



2025 Annual Report

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Northcote Primary School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Ministry Number:	1395
Principal:	Melissa Grant
School Address:	2 Lake Road, Northcote, Auckland 0627
School Postal Address:	2 Lake Road, Northcote, Auckland 0627
School Phone:	09 480 7376
School Email:	admin@northcoteprimary.school.nz
Accountant / Service Provider:	School Finance Hub

Northcote Primary School

Members of the Board

For the year ended 31 December 2025

Name	Position	How position Gained	Term Expired/Expires
Fiona Eagles	Presiding Member	Elected	2026
James Graham	Parent Representative	Elected	2027
David O'Halloran	Parent Representative	Elected	2027
Henry Barfoot	Parent Representative	Elected	2026
Ash Matuschka	Parent Representative	Elected	2026
Carey Thomas	Staff Representative	Elected	Dec 2025
Andy Brown	Principal		Dec 2025
Melissa Grant	Principal		

Northcote Primary School

Annual Financial Statements - For the year ended 31 December 2025

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Northcote Primary 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.

Fiona Eagles
Full Name of Presiding Member


Signature of Presiding Member

05/05/26
Date:

Melissa Grant
Full Name of Principal


Signature of Principal

05/05/2026
Date:

Northcote Primary 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	4,756,235	4,532,187	4,675,156
Locally Raised Funds	3	253,400	266,920	279,753
Interest		15,038	18,000	23,256
Total Revenue		5,024,673	4,817,107	4,978,165
Expense				
Locally Raised Funds	3	104,799	118,620	112,658
Learning Resources	4	3,275,758	3,082,400	3,173,070
Administration	5	308,959	300,450	301,072
Interest		2,789	2,600	2,787
Property	6	1,400,443	1,466,720	1,538,795
Loss on Disposal of Property, Plant and Equipment		5,324	-	1,204
Total Expense		5,098,072	4,970,790	5,129,586
Net Surplus / (Deficit) for the year		(73,399)	(153,683)	(151,421)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(73,399)	(153,683)	(151,421)

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

Northcote Primary 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		649,685	649,685	764,097
Total comprehensive revenue and expense for the year		(73,399)	(153,683)	(151,421)
Contribution - Furniture and Equipment Grant		-	-	29,447
Contribution - Te Mana Tuuhono		-	-	7,562
Equity at 31 December		576,286	496,002	649,685
Accumulated comprehensive revenue and expense		576,286	496,002	649,685
Equity at 31 December		576,286	496,002	649,685

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.

Northcote Primary 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	42,408	45,908	96,005
Accounts Receivable	8	362,328	252,500	260,531
Prepayments		25,807	15,000	31,533
Inventories	9	3,003	2,200	2,148
Investments	10	350,000	250,000	250,000
		<u>783,546</u>	<u>565,608</u>	<u>640,217</u>
Current Liabilities				
GST Payable		2,491	14,000	14,509
Accounts Payable	12	366,484	271,700	269,751
Revenue Received in Advance	13	669	500	2,785
Provision for Cyclical Maintenance	14	23,147	22,631	6,615
Finance Lease Liability	15	15,479	13,000	14,283
Funds held for Capital Works Projects	16	83,341	-	675
		<u>491,611</u>	<u>321,831</u>	<u>308,618</u>
Working Capital Surplus/(Deficit)		291,935	243,777	331,599
Non-current Assets				
Property, Plant and Equipment	11	430,719	411,940	465,440
		<u>430,719</u>	<u>411,940</u>	<u>465,440</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	129,519	148,715	134,562
Finance Lease Liability	15	16,849	11,000	12,792
		<u>146,368</u>	<u>159,715</u>	<u>147,354</u>
Net Assets		<u>576,286</u>	<u>496,002</u>	<u>649,685</u>
Equity		<u>576,286</u>	<u>496,002</u>	<u>649,685</u>

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

Northcote Primary 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		873,761	857,743	965,129
Locally Raised Funds		249,367	269,855	280,998
Goods and Services Tax (net)		(13,824)	(509)	8,915
Payments to Employees		(519,663)	(576,492)	(656,265)
Payments to Suppliers		(552,773)	(552,439)	(615,796)
Interest Paid		(2,789)	(2,600)	(2,787)
Interest Received		14,463	19,595	22,655
Net cash from/(to) Operating Activities		48,542	15,153	2,849
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(64,724)	(49,000)	(39,770)
Purchase of Investments		(100,000)	-	50,000
Net cash from/(to) Investing Activities		(164,724)	(49,000)	10,230
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	29,447
Finance Lease Payments		(8,042)	(15,575)	(16,351)
Funds Administered on Behalf of Other Parties		70,627	(675)	9,924
Net cash from/(to) Financing Activities		62,585	(16,250)	23,020
Net increase/(decrease) in cash and cash equivalents		(53,597)	(50,097)	36,099
Cash and cash equivalents at the beginning of the year	7	96,005	96,005	59,906
Cash and cash equivalents at the end of the year	7	42,408	45,908	96,005

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.

Northcote Primary School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Northcote Primary 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.

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

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 21.

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.

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

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 school uniforms. 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:

Board Owned Buildings	20-40 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

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 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 the valuer's approach to determining market value.

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 the surplus or deficit.

The reversal of an impairment loss is recognised in the 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, to but not yet taken at balance date.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from bonds/camp income 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 the above revenue received in advance, should the School be unable to provide the services to which they relate.

o) 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's 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.

p) 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 7-10 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.

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are 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 the surplus or deficit.

r) 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.

s) Budget Figures

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

t) 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.

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	866,680	856,893	944,401
Teachers' Salaries Grants	2,764,884	2,500,000	2,514,487
Use of Land and Buildings Grants	1,113,047	1,175,294	1,191,690
Other Government Grants	11,624	-	24,578
	<u>4,756,235</u>	<u>4,532,187</u>	<u>4,675,156</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	133,080	146,000	147,619
Fees for Extra Curricular Activities	87,151	101,420	101,902
Trading	4,275	4,000	5,839
Fundraising and Community Grants	217	-	4,000
Other Revenue	28,677	15,500	20,393
	<u>253,400</u>	<u>266,920</u>	<u>279,753</u>
Expense			
Extra Curricular Activities Costs	100,675	114,620	106,728
Trading	3,742	4,000	5,190
Fundraising and Community Grant Costs	-	-	310
Other Locally Raised Funds Expenditure	382	-	430
	<u>104,799</u>	<u>118,620</u>	<u>112,658</u>
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	<u>148,601</u>	<u>148,300</u>	<u>167,095</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	48,735	57,000	54,019
Information and Communication Technology	47,835	53,200	45,914
Employee Benefits - Salaries	3,027,028	2,814,500	2,910,386
Staff Development	33,284	37,000	41,527
Depreciation	115,809	115,000	115,767
Other Learning Resources	3,067	5,700	5,457
	<u>3,275,758</u>	<u>3,082,400</u>	<u>3,173,070</u>

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	10,533	8,000	10,130
Board Fees and Expenses	15,735	12,800	16,359
Other Administration Expenses	60,218	52,450	44,499
Employee Benefits - Salaries	193,310	200,000	200,026
Insurance	15,963	14,000	15,958
Service Providers, Contractors and Consultancy	13,200	13,200	14,100
	<u>308,959</u>	<u>300,450</u>	<u>301,072</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	72,296	70,000	70,352
Cyclical Maintenance	11,489	39,826	76,675
Heat, Light and Water	74,491	51,000	52,425
Rates	596	100	25
Repairs and Maintenance	43,889	47,700	68,023
Use of Land and Buildings	1,113,047	1,175,294	1,191,690
Employee Benefits - Salaries	62,747	62,300	55,914
Other Property Expenses	21,888	20,500	23,691
	<u>1,400,443</u>	<u>1,466,720</u>	<u>1,538,795</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	42,408	45,908	96,005
Cash and cash equivalents for Statement of Cash Flows	<u>42,408</u>	<u>45,908</u>	<u>96,005</u>

Of the \$42,408 Cash and Cash Equivalents and \$350,000 of investments \$83,341 is subject to restrictions for the following reasons:

- \$83,341 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.

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	13,137	6,000	8,791
Receivables from the Ministry of Education	14,697	3,000	6,279
Interest Receivable	7,670	5,500	7,095
Teacher Salaries Grant Receivable	326,824	238,000	238,366
	<u>362,328</u>	<u>252,500</u>	<u>260,531</u>
Receivables from Exchange Transactions	20,807	11,500	15,886
Receivables from Non-Exchange Transactions	341,521	241,000	244,645
	<u>362,328</u>	<u>252,500</u>	<u>260,531</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	611	400	604
School Uniforms	2,392	1,800	1,544
	<u>3,003</u>	<u>2,200</u>	<u>2,148</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	350,000	250,000	250,000
Total Investments	<u>350,000</u>	<u>250,000</u>	<u>250,000</u>

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	53,976	20,000	-	-	(6,192)	67,784
Furniture and Equipment	290,236	39,670	(1,808)	-	(54,845)	273,253
Information and Communication Technology	75,521	2,655	(2,055)	-	(36,588)	39,533
Leased Assets	25,391	21,688	(967)	-	(15,406)	30,706
Library Resources	20,316	2,400	(495)	-	(2,778)	19,443
	465,440	86,413	(5,325)	-	(115,809)	430,719

The net carrying value of furniture and equipment held under a finance lease is \$30,706 (2024: \$25,391)

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
	\$	\$	\$	\$	\$	\$
Buildings	176,998	(109,214)	67,784	156,998	(103,022)	53,976
Furniture and Equipment	804,878	(531,625)	273,253	771,509	(481,273)	290,236
Information and Communication Technology	210,285	(170,752)	39,533	214,374	(138,853)	75,521
Leased Assets	93,046	(62,340)	30,706	77,154	(51,763)	25,391
Library Resources	92,939	(73,496)	19,443	92,801	(72,485)	20,316
	1,378,146	(947,427)	430,719	1,312,836	(847,396)	465,440

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	23,520	15,000	13,063
Accruals	7,410	8,200	8,130
Employee Entitlements - Salaries	329,568	241,000	241,327
Employee Entitlements - Leave Accrual	5,986	7,500	7,231
	366,484	271,700	269,751
Payables for Exchange Transactions	366,484	271,700	269,751
	366,484	271,700	269,751

The carrying value of payables approximates their fair value.

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	-	-	2,429
Other revenue in Advance	669	500	356
	<u>669</u>	<u>500</u>	<u>2,785</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	141,177	134,562	84,767
Increase/(decrease) to the Provision During the Year	11,489	39,826	76,675
Use of the Provision During the Year	-	(3,042)	(20,265)
Provision at the End of the Year	<u>152,666</u>	<u>171,346</u>	<u>141,177</u>
Cyclical Maintenance - Current	23,147	22,631	6,615
Cyclical Maintenance - Non current	129,519	148,715	134,562
	<u>152,666</u>	<u>171,346</u>	<u>141,177</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on quotes and recent painting.

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	17,628	14,500	15,283
Later than One Year	18,566	12,100	13,792
Future Finance Charges	(3,866)	(2,600)	(2,000)
	<u>32,328</u>	<u>24,000</u>	<u>27,075</u>
Represented by			
Finance lease liability - Current	15,479	13,000	14,283
Finance lease liability - Non current	16,849	11,000	12,792
	<u>32,328</u>	<u>24,000</u>	<u>27,075</u>

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

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	Opening Balances	Receipts/Receivables from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
Block 2A Autex Installation #218919		675	-	(675)	-	-
Block 2: Toilet Refurbishment		-	14,400	(13,190)	-	1,210
Block 7, 9, Temps:Roof, Clearlite & Gutter Replacemen		-	125,987	(62,220)	-	63,767
Block 8,9,12,13,15:Lighting & Switchboard Replacemen		-	15,729	(15,729)	-	-
Block 1: Insulate, Ply & Seal floor - Breezeway #250853		-	33,136	(31,845)	-	1,291
Block 1, 7 Window Joinery Replacement #250849		-	54,033	(48,064)	-	5,969
Block 1 Water Damage Remediation #256574		-	12,315	(1,211)	-	11,104
Totals		675	255,600	(172,934)	-	83,341

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

83,341

-

83,341

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
Block 2A Autex Installation #218919		-	13,516	(12,841)	-	675
Block 1 Roof Repair #248831		(9,249)	13,324	(4,075)	-	-
Totals		(9,249)	26,840	(16,916)	-	675

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

675

-

675

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.

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	385	385
<i>Leadership Team</i> Remuneration Full-time equivalent members	905,312 7	847,312 7
Total key management personnel remuneration	905,697	847,697

There are 6 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has a Finance (2 members) committee that meets monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	200-210	160-170
Benefits and Other Emoluments	0-10	0-5
Termination Benefits	-	-

Other Employees

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

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	5.00	5.00
110 - 120	4.00	1.00
120 - 130	1.00	2.00
130 - 140	1.00	-
	11.00	8.00

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

Northcote Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

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

At 31 December 2025, the Board had capital commitments of \$57,617(2024:\$ NIL) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Block 7,9, Temps:Roof, Clearlite and Gutter Replaceme	57,617
Total	57,617

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

(b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments. (2024: Nil)

22. Financial Instruments

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Financial assets measured at amortised cost	\$	\$	\$
Cash and Cash Equivalents	42,408	45,908	96,005
Receivables	362,328	252,500	260,531
Investments - Term Deposits	350,000	250,000	250,000
Total financial assets measured at amortised cost	<u>754,736</u>	<u>548,408</u>	<u>606,536</u>
Financial liabilities measured at amortised cost			
Payables	366,484	271,700	269,751
Finance Leases	32,328	24,000	27,075
Total financial liabilities measured at amortised cost	<u>398,812</u>	<u>295,700</u>	<u>296,826</u>

23. Events After Balance Date

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

Independent Auditor's Report

To the Readers of Northcote Primary School's Financial Statements

For the Year Ended 31 December 2025

The Auditor-General is the auditor of Northcote Primary School (the School). The Auditor-General has appointed me, Bonita Swanepoel, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on pages 2 to 18, 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:
 - its 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 11 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 on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless 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 2025 Statement of Variance, Overall School Achievement Data (End of 2025,) Statement of Compliance with Employment Policy and KiwiSport funding.

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 the auditor, we have no relationship with, or interests in, the School.



Bonita Swanepoel
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>To meet our obligations, we take a number of steps including:</p> <ul style="list-style-type: none"> ● Conducting regular risk assessments to identify potential hazards and take steps to mitigate them ● Providing appropriate training and supervision to employees to ensure they can perform their jobs safely ● Maintaining equipment and machinery to ensure they are safe to use ● Ensuring that the workplace is clean and well maintained ● Encouraging employees to report any hazards or safety concerns they encounter ● Streamlined communication and emergency protocols ● Ensuring all safety systems (including practices) have clear purpose and instructions so that we provide a predictable and safe environment where staff feel confident and supported
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>Our EEO programme is designed and built on transparent systems to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>We have an EEO policy that emphasises our commitment to fairness and equal opportunities.</p> <p>We have a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed</p>

	<p>against the same standards.</p> <p>We use objective and standardised assessment methods such as structured interviews to evaluate candidates's suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p>We struggle to increase diversity in our workforce due to the very few candidates we have to select from, because of the low number of applications. This makes it challenging for the diversity in our workforce to reflect our student population.</p> <p>We develop policies and programmes that reflect Māori aspirations and needs, such as incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally responsive teaching and learning.</p> <p>We encourage diversity during Board elections - encouraging nominations and voting based on ensuring voices of all are at the decision making table.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, courses, workshops.</p> <p>We provide coaching and mentoring to employees, especially new employees, to help them develop their skills and knowledge. This is done via our PGC and PRT mentoring programme, including both internal and external expertise.</p> <p>We encourage collaboration and teamwork among</p>

	<p>employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offer flexible scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>We currently have no persons employed with disabilities.</p>

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
<p>Do you operate an EEO programme/policy?</p>	<p>✓</p>	
<p>Has this policy or programme been made available to staff?</p>	<p>✓</p>	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓ For the Principal	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ The Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Kiwisport Funding

Kiwi Sport money enabled our school to provide the following activities for our students during the 2025 school year.

- Hire costs of athletics equipment for children
- Bus transport for children to events including Cross Country, Athletics, Rippa Rugby and Netball inter school competitions
- Entry fees for school teams for inter school sporting events
- Sports coordinator release time
- Fees for YMCA sports for children
- Providing some sports uniforms

2025 Statement of Variance including evaluation and analysis of student progress and achievement

Executive Summary

2025 was a foundational year of growth and change management within our curriculum delivery. We successfully transitioned from the 2007 New Zealand Curriculum to a knowledge rich curriculum which included Structured Literacy and Mathematics frameworks. While national curriculum recalibrations (specifically the October 2025 Maths release) created a temporary downward shift in achievement data, we have established a clear, honest baseline. Our focus now moves from *implementing* these changes to *embedding* them with high fidelity to drive student engagement, progress and achievement.

Strategic Goal 1: Our People

- **2025 Outcomes:** Successfully embedded Mitey wellbeing practices and strengthened staff coherence through the Effective Collaborative Practice Framework (ECPF) were evident. In addition, student voice and agency practices were increasingly visible across classrooms. Attendance monitoring processes were strengthened, though irregular attendance remains a hurdle.
- **2026 Implementation Priority:** We will implement a school-wide communications plan to ensure consistency and clarity. By using a coaching way of being, we will support staff growth and bring our Learner Qualities to life to further drive engagement.

Strategic Goal 2: Our Curriculum

- **2025 Outcomes:** Structured Literacy is showing strong momentum, particularly in the junior school. The rollout of *Maths No Problem* provided a necessary shift toward explicit teaching through a well planned scope and sequence.
- **2026 Implementation Priority:** Our focus is on knowing what to teach and when by using a structured scope and sequence aligned with the content of the New Zealand Curriculum. We will use research and evidence-based pedagogy (eg: the Science of Learning, principles of acceleration and assessment for learning) and rigorous assessment tools to monitor and track progress through our SMS. Continued investment in resources will be required.

Strategic Goal 3: Our Place

- **2025 Outcomes:** We made significant strides in fostering an inclusive and culturally responsive environment. Key achievements included the establishment of a dedicated Cultural Leadership position which resulted in an increase of cultural celebrations which received positive feedback from students, parents and our community. Staff were engaged in professional development using external and internal experts to strengthen cultural awareness.
- **2026 Implementation Priority:** We will deepen our commitment as active Te Tiriti o Waitangi partners, championing matauranga Māori, te reo me ona tikanga. We aim to strengthen the sense of belonging for all whānau and ensure students have access to future-focused physical and digital environments.

2026 Strategic Focus: The Path to Acceleration

Our Annual Implementation Plan for 2026 is heavily weighted toward the principles of timely intervention and capacity building. By aligning our commitment to wellbeing through Mitey, Learning Through Play and curriculum strategies, we aim to lift student engagement, progress and achievement alongside addressing attendance inconsistencies to ensure equitable and improved outcomes for all.

Overall School Achievement Data (End of 2025)

The following percentages represent learners achieving **At or Above** the newly revised national curriculum expectations.

Learning Area	Achievement (At/Above)	Contextual Note
Reading	71.73%	Strongest area; reflects impact of Structured Literacy.
Writing	51.77%	A key focus for 2026; assessment and moderation across the school
Mathematics	37.68%	Reflects the significant October 2025 "rigour shift" by MOE.