

CANNONS CREEK SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Cannons Creek 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.

Uputaua Talalelei Ioapo-Peniata Katrina R. Day
Full Name of Presiding Member Full Name of Principal

ewapemat
Signature of Presiding Member

Katrina R. Day
Signature of Principal

28/5/2026
Date

28.5.26
Date

Cannons Creek 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	2,529,979	2,034,865	2,051,783
Locally Raised Funds	3	48,736	14,750	113,175
Interest		2,819	3,500	4,946
Other Revenue		988	-	-
Total Revenue		2,582,522	2,053,115	2,169,904
Expense				
Locally Raised Funds	3	1,514	-	24,895
Learning Resources	4	1,422,684	1,178,147	1,187,173
Administration	5	242,173	111,170	143,063
Interest		2,239	465	939
Property	6	825,320	760,017	693,200
Loss on Disposal of Property, Plant and Equipment		779	-	10,455
Total Expense		2,494,709	2,049,799	2,059,725
Net Surplus / (Deficit) for the year		87,813	3,316	110,179
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		87,813	3,316	110,179

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

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

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		339,644	564,504	224,000
Total comprehensive revenue and expense for the year		87,813	3,316	110,179
Contribution - Furniture and Equipment Grant		-	-	5,465
Equity at 31 December		427,457	567,820	339,644
Accumulated comprehensive revenue and expense		427,457	567,820	339,644
Equity at 31 December		427,457	567,820	339,644

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.

Cannons Creek School Statement of Financial Position As at 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	77,863	345,898	69,303
Accounts Receivable	8	116,159	102,510	78,436
GST Receivable		5,012	-	3,145
Prepayments		5,802	10,411	4,921
Investments	9	43,516	180,867	21,824
Funds Receivable for Capital Works Projects	15	14,510	-	-
		<u>262,862</u>	<u>639,686</u>	<u>177,629</u>
Current Liabilities				
GST Payable		-	9,868	-
Accounts Payable	11	134,095	156,628	138,054
Revenue Received in Advance	12	-	7,691	6,329
Provision for Cyclical Maintenance	13	-	18,675	17,778
Finance Lease Liability	14	7,244	7,534	3,940
Funds held for Capital Works Projects	15	9,805	-	10,213
		<u>151,144</u>	<u>200,396</u>	<u>176,314</u>
Working Capital Surplus/(Deficit)		111,718	439,290	1,315
Non-current Assets				
Property, Plant and Equipment	10	357,515	181,825	354,261
		<u>357,515</u>	<u>181,825</u>	<u>354,261</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	22,071	43,422	9,714
Finance Lease Liability	14	19,705	9,873	6,218
		<u>41,776</u>	<u>53,295</u>	<u>15,932</u>
Net Assets		<u>427,457</u>	<u>567,820</u>	<u>339,644</u>
Equity		<u>427,457</u>	<u>567,820</u>	<u>339,644</u>

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

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

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		762,808	594,427	579,733
Locally Raised Funds		42,909	18,250	104,067
Goods and Services Tax (net)		(1,867)	-	3,994
Payments to Employees		(372,866)	(331,000)	(378,458)
Payments to Suppliers		(342,306)	(264,064)	(242,034)
Interest Paid		(2,239)	(465)	(939)
Interest Received		2,762	3,500	5,484
Net cash from/(to) Operating Activities		89,201	20,648	71,847
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(39,916)	-	(49,883)
Purchase of Investments		(21,692)	-	(1,144)
Proceeds from Sale of Investments		-	-	10,000
Net cash from/(to) Investing Activities		(61,608)	-	(41,027)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,465
Finance Lease Payments		(4,115)	(3,931)	(2,121)
Funds Administered on Behalf of Other Parties		(14,918)	-	13,809
Net cash from/(to) Financing Activities		(19,033)	(3,931)	17,153
Net increase/(decrease) in cash and cash equivalents		8,560	16,717	47,973
Cash and cash equivalents at the beginning of the year	7	69,303	329,181	21,330
Cash and cash equivalents at the end of the year	7	77,863	345,898	69,303

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.

Cannons Creek School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	3 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	731,430	594,380	602,955
Teachers' Salaries Grants	1,055,872	822,807	831,936
Use of Land and Buildings Grants	600,877	614,178	611,623
Ka Ora, Ka Ako - Healthy School Lunches Programme	133,892	-	-
Other Government Grants	7,908	3,500	5,269
	2,529,979	2,034,865	2,051,783

3. Locally Raised Funds

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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations and Bequests	2,922	1,500	27,187
Fees for Extra Curricular Activities	25,277	13,250	29,984
Fundraising and Community Grants	20,537	-	56,004
	48,736	14,750	113,175
Expense			
Extra Curricular Activities Costs	1,514	-	13,102
Fundraising and Community Grant Costs	-	-	11,793
	1,514	-	24,895
<i>Surplus for the year Locally Raised Funds</i>	47,222	14,750	88,280

4. Learning Resources

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	36,439	44,850	29,634
Employee Benefits - Salaries	1,316,195	1,073,807	1,085,565
Staff Development	11,139	12,950	10,220
Depreciation	58,911	45,740	61,742
Other Learning Resources	-	800	12
	1,422,684	1,178,147	1,187,173

5. Administration

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	11,494	8,000	11,163
Board Fees and Expenses	6,128	4,900	4,461
Operating Leases	37	400	-
Other Administration Expenses	24,268	22,870	12,760
Employee Benefits - Salaries	56,414	65,000	104,287
Insurance	3,737	2,500	3,828
Service Providers, Contractors and Consultancy	6,203	7,500	6,564
Ka Ora, Ka Ako - Healthy School Lunch Programme	133,892	-	-
	<u>242,173</u>	<u>111,170</u>	<u>143,063</u>

6. Property

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	49,678	44,000	49,771
Cyclical Maintenance	7,579	16,339	(72,608)
Heat, Light and Water	20,154	20,500	25,004
Rates	8,031	5,000	3,256
Repairs and Maintenance	102,208	31,300	41,710
Use of Land and Buildings	600,877	614,178	611,623
Employee Benefits - Salaries	18,406	15,000	22,537
Other Property Expenses	18,387	13,700	11,907
	<u>825,320</u>	<u>760,017</u>	<u>693,200</u>

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

7. Cash and Cash Equivalents

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	77,863	345,898	69,303
	<u>77,863</u>	<u>345,898</u>	<u>69,303</u>

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

Of the \$77,863 Cash and Cash Equivalents \$9,805 is subject to restrictions for the following reasons:

- \$9,805 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 15.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	7,065	10,671	250
Receivables from the Ministry of Education	4,239	-	3,570
Interest Receivable	353	6,045	296
Teacher Salaries Grant Receivable	104,502	85,794	74,320
	116,159	102,510	78,436
Receivables from Exchange Transactions	7,504	16,716	546
Receivables from Non-Exchange Transactions	108,655	85,794	77,890
	116,159	102,510	78,436

9. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	43,516	180,867	21,824
Total Investments	43,516	180,867	21,824

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	201,450	-	-	-	(15,945)	185,505
Furniture and Equipment	74,973	39,087	(779)	-	(14,837)	98,444
Information and Communication Technology	32,241	-	-	-	(10,126)	22,115
Motor Vehicles	30,475	-	-	-	(9,143)	21,332
Leased Assets	11,454	23,028	-	-	(7,731)	26,751
Library Resources	3,668	829	-	-	(1,129)	3,368
	354,261	62,944	(779)	-	(58,911)	357,515

The net carrying value of equipment held under a finance lease is \$26,751 (2024: \$11,454)

Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	318,898	(133,393)	185,505	318,898	(117,448)	201,450
Furniture and Equipment	256,599	(158,155)	98,444	219,153	(144,180)	74,973
Information and Communication Technology	104,230	(82,115)	22,115	104,230	(71,989)	32,241
Motor Vehicles	45,712	(24,380)	21,332	45,712	(15,237)	30,475
Leased Assets	42,220	(15,469)	26,751	19,192	(7,738)	11,454
Library Resources	9,577	(6,209)	3,368	8,748	(5,080)	3,668
	777,236	(419,721)	357,515	715,933	(361,672)	354,261

11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	16,870	60,680	16,924
Accruals	11,494	6,244	7,912
Banking Staffing Overuse	-	-	36,901
Employee Entitlements - Salaries	104,502	85,794	74,320
Employee Entitlements - Leave Accrual	1,229	3,910	1,997
	134,095	156,628	138,054

Payables for Exchange Transactions	134,095	156,628	138,054
	134,095	156,628	138,054

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Income in Advance	-	1,250	-
Grants in Advance - Ministry of Education	-	6,441	6,329
	-	7,691	6,329

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	27,492	45,758	100,100
Increase/(decrease) to the Provision During the Year	7,579	16,339	(37,608)
Use of the Provision During the Year	(13,000)	-	(35,000)
Provision at the End of the Year	22,071	62,097	27,492
Cyclical Maintenance - Current	-	18,675	17,778
Cyclical Maintenance - Non current	22,071	43,422	9,714
	22,071	62,097	27,492

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2030. This plan is based on the School's 10 Year Property plan / painting quotes.

14. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	9,759	7,534	4,601
Later than One Year	22,842	9,873	6,908
Future Finance Charges	(5,652)	-	(1,351)
	26,949	17,407	10,158

Represented by

Finance lease liability - Current	7,244	7,534	3,940
Finance lease liability - Non current	19,705	9,873	6,218
	26,949	17,407	10,158

15. Funds Held for Capital Works Projects

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

	2025	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
Mechanical Heating System Replacement		249038	10,213	8,787	(19,000)	-	-
LSC Office & Hall Kitchen Upgrade		237121	-	-	(14,510)	-	(14,510)
DQLS Classroom Improvements		237120	-	14,311	(4,506)	-	9,805
Totals			10,213	23,098	(38,016)	-	(4,705)

Represented by:

Funds Held on Behalf of the Ministry of Education	9,805
Funds Receivable from the Ministry of Education	(14,510)

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
Site: Improve Pedestrian Safety at Front Bou		210477	-	3,400	(3,400)	-	-
Mechanical Heating System Replacement		249038	-	44,500	(34,287)	-	10,213
Totals			-	47,900	(37,687)	-	10,213

Represented by:

Funds Held on Behalf of the Ministry of Education	10,213
Funds Receivable from the Ministry of Education	-

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,875	3,040
<i>Leadership Team</i>		
Remuneration	396,356	375,071
Full-time equivalent members	3.04	4.04
Total key management personnel remuneration	399,231	378,111

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:

	2025 FTE Number	2024 FTE Number
Remuneration \$000		
100 - 110	4.00	2.00
110 - 120	1.00	1.00
	5.00	3.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

20. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$266,597 (2024: \$20,913) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
LSC Office & Hall Kitchen Upgrade	127,990
DQLS Classroom Improvements	138,607
Total	266,597

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

(b) Operating Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	77,863	345,898	69,303
Receivables	116,159	102,510	78,436
Investments - Term Deposits	43,516	180,867	21,824
Total financial assets measured at amortised cost	237,538	629,275	169,563

Financial liabilities measured at amortised cost

Payables	134,095	156,628	138,054
Finance Leases	26,949	17,407	10,158
Total financial liabilities measured at amortised cost	161,044	174,035	148,212

22. Events After Balance Date

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

23. Comparatives

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

Cannons Creek School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Uputaua Ioapo-Peniata	Presiding Member	Elected	Sep 2028
Uputaua Ioapo-Peniata	Presiding Member	Elected	Sep 2025
Katrina Day	Principal	ex Officio	
Leilani Daymond	Parent Representative	Elected	Sep 2028
Rob Egan	Parent Representative	Elected	Sep 2028
Dorothy Tapusua	Parent Representative	Elected	Sep 2028
Leilani Daymond	Parent Representative	Elected	Sep 2028
Bridget Gerondis	Staff Representative	Elected	Sep 2028
Bridget Gerondis	Staff Representative	Elected	Sep 2025
Shawnray Tuakeu-Rota	Other	Co-opted	Dec 2025
Susitina Matthes	Other	Co-opted	Sep 2028
Fatu Nimarota	Other	Elected	Sep 2025

Cannons Creek School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$2,317 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Cannons Creek 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.

CANNONS CREEK SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 2818

Principal: Katrina Day

School Address: Warspite Avenue, Porirua East

School Postal Address: Warspite Avenue, Cannons Creek, Porirua, 5024

School Phone: 04 237 7426

School Email: office@cannonscreek.school.nz

Accountant / Service Provider:

Education Services.
Dedicated to your school

Statement of Variance 2025

Strategic Goal 1: Whanau: to support connectedness and respect in our community

Annual Target/Goal To develop improved connections and communications with whanau.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances)	Planning for next year – where to next?
<p>Action 1</p> <p>Empower Te Aho Whangaparua Aorangi Manaaki Centre as form of enrolment process</p>	<p>Established routine Manaaki Team Meetings - fortnightly</p> <p>Unit for teacher to lead</p> <p>Some Mana Circles completed on enrolment</p>	<p>RTL B liaison attends</p> <p>Minutes</p> <p>Unit Holder</p>	<p>4 new teaching staff so there was more time spent on inducting and ensuring understanding of process and expectations</p> <p>Still many last minute enrolments so not consistent with Manaaki Circle as part of that process</p>	<p>With a settled staff for 2026 continue to embed and work to ensure consistency and understanding with whānau and staff</p> <p>Take more time with enrolments to ensure visits and meeting with whānau</p>
<p>Action 2</p> <p>Grow community leadership via our current/acknowledged/heroic website HERO.org</p>	<p>Plan for a clear communication plan: newsletter, app and website</p>	<p>HERO - rates of engagement. Teachers using for class info and notices</p> <p>Reduction in paper notices home</p> <p>Strategic plan survey</p> <p>School Website - some enrolments this way</p>	<p>HERO working well for those engaged but still issues with 15-20% of whānau not engaging</p> <p>Very limited engagement with strategic plan survey</p>	<p>Further work required to get whānau engagement with HERO.</p> <p>Build staff use of HERO for goal setting and sending permission slips</p> <p>Update website - set process to keep current</p>

Action 3 Increase Board visibility and engagement in school events	Board members more visible at school events, building confidence of those board members and increased understanding amongst whānau on place of the Board	Board members presence	Board Election led to several new Board members	Continue to develop Board confidence and visibility
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Strategic Goal 2: Hauora: to enable each other to develop genuine wellbeing

Annual Target/Goal: to develop improved wellbeing for students and staff.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances)	Planning for next year – where to next?
Action 1 Te Kaiti Ora - evening 1921, Te Ahi Whakarehore, Te Ahi Whakarehore, Te Ahi Whakarehore, Te Ahi Whakarehore	A Unit Holder who led staff meetings and worked to induct new staff to develop a consistent approach	Unit Holder Job Description Staff Hui Minutes Significant decrease in behaviour issues	Whole staff consistency, everyone now working together	Create clear processes for restorative conversations Ensure support staff are also applying process and inputting incident data
Action 2 Te Whare Tau - appropriate sensory space	Created a sensory space for students to use if they need to de-escalate	Te Whare Tau - our sensory space	Te Whare Tau worked very well for 2 senior classes, they became confident to identify when they needed the break and to take themselves there.	Create a designated space for the CRS sensory group.

		Also developed a sensory programme for our QRS students	Junior students only used when supported	Look at more resources for this space - sensory toys/activities
Action 3	Established a Unit Holder Role, introduced a 10 minute fitness break at 1:50 every day	Timetable - fitness break Unit Holder Job Description	Teacher prep for the fitness activities varied and some students was just a 10 min free play.	Develop firmer expectations around the fitness break having set fitness activities
<i>Unit Holder Pre & Postwork to introduce physical education and other PE activities</i>				

Strategic Goal 3: Action to empower each other to be proactive and enact change

Annual Target/Goal: to create opportunities for students and staff to be proactive and enact change

Actions	What did we achieve?	Evidence	Reasons for any differences (variances)	Planning for next year – where to next?
Action 1 <i>Re-opened our school library</i>	Library refurbished and re-opened	An opening event for whānau and now a timetable for regular class use	Finances limit the ability to wholesale resupply and we now want to be more selective about quality texts not just filling with quantity.	Continue to rebuild the collection with a focus on graphic novels and other high interest texts. Seek student input on text selection.

Action 2 <i>Expectations - expectations to be met to achieve</i>	Installed a bike rack and scooter rack at the front of the school, increased numbers of students biking and scootering to school	Number of bikes and scooters parked in the rack each day	Our attempt at walking buses folded due to lack of adult support.	Create connections for whanau to work together with neighbours - similar to a phone tree, a transport tree.
Action 3 <i>Update English curriculum</i>	Updated English curriculum now in use and students assessed against these updated criteria	End of Year Data Teacher Planning	Different expectations for some year levels has had a significant impact on assessment data and planning to support students	Continue work to embed understanding of updated curriculum and moderate assessment against these updated expectations

Strategic Goal 4: Identity: to support each other to know who we are, be who we are and show who we are

Annual Target/Goal: to build a strong positive sense of identity for our students and staff				
Actions	What did we achieve?	Evidence	Reasons for any differences (variances)	Planning for next year – where to next?
Action 1 <i>Language Programme</i>	4 languages established with weekly lessons Te Reo, Gagana Samoa, Gagana Tokelau, Kuki Ahani. All students choose a language for the year.	Language timetable, Student voice TA employed for Tokelau & Cook Island Languages	We chose not to focus on one off events of language weeks but regular weekly sessions in 4 languages, aim is to truly build confidence and connections to heritage	Split the te reo group as the numbers are too large. Create a heritage te reo and a tangata tiriti te reo group

Action 2 Workshops - design and install a whareroa	Staff enthusiasm and engagement in process with initial design ideas	Initial drawings	Staff overwhelmed managing updates to curriculum, not the time or energy for the extras	Actually complete the whareroa and have it installed
Action 3 Playground Signage/Markers	New mural representing our school pepeha installed	Mural in place	Completed successfully - had been delayed due to capital works building site - finally able to install	Playground signage for each play area

Strategic Goal 5: Ako: to develop a local curriculum that reflects and responds to our community

Annual Target/Goal to develop consistent practice and pedagogy in the delivery of our local curriculum				
Actions	What did we achieve?	Evidence	Reasons for any differences (variances)	Planning for next year – where to next?
Action 1 BSLA training	2 x senior classes did BSLA senior trial BSLA training for 5 new teachers	Teacher Planning	BSLA have yet to fully prescribe a more senior version so staff have added "daily slides" and incorporated ideas into their own planning	Continue developing school wide consistency with BSLA/structured literacy. Ensure any new staff are trained

<p>Action 2</p> <p>Curriculum Changes</p>	<p>Teaching staff worked on understanding and beginning to implement and assess against updated curriculum.</p>	<p>Teacher Planning Assessment Data</p>	<p>Difficult year for staff managing changes to the curriculum in both English in Maths</p>	<p>Continue to embed updated curriculum, moderate data.</p>
<p>Action 3</p> <p>Mathematics Middle-Net Problem</p>	<p>Maths No Problem texts and workbooks in use across all classes Teachers exploring MNP planning</p>	<p>Textbooks and workbooks in use in classes Teacher planning and use of website</p>	<p>One class changed teacher mid year Teachers becoming familiar with resources but still balancing quality/ learning from DMIC and use of materials</p>	<p>Trial fully following MNP planning while ensuring there is active use of materials and culturally relevant problem-solving</p>

Strategic Goal 6: Voice: to support each other to form and voice our own views

<p>Annual Target/Goal: to develop opportunities for students to speak up and speak out</p>				
<p>Actions</p>	<p>What did we achieve?</p>	<p>Evidence</p>	<p>Reasons for any differences (variances)</p>	<p>Planning for next year -- where to next?</p>
<p>Action 1</p> <p>Enviro-Partners - Pomona City Council Assembly</p>	<p>Students and staff participated in PCC Climate Assembly</p>	<p>Student attendance at enviro Assembly</p>	<p>Difficult year for staff to engage with extras while managing changes to the curriculum</p>	<p>Continue engagement and follow through on recommendations from Assembly</p>

Action 2 Survey completed for their response to strategic plan	Sought feedback at a whānau afternoon and followed up with a digital survey	Google survey	Very limited response	Look for better ways to gather whānau voice
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Strategic Goal 7: Improving Student Achievement

Annual Target/Goal *An increasing number of students working at or above expected levels in Reading: Accelerate 21 students identified as "At Risk" in Reading in 2024 to "At" by end of 2025*

Of these 21 students 4 made accelerated progress to now be working at expectation, 5 left this school and 12 remain working below expectation.

Actions	What did we achieve?	Evidence	Reasons for variance	Planning for next year
Action 1 BSLA approach across all levels	2 x senior classes did BSLA senior trial BSLA training for 5 new teachers	Teacher Planning	BSLA have yet to fully prescribe a more senior version so staff have added "daily slides" and incorporated ideas into their own planning	Continue developing school wide consistency with BSLA/structured literacy. Ensure any new staff are trained
Action 2 Target groups - ICS	ICS funded students grouped with 2-3 other students to create target groups across 3 senior classes	Timetables	Targeted ICS funded student received their support but resource also supported several other students	Continue with this approach but ensure teachers are leading and providing clear planning for each group

Action 3 Progress SLA to target year 0.2	SLA teacher 0.7 working with highest needs juniors	Timetable	Timetabling students across 3 classes to be in addition to their regular programme. Staff Leave and unable to provide reliever for such a specialist position.	Embed SLA programme
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Annual Target/Goal: An increasing number of students working at or above expected levels in Writing.
Accelerate 27 students identified as "At Risk" in Writing in 2024 to "At" by end of 2025

Of these 27 students, 5 made accelerated progress to now be achieving at expectation, 5 left the school and 17 remain working below expectation..

Actions	Outcome	Evidence	Variance	Next Steps
Action 1 Handwriting	An explicit handwriting programme at all class levels - aiming for accuracy of letter formation and greater fluency	Student Books Teacher Planning	Still some variation across classes/year levels - less regularity in the senior classes	Ensure consistency across all year levels. Balance with the need for senior students to be developing keyboard skills
Action 2 Curriculum Update	Teaching staff worked on understanding and beginning to implement and assess against updated curriculum.	Teacher Planning Assessment Data	Difficult year for staff managing changes to the curriculum in both English in Maths	Continue to embed updated curriculum, moderate data.

Action 3 <i>Assessment for Learning</i>	Looking at other options for assessing writing inline with the updated curriculum	PACT data Teacher Planning	Continuing to use PACT tool for writing until we can see a genuine quality accurate alternative	Trial PAT writing with our Year 6 students Ensure Year 4-6 students have skills to take digital tests.
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Annual Target/Goal *An increasing number of students working at or above expected levels in Mathematics. Accelerate 18 students identified as "At Risk" in Mathematics in 2024 to "At" by end of 2025*

Of these 18 students, 2 have made accelerated progress to be achieving at expectation, 5 have left this school and 11 remain working below expectation

Actions	Outcome	Evidence	Variance	Next Steps
Action 1 <i>Fill the Gap/Quality</i>	Maths No Problem texts and workbooks in use across all classes Teachers exploring MNP planning	Textbooks Workbooks Teacher Planning	One class changed teacher mid year	Trial fully following MNP planning while ensuring there is active use of materials and culturally relevant problem-solving
Action 2 <i>Resources</i>	Stock take of maths equipment - purchasing to ensure new class is equipped	New maths equipment Full maths kit for Mokonoko	A new start up class began in Term 3 needed to ensure they were equipped	As small maths equipment tends to diminish over the year, need annual stock take and purchase. Purchase plan for strand especially measurement equipment

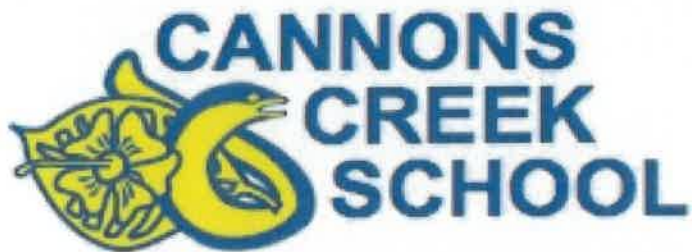
Action 3 Curriculum Update	Teaching staff worked on understanding and beginning to implement and assess against updated curriculum.	Teacher Planning Assessment Data	Difficult year for staff managing changes to the curriculum in both English in Maths	Continue to embed updated curriculum, moderate data.
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Strategic Goal 8: An increasing number of students attending and engaging with school

Annual Target/Goal: To improve the attendance rates from a recent high of 85.5% in 2023 to 90% plus.
Average attendance in 2025 was 84.75% slightly down from 85% in 2024 and 85.5% in 2023

Actions	Outcome	Evidence	Variance	Next Steps
Action 1 <small>SENCO and special worker to follow up with next support whanau's with good attendance</small>	SWiS followed up with whanau identified at SENCO hui. Whanau offered support such as school van for pick ups to support attendance	SENCO hui notes	Can be an issue if parents will not give permission to engage with SwiS	To refer to attendance officer if there is no engagement with SwiS

<p>Action 2</p> <p>ASA referrals</p>	<p>Referred students through ASA portal for attendance service follow up and support</p>	<p>SENCO notes ASA referrals</p>	<p>Still been focussed on SENCO approach rather than formal ASA referrals</p>	<p>Apply our attendance plan to refer all students at threshold</p>
<p>Action 3</p> <p>Van to support students with a variety of other attendance</p>	<p>Our school van running a daily route to pick up and drop off some of our most vulnerable students</p>	<p>Van regularly picking up students Request from OT and family ham team to support specific whanau</p>	<p>Balancing who should be getting this assistance with those who come in expecting it.</p>	<p>Hire a TA to drive the van so it is not taking teaching staff/principal off site before and after school.</p>



Evaluation of Student Achievement 2025

2025 was our first year implementing the newly updated curriculum, this has had an impact on student achievement

- a. Year 1's can now be assessed as not yet achieving at expectation. Previously Year 1's were all achieving at expectation as all were working within early Level 1 of the curriculum. This not only impacts the Year 1 data but whole school results.
- b. There are now higher expectations with the new curriculum for several year groups so teachers have adapted their planning but this is not yet reflected in the achievement data.
- c. We are acutely aware that two of our classes had disjointed learning in 2025. One class was without a regular teacher for 2 terms and was covered but a mix of relievers, while a second class had a teacher who had significant medical issues and some long periods of sick leave.

Maths 2025

Year 0 + 1	8	28%	6	21%	13	46%	1	3%	28
Year 2	4	12%	20	60%	9	27%			33
Year 3	3	15%	7	36%	8	42%	1	5%	19
Year 4	10	37%	7	26%	10	37%			27
Year 5	4	27%	5	33%	6	40%			15
Year 6	6	27%	8	36%	7	32%	1	2%	22

Reading 2025

Year 0-1	8	28%	5	18%	14	50%	1	3%	28
Year 2	4	12%	1 5	45%	13	39%	1	3%	33
Year 3	3	15%	6	31%	8	42%	2	10%	19
Year 4	9	33%	6	22%	12	44%			27
Year 5	4	26%	4	26%	6	40%	1	6%	15
Year 6	6	27%	5	22%	10	45%	1	4%	22

Writing 2025

Year 0 + 1	9	32%	6	21%	12	43%	1	3%	28
Year 2	5	15%	17	51%	11	33%			33
Year 3	3	15%	7	36%	9	47%			19
Year 4	9	33%	7	26%	11	41%			27
Year 5	6	40%	5	33%	3	20%	1	6%	15
Year 6	8	36%	5	22%	8	36%	1	4%	22



Te Tiriti o Waitangi

Our school has given effect to the Treaty of Waitangi through our teaching programmes enacting the New Zealand curriculum. This includes but not limited to te reo Maori, kapa haka, and Aotearoa New Zealand histories.

The development of our local curriculum has resulted in a school pepeha, connecting to our local environment and tangata whenua. On a large scale it includes the celebration of Matariki, Te Wiki o te Reo Maori and Mahuru Maori. On a smaller scale it includes the selection of reading texts and DMIC maths problems reflecting culturally relevant contexts. Students have participated in Whakapiki Te Reo speeches supported by our weekly languages programme which is in addition to us now functioning as a 4B te reo school with approximately 3 hours a week of instruction in te reo.

Our school kawa includes the use of whakatauki and karakia where appropriate for our school and context.

Staff are actively involved in further developing their personal te reo proficiency, with staff participating in personal study through Te Wananga o Raukawa and Massey University.

Despite recent changes our Board remains committed to giving effect to Te Tiriti o Waitangi and believe the principles of partnership, participation and protection underpin all that we do.