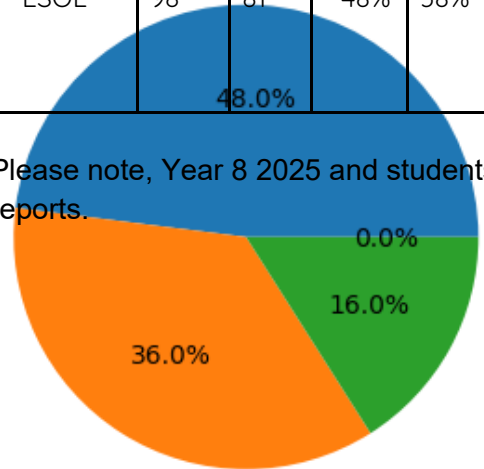
Category	Total		Needs Support		Progressing Towards		Proficient		Excelling	
	Mid	End	Mid	End	Mid	End	Mid	End	Mid	End
<b>Maths Pasifika Mid-Year 2025</b>										
Pasifika	182	155	52%	44%	32%	32%	9%	21%	7%	3%
<b>Maths Pasifika End-of-Year 2025</b>										



### ESOL Group Summary

Category	Total		Needs Support		Progressing Towards		Proficient		Excelling	
	Mid	End	Mid	End	Mid	End	Mid	End	Mid	End
	<b>Maths ESOL Mid-Year 2025</b>					<b>Maths ESOL End-of-Year 2025</b>				
ESOL	98	81	48%	38%	36%	33%	16%	25%	0%	5%

Please note, Year 8 2025 and students who have left the school at the end of 2025 are not included in the ESOL data due to limitations in generating the reports.



## **Commentary**

### **Strengths**

- Prime Maths and Numicon are supporting structured, visual and scaffolded learning.
- The use of manipulatives and consistent modelling is reinforcing number concepts.
- ESOL learners are benefiting from visual models, oral language integration and targeted support.

### **Areas for Development**

- Continue accelerating progress for students in the Needs Support and Progressing Towards categories.
- **Continue increasing the number of students in Proficient and Excelling**
- Strengthening consistent problem-solving practices and reasoning routines across all levels.
- Providing additional scaffolds and differentiated supports for neurodiverse students and those with specific learning differences (e.g., ADHD, dyscalculia).

### **Next Steps**

- Focusing more on the new Mathematics Curriculum for teaching, learning and assessing
- Look for alternative resources to support Awa/Moana mathematics teaching and learning
- Continue PLD in Prime Maths, Numicon, and problem-solving strategies.
- Increase use of digital tools such as PR1ME Pro
- Further integrate culturally inclusive contexts and resources reflecting the identities of Māori, Pasifika, and ESOL learners.

- Ongoing monitoring through SMART tool and in-class CDAs
- Develop PD modules for staff on neurodiverse inclusive strategies in mathematics.
- Year 7/8 and 3-6 MAP projects

**Whāia te mātauranga hei oranga mō koutou** (Seek after learning for the sake of your wellbeing)



# End of Year Writing Achievement Report 2025

This term we have adopted the new trial reporting language from the Ministry of Education. This report reflects how our students are achieving, based on our teachers' overall judgements from both classroom performance and assessment results.

The indicators being used are:

## **Needs Support**

- Require tailored support to meet curriculum expectations for their year level at school and home.
- Can complete tasks with significant guidance and assistance.
- Require tailored support in practice and resources, this may include access to targeted learning support.

ning support.

## **Progressing Towards**

- Are progressing towards curriculum expectations for their year level.
- Can complete tasks with some guidance and assistance.
- Are progressing but require tailored and targeted support to increase the rate of progress and achievement.

## **Proficiently**

- Are achieving curriculum expectations for their year level.
- Can consistently complete tasks accurately and independently.
- Are progressing and achieving at the expected rate of progress and achievement for their year level.

## **Exceeding**

- Are exceeding curriculum expectations for their year level.
- Can consistently complete tasks beyond the expectations for their year level.
- Are progressing and achieving higher than expected for their year level.

## **Assessment Tools**

- e-asTTle Writing Sample
- Teacher observation and judgement during reading sessions

**Whole School Summary - Writing (2025 End of Year)/  
Mid-End of Year Shift - Writing**

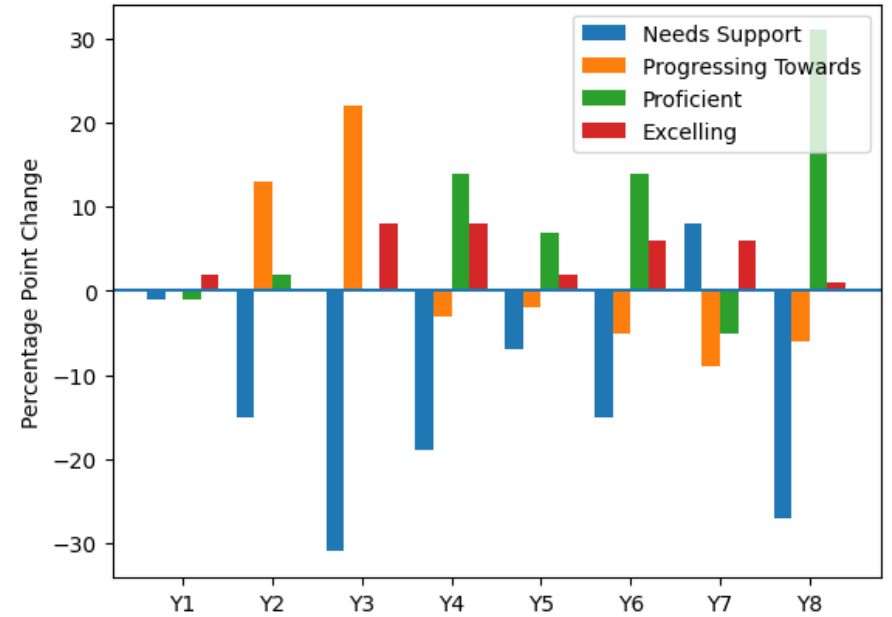
**Percentage movement from Mid Year - End of Year**

Positive movement above the line (growth). Negative

movement below the line (decline)

Year Level	Needs Support (%)		Progressing Towards (%)		Proficient (%)		Excelling (%)	
	mid	end	mid	end	mid	end	mid	end
Year 1	50	49	33	33	17	16	0	2
Year 2	56	41	19	32	25	27	0	0
Year 3	63	32	12	34	26	26	0	8
Year 4	55	36	20	17	25	39	0	8
Year 5	43	36	26	24	26	33	5	7
Year 6	36	21	32	27	28	42	4	10
Year 7	43	51	29	20	25	20	3	9
Year 8	54	27	30	24	13	44	3	4

**Whole School Writing Achievement Movement (Mid → End of Year 2025)**

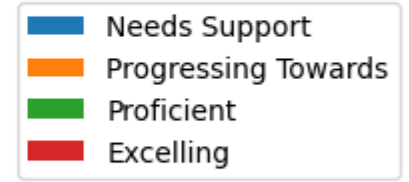
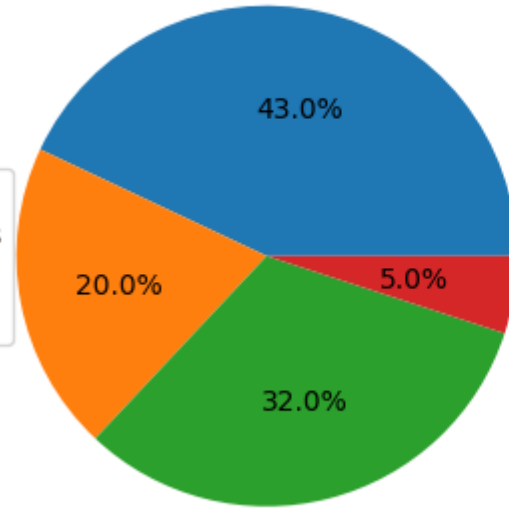
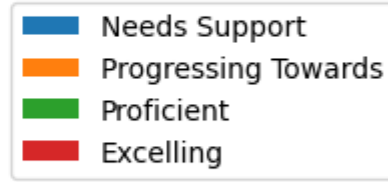
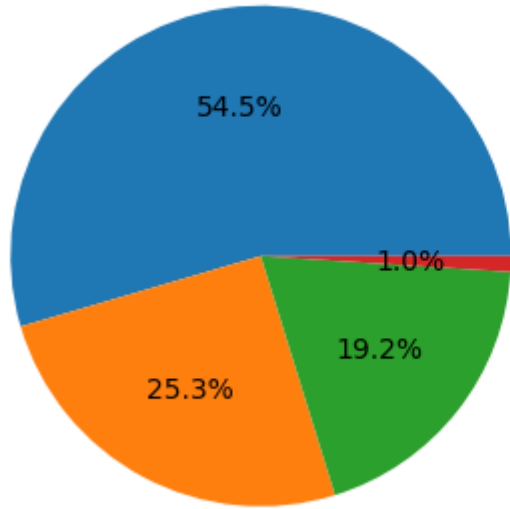


### Māori Group Summary

Category	Total		Needs Support		Progressing Towards		Proficient		Excelling	
	mid	end	mid	end	mid	end	mid	end	mid	end
Māori	79	75	54%	43%	25%	20%	19%	32%	1%	5%

Writing Māori Learners Mid-Year 2025

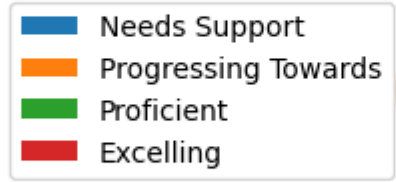
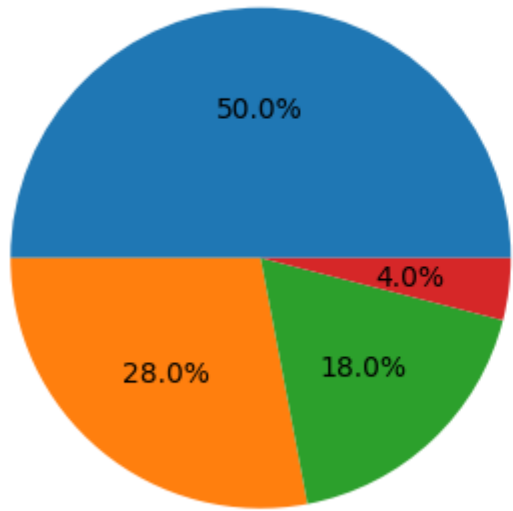
Writing Māori Learners End-of-Year 2025



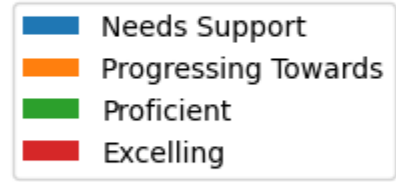
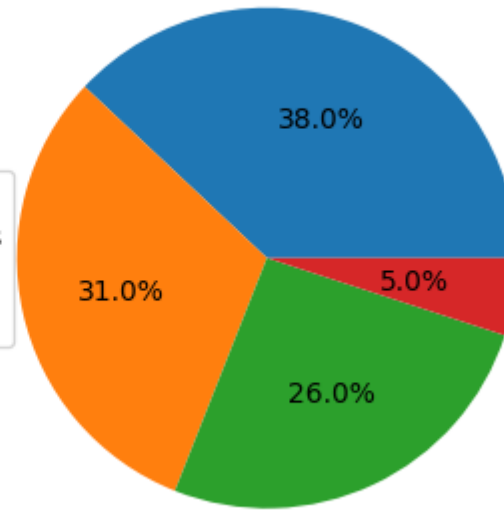
**Pasifika Group Summary**

Category	Total		Needs Support		Progressing Towards		Proficient		Excelling	
	Mid	End	mid	end	mid	end	mid	end	mid	end
Pasifika	182	155	50%	38%	28%	31%	18%	26%	4%	5%

Writing Pasifika Learners Mid-Year 2025



Writing Pasifika Learners End-of-Year 2025

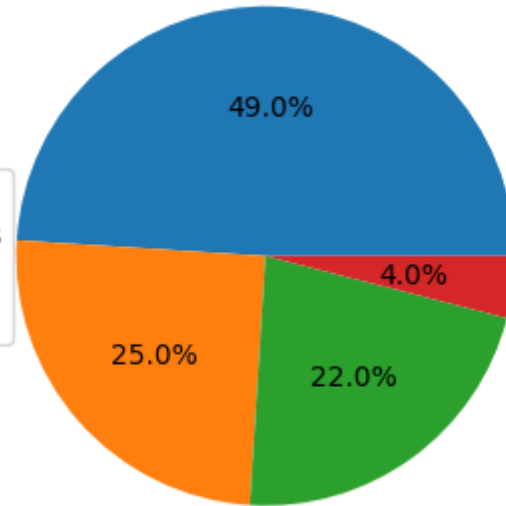
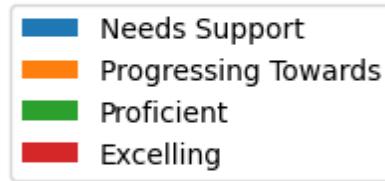
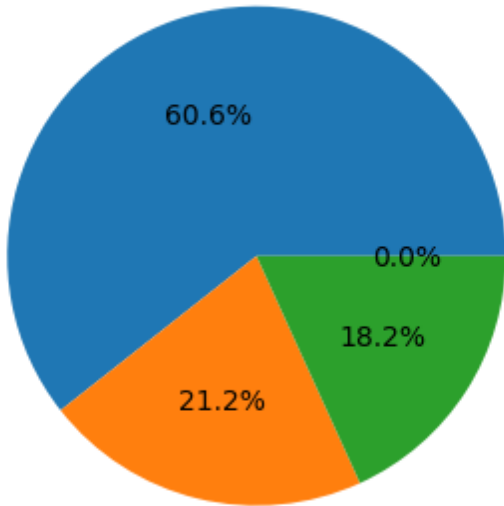


ESOL Group Summary

Category	Total		Needs Support		Progressing Towards		Proficient		Excelling	
	mid	end	mid	end	mid	end	mid	end	mid	end
ESOL	98	81	60%	49%	21%	25%	18%	22%	-	4%

Writing ESOL Learners Mid-Year 2025

Writing ESOL Learners End-of-Year 2025



Summary:

Strengths

- There has been a reduction in **Needs Support** from mid → end year and growth in **Proficient + Excelling**
- Structured writing approaches continue to support early sentence construction and heart word spelling in Moana.
- Ongoing PLD in The Code and explicit teaching of phoneme-grapheme correspondence is strengthening writing accuracy in Years 3–6.
- Continued current Writing Pedagogies: : Moana - Helen Walls PLD - which is what our Structured Approach to Writing is based on.  
Manu - Writing Revolution and Helen Walls PLD. Team Leaders - The Code PLD for Years 3- 8
- The use of visual scaffolds (e.g., sentence stems, sound boxes, planning frames) is supporting increased writing output across the sch
- Māori and Pasifika learners demonstrate strong engagement and improving outcomes, with over 32% working at proficient at the end of the year.

### Areas for Development

- A high proportion of students remain in the Needs Support category (Māori 43%, Pasifika 38%, ESOL 49%)
- Writing stamina and cohesion remain challenges in middle and senior school levels.
- A limited number of students are Excelling in writing across all groups, suggesting the need to extend capable writers
- Further refinement is needed in applying grammar, punctuation, and vocabulary within longer texts, particularly from Year 4 upwards.
- Teachers require continued support embedding assessment tools & language (e.g E-asttle, curriculum phases descriptors) to ensure consistency in OTJs.

### Next Steps

- **Continue PLD** in structured writing and implementation and understanding of The Code and BSLA.
- **Structured Literacy Intervention:** IDL Literacy support for Year 5-8 for those students identified as needing most support. In class Tier 2 support developed with Literacy lead to support all students in making progress. Target groups to support foundational literacy.
- **Use sentence starters, planning scaffolds, and genre-specific modelling** more widely across Years 3–8 to support idea generation and cohesion.

- **Ensure culturally sustaining practices** by incorporating writing tasks and mentor texts that reflect Māori, Pasifika, and multilingual identities.
- **Moderate writing across classes and year levels** to improve shared expectations and build assessment capability.
- **Introduce writing extension programmes** (e.g., creative writing clubs, publishing opportunities, podcasting (script writing) to engage and stretch

Excelling students.

- **Monitor progress regularly** using writing progressions, formative rubrics, and writing samples every term to inform teaching.
- **Provide targeted support for neurodiverse learners** through multisensory writing tools, dictation technology, and explicit sentence structure teaching.

## Mid-Year Reading Achievement Report 2025

This year we adopted the new trial reporting language from the Ministry of Education.. This report reflects how our students are achieving, based on our teachers' overall judgements from both classroom performance and assessment results.

The indicators being used are:

### Needs Support

- Require tailored support to meet curriculum expectations for their year level at school and home.
- Can complete tasks with significant guidance and assistance.
- Require tailored support in practice and resources, this may include access to targeted learning support.

### Progressing Towards

- Are progressing towards curriculum expectations for their year level.
- Can complete tasks with some guidance and assistance.
- Are progressing but require tailored and targeted support to increase the rate of progress and achievement.

### Proficient

- Are achieving curriculum expectations for their year level.
- Can consistently complete tasks accurately and independently.
- Are progressing and achieving at the expected rate of progress and achievement for their year level.

### Exceeding

- Are exceeding curriculum expectations for their year level.
- Can consistently complete tasks beyond the expectations for their year level
- Are progressing and achieving higher than expected for their year level.

### Assessment Tools

- DIBELS
- e-asTTle Reading
- Teacher observation and judgement during reading sessions
- Phonics Checks

### Reading Programmes

- BSLA (Better Start Literacy Approach): Years 1-2
- The Code: Years 3-8
- Whole class reading approach: Year 7-8 (and being trialled across the school)

- Daily Read Alouds teaching fluency, vocabulary and comprehensions  
(Informed by English curriculum phases and progressions)

**Mid Year Whole School Summary by Year Level**

<b>Year Level</b>	<b>Needs Support</b>	<b>Progressing Towards</b>	<b>Proficient</b>	<b>Excellent</b>
<b>Year 0</b>	100%	0%	0%	0%
<b>Year 1</b>	41%	39%	16%	4%
<b>Year 2</b>	47%	31%	18%	4%
<b>Year 3</b>	60%	11%	23%	6%
<b>Year 4</b>	40%	27%	26%	7%
<b>Year 5</b>	39%	24%	24%	13%
<b>Year 6</b>	26%	24%	28%	22%
<b>Year 7</b>	34%	22%	28%	16%
<b>Year 8</b>	33%	16%	49%	2%

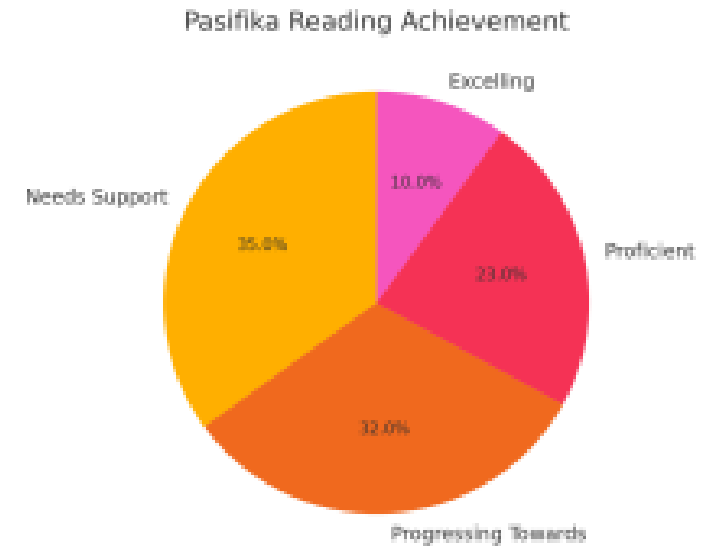
**Māori Group Summary**

Category	Total	Needs Support	Progressing Towards	Proficient	Excelling
Māori	72	40%	30%	20%	10%



**Pasifika Group Summary**

Category	Total	Needs Support	Progressing Towards	Proficient	Excelling
Pasifika	173	35%	32%	23%	10%



**ESOL Group Summary**



Category	Total	Needs Support	Progressing Towards	Proficient	Excelling
ESOL	89	30%	35%	25%	10%

## Commentary

### Strengths

- Early intervention via BSLA is supporting foundational literacy skills in Years 1-2.
- The Code is embedding structured literacy practices in Years 3-8, fostering phonics awareness and decoding skills.
- The Year 7-8 whole class reading approach is promoting shared learning and peer modelling.
- ESOL learners show positive trends, with notable percentages achieving Proficient and Excelling.
- Dibels data is giving us robust data to inform teaching and analyse effectiveness.
- Onboard, committed team of teachers taking on new learning and drawing on existing knowledge.

### Areas for Development

- Accelerating progress for students in the Needs Support and Progressing Towards categories, particularly in junior year levels.
- Strengthening consistency of whole class reading practice across more year levels.
- Providing additional scaffolds and differentiated supports for neurodiverse students and those with specific learning differences (e.g., ADHD, dyslexia).
- Extending students who are excelling through differentiation and extension initiatives

### Next Steps

- Continue PLD in structured literacy- The Code, BSLA, Science of Learning.
- Increase use of digital tools such as StepsWeb and Studyladder for targeted support.
- Further integrate culturally inclusive texts and resources reflecting the identities of Māori, Pasifika, and ESOL learners.
- Ongoing

monitoring through DIBELS and e-asTTle to track progress and inform planning.

- PD for neurodiversity for teachers supporting literacy in the classroom
- Extension initiatives explored and trialled in term 3

1.