

PAPARORE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1078

Principal: John Windleborn

School Address: 157 West Coast Road

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

PAPARORE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Paparore 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.

Blake
Masters

Full Name of Presiding Member

Signed by:
Blake Masters

Signature of Presiding Member

29/05/2026

Date

John
Windleborn

Full Name of Principal

Signed by:
John Windleborn

Signature of Principal

29/05/2026

Date

Paparore 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 | 2,142,380 | 1,784,635 | 1,866,369 |
| Locally Raised Funds | 3 | 97,032 | 52,850 | 32,114 |
| Interest | | 21,086 | 10,000 | 29,713 |
| Other Revenue | | 35,278 | - | - |
| Total Revenue | | 2,295,776 | 1,847,485 | 1,928,196 |
| Expense | | | | |
| Locally Raised Funds | 3 | 32,817 | 6,250 | 5,852 |
| Learning Resources | 4 | 1,451,849 | 1,202,629 | 1,241,556 |
| Administration | 5 | 326,908 | 254,670 | 331,144 |
| Interest | | 2,947 | 650 | 673 |
| Property | 6 | 332,503 | 331,652 | 340,733 |
| Other Expenses | 7 | 45,169 | 50,000 | 23,231 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 180 |
| Total Expense | | 2,192,193 | 1,845,851 | 1,943,369 |
| Net Surplus / (Deficit) for the year | | 103,583 | 1,634 | (15,173) |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 103,583 | 1,634 | (15,173) |

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

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

| | 2025 | 2025 | 2024 |
|---|------------------|-----------------------------|----------------|
| Notes | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Equity at 1 January | 921,628 | 958,830 | 934,581 |
| Total comprehensive revenue and expense for the year | 103,583 | 1,634 | (15,173) |
| Contribution - Furniture and Equipment Grant | - | - | 2,220 |
| Contributions from the Ministry of Education - Te Mana Tuhono | 2,467 | - | - |
| Equity at 31 December | 1,027,678 | 960,464 | 921,628 |
| Accumulated comprehensive revenue and expense | 1,027,678 | 960,464 | 921,628 |
| Equity at 31 December | 1,027,678 | 960,464 | 921,628 |

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.

Paparore School Statement of Financial Position

As at 31 December 2025

| | | 2025 | 2025 | 2024 |
|--|-------|--------------|-----------------------------|--------------|
| | Notes | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Current Assets | | | | |
| Cash and Cash Equivalents | 8 | 84,403 | 212,541 | 381,272 |
| Accounts Receivable | 9 | 102,816 | 65,217 | 88,533 |
| GST Receivable | | 9,471 | 4,899 | 21,560 |
| Prepayments | | 7,872 | 6,790 | 20,793 |
| Investments | 10 | 436,191 | 451,424 | 416,144 |
| | | 640,753 | 740,871 | 928,302 |
| Current Liabilities | | | | |
| Accounts Payable | 12 | 144,421 | 136,253 | 128,882 |
| Revenue Received in Advance | 13 | - | 8,053 | 5,134 |
| Provision for Cyclical Maintenance | 14 | 24,517 | 86,788 | 31,094 |
| Finance Lease Liability | 15 | 10,808 | 8,677 | 7,129 |
| Funds held in Trust | 16 | 1,165 | - | 652 |
| Funds held for Capital Works Projects | 17 | 2,955 | - | 340,629 |
| | | 183,866 | 239,771 | 513,520 |
| Working Capital Surplus/(Deficit) | | 456,887 | 501,100 | 414,782 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 11 | 634,765 | 490,427 | 551,097 |
| | | 634,765 | 490,427 | 551,097 |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 14 | 25,700 | 27,250 | 26,113 |
| Finance Lease Liability | 15 | 38,274 | 3,813 | 18,138 |
| | | 63,974 | 31,063 | 44,251 |
| Net Assets | | 1,027,678 | 960,464 | 921,628 |
| Equity | | 1,027,678 | 960,464 | 921,628 |

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

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

| | | 2025 | 2025 | 2024 |
|---|------|------------------|-----------------------------|-----------------|
| | Note | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 561,829 | 480,997 | 492,982 |
| Locally Raised Funds | | 132,376 | 52,850 | 29,586 |
| Goods and Services Tax (net) | | 12,089 | - | (16,661) |
| Payments to Employees | | (294,568) | (223,000) | (306,389) |
| Payments to Suppliers | | (259,374) | (159,823) | (316,849) |
| Interest Paid | | (2,947) | (650) | (673) |
| Interest Received | | 22,204 | 10,000 | 28,528 |
| Net cash from/(to) Operating Activities | | <u>171,609</u> | <u>160,374</u> | <u>(89,476)</u> |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (106,900) | (14,000) | (13,555) |
| Purchase of Investments | | (20,046) | - | (108,506) |
| Proceeds from Sale of Investments | | - | - | 143,786 |
| Net cash from/(to) Investing Activities | | <u>(126,946)</u> | <u>(14,000)</u> | <u>21,725</u> |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | - | - | 2,220 |
| Finance Lease Payments | | (7,561) | (8,853) | (6,809) |
| Funds Administered on Behalf of Other Parties | | (333,971) | - | 378,592 |
| Net cash from/(to) Financing Activities | | <u>(341,532)</u> | <u>(8,853)</u> | <u>374,003</u> |
| Net increase/(decrease) in cash and cash equivalents | | <u>(296,869)</u> | <u>137,521</u> | <u>306,252</u> |
| Cash and cash equivalents at the beginning of the year | 8 | <u>381,272</u> | <u>75,020</u> | <u>75,020</u> |
| Cash and cash equivalents at the end of the year | 8 | <u>84,403</u> | <u>212,541</u> | <u>381,272</u> |

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.

Paparore School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Paparore School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale. 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 | 40 years |
| Building Improvements | 40 years |
| Furniture and Equipment | 5-18 years |
| Information and Communication Technology | 4 years |
| Motor Vehicles | 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 2 to 15 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education | 562,984 | 479,987 | 517,122 |
| Teachers' Salaries Grants | 1,085,316 | 911,078 | 855,250 |
| Use of Land and Buildings Grants | 286,506 | 270,570 | 288,655 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 198,583 | 120,000 | 198,977 |
| Other Government Grants | 8,991 | 3,000 | 6,365 |
| | 2,142,380 | 1,784,635 | 1,866,369 |

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 | - | 2,100 | 1,058 |
| Fees for Extra Curricular Activities | 5,819 | 8,750 | 3,975 |
| Fundraising and Community Grants | 73,206 | 24,000 | 8,834 |
| Other Revenue | 18,007 | 18,000 | 18,247 |
| | 97,032 | 52,850 | 32,114 |
| Expense | | | |
| Extra Curricular Activities Costs | 4,718 | 1,750 | 2,958 |
| Fundraising and Community Grant Costs | 23,557 | - | - |
| Other Locally Raised Funds Expenditure | 4,542 | 4,500 | 2,894 |
| | 32,817 | 6,250 | 5,852 |
| <i>Surplus for the year Locally Raised Funds</i> | 64,215 | 46,600 | 26,262 |

4. Learning Resources

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 73,365 | 65,150 | 80,221 |
| Information and Communication Technology | 12,170 | 11,500 | 10,501 |
| Employee Benefits - Salaries | 1,292,511 | 1,059,078 | 1,079,139 |
| Staff Development | 11,136 | 17,000 | 12,853 |
| Depreciation | 59,041 | 44,151 | 55,024 |
| Other Learning Resources | 3,626 | 5,750 | 3,818 |
| | 1,451,849 | 1,202,629 | 1,241,556 |

5. Administration

| | 2025 | 2025 | 2024 |
|---|----------------|--------------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Audit Fees | 9,731 | 7,850 | 7,836 |
| Board Fees and Expenses | 7,971 | 11,170 | 6,164 |
| Other Administration Expenses | 17,956 | 23,550 | 18,011 |
| Employee Benefits - Salaries | 75,806 | 75,000 | 82,340 |
| Insurance | 6,613 | 7,500 | 7,784 |
| Service Providers, Contractors and Consultancy | 10,248 | 9,600 | 10,032 |
| Ka Ora, Ka Ako - Healthy School Lunch Programme | 198,583 | 120,000 | 198,977 |
| | 326,908 | 254,670 | 331,144 |

6. Property

| | 2025 | 2025 | 2024 |
|---------------------------|----------------|--------------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Cyclical Maintenance | (6,990) | 22,702 | (2,645) |
| Heat, Light and Water | 20,210 | 11,780 | 21,582 |
| Repairs and Maintenance | 15,262 | 15,800 | 16,442 |
| Use of Land and Buildings | 286,506 | 270,570 | 288,655 |
| Other Property Expenses | 17,515 | 10,800 | 16,699 |
| | 332,503 | 331,652 | 340,733 |

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. Other Expenses

| | 2025 | 2025 | 2024 |
|---|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Loss on Uncollectable Accounts Receivable | - | - | 1,472 |
| Transport | 45,169 | 50,000 | 21,759 |
| | 45,169 | 50,000 | 23,231 |

8. Cash and Cash Equivalents

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts | 84,403 | 212,541 | 381,272 |
| Cash and cash equivalents for Statement of Cash Flows | 84,403 | 212,541 | 381,272 |

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

Of the \$84,403 Cash and Cash Equivalents \$4,120 is subject to restrictions for the following reasons:

- \$2,955 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17.
- \$1,165 is held in trust by the school on behalf of other parties, as disclosed in note 16.

9. Accounts Receivable

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | - | 1,472 | - |
| Receivables from the Ministry of Education | 4,853 | - | 3,077 |
| Interest Receivable | 2,981 | 2,914 | 4,099 |
| Teacher Salaries Grant Receivable | 94,982 | 60,831 | 81,357 |
| | 102,816 | 65,217 | 88,533 |
| Receivables from Exchange Transactions | 2,981 | 4,386 | 4,099 |
| Receivables from Non-Exchange Transactions | 99,835 | 60,831 | 84,434 |
| | 102,816 | 65,217 | 88,533 |

10. Investments

The School's investment activities are classified as follows:

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 436,191 | 451,424 | 416,144 |
| Total Investments | 436,191 | 451,424 | 416,144 |

11. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|-----------------------------|----------------|-----------|------------|-----------------|-----------------------|
| 2025 | \$ | \$ | \$ | \$ | \$ | \$ |
| Land | 130,204 | - | - | - | - | 130,204 |
| Board-owned Buildings | 110,232 | - | - | - | (5,796) | 104,436 |
| Building Improvements | 132,100 | - | - | - | (4,546) | 127,554 |
| Furniture and Equipment | 130,666 | 80,041 | - | - | (23,936) | 186,771 |
| Information and Communication Technology | 22,102 | 28,572 | - | - | (12,491) | 38,183 |
| Leased Assets | 24,374 | 33,342 | - | - | (11,691) | 46,025 |
| Library Resources | 1,419 | 754 | - | - | (581) | 1,592 |
| | <u>551,097</u> | <u>142,709</u> | <u>-</u> | <u>-</u> | <u>(59,041)</u> | <u>634,765</u> |

The net carrying value of equipment held under a finance lease is \$46,025 (2024: \$24,374)

Restrictions

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

| | 2025 | 2025 | 2025 | 2024 | 2024 | 2024 |
|--|----------------------|-----------------------------|-----------------------|----------------------|-----------------------------|-----------------------|
| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Land | 130,204 | - | 130,204 | 130,204 | - | 130,204 |
| Board-owned Buildings | 231,844 | (127,408) | 104,436 | 231,844 | (121,612) | 110,232 |
| Building Improvements | 187,933 | (60,379) | 127,554 | 187,933 | (55,833) | 132,100 |
| Furniture and Equipment | 603,879 | (417,108) | 186,771 | 523,838 | (393,172) | 130,666 |
| Information and Communication Technology | 206,408 | (168,225) | 38,183 | 177,836 | (155,734) | 22,102 |
| Motor Vehicles | 21,018 | (21,018) | - | 21,018 | (21,018) | - |
| Leased Assets | 58,743 | (12,718) | 46,025 | 31,563 | (7,189) | 24,374 |
| Library Resources | 58,667 | (57,075) | 1,592 | 57,913 | (56,494) | 1,419 |
| | <u>1,498,696</u> | <u>(863,931)</u> | <u>634,765</u> | <u>1,362,149</u> | <u>(811,052)</u> | <u>551,097</u> |

12. Accounts Payable

| | 2025 | 2025 | 2024 |
|---|----------------|-----------------------|----------------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Creditors | 24,308 | 19,961 | 12,257 |
| Accruals | 9,731 | 4,643 | 7,836 |
| Banking Staffing Overuse | - | 26,110 | - |
| Employee Entitlements - Salaries | 94,982 | 60,831 | 81,357 |
| Employee Entitlements - Leave Accrual | 15,400 | 24,708 | 27,432 |
| | <u>144,421</u> | <u>136,253</u> | <u>128,882</u> |
| Payables for Exchange Transactions | 144,421 | 136,253 | 128,882 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | <u>144,421</u> | <u>136,253</u> | <u>128,882</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 | - | 4,053 | 5,134 |
| Other Revenue In Advance | - | 4,000 | - |
| | - | 8,053 | 5,134 |
| | - | 8,053 | 5,134 |

14. Provision for Cyclical Maintenance

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 57,207 | 91,336 | 113,365 |
| Increase/(decrease) to the Provision During the Year | (6,990) | 22,702 | (2,645) |
| Use of the Provision During the Year | - | - | (53,513) |
| Provision at the End of the Year | 50,217 | 114,038 | 57,207 |
| | 50,217 | 114,038 | 57,207 |
| Cyclical Maintenance - Current | 24,517 | 86,788 | 31,094 |
| Cyclical Maintenance - Non current | 25,700 | 27,250 | 26,113 |
| | 50,217 | 114,038 | 57,207 |
| | 50,217 | 114,038 | 57,207 |

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 | 14,352 | 8,677 | 8,822 |
| Later than One Year | 43,252 | 3,813 | 20,716 |
| Future Finance Charges | (8,522) | - | (4,271) |
| | 49,082 | 12,490 | 25,267 |
| | 49,082 | 12,490 | 25,267 |
| Represented by | | | |
| Finance lease liability - Current | 10,808 | 8,677 | 7,129 |
| Finance lease liability - Non current | 38,274 | 3,813 | 18,138 |
| | 49,082 | 12,490 | 25,267 |
| | 49,082 | 12,490 | 25,267 |

16. Funds held in Trust

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Funds Held in Trust on Behalf of Third Parties - Current | 1,165 | - | 652 |
| Funds Held in Trust on Behalf of Third Parties - Non-current | - | - | - |
| | 1,165 | - | 652 |

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

| 2025 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions / Transfers | Closing Balances \$ | |
|--------|-------------|---------------------------|----------------------------|----------------|---------------------------------------|---------------------------|--|
| | 246077 | 230,806 | - | (229,518) | - | 1,288 | |
| | 246081 | 47,948 | (103) | (47,845) | - | - | |
| | 249335 | 31,885 | 542 | (32,427) | - | - | |
| | 246079 | 29,990 | - | (28,323) | - | 1,667 | |
| Totals | | 340,629 | 439 | (338,113) | - | 2,955 | |

Represented by:

| | |
|---|-------|
| Funds Held on Behalf of the Ministry of Education | 2,955 |
| Funds Receivable from the Ministry of Education | - |

| 2024 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions / Transfers | Closing Balances \$ | |
|--------|-------------|---------------------------|----------------------------|----------------|---------------------------------------|---------------------------|--|
| | 246082 | (13,324) | - | 13,324 | - | - | |
| | 246077 | (15,259) | 868,500 | (622,435) | - | 230,806 | |
| | 249334 | - | 22,502 | (22,502) | - | - | |
| | 246081 | - | 50,378 | (2,430) | - | 47,948 | |
| | 249335 | - | 33,235 | (1,350) | - | 31,885 | |
| | 246079 | - | 35,100 | (5,110) | - | 29,990 | |
| Totals | | (28,583) | 1,009,715 | (640,503) | - | 340,629 | |

Represented by:

| | |
|---|---------|
| Funds Held on Behalf of the Ministry of Education | 340,629 |
| Funds Receivable from the Ministry of Education | - |

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

| | 2025 Actual \$ | 2024 Actual \$ |
|---|-------------------------------|-------------------------------|
| <i>Board Members</i> | | |
| Remuneration | 2,635 | 2,910 |
| <i>Leadership Team</i> | | |
| Remuneration | 509,065 | 489,612 |
| Full-time equivalent members | 4.00 | 4.00 |
| Total key management personnel remuneration | 511,700 | 492,522 |

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

Principal

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

| | 2025 Actual \$000 | 2024 Actual \$000 |
|--|----------------------------------|----------------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 160 - 170 | 150 - 160 |
| Benefits and Other Emoluments | 4 - 5 | 4 - 5 |
| Termination Benefits | - | - |

Other Employees

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

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

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$97,788 (2024: \$454,319) as a result of entering the following contracts:

| | Remaining Capital Commitment |
|-----------------------|------------------------------------|
| Te Puawai Replacement | \$ 97,788 |
| Total | <u>97,788</u> |

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

(b) Operating Commitments

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

23. Financial Instruments

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

Financial assets measured at amortised cost

| | 2025 | 2025 Budget | 2024 |
|---|---------|----------------|---------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Cash and Cash Equivalents | 84,403 | 212,541 | 381,272 |
| Receivables | 102,816 | 65,217 | 88,533 |
| Investments - Term Deposits | 436,191 | 451,424 | 416,144 |
| Total financial assets measured at amortised cost | 623,410 | 729,182 | 885,949 |

Financial liabilities measured at amortised cost

| | | | |
|--|---------|---------|---------|
| Payables | 144,421 | 136,253 | 128,882 |
| Finance Leases | 49,082 | 12,490 | 25,267 |
| Total financial liabilities measured at amortised cost | 193,503 | 148,743 | 154,149 |

24. Events After Balance Date

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

25. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

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

Opinion

In our opinion the financial statements:

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

Our audit was completed on 29/05/2026

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.

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Liesl Lombard Adelle Wilson

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 included in the Board's annual report

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

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

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

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

Independence

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

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

Signed by:

D2F4D9BAC01D215A

Angela Edwards
BDO Northland
On behalf of the Auditor-General
Kerikeri, New Zealand

Paparore School

Members of the Board

| Name | Position | How Position Gained | Term Expired/ Expires |
|------------------|-----------------------|------------------------------------|--------------------------------------|
| Anthony Rodger | Presiding Member | Elected | Dec 2025 |
| Blake Masters | Presiding Member | Elected | Sep 2028 |
| John Windleborn | Principal | ex Officio | |
| Tamara Brockbank | Parent Representative | Elected | Sep 2028 |
| Lance Brockbank | Parent Representative | Elected | Sep 2028 |
| Patrick Corrigan | Parent Representative | Elected | Sep 2025 |
| Luke Bridge | Parent Representative | Elected | Sep 2025 |
| Shaveran Naicker | Parent Representative | Elected | Sep 2028 |
| Erina Attwood | Parent Representative | Elected | Sep 2025 |
| Cory James | Parent Representative | Elected | Sep 2028 |
| Kayla Dean | Parent Representative | Co-opted | Sep 2028 |
| Edwina Stevenson | Staff Representative | Elected | Sep 2028 |
| Michelle Neki | Staff Representative | Elected | Sep 2025 |

Paparore School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$2,737 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Paparore 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.



Analysis of Variance 2025

School Name and Number: Paparore 0178

| Focus: Mathematics | | | |
|---|---|---|---|
| Strategic Aim: | | | |
| 1: Strengthen the learning capabilities for all students 2: Strengthen leadership amongst all staff 3: Build whanau / community / iwi partnerships to enhance student learning | | | |
| Annual Aim: | | | |
| 1a: Use data effectively to inform teaching and learning 1b: Growing student – centred learning [Student Agency] 1c: Enhance inclusiveness into class and school programmes to cater for all student needs | | | |
| Baseline data: | | | |
| Analysis of school-wide mathematics data in 2023 identified some concerns in the Year 3 cohort. The data shows that 9 of our students who are in Year 4 this year were below the expected level in mathematics last year. | | | |
| Target: The nine Year 4 students below their expected curriculum level in Mathematics will be at their expected curriculum level by the end of the year | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <ul style="list-style-type: none"> We reviewed assessment data with staff and determined the particular, learning needs of our target students. We had regular meetings to discuss progress of these target students. Planning was carefully considered so a programme to meet the learning needs of the target students was completed. We met with parents, families and whanau around ways to support students' learning in mathematics. Acceleration classes and/or teacher aide support was provided to support our target students. | <ul style="list-style-type: none"> 4 of the students managed to lift their achievement to the expected level although we still need to monitor their progress in 2025. All but one of the other students made progress but still not enough to be where they should be. The students have worked hard this year to progress in maths and it has been great to see each of the students more engaged and motivated during math sessions as their confidence has increased. These students continue to work towards Level 2 of the NZ Curriculum. | <ul style="list-style-type: none"> There was progress made by all students but not enough for everyone to get them to the expected level. There have been focussed staff and team meetings on assessment, benchmarking, moderation and understanding the evidence needed to make consistent and valid judgements on where these students are at. A dedicated one-hour time slot for mathematics every day is timetabled for each classroom. We have continued to invest in the various mathematics resources including online programmes to support student's learning. | <ul style="list-style-type: none"> Whole-school approach to the way we teach mathematics. We will continue to focus on formative teaching practices. Pick up on our Mathematics PLD with a PR1ME facilitator Apply for more PLD hours focusing on Mathematics. Continue employing teacher aides to assist with class mathematics programmes. IEP's for all our 'Well Below' students Continue with 'Mathematics' online programmes. |



| | | | |
|--|--|--|--|
| <ul style="list-style-type: none"> • School-wide development given to teachers on teaching mathematics and different learning styles. • Focus on a structured Mathematics programme [PR1ME] • Resources to support PR1ME implementation purchased. • Process put in place for teachers to reflect on and improve practice. • Moderation meetings and school-wide assessment developed so that there is consistency throughout the school. • Student voice considered in mathematics topics and materials. • Online mathematics programmes continued across the school | <ul style="list-style-type: none"> • The students have continued working on solving simple equations using repeated addition. • The students have been confidently talking about their learning in our small group and explaining how they solve a mathematical- problems • Of the five students who are still working towards, one of the students did not show progress at an expected level. • Two of the students demonstrated a higher level of understanding than in Term 3 and were consistently showing improvement in the assessments that were completed; PAT Maths, IKAN and Basic Facts. | <ul style="list-style-type: none"> • Students are more motivated, and they choose to complete activities in their own time at school and/or home. • A focus on problem-solving in small groups has been a way to engage the students as they gain in confidence. • Our Mathematics PLD was helpful but we still need a lot more, especially in the implementation of the PR1ME kaupapa. | <ul style="list-style-type: none"> • Incentives for learning basic facts or a home learning programme at each level. • Next year the students will need lots of opportunities to explain their learning in a way that will help them understand what their next learning steps are. • They can practise talking about their learning in mathematics through Co-operative learning strategies • The students will continue to have opportunities to talk about what they know and share this either with their maths group, in a short video and/or with a partner. <p>Next Steps - The students will continue to draw on learning tools to help them when they are not sure of the strategy, they need to use to solve the problem. Hopefully in time, they will be able to respond automatically to solve math problems because they know how to without prompts.</p> <ul style="list-style-type: none"> • Group work for problem solving • Fractions of groups • Math goal setting 2025 |
| <p><u>Planning for next year:</u></p> | | | |



In 2025 we plan to continue with similar strategies as 2024. We will schedule staff meetings to moderate mathematics at regular intervals. Pedagogy of mathematics will be an area of focus for development. Our main target group for reporting will be over a wider cohort of the school. Every class will have 'target groups' which they will work with to accelerate students learning that are below or well below in mathematics. We will continue with our 'mathematics walls' which are rich in numeracy, so these students know where they are at, where they need to get to and how to get there. Purchase more resources to support teacher planning and mathematics programmes. We plan to maintain the number of teacher aides to assist within classroom programmes. We will continue with a PLD focus on Mathematics in 2025.

Analysis of Variance 2025

School Name and Number: Paparore 0178

| | | | |
|--|---|---|---|
| Focus: Reading | | | |
| Strategic Aim: | | | |
| 1: Strengthen the learning capabilities for all students 2: Strengthen leadership amongst all staff 3: Build whanau / community / iwi partnerships to enhance student learning | | | |
| Annual Aim: | | | |
| 1a: Use data effectively to inform teaching and learning 1b: Growing student – centred learning [Student Agency] 1c: Enhance inclusiveness into class and school programmes to cater for all student needs | | | |
| Baseline data: | | | |
| Analysis of school-wide reading data in 2023 identified some concerns with the school cohort. The data shows that 6 of our Year 5 students in 2024 were achieving 'below' the expected level in reading. | | | |
| Target: | | | |
| The six Year 6 students below their expected curriculum level in <u>Reading</u> will be at the expected by the end of the year 2025 | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <ul style="list-style-type: none"> Reviewed assessment data with staff and determine the specific learning needs of all these students. Monthly staff meetings to discuss all these students' progress. Work with parents, families / whanau around ways to support these students' learning at home. Professional development available to teachers on teaching | <p>Teacher Report: The 6 Year 6 students in this group are in Te Kauru. All six students are working towards expectations within phase 2 of the New Zealand Curriculum. <u>Summary for Year 6 (Target Students)</u> <u>Reading End of Term 4 :</u> Teacher judgment (OTJs) has been used to determine each student's</p> | <p>There have been focussed staff and team meetings on assessment, moderation and understanding the evidence needed to make consistent and valid assessments using the literacy progressions and the Reading Standards. Specific interventions to meet the needs of these students were:</p> <ul style="list-style-type: none"> Targeted interventions based on individual needs | <p>Next learning steps for the student Working Towards Expectations. Strengthen comprehension of mid - Level 3 texts.</p> <ul style="list-style-type: none"> Practice identifying the main idea in each paragraph or section. Use heading, diagrams and text features to support understanding. Summarise short sections of text accurately. <p>Develop inferencing strategies</p> |



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| <p>reading and different learning styles.</p> <ul style="list-style-type: none"> • Process in place for teachers to reflect on and change & improve practice. • Professional readings and quality professional development put in place to support and guide teacher’s professional practice. • Moderation meetings and school-wide assessment developed so that there is consistency how we assess reading throughout the school. • Accelerated classes and teacher aide support given to students below their expected levels. • Student voice is considered in reading • Plan a programme to meet the learning needs of all these students. • Excellent examples of reading & writing shared with others through co-operative learning strategies. • Students given time and motivation to read and respond. • Allocated sessions for reading in class • Teachers report at least twice a term on target group progress. • Continue to promote and reward 100 Reading Club [Home Learning initiative] • Hui for whanau to demonstrate effective ways to work with their child/ren at home in reading • Access to online reading resources | <p>current reading level, based on evidence gathered over the term. Target Student Reading Report Summary This report outlines the end-of-Term 4 reading progress for the targeted Year 6 students, with achievement and learning described in relation to Phase 2 of the refreshed English curriculum. Overall, the target group has continued to move forward in their reading development. Students are showing stronger independence when selecting and working through texts, and many now approach reading with greater assurance and interest. As a group, they are becoming more capable of reading a variety of fiction and non-fiction texts, locating key ideas, understanding the writer’s message, and connecting information across different parts of a text.</p> <p>Five of the six students are now reading at the expected level for Year 6. These learners are confidently choosing books that suit their ability, purpose and interest, drawing from a wide range of authors, genres, and text types. They regularly access reading material from multiple sources, including the school library, the Far North District Council library, and online reading sites. Their home reading logs also indicate increased commitment, with more consistent daily entries and steady engagement in reading outside of school.</p> <p>The sixth student is progressing towards the Year 6 expectation. This learner is showing improved confidence with a more structured and positive approach to reading tasks. The student is making</p> | <ul style="list-style-type: none"> • In class changes to pedagogy • Focus on target students • We continued with ‘reading walls’ to support them so students knew where they were at, where they needed to get to and what to do to get there • A dedicated one-hour time slot for reading every day was timetabled for each classroom • Quality Professional Development attended • More collaboration amongst teachers [sharing of ideas] • A kaupapa of shared responsibility by every teacher for every student to achieve regardless of whether they were in their class or not • Participation in 100 Home Reading Club – Whanau involvement • All classes had to accelerate their learning within the normal classroom programme. The classroom teachers found this difficult because there were other groups that needed to be catered for, so time was precious. • A significant obstacle hindering student progress is persistent absenteeism. These students have struggled to keep pace with the curriculum and complete necessary learning experiences, limiting their opportunities to develop essential skills and complete assigned tasks. | <ul style="list-style-type: none"> • Use background knowledge and text clues to make simple inferences. • Answer “why do you think....?” questions with support. • Identify feelings, motivations or causes based on clues in the text. <p>Build vocabulary and decoding confidence</p> <ul style="list-style-type: none"> • Continue working on multisyllable words through morphology (how words are formed and structured) and phonics (sounds - Phonemes to letters Graphemes). • Learn new topic words and practise using them in oral sentences. • Use strategies such as rereading, looking for smaller parts in words and checking meaning. <p>Improve text selection and independence.</p> <ul style="list-style-type: none"> • Choose books at a suitable level with guidance. • Increase daily reading stamina (10-15 minutes sustained reading- Home reading). • Develop confidence to talk about what they read. <p>Strengthen engagement with texts.</p> <ul style="list-style-type: none"> • Practise making predictions before and during reading. • Retell or explain what happened in their own words. • Connect ideas in the text to personal experiences. <p>Group next steps for the Whole Target Group. - All six students will benefit from -</p> <ul style="list-style-type: none"> • Continued access to a wide range of text types (School Journals, Connected series, Library books, online articles) |
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| | <p>deliberate efforts to commit to consistent daily home reading and to daily check in his reading log. These efforts are helping the student with working towards the next steps in their learning.</p> <p>The next learning steps for the 5 students reading at expectation are to -</p> <p>Deepen their comprehension of complex text</p> <ul style="list-style-type: none"> • Practise identifying deeper ideas, themes and messages across longer texts. • Explain how characters change and what influences those changes. • Compare and contrast information across multiple texts on a topic. <p>Strengthen inferencing skills -</p> <ul style="list-style-type: none"> • Justify inferences using specific evidence from the text. • Identify what is <i>suggested</i> but not directly stated. • Use clues from vocabulary, structure and illustrations to deepen understanding. <p>Build vocabulary and language knowledge -</p> <ul style="list-style-type: none"> • Learn subject-specific and figurative language found in Year 6 texts. • Group new words into word families, root words, prefixes and suffixes. • Apply new vocabulary in writing and discussion. <p>Improve ability to evaluate and interpret -</p> <ul style="list-style-type: none"> • Identify the author's purpose and viewpoint. • Explain how language features (dialogue, imagery, metaphors) shape meaning. | | <ul style="list-style-type: none"> • Daily reading routines at school and at home. • Opportunities to discuss texts with peers and adults. • Explicit vocabulary instruction linked to reading and writing. • Tasks that require using evidence from the text. • Exposure to more complex language and ideas through read-alouds. |
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| | <ul style="list-style-type: none"> • Recognise bias or persuasion in texts(ads, articles and online content - information, media, resources accessible on the internet) <p>Expanding reading stamina and text choices -</p> <ul style="list-style-type: none"> • Continue selecting a wide range of text for interest and information, • Read longer novels and a broader range of genre (Historical, New Zealand Authors, Articles). • Maintain home reading routines with daily reflection or discussions. <p>Strengthen discussion skills -</p> <ul style="list-style-type: none"> • Use evidence to support opinions during reading discussions. • Ask and answer open ended questions that explore deeper ideas. • Participate confidently in guided and independent reading conversations. | | |
| <p><u>Planning for next year [2026]:</u> In 2026 we plan to continue with similar strategies as in 2025 for this cohort. We will have scheduled moderation hui for reading at regular intervals. Our main target group for reporting will be across different cohorts. We will continue to deliver the ALL type initiatives. All classes will have ‘target groups’ which they will work with to accelerate students learning that are below the expectation. Those students ‘well below’ the expectation in reading will have an ILE with specific interventions to address their learning needs. We will purchase relative resources as and if required. We plan to sustain the number of teacher aides to assist within classroom programmes and if necessary, increase times.</p> | | | |

Analysis of Variance 2025

School Name and Number: Paparore 0178

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| Focus: Reading – Te Pihi |
| Strategic Aim: 1: Strengthen the learning capabilities for all students 2: Strengthen leadership amongst all staff 3: Build whanau / community / iwi partnerships to enhance student learning |
| Annual Aim: 1a: Use data effectively to inform teaching and learning |



1b: Growing student – centred learning [Student Agency]

1c: Enhance inclusiveness into class and school programmes to cater for all student needs

Baseline data:

Analysis of school-wide reading data in 2024 identified some concerns with the school cohort. The data shows that 5 of our Year 1 students in 2024 were achieving 'below' the expected level in reading.

Target:

The five Year 1/2 students below their expected curriculum level in Reading will be at the expected by the end of the year 2025

| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
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| <ul style="list-style-type: none"> Reviewed assessment data with staff and determine the specific learning needs of all these students. Monthly staff meetings to discuss all these students' progress. Work with parents, families / whanau around ways to support these students' learning at home. Professional development available to teachers on teaching reading and different learning styles. Process in place for teachers to reflect on and change & improve practice. Professional readings and quality professional development put in place to support and guide teacher's professional practice. Moderation meetings and school-wide assessment developed so that there is consistency how we assess reading throughout the school. Accelerated classes and teacher aide support given to students below their expected levels. Student voice is considered in reading | <p>Teacher Report: The 5 students in this group are in Te Pihi All five students are working towards expectations within phase 1 of the New Zealand Curriculum. Although none of the Yr 1 target students have reached where they should be for their time at school, they have made huge progress in their reading this year. If I think back to the beginning of the year, these students were decoding virtually every word on a page so there was no fluency in their reading; they were guessing words and saying words that started with the same initial letter instead of reading for meaning, and when they got stuck they would stop reading to wait for the teacher's help. They are now on the way to becoming proficient readers with a kete full of great strategies to assist them in decoding tricky words, and along with better comprehension, they read more fluently and confidently. They have the phonemes to stage 6 committed to their memory and are currently learning the phonemes at stage 7.1. Unfortunately the factors which have contributed to less progress in reading are high absence rates and fewer nights of mahi kāinga (home</p> | <p>There have been focussed staff and team meetings on assessment, moderation and understanding the evidence needed to make consistent and valid assessments using the literacy progressions and the Reading Standards. Specific interventions to meet the needs of these students were:</p> <ul style="list-style-type: none"> Targeted interventions based on individual needs In class changes to pedagogy Focus on target students We continued with 'reading walls' to support them so students knew where they were at, where they needed to get to and what to do to get there A dedicated one-hour time slot for reading every day was timetabled for each classroom Quality Professional Development More collaboration amongst teachers [sharing of ideas] A kaupapa of shared responsibility by every teacher for every student to achieve regardless of whether they were in their class or not Participation in 100 Home Reading Club – Whanau involvement | <ul style="list-style-type: none"> To practise thinking critically about texts by discussing the 'why behind action or outcome in what they are reading. To use aids like sticky notes to note evidence for inferences or predictions To engage with texts across different genres to come across and use new vocabulary, For the students to take the strategies they have learned forward with them to better understand texts at the next learning expectations. Develop reading accuracy and fluency with more challenging texts. Skim read to locate key words and ideas. Summarise parts of and the whole text with more detail. To respond to texts to prove understanding of texts read. We have had a whole-group approach to the way we teach with a focus on reading. |



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| <ul style="list-style-type: none"> • Plan a programme to meet the learning needs of all these students. • Excellent examples of reading & writing shared with others through co-operative learning strategies. • Students given time and motivation to read and respond. • Allocated sessions for reading in class • Teachers report at least twice a term on target group progress. • Continue to promote and reward 100 Reading Club [Home Learning initiative] • Access to online reading resources | <p>learning). Student 1 has an absence rate of 27% AND has only completed 150 nights of mahi kāinga. Neither of the Yr 2 target students have reached where they should be for their time at school. As the year has progressed we have realised that both these students should have had IEPs. Student 4 has had an IEP since 16.07.25 and the process of an IEP has been started for student 5. Student 5 has a high absence rate of 28% and student 4 has only completed 175 nights of mahi kāinga. It has been really difficult for these two students as they both have difficulty with memory and retention. So although we have seen progress, it has been very limited; however, we have celebrated the small gains that we have seen.</p> | <ul style="list-style-type: none"> • All classes had to accelerate their learning within the normal classroom programme. The classroom teachers found this difficult because there were other groups that needed to be catered for, so time was precious. • A significant obstacle hindering student progress is persistent absenteeism. These students have struggled to keep pace with the curriculum and complete necessary learning experiences, limiting their opportunities to develop essential skills and complete assigned tasks. | <ul style="list-style-type: none"> • We were more consistent across the school in our formative practices • A withdrawal group so they had more 1:1 alongside teacher would work much better because of fewer disruptions. • Continue strengthening our Home/School partnerships • IEP's for all our 'Well Below' students to focus on more targeted and achievable goals • Encourage students to keep working on their reading to ensure they remain at the expected level for their age group. Reiterate the importance of summer reading to maintain levels. • Students need to keep reading over the holidays to continue to develop accuracy and fluency. • Continue developing oral language with stories, Learning Through Play, Word Hunters Vocab and modelling. |
|---|--|--|--|

Planning for next year [2026]:
 In 2026 we plan to continue with similar strategies as in 2025 for this cohort. We will have scheduled moderation hui for reading at regular intervals. Our main target group for reporting will be across different cohorts. We will continue to deliver the ALL type initiatives. All classes will have 'target groups' which they will work with to accelerate students learning that are below the expectation. Those students 'well below' the expectation in reading will have an ILE with specific interventions to address their learning needs. We will purchase relative resources as and if required. We plan to sustain the number of teacher aides to assist within classroom programmes and if necessary, increase times.

Analysis of Variance 2025

School Name and Number: Paparore 0178

Focus: **Reading** – Te Putake



| Strategic Aim: 1: Strengthen the learning capabilities for all students 2: Strengthen leadership amongst all staff 3: Build whanau / community / iwi partnerships to enhance student learning | | | |
|--|---|---|---|
| Annual Aim: 1a: Use data effectively to inform teaching and learning 1b: Growing student – centred learning [Student Agency] 1c: Enhance inclusiveness into class and school programmes to cater for all student needs | | | |
| Baseline data: Analysis of school-wide reading data in 2024 identified some concerns with the school cohort. The data shows that 6 of our Year 1/2 students in 2024 were achieving 'below' the expected level in reading. | | | |
| Target: The six Year 2/3 students below their expected curriculum level in <u>Reading</u> will be at the expected by the end of the year 2025 | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <ul style="list-style-type: none"> Reviewed assessment data with staff and determine the specific learning needs of all these students. Monthly staff meetings to discuss all these students' progress. Work with parents, families / whanau around ways to support these students' learning at home. Professional development available to teachers on teaching reading and different learning styles. Process in place for teachers to reflect on and change & improve practice. Professional readings and quality professional development put in place to support and guide teacher's professional practice. Moderation meetings and school-wide assessment developed so that there is consistency how we | <p>Teacher Report: The 6 students in this group are in Te Putake All six students are working towards expectations within phase 1 of the New Zealand Curriculum. I am very proud of the students in this target group and although 3 out of the 6 have not reached the target their growth has been huge. Not only in their Structured Literacy skills but also in their confidence and self-belief. Students 3 and 6 have the least attendance by far as well the least home learning as displayed in the tables below. Student 5, although not reaching the target, has shown significant improvement in their reading skills and confidence. This student is now able to "use sources of information, processes, and strategies to identify, form, and express ideas," as outlined in the curriculum, and I am optimistic about their continued progress. 3 students have met their target. These students</p> | <p>There have been focussed staff and team meetings on assessment, moderation and understanding the evidence needed to make consistent and valid assessments using the literacy progressions and the Reading Standards. Specific interventions to meet the needs of these students were:</p> <ul style="list-style-type: none"> Targeted interventions based on individual needs In class changes to pedagogy Focus on target students We continued with 'reading walls' to support them so students knew where they were at, where they needed to get to and what to do to get there A dedicated one-hour time slot for reading every day was timetabled for each classroom Quality Professional Development More collaboration amongst teachers [sharing of ideas] | <ul style="list-style-type: none"> To practise thinking critically about texts by discussing the 'why behind action or outcome in what they are reading. To use aids like sticky notes to note evidence for inferences or predictions To engage with texts across different genres to come across and use new vocabulary, For the students to take the strategies they have learned forward with them to better understand texts at the next learning expectations. Develop reading accuracy and fluency with more challenging texts. Skim read to locate key words and ideas. Summarise parts of and the whole text with more detail. |



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| <p>assess reading throughout the school.</p> <ul style="list-style-type: none"> • Accelerated classes and teacher aide support given to students below their expected levels. • Student voice is considered in reading • Plan a programme to meet the learning needs of all these students. • Excellent examples of reading & writing shared with others through co-operative learning strategies. • Students given time and motivation to read and respond. • Allocated sessions for reading in class • Teachers report at least twice a term on target group progress. • Continue to promote and reward 100 Reading Club [Home Learning initiative] • Access to online reading resources | <p>demonstrated strong engagement and proficiency in reading, aligned with the New Zealand Curriculum's achievement objectives for Year 2, particularly in "selecting and using sources of information, processes, and strategies with some confidence to identify, form, and express ideas."</p> | <ul style="list-style-type: none"> • A kaupapa of shared responsibility by every teacher for every student to achieve regardless of whether they were in their class or not • Participation in 100 Home Reading Club – Whanau involvement • All classes had to accelerate their learning within the normal classroom programme. The classroom teachers found this difficult because there were other groups that needed to be catered for, so time was precious. • A significant obstacle hindering student progress is persistent absenteeism. These students have struggled to keep pace with the curriculum and complete necessary learning experiences, limiting their opportunities to develop essential skills and complete assigned tasks. | <ul style="list-style-type: none"> • To respond to texts to prove understanding of texts read. • We have had a whole-group approach to the way we teach with a focus on reading. • We were more consistent across the school in our formative practices • A withdrawal group so they had more 1:1 alongside teacher would work much better because of fewer disruptions. • Continue strengthening our Home/School partnerships • IEP's for all our 'Well Below' students to focus on more targeted and achievable goals • Encourage students to keep working on their reading to ensure they remain at the expected level for their age group. Reiterate the importance of summer reading to maintain levels. • Students need to keep reading over the holidays to continue to develop accuracy and fluency. • Continue developing oral language with stories, Learning Through Play, Word Hunters Vocab and modelling. |
| <p><u>Planning for next year [2026]:</u> In 2026 we plan to continue with similar strategies as in 2025 for this cohort. We will have scheduled moderation hui for reading at regular intervals. Our main target group for reporting will be across different cohorts. We will continue to deliver the ALL type initiatives. All classes will have 'target groups' which they will work with to accelerate students learning that are below the expectation. Those students 'well below' the expectation in reading will have an ILE with specific interventions to address their learning needs. We will purchase relative resources as and if required. We plan to sustain the number of teacher aides to assist within classroom programmes and if necessary, increase times.</p> | | | |



End-of-Year Curriculum Attainment Report 2025

1. Cohort Composition

The analysis is based on a total cohort of 171 students.

| Category | Count (N) | Percentage (%) |
|----------|-----------|----------------|
|----------|-----------|----------------|

| | | |
|-----------------------|------------|--|
| Total Students | 171 | |
|-----------------------|------------|--|

| | | |
|-------------------------|-----|-------|
| Ethnicity: Māori | 144 | 84.2% |
|-------------------------|-----|-------|

| | | |
|-----------------------|----|-------|
| Gender: Female | 88 | 51.5% |
|-----------------------|----|-------|

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| Year Level | Count (N) | Percentage (%) |
|------------|-----------|----------------|
|------------|-----------|----------------|

| | | |
|---------------|----|-------|
| Year 1 | 29 | 17.0% |
|---------------|----|-------|

| | | |
|---------------|----|-------|
| Year 2 | 28 | 16.4% |
|---------------|----|-------|

| | | |
|---------------|----|-------|
| Year 3 | 33 | 19.3% |
|---------------|----|-------|

| | | |
|---------------|----|-------|
| Year 4 | 35 | 20.5% |
|---------------|----|-------|

| | | |
|---------------|----|-------|
| Year 5 | 21 | 12.3% |
|---------------|----|-------|

| | | |
|---------------|-----------|-------|
| Year 6 | 25 | 14.6% |
|---------------|-----------|-------|

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2. Overall End-of-Year Achievement (Attainment)

Percentages calculated using the Total Cohort (N=171). Missing data has been excluded from the achievement levels but is reflected in the lower percentages.

| Domain | Working Towards (WT) % | At % | Exceeding % | On-Track (At + Exceeding) % |
|--------|------------------------|------|-------------|-----------------------------|
|--------|------------------------|------|-------------|-----------------------------|

| | | | | |
|----------------|-------|-------|------|--------------|
| Reading | 32.8% | 53.2% | 9.9% | 63.2% |
|----------------|-------|-------|------|--------------|

| | | | | |
|----------------|--------------|-------|------|--------------|
| Writing | 41.5% | 47.4% | 6.4% | 53.8% |
|----------------|--------------|-------|------|--------------|

| | | | | |
|--------------------|-------|-------|-------|--------------|
| Mathematics | 32.8% | 50.3% | 12.9% | 63.2% |
|--------------------|-------|-------|-------|--------------|

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Key Finding: Writing is confirmed as the lowest performing domain, with only **53.8%** of the total cohort achieving the On-Track standard, and **41.5%** placed in the **Working Towards** category.

3. Achievement Gap Analysis by Ethnicity and Gender

The achievement gaps shown below reflect the percentage of students **assessed** who are On-Track (N varies by domain, as previously discussed).

Ethnic Achievement: Māori vs Non-Māori

The largest achievement gap is in **Writing**.

| Domain | Māori On-Track (%) | Non-Māori On-Track (%) | Achievement Gap (Pts) |
|--------------------|--------------------|------------------------|-----------------------|
| Reading | 63.8% | 76.9% | 13.1 pts |
| Writing | 51.8% | 80.8% | 29.0 pts |
| Mathematics | 62.3% | 84.6% | 22.3 pts |

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Insight: The 29-point gap in **Writing** remains the most critical equity issue, highlighting that less than half of the Māori learners assessed (51.8%) are currently meeting the standard.

Gender Achievement: Female vs Male

| Domain | Female On-Track (%) | Male On-Track (%) | Performance Trend |
|--------------------|---------------------|-------------------|---------------------------|
| Reading | 69.9% | 61.7% | Female (+8.2 pts) |
| Writing | 64.6% | 48.1% | Female (+16.5 pts) |
| Mathematics | 63.9% | 67.9% | Male (+4.0 pts) |

Export to Sheets

Insight: The **16.5 percentage point gender gap in Writing** indicates that the majority of male students are not meeting the expected standard (48.1% On-Track).

4. Achievement by Year Level

This table shows the On-Track achievement percentages for each year level (based on assessed students within that Year Level).

| Year Level | Reading On-Track (%) | Writing On-Track (%) | Mathematics On-Track (%) |
|---------------|----------------------|----------------------|--------------------------|
| Year 1 | 77.8% | 70.4% | 85.2% |
| Year 2 | 75.0% | 57.1% | 78.6% |
| Year 3 | 51.6% | 40.0% | 41.9% |
| Year 4 | 63.6% | 48.5% | 66.7% |
| Year 5 | 60.0% | 70.0% | 65.0% |
| Year 6 | 68.0% | 60.0% | 60.0% |

Export to Sheets

Key Attainment Insight: **Year 3** is confirmed as the lowest performing cohort, with only **40.0%** On-Track in Writing and **41.9%** On-Track in Mathematics.

5. Summary and Recommendations

Key Findings

1. **Writing** is the primary weakness, with less than 54% of the total school cohort meeting the standard.
2. **Equity Gaps:** The **29-point ethnic gap** (Māori vs. Non-Māori) and the **16.5-point gender gap** (Female vs. Male) are both most severe in Writing, demonstrating a clear challenge.
3. **Priority Cohort: Year 3** requires immediate and intensive intervention to accelerate achievement across all subjects.

Recommendations

- **Urgent Writing Strategy:** Implement a school-wide writing strategy focused on foundational skill gaps and designed to appeal to, and raise outcomes for, **Māori male students** who are furthest from the standard.
- **Targeted Resourcing:** Direct specific teaching and support resources to the **Year 3** cohort to lift On-Track achievement above the 60% threshold.