

NORTH STREET SCHOOL

Annual Report 2025

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North Street School Charter 2026



North Street School 2026

About North Street School:

North Street School (NSS) is a full primary school in Feilding, Manawatu, located 20 km from Palmerston North and Massey University. We provide education for students from New Entrant through to Year 8. Our school has a roll of approximately 370 students, with 52% identifying as Māori, 8% as Pasifika, 3% as other, and 37% as European.

Our school is organised into six teaching teams, encompassing 19 classrooms, including eight Māori immersion classes catering to students from Years 1 to 8. We also have a dedicated Technology Centre for Years 5–8, with specialized woodwork and science classes.

At NSS, student well-being is at the heart of what we do. We foster a culture of respect and care, building strong relationships with students, whānau, and the wider community. We take great pride in our close connections with our Māori community and Iwi, embracing Te Reo Māori and Te Ao Māori across all aspects of school life.



North Street School Charter 2026



VISION

Our "VISION" is "A North Street Student is a Positive, Connected, Engaged, Explorer of their own Learning."

MISSION STATEMENT

Akongia mō āpōpō.
'Learning for tomorrow'.

The school motto calls us to look to the future and to have learning as our focus.

NATIONAL EDUCATION AND LEARNING PRIORITIES

Learners at the centre
Barrier free access
Quality teaching and leadership
Future of learning and work
World class inclusive public education

WE VALUE:






Empowering learners to lead their own learning to reach their full potential.
Inclusion, confidence, self-efficacy and success for all.
Community Engagement.
Key Competency Attributes.
Well-rounded and capable students, able to be positive citizens in society.
Safe and caring learning environments where students are included as part of the learning process.
Culturally responsive teaching practices.

SCHOOL VALUES:

North Street School is led by the REACH values. This is integrated within our vision, NZC, Inquiry focus and is also evidenced through the Key Competencies.
Respect: Whakaute
Excellence: Hiranga Ake
Acceptance: Ngāwaritia
Creativity: Hinengaro Auaha
Honesty: Whakawhirinaki



North Street School Reach Values

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| <p>Respect Whakaute</p> | <p><i>"I share my ideas"</i> <i>"I ask others to join in with my learning"</i> <i>"I talk about my learning"</i> <i>"I include others"</i></p> | <p>Key Competency: Participating & Contributing</p> |  | <p>Question To be able to evaluate, not always accept answers as being right Stimulating wonder, awe, contemplation Seek to know more, gain knowledge</p> |
| <p>Excellence Hiranga Ake</p> | <p><i>"I am keen to learn"</i> <i>"I have a can-do attitude"</i> <i>"I can set my own goals"</i> <i>"I can make a plan to help with my learning"</i> <i>"I set myself high standards"</i></p> | <p>Key Competency: Managing Self</p> |  | <p>Reflection Feedback/ feed forward/next steps Looking at myself-how did I get here? Changes I can make-behaviour, attitude</p> |
| <p>Acceptance Ngāwaritia</p> | <p><i>"I love challenges"</i> <i>"I try to lead others and show the way"</i> <i>"I search for people I can follow to be an even better learner"</i> <i>"I can learn by working hard on my own"</i></p> | <p>Key Competency: Managing Self</p> |  | <p>Resilience Never give up Risk takers Not being afraid to fail Bounce back</p> |
| <p>Creativity Hinengaro Auaha</p> | <p><i>"I think creatively"</i> <i>"I think about all the possibilities"</i> <i>"I show my thinking using language and symbols"</i> <i>"I share my thinking and learning in words and numbers"</i></p> | <p>Key Competency: Thinking</p> |  | <p>Curiosity <i>'I wonder?'</i> - having wonderings Taking risks Safe environment Exploring developing imagination Problem solve Challenges - seek new knowledge</p> |
| <p>Honesty Whakawhirinaki</p> | <p><i>"I tell the truth"</i> <i>"I show honest endeavour"</i> <i>"I am honest to myself and my learning"</i> <i>"I am self-aware"</i> <i>"I am responsible for my own thoughts and actions"</i></p> | <p>Key Competency: Thinking</p> |  | <p>Mindful Self-aware Think about thinking Actions and behaviour Consider others around you Consider surroundings</p> |





CULTURAL DIVERSITY AND MĀORI DIMENSION

The Board and staff at North Street School are continually working towards developing and maintaining an ethos that reflects New Zealand's cultural diversity and in particular, the unique position of Māori as Tangata Whenua.

We achieve this through:

- School policy and curriculum delivery
- Leadership from senior management and our Māori Curriculum Team
- Whānau Engagement
- Programmes in Tikanga, Te Reo and Kapa Haka
- Staff development through
 - partnership with local iwi
 - Akatea
- Culturally Responsive Pedagogy

The principles of Te Mātaiaho, Ka Hikitia and Tātaiako are interwoven throughout teaching and learning and are implicit within the REACH Values. We respect and value the support and knowledge that our whānau bring with them as part of our school.



In 2026: 52% of NSS students identified as Māori.





NORTH STREET SCHOOL STRATEGIC PLAN 2025-2028

Improving Student's Learning and Achievement

- **Curriculum Access & Achievement**
 - Ensure all students successfully access *Te Mātaiaho*, evidenced by achievement in Reading, Writing, and Mathematics.
- **Curriculum Support Programmes**
 - PLD in Mathematics with Cognition.
 - Identify and support target and priority learners in Literacy and Numeracy.
 - Appoint structured literacy facilitators.
 - Provide STEAM opportunities in Science, Technology, Engineering, Mathematics, and Art.
 - Implement new curriculum with enabling and extension opportunities.
- **Inquiry & Key Competencies**
 - Drive student and teacher inquiry through Aotearoa Histories.
 - Combine and implement the 'Backpack for Learning' framework and school values to enhance students' key learning principles.

Delivering a Quality Learning Environment

- **Learning Programmes & Teaching Delivery**
 - Review and develop whole-school behaviour management through PB4L, values, KCs, mission, and vision.
 - Develop Tier 2 PB4L interventions to support students.
 - Integrate and reflect on technology use in learning.
 - Foster collaborative teaching and best practice with Curriculum Leads.
- **Community & Cultural Engagement**
 - Strengthen family and whānau partnerships, embracing cultural diversity (*Whakawhanaungatanga*).
 - Develop a cultural narrative linked to *whenua* and local *tikanga* (*Whakawhanaungatanga*).
- **Enrichment & Digital Competency**
 - Provide enrichment in Sport, Arts, Music, Dance, Pacifica, Technology, and Culture.
 - Upskill students and staff in digital competency, including AI

School Organisation and Structure

- Property*
- Action the 5 - 10 year property plan.
 - Develop outdoor learning spaces, adding new equipment to the senior playground and *Air Time* basketball hoops to courts
 - Cover court between RT and Tam; replace/paint concrete.
 - Install PB4L signage/posters schoolwide, tailored to year levels.
 - Develop innovative learning environments based on research.
 - Implement cyclical maintenance (painting, replacing orange aluminium windows and doors).
 - Invest in furniture for modern learning environments.
 - Transform the library into a modern learning hub with STEAM areas.
 - Renovate the admin block and hall (update doors, glaze/tint windows, modernise PE shed).
 - New Pool fencing.
- Health & Safety*
- Ensure students are healthy, connected, and supported.
 - Promote active and healthy lifestyles for *tamariki*.
 - Provide teachers with adequate learning and admin support for systems and processes
 - Implement performance management through the

- **Special Education Provision**
 - Support students with special needs to progress in the Curriculum and fully participate in school and community life.
- **Māori Student Achievement**
 - Implement NSS Māori Strategic Plan across the curriculum.
 - Review Māori Student Achievement Data Termly to improve engagement and success as Māori.
 - Develop and implement *Kauwhatatanga* initiatives.
- **Student Achievement Goals**
 - Focus on accelerating achievement in Mathematics and Literacy.
 - Priority focus on Attendance management plan

- professional growth cycle.
- Conduct yearly arborist maintenance for trees.
- Update pool fencing and surroundings.

Finance

- Allocate budgets for resources, professional development, and operational costs.
- Maintain sustainable funding to support the school's strategic direction.

Evaluation

- Maintain ongoing review of curriculum and programmes.
- Review the professional growth cycle to meet teacher and learner needs.
- Regularly evaluate school values and vision for relevance.

Community Engagement

- Strengthen educational awareness through regular updates and termly Whānau hui.



Tangata

Students, staff and whanau, thrive in an inclusive learning environment and culture.

Targeted Support & Inclusive Development

- Cohorts of students at risk of not thriving are identified and supported through innovative, tailored initiatives to enhance their learning and wellbeing.
- All stakeholders, including whānau, iwi, staff, and students, play an active role in the development and planning of learning, the school environment, and culture.
- Establish and maintain an authentic, sustainable partnership with mana whenua to ensure their voices, values, and aspirations are embedded in the school's direction (1.1 Kāhui Ako A/C).

Ako

A pedagogically rich curriculum informs the learning programmes of all students.

Cultural Competencies & Localised Curriculum

- Cultural competencies guide the development of a localised curriculum, ensuring Te Tiriti o Waitangi principles are meaningfully and authentically integrated across all learning areas.
- The Professional Learning Plan (PLP) is designed and implemented to support teachers in understanding and contributing to the development of the new curriculum.
- Kaitiaki with deep knowledge of our ākonga lead strategies to improve teaching practice, strengthen relationships, and build the capabilities of others.

Whenua

The local physical environment, and community, enhance learning, and honours the bi-cultural context of NSS

Authentic Learning & Community Integration

- Learning programmes incorporate the local environment in meaningful ways, providing authentic, place-based learning experiences (eg, native walkway planting).
- Strong partnerships with local communities, iwi, and hapū are developed to enrich student learning and strengthen cultural connections.
- The school environment will increasingly reflect Aotearoa's bi-cultural heritage, with initiatives such as the development of Pou in partnership with iwi.



NORTH STREET SCHOOL ANNUAL PLAN 2026

Teaching and Learning

All students will successfully engage with the New Zealand Curriculum – Te Mātaiaho, as demonstrated by their achievement in Reading, Writing, and Mathematics in relation to Curriculum Levels.

Curriculum Support Initiatives:

- Professional Learning and Development (PLD) in Mathematics with Cognition. Structured literacy PD for new teachers
- MOE funded PD around assessment
- Identification and targeted support for priority learners in Literacy and Numeracy.
- Implementation of Structured Literacy with two dedicated teachers-Staff PD
- Provision of specialized learning in Hard Materials, Science, Technology, and Art.
- Integration of Aotearoa Histories into student and teacher inquiries.
- Combine and implement the 'Backpack for Learning' framework and school values to enhance students' key learning principles.

Special Education Support:

- Ensuring students with special needs receive the necessary support to make progress within the New Zealand Curriculum, enabling full participation in school and community life.

Māori Student Achievement:

- Promoting Māori student engagement and success as Māori through an annual review of Māori Student Achievement Data.
- Development and implementation of **Kauwhatatanga**, incorporating local narratives into learning.

Professional Development

Learning Programmes and Teaching Delivery

- Review and develop whole-school behaviour management and philosophy through **PB4L**, provide PD with new teachers.
- Further develop **Tier 2 PB4L interventions** to support student engagement in both classroom and school settings.
- Focus on key curriculum areas, including **Literacy, Mathematics, Te Ao Māori, Digital Technology, and AI development.**
- Strengthen and implement the '**Backpack for Learning**' framework to enhance student learning capabilities.
- Ensure technologies are actively integrated into teaching and learning, with ongoing reflection on their effectiveness.
- Promote a **collaborative teaching culture**, where educators share best practices through **ongoing year-level partnerships and fortnightly meetings.**
- Continue developing staff and student proficiency in **ICT**, supporting both teaching and communication between home and school.
- **Whakawhanaungatanga:** Strengthen and promote partnerships with families and whānau, recognising and celebrating the cultural diversity of the school community.
- Provide **enrichment opportunities** in Sport, the Arts, Technology, and Culture.
- Continue to develop a **cultural narrative** that connects learning to the whenua and local tikanga.
- Engage **specialist educators** to deliver high-quality

Student Achievement Goals:

- A focused effort on accelerating progress in Mathematics.
- Supporting **Tumuaki** and **kaiako** to develop proficiency in essential pedagogies from Te Mātaiaho.
- Fostering **curious, confident, and connected ākonga** who attend regularly and experience mana-enhancing learning opportunities.
- Ensuring that ākonga feel empowered, visible, and actively engaged in their own learning.

School-Wide Initiatives:

- **PB4L:** Celebration days such as Multicultural Kai/Dress Day.
- **Pasifika Programme:** Continue working with Sio. Pacifica mentor and dance/movement coach.
- **Kāhui Ako Collaboration:** Continue collaborating with School Principals and Iwi to develop local narratives and highlight good practise.
- Provide ākonga with opportunities that support them to feel empowered and achieve success.
- Ākonga feedback indicates they feel visible in their own learning.

programs across various curriculum areas.

- Support **kaiako** in demonstrating knowledge of **Te Ao Māori** through termly inquiries into Aotearoa Histories



NORTH STREET SCHOOL MĀORI PLAN 2026

"Te Reo Māori is like our learners: precious. We need to nurture and nourish our learners so they can grow and be prepared for what the future has in store. Every child has the right to walk in both worlds in Aotearoa, and our Te Reo Māori programme opens doors and encourages students to experience success."

Reading: 2025 82.4% Māori are At or Above, 17.6% Māori are Below or Well below the expected curriculum level.

Writing: 2025 73.7% Māori are At or Above, 26.3% Māori are below/well below the expected curriculum level.

Maths: 2025 82.9% Māori are At or Above, 17.1% Māori are below/well below the expected curriculum level.

Targets 2026

Māori students below/well below school wide in all curriculum areas.

- Learning spaces are welcoming, inclusive, and culturally responsive, ensuring all students and staff feel safe, valued, and supported.
- Create immersive, culturally responsive spaces with Te Reo Māori visuals, signage.
- Students deepen their engagement with mātauranga Māori, including whakapapa, pūrākau, and tikanga, embedding these concepts into all learning areas seen in whakairo/Pou

Tangata

He Uri Whai Oranga
(Seekers of Well-being)

- Strengthen Physical and Emotional Well-being
- Learning spaces are welcoming, inclusive, and culturally responsive, ensuring all students and staff feel safe, valued, and supported.
- Well-being initiatives, including hauora practices, mindfulness, and positive relationships, concept of Mauri are embedded into daily routines.
- Māori role models promoted to support and enhance Māori learners in particular Māori boys.
- Mau Rakau for hinengaro and Hauora
- Matariki and Community Engagement aim to establish strong home-school partnerships where parents, whānau, and communities are involved and supported in students' learning.

All Māori learners have unlimited potential and a cultural advantage as Māori. They are inherently capable of achieving success while

Ako

He Uri Whai Mātauranga
(Seekers of Knowledge)

- Strengthening Mātauranga Māori in Learning through Pepeha, Karakia, Waiata, Maori history, programmes etc
- Students deepen their engagement with mātauranga Māori, including whakapapa, pūrākau, and tikanga, embedding these concepts into all learning areas.
- Māori worldviews and knowledge are woven into the curriculum, ensuring culturally responsive teaching and learning.
- Students, staff, and whānau actively learn and use Te Reo Māori, enhancing classroom environments and creating culturally responsive learning spaces.
- Scaffold Te Aho Arataki Marau curriculum guidelines and learning te reo Māori within an English medium school.
- Focus on Maori History (Te takanga o te wā), Tiriti o Waitangi and its impact on NZ. Strengthen the cultural narrative

Whenua

He Uri Whai Tukuihotanga
(Champions of Cultural Identity)

- Enhance Language Revitalisation and Intergenerational Transmission
- Te Reo Māori is valued and prioritised as a living language within the school environment, ensuring its ongoing revitalisation.
- Students, staff, and whānau actively learn and use Te Reo Māori, enhancing classroom environments and creating culturally responsive learning spaces.
- Strengthen and maintain a healthy cultural partnership alongside iwi, hapū, and whānau initiatives, to nurture shared success and cultural identity. Biannual Marae visits
- Create immersive, culturally responsive spaces with Te Reo Māori visuals, signage, and materials. Incorporate kapa haka, waiata, and karakia.
- Promote inclusivity through tuakana-teina, empowering all learners to embrace and develop Te Reo Māori.

embracing their identity. Māori learners have the right to live and learn as tangata whenua of Aotearoa, with mana motuhake, and should be supported in ways that affirm and strengthen their cultural heritage and aspirations.

- by integrating Aotearoa New Zealand Histories into learning experiences, supporting the curriculum refresh.
- Contextualise these histories with iwi and hapū perspectives, ensuring local cultural knowledge and connections are incorporated into the curriculum.
 - Term 1 - Tino Rangatiratanga me te Kawanatanga
 - Term 2 - Whakapapa me te Whanaungatanga
 - Term 3 - Tūrangawaewae me te Kaitiakitanga
 - Term 4 - Kowhiringa Ohaoha me te Whai Oranga

Engage in reciprocal learning and exemplary modelling of innovation, leading to the effective creation, development, and delivery of high-quality, authentic learning contexts and practices for teachers and students.

- Kaupapa Māori initiatives are embedded within the narrative of our school, ensuring that Māori culture, values, and perspectives are integrated into every aspect of our learning environment.

Promote the development and implementation of strategies, plans, and policies that support Māori learners' potential and ensure their educational success. These initiatives should affirm their cultural identity, empower their learning journey, and create an environment where they thrive academically while maintaining strong connections to their Māori heritage and values.

Promote an understanding of Aotearoa New Zealand's cultural heritage, using Te Tiriti o Waitangi as the foundation, to ensure learners develop a deep connection to the history, identity, and values that shape the nation.



NORTH STREET SCHOOL eLEARNING PLAN 2026

“To enhance responsive digital ako that empowers our ākongā to navigate and succeed in both the physical and digital worlds.”

| Professional Development | Teaching and Learning | Strategic Direction and Leadership |
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| <ul style="list-style-type: none"> • Culture & Development: Foster a safe, collaborative eLearning culture through experimentation, reflection, and best practice sharing. • ICT Leadership: New Era ICT is the main provider 2026. • Google Tools: Continue Google Docs use and explore Google Apps where appropriate. • Office 365: Expand Microsoft App use in senior learning team. • AI: Encourage staff participation in AI workshops. • Device Integration: Enhance learning through effective device use. • Data & Analysis: Continue eTAP training for data-driven insights. • Curriculum Integration: Embed eLearning in curriculum planning. • Digital Technologies: Utilise technology for collaborative, high-order teaching. • Internet Safety: Strengthen Hapara Dashboard use for safe student internet access. • EdTech Exploration: Identify and share effective learning apps, focusing on Maths. • ICT PLD: Provide training on ICT basics, promote local PLD, and offer Hapara sessions. | <ul style="list-style-type: none"> • Student Learning & Reflection: Technologies enable critical reflection, self-management, and community sharing. • Technology Integration: Students use tech for ongoing learning, curation, and peer reflection. • Google Apps for Education: Exploration encouraged. • Office 365: Explore working in multi-platform environments. • Curriculum & Tech: Integrated for, higher-order, collaborative learning. • Infrastructure Updates: Upcoming N4L upgrade to meet 21st-century capabilities. • SMS Utilisation: Actively supports admin, assessment, and learning needs. • Learning Environments: Blend virtual and physical spaces with a mix of BYOD and school-owned devices. • 1:1 Device Goal: Maintain 1:1 coverage (Years 5–8) and transition toward 1:2 (Years 3–4); funding is secured. Students will receive a Chromebook in Phase 2 to use through to Year 8. Students retain the device permanently when they depart North Street School. • eLearning Investment: Continued support for digital initiatives. • Teacher Capability Development: <ul style="list-style-type: none"> ○ Computational thinking for digital technologies ○ Digital outcome design & development ○ Materials and process-based design ○ Design & visual communication | <ul style="list-style-type: none"> • Strategic Vision & Leadership: Clear vision, strategic plan, and policies that integrate technology to enhance teaching and learning, with strong staff and community engagement. • Integrated Technology Practices: Technology use is embedded across school practices, supported by leadership, modelling, and mentoring. • Professional Inquiry & Growth: <ul style="list-style-type: none"> ○ Online Professional Inquiry and Teacher Growth Cycle document and reflect on how technology improves teaching and student learning. ○ Ongoing PLD focuses on implementing the Digital Curriculum. ○ External PLD opportunities include AI PLD, and Google Education. • Community & Resource Utilisation: Staff utilise local community digital resources, including library-based programmes and shared digital tools. • Investment in eLearning: Active investment in eLearning initiatives, software licences, and educational apps to boost student engagement and learning. • Cyber Safety & Digital Fluency: <ul style="list-style-type: none"> ○ Promotion of cyber safety programmes. ○ Alignment of Core Education resources with the Digital Curriculum. ○ PLD on effective use of iPad and Chromebook apps in the classroom. |

Communications

Digital Citizenship & Cyber Safety Practices

We aim to maintain a dynamic Digital Citizenship environment that adapts to new technologies. Our approach includes:

- **Policy Development:** A framework addressing online safety, ethical behaviour, and the responsible use of generative AI.
- **Curriculum Integration:** Lessons on data privacy, cyberbullying, and digital wellness are developing into student learning.
- **Responsive Updates:** The policy is reviewed to counter evolving online threats.
- **Community Engagement:** We provide targeted professional development for staff and guidance for families to support safe internet use at home.

Digital Communication & Community Engagement

We are actively using digital technologies to strengthen the partnership between school and home. Our multi-platform communication strategy ensures information is transparent, accessible, and timely.

We utilise a range of integrated platforms to reach our broad community:

- **School-Wide News:** The School Website, Facebook, and Skool Loop for updates and alerts.
- **Student Learning & Team Updates:** Class Dojo and Team/School Facebook pages to showcase student progress and educational content.

This system ensures that every family, regardless of their preferred platform, remains connected to their child's learning journey.

Promoting Digital Citizenship to Parents and the Community:

A concerted effort to communicate and educate parents and the broader community on the principles of Digital Citizenship. Through multiple channels such as emails, text messages, surveys, Skool Loop, the school website, Facebook, and Messenger, the school fosters strong partnerships with families, encouraging them to actively participate in their children's digital education and cyber safety. Information is tailored to help parents understand emerging digital trends, risks, and ways to support responsible online behaviour at home.

Teachers could:

- Model responsible digital behaviour using email, social media, and digital tools ethically.
- Teach lessons on privacy, safety, and responsible online behaviour.
- Lead discussions on cyberbullying prevention and being an upstander.
- Use case studies and role-playing to practise ethical online behaviour.

Students could:

- Create digital citizenship projects on online safety and privacy.
- Participate in digital wellness challenges like "Digital Detox Week" to reduce screen time.
- Raise awareness about cyberbullying and privacy through peer-led campaigns.

Teachers could:

- Post regular updates on platforms like Facebook or Class Dojo to share student progress and classroom activities.
- Host virtual parent-teacher meetings using Zoom or Team Facebook for real-time communication and feedback.
- Share school news and reminders on the school website or Skool Loop to keep parents informed.

Students could:

- Share learning projects on Class Dojo or the school Facebook page to showcase achievements.
- Document and reflect on learning allowing parents to stay updated and engage with student progress.
- Engage in supervised online discussions about managing digital stress and supporting others.

Teachers could:

- Organise workshops/webinars for parents on Digital Citizenship and cyber safety via Zoom or the school website.
- Send emails/texts with tips and resources on promoting responsible online behaviour and supporting digital education at home.

Students could:

- Create and share Digital Citizenship projects (e.g., infographics or videos) with parents.
- Participate in cyber safety surveys and share results with families through Skool Loop to engage them in digital discussions.

Reading Achievement 2025 Analysis of Variance

| Curriculum Area | | Reading | |
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| Focus | <ul style="list-style-type: none"> All students are successfully able to access the New Zealand Curriculum as evidenced by achievement in relation to the expected Curriculum Levels in Reading. Self-review to inform individual and school wide growth and development. Provision of Professional Learning and Development. Deliberate action and change to support our target learners. | | |
| Baseline Data | <ul style="list-style-type: none"> 2024 84.1% Whole School students were At or Above. 2024 82.9% Māori were At or Above. 2024 72.7% Pasifika were At or Above. 2024 57.1% Year 7 students were At or Above. 2024 81.6% Year 3 students were At or Above. | <ul style="list-style-type: none"> 2025 83% Whole School students were At or Above. 2025 82.4% Māori were At or Above. 2025 71.9% Pasifika were At or Above. 2025 76.7% Year 8 students were At or Above. 2025 80% Year 4 students were At or Above. | |
| Targets | <ul style="list-style-type: none"> Whole School students are an area of focus as 15.9% identified as being below/well below the expected Curriculum Level. 2024 Māori students are an area of focus as 17.1% identified as being Below/Well below the expected Curriculum Level. 2024 Pasifika students are an area of focus as 27.3% identified as being Below/Well below the expected Curriculum Level. 2024 Year 3 students to be a target focus group as 18.4% identified as being Below/Well below the expected Curriculum Level. 2024 Year 7 students to be a target focus group as 42.9% identified as being Below/Well below the expected Curriculum Level. 80% of these students to be achieving at or above the expected Curriculum Level. | | |
| Responsibility | SMT, Literacy / Writing PLD Team, Literacy Leader, School Team Leaders, Teachers, P4C Leader, LSC, RTLit, RTLB, Students | | |
| Specific Actions | Expected Outcome | Analysis of Variance | |
| <ul style="list-style-type: none"> Analyse Term 1 PAT/STAR data to inform planning and teaching focus areas. Use reading assessments based on student needs (Benchmarks or Probe). Teach learning qualities to develop a growth mindset. Deliver weekly P4C lessons to enhance reading comprehension. Implement the Professional Growth Cycle for teacher reflection and improvement. Apply learning from the NSS Backpack learning qualities. Link teaching practices to the Teaching Standards. Follow the NSS appraisal process and Annual Targets. | <ul style="list-style-type: none"> Targets focus on the achievement of priority learners (students achieving below or well below their expected curriculum level). Reading comprehension will improve through higher order thinking in P4C lessons. Student achievement data is analysed, and action plans are developed. | <ul style="list-style-type: none"> Maintain data reporting system for staff to track Target/Priority learners. Conduct conferences and prepare reports. Discuss progress and strategies in team meetings. Regularly update the SMS system. Integrate assessment data into class planning. Complete and analyse Running Records to inform next steps. | <ul style="list-style-type: none"> 80% of Whole School students to be achieving at or above the expected Curriculum Level. 2025 Whole school data 83% At or Above. Positive outcome – 83% At or Above, as this is 3% above / below expectation in 2025. 2024 Māori students are an area of focus as 17.1% identified as being Below/Well below the expected Curriculum Level. Positive outcome – 82.4% At or Above, as this is 2.4% above expectation for Māori in 2025. |

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| <ul style="list-style-type: none"> • Include Target Students in daily planning documents for regular review and discussion. • Provide extra TA support during Literacy time. • Implement Structured Literacy (LLLL) for Years 1-4. • Engage RTLB for targeted student and staff support. • Use Decodable Texts school-wide. • Implement <i>Mahi by Mahi</i>. • Complete 6-Year Nets to guide next steps in consultation with RR teachers. • Run reading workshops in collaboration classes to strengthen reading-writing connections. • Explicitly teach 'The Code.' • Set and track SMART goals with students. • Utilise online reading resources: StepsWeb, Study Ladder, LLLL apps, Lexia, Bookmaker app. • Implement AVALLL and CSI Reading Programmes. • Use <i>The Writing Book</i> by Sheena Cameron & Louise Dempsey. • Structured Literacy PLD • 20/40 Week Phonics Check • Explore Diebels as an assessment tool • Phase 1 to focus on developing Oral Language skills eg, vocab knowledge | <ul style="list-style-type: none"> • Data is used to inform next steps, guide deliberate acts of teaching, and improve standards. • Online programmes are set up to strengthen literacy at home and build connections between home and school. | <ul style="list-style-type: none"> • Document informal observation notes. • Encourage student reflections. • Provide ongoing PLD for staff in key areas: assessment, inquiry, and growth mindset. • Utilise decodable texts in literacy instruction. • Implement cross-school literacy training with Liz Kane. • Share professional readings with staff. | <ul style="list-style-type: none"> • 2024 Pasifika students are an area of focus as 27.3% identified as being Below/Well below the expected Curriculum Level. Negative outcome – 71.9% At or Above as this is 8.1% below expectation for Pasifika in 2025. However, in the 2025 T1 vs T4 data, the Pasifika data went from 53.1% At or Above to 71.9% indicating an improvement of 18.8%. • 2024 Year 3 students to be a target focus group as 18.4% identified as being Below/Well below the expected Curriculum Level. Positive outcome – 80% At or Above, as this is the expectation for Year 4 in 2025. • 2024 Year 7 students to be a target focus group as 42.9% identified as being Below/Well below the expected Curriculum Level. Negative outcome – 76.7% At or Above, as this is 3.3% above / below expectation for Year 8 in 2025. However, in the 2025 T1 vs T4 data, the Year 8 data went from 43.3% At or Above to 76.7% indicating an improvement of 33.4%. • Māori students are a continued area of focus. • Pasifika students are a continued area of focus. • 80% of these students to be achieving at or above the expected Curriculum Level. |
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Writing Achievement 2025 Analysis of Variance

| Writing Achievement 2025 Analysis of Variance | | | |
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| Curriculum Area | | Writing | |
| Focus | | <ul style="list-style-type: none"> All students are successfully able to access the New Zealand Curriculum as evidenced by achievement in relation to the expected Curriculum Levels in Writing. Self-review to inform individual and school wide growth and development. Provision of Professional Learning and Development. Deliberate action and change to support our target learners. | |
| Baseline Data | | <ul style="list-style-type: none"> 2024 76.3% Whole School students were At or Above. 2024 70.4% Māori were At or Above. 2024 66.7% Pasifika were At or Above. 2024 72.8% Year 7 students were At or Above. 2024 62% Year 6 students were At or Above. 2024 73.3% Year 5 students were At or Above. 2024 62.9% Year 4 students were At or Above. | <ul style="list-style-type: none"> 2025 76.7% Whole School students were At or Above. 2025 73.7% Māori were At or Above. 2025 64.5% Pasifika were At or Above. 2025 65% Year 8 students were At or Above. 2025 78.5% Year 7 students were At or Above. 2025 66% Year 6 students were At or Above. 2025 72% Year 5 students were At or Above. |
| Targets | | <ul style="list-style-type: none"> Whole School students are an area of focus as 23.7% identified as being below/well below the expected Curriculum Level. 2024 Māori students are an area of focus as 29.6% identified as being Below/Well below the expected Curriculum Level. 2024 Pasifika students are an area of focus as 33.3% identified as being Below/Well below the expected Curriculum Level. 2024 Year 4 students to be a target focus group as 37.1% identified as being Below/Well below the expected Curriculum Level. 2024 Year 5 students to be a target focus group as 26.7% identified as being Below/Well below the expected Curriculum Level. 2024 Year 6 students to be a target focus group as 38% identified as being Below/Well below the expected Curriculum Level. 2024 Year 7 students to be a target focus group as 27.2% identified as being Below/Well below the expected Curriculum Level. 80% of these students to be achieving at or above the expected Curriculum Level. | |
| Responsibility | | SMT, Literacy / Writing PLD Team, Literacy Leader, School Team Leaders, Teachers, P4C Leader, LSC, RTLit, RTLB, Students | |
| Specific Actions | | Expected Outcome | Analysis of Variance |
| <ul style="list-style-type: none"> Plan deliberately and collaborate to improve students' spelling, punctuation, and writing organisation. Strengthen school-wide writing assessment moderation for greater consistency and reliability. Implement the Professional Growth Cycle to support teacher reflection and practice improvement. Align teaching with the Teaching Standards. Ensure target students are included in daily planning, with regular review and discussion. | | <ul style="list-style-type: none"> Deliver direct teaching to target writing groups to accelerate progress. Focus achievement targets on priority learners (Below or Well Below expected levels). Develop students' ability to give meaningful peer | <ul style="list-style-type: none"> Purchase reading and phonics apps to enhance literacy support for priority learners. RTLit provided targeted interventions to support struggling students. <p>• 80% of Whole School students to be achieving at or above the expected Curriculum Level. 2025 Whole school data 76.7% At or Above. Negative outcome, as this is 3.3% below expectation in 2025. However, in the 2025 T1 vs T4 data, the Whole School data went from 57.2% At or Above to 76.7% indicating an improvement of 19.5%.</p> |

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| <ul style="list-style-type: none"> • Apply NSS Backpack learning qualities to enhance student learning. • Increase the frequency of team-based writing moderation. • Use formative data to guide and track the progress of target students. • Continue integrating digital devices to support and engage learners. • Explore effective writing apps to boost student motivation. • Provide additional TA support during Literacy sessions. • Expand the use of Google Docs for collaborative writing and feedback. • Review NSS progressions against NZ Curriculum levels for alignment. • Teach students how to provide meaningful peer feedback. • Utilise RTLB support for identified student groups and staff. • Implement explicit instruction in spelling using "The Code." • Strengthen internal evaluation through PLD, encouraging teachers to take risks, adapt strategies, and engage Māori and male students in writing. • Provide PLD on student self-reflection, the writing process, and NSS Explorer Backpack learning qualities. • Develop PLD strategies to enhance student agency, engagement, and participation, making writing more meaningful for Māori learners. • Continue the Writer's Tool Box with Phase 3. • Introduce the Writer's Tool Box to Phase 2. • Introduce the Writer's Tool Box trains to Phase 1. | <p>feedback, recorded on Google Docs.</p> <ul style="list-style-type: none"> • Strengthen the spelling programme to improve accuracy and spelling ages. • Provide written feedback to teachers to guide next instructional steps. • Improve writing skills for target students through structured interventions. • Enhance teaching practices in writing by upskilling teachers through PLD. • Implement targeted writing strategies to meet student needs. • Regularly review and refine teaching approaches for effectiveness. • Ensure validity of Overall Teacher Judgments (OTJs) through moderation. • Implement curriculum support programmes for additional student assistance. • Utilise online literacy programmes to reinforce learning at home. • Set achievement targets, review progress, and adjust budgets for future PLD. | <ul style="list-style-type: none"> • Conducted school-wide moderation to ensure consistency and accuracy in assessments. • Collected and analyzed writing data to strengthen overall teacher judgments and inform instruction. • Literacy leads and teams reviewed target students and teaching practices to improve outcomes. • Used P4C lessons to develop sentence structures and improve written expression. • PLD on Growth Mindset and mindfulness fostered positive dispositions toward writing and learning. • Introduced the Writer's Tool Box to Year 7/8. • Continued developing Writing CAAP Plan. | <ul style="list-style-type: none"> • 2024 Māori students are an area of focus as 29.6% identified as being Below/Well below the expected Curriculum Level. Negative outcome – 73.7% At or Above, as this is 6.3% below expectation in 2025. However, in the 2025 T1 vs T4 data, the Māori data went from 52.4% At or Above to 73.7% indicating an improvement of 21.3%. • 2024 Pasifika students are an area of focus as 33.3% identified as being Below/Well below the expected Curriculum Level. Negative outcome – 64.5% At or Above, as this is 15.5% below expectation in 2025. However, in the 2025 T1 vs T4 data, the Pasifika data went from 48.4% At or Above to 64.5% indicating an improvement of 16.1%. • 2024 Year 4 students to be a target focus group as 37.1% identified as being Below/Well below the expected Curriculum Level. Negative outcome – 72% Year 5 At or Above, as this is 8% below expectation in 2025. However, in the 2025 T1 vs T4 data, the Year 5 data went from 48% At or Above to 72% indicating an improvement of 24%. • 2024 Year 5 students to be a target focus group as 26.7% identified as being Below/Well below the expected Curriculum Level. Negative outcome – 66 %Year 6 At or Above, as this is 14% below expectation in 2025. However, in the 2025 T1 vs T4 data, the Year 6 data went from 53.3% At or Above to 66% indicating an improvement of 12.7%. • 2024 Year 6 students to be a target focus group as 38% identified as being Below/Well below the expected Curriculum Level. Negative outcome – 78.5% Year 7 At or Above, as this is 1.5% below expectation in 2025. However, in the 2025 T1 vs T4 data, the Year 7 data went from 45.2% At or Above to 78.5% indicating an improvement of 33.3%. |
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| | | | <ul style="list-style-type: none">• 2024 Year 7 students to be a target focus group as 27.2% identified as being Below/Well below the expected Curriculum Level. Negative outcome – 65% Year 8 At or Above, as this is 15% below expectation in 2025. However, in the 2025 T1 vs T4 data, the Year 8 data went from 33.3% At or Above to 65% indicating an improvement of 31.7%.• Māori students are a continued area of focus.• Pasifika students are a continued area of focus.• 80% of these students to be achieving at or above the expected Curriculum Level. |
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Mathematics Achievement 2025 Analysis of Variance

| Curriculum Area | | Mathematics | |
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| Focus | <ul style="list-style-type: none"> All students are successfully able to access the New Zealand Curriculum as evidenced by achievement in relation to the expected Curriculum Levels in Maths. Self-review to inform individual and school wide growth and development. Provision of Professional Learning and Development – whole school focus 2024 Deliberate action and change to support our target learners. | | |
| Baseline Data | <ul style="list-style-type: none"> 2024 81.8% Whole School students were At or Above. 2024 80.3% Māori were At or Above. 2024 70.6% Pasifika were At or Above. 2024 69.5% Year 7 students were At or Above. 2024 79.2% Year 4 students were At or Above. | <ul style="list-style-type: none"> 2025 85 % Whole School students were At or Above. 2025 82.9% Māori were At or Above. 2025 83.8% Pasifika were At or Above. 2025 66.1% Year 8 students were At or Above. 2025 89.8% Year 5 students were At or Above. | |
| Targets | <ul style="list-style-type: none"> Whole School students are an area of focus as 18.2% identified as being below/well below the expected Curriculum Level. 2024 Māori students are an area of focus as 19.7% identified as being Below/Well below the expected Curriculum Level. 2024 Pasifika students are an area of focus as 29.4% identified as being Below/Well below the expected Curriculum Level. 2024 Year 4 students to be a target focus group as 20.8% identified as being Below/Well below the expected Curriculum Level. 2024 Year 7 students to be a target focus group as 30.5% identified as being Below/Well below the expected Curriculum Level. 80% of these students to be achieving at or above the expected Curriculum Level. | | |
| Responsibility | SMT, Mathematics Leader, Team Leaders, Teachers, LSC, RTLB, Students | | |
| Specific Actions | | Expected Outcome | Analysis of Variance |
| <ul style="list-style-type: none"> Target students identified in daily planning documents, reviewed and discussed regularly. Set clear expectations for Mathematics delivery and assessment. Maths PLD Leaders conduct observations to ensure effective programmes. Align teaching with the Teaching Standards. Staff meetings focus on one of the three curriculum areas as PLD for all staff. Integrate NSS backpack learning qualities into teaching. Deliver weekly P4C lessons to enhance thinking and problem-solving skills. Make Maths more meaningful for Māori and Pasifika students. Foster motivation and engagement through open- | | <ul style="list-style-type: none"> Develop and implement action plans to accelerate Maths progress. Provide ongoing PLD on school-wide Maths expectations. Deliver direct teaching to target groups throughout the year. Focus targets on priority learners (students Below or Well Below expected levels). Strengthen student- | <ul style="list-style-type: none"> Continue implementing the CAAP plan for Maths to ensure consistency and progress in teaching and learning. Strengthen teacher practice in Maths pedagogy by improving dispositions and supporting change through PLD and Coaching. Monitor and track the progress of target students, ensuring <ul style="list-style-type: none"> 80% of Whole School students to be achieving at or above the expected Curriculum Level. 2025 Whole school data 85% At or Above. Positive outcome, as this is 5% above expectation. 2024 Māori students are an area of focus as 19.7% identified as being Below/Well below the expected Curriculum Level. Positive outcome – 82.9% At or Above, as this is 2.9% above expectation in 2025. 2024 Pasifika students are an area of focus as 29.4% identified as being Below/Well below the expected Curriculum Level. |

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| <p>ended problems.</p> <ul style="list-style-type: none"> • Maintain CAAP plan expectations for Mathematics delivery and assessment. • Teach learning qualities to develop a growth mindset. • Ensure a school-wide expectation of weekly rich Maths tasks. • Facilitate Maths workshops for collaboration classes. • Guide students in setting SMART Goals. • Utilize online Maths resources (e-ako, Numicon, Prodigy, Study Ladder, Seesaw). • Use PAT data to inform curriculum coverage and enhance teacher capability. • Develop and measure positive learning dispositions consistently. • Strengthen digital capability across the school. • Implement the Professional Growth Cycle to support teacher reflection and improvement. • Deploy new Chromebooks to enhance digital learning. | <p>teacher conversations to enhance learning.</p> <ul style="list-style-type: none"> • Foster positive learning dispositions. • Tailor Maths strategies to meet identified needs. • Support parents in understanding the Maths programme. • Improve outcomes for target students. • Enhance effective teaching practices each term. • Ensure validity of OTJs through regular moderation. • Expand eLearning opportunities in Mathematics. • Support teachers in integrating digital tools into lessons. • Implement inquiry-based Maths lessons. • Raise achievement for priority students. • Review and refine Maths teaching approaches. • Utilise online programmes to strengthen home-school Maths connections. | <p>interventions are effective and responsive.</p> <ul style="list-style-type: none"> • Integrate eLearning opportunities into teaching to enhance engagement and support diverse learning needs. • Parenting programmes were not implemented but remain an area for future development. • Share professional readings with staff to encourage best practices and ongoing professional growth. | <p>Positive outcome – 83.8% At or Above, as this is 3.8% above expectation in 2025.</p> <ul style="list-style-type: none"> • 2024 Year 4 students to be a target focus group as 20.8% identified as being Below/Well below the expected Curriculum Level. Positive outcome –89.8% Year 5 At or Above, as this is 9.8% above expectation in 2025. • 2024 Year 7 students to be a target focus group as 30.5% identified as being Below/Well below the expected Curriculum Level. Negative outcome – 66.1% Year 8 At or Above, as this is 13.9% below expectation in 2025. However, in the 2025 T1 vs T4 data, the Year 8 student data went from 40.7% At or Above to 66.1% indicating an improvement of 25.4% • Māori students are a continued area of focus. • Pasifika students are a continued area of focus. • 80% of these students to be achieving at or above the expected Curriculum Level. |
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New Zealand Curriculum Reading Targets 2026

| Strategic Goals | | Annual Aims | | | | Target | |
|--|-------|--|-------|------------|-------------------------------------|---|-------------|
| <ul style="list-style-type: none"> Student Achievement: All students effectively access the New Zealand Curriculum, as demonstrated by achievement in relation to NZC levels in Writing. Self-Review: Ongoing self-review informs both individual and school-wide growth and development. Professional Development: The school ensures the provision of high-quality Professional Learning and Development. Targeted Support: Strategic actions and targeted interventions support priority and target learners. | | <ul style="list-style-type: none"> Professional Development: The school ensures the provision of high-quality Professional Learning and Development. Provide Literacy Support through Teacher Aides for Years 1-4. Implement a Multi-Sensory Learning Programme for Years 1-4. Deliver targeted support and intervention for special needs students. Promote inclusive practices across the school. Establish a schoolwide Phase structure to oversee and implement action plans. Raise student achievement in literacy, focusing on those below the expected Curriculum Level. Continue to develop teacher knowledge of Structured Literacy practices by attending PLD opportunities. | | | | <ul style="list-style-type: none"> Whole School students are an area of focus as 15.9% identified as being below/well below the expected Curriculum Level. 2024 Māori students are an area of focus as 17.1% identified as being Below/Well below the expected Curriculum Level. 2024 Pasifika students are an area of focus as 27.3% identified as being Below/Well below the expected Curriculum Level. 2024 Year 3 students to be a target focus group as 23.1% identified as being Below/Well below the expected Curriculum Level. 2024 Year 7 students to be a target focus group as 25.7% identified as being Below/Well below the expected Curriculum Level. 80% of these students to be achieving at or above the expected Curriculum Level. | |
| Cohort Data | | | | | | Baseline Data - End 2025 | |
| Level in 2025 | Above | At | Below | Well Below | Percentages of children At or Above | Whole school 56.4% At 26.6% Above = 83% Male 55.2% At 26.4% Above = 81.6% Female 57.5% At 26.8% Above = 84.3% Māori 58.6% At 23.8% Above = 82.4% Māori Male 57.8% At 22.2% Above = 80% Māori Female 59.3% At 25.3% Above = 84.6% Pasifika 59.4% At 12.5% Above = 71.9% | |
| Year 4 | 32.5% | 47.5% | 20% | 6% | 80% | | |
| Year 5 | 26% | 48% | 20% | 6% | 74% | | |
| Year 6 | 6.4% | 66% | 19.1% | 8.5% | 72.4% | | |
| Specific Actions | | Led by | | | | Budget | Time Frame |
| <ul style="list-style-type: none"> Term 1 PAT/Star data analysed, and next steps formulated for planning and teaching focus areas. Teaching of learning qualities, focusing on the NSS backpack to support a growth mindset. Teachers using Structured Literacy practices to improve reading skills. Target students identified in daily planning documents. | | <ul style="list-style-type: none"> Senior Management Team PLD Provider in Maths Literacy Leaders Schoolwide Curriculum Leaders Teachers Learning Support Coordinator (LSC) Resource Teacher of Learning/Behaviour (RTLb) Students | | | | \$5000.00 Literacy \$5000.00 Duffy | Terms 1 – 4 |

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| <ul style="list-style-type: none">• Using Decodable Texts schoolwide to support reading development.• Reading workshops for collaboration classes, continuing to build stronger links between reading and writing for students to experience literacy as a connected whole.• Explicit teaching of ‘The Code.’• SMART Goals used in conjunction with students to set clear learning targets.• Use of online reading resources – Steps Web, Studyladder, LLLL apps, Bookmaker app.• AVAILLL Reading Programme.• CSI Reading Programme.• The Writing Book, Sheena Cameron & Louise Dempsey.• New Chromebooks purchased to support digital learning.• New resources purchased to enrich learning experiences.• Requested PLD provided to support teacher development in Structured Literacy.• Phase Leaders help to remove barriers, track the progress of Priority/Target learners, and share best practise across year levels.• Structured Literacy PLD provided.• Structured Literacy Intervention implemented.• 20/40 Week Phonic Checks | | | |
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New Zealand Curriculum Writing Targets 2026

| Strategic Goals | Annual Aims | Target |
|--|---|---|
| <ul style="list-style-type: none"> Student Achievement: All students effectively access the New Zealand Curriculum, as demonstrated by achievement in relation to NZC levels in Writing. Self-Review: Ongoing self-review informs both individual and school-wide growth and development. Professional Development: The school ensures the provision of high-quality Professional Learning and Development. Targeted Support: Strategic actions and targeted interventions support priority and target learners. | <ul style="list-style-type: none"> Professional Development: The school ensures the provision of high-quality Professional Learning and Development. Provide Literacy Support through Teacher Aides for Years 1-4. Implement a Multi-Sensory Learning Programme for Years 1-4. Deliver targeted support and intervention for special needs students. Promote inclusive practices across the school. Establish a schoolwide Phase structure to oversee and implement action plans. Raise student achievement in literacy, focusing on those below the expected Curriculum Level. Develop Structured Literacy practices | <ul style="list-style-type: none"> Whole School students are an area of focus as 23.7% identified as being below/well below the expected Curriculum Level. 2024 Māori students are an area of focus as 29.6% identified as being Below/Well below the expected Curriculum Level. 2024 Pasifika students are an area of focus as 33.3% identified as being Below/Well below the expected Curriculum Level. 2024 Year 4 students to be a target focus group as 37.1% identified as being Below/Well below the expected Curriculum Level. 2024 Year 5 students to be a target focus group as 26.7% identified as being Below/Well below the expected Curriculum Level. 2024 Year 6 students to be a target focus group as 38% identified as being Below/Well below the expected Curriculum Level. 2024 Year 7 students to be a target focus group as 27.2% identified as being Below/Well below the expected Curriculum Level. 80% of these students to be achieving at or above the expected Curriculum Level. |

| Cohort Data | | | | | | Baseline Data - End 2025 |
|---------------|-------|-------|-------|------------|-------------------------------------|---|
| Level in 2025 | Above | At | Below | Well Below | Percentages of children At or Above | Whole school 51.8% At 24.9% Above = 76.7% Male 50.9% At 22.8% Above = 73.7% Female 52.7% At 26.9% Above = 79.6% Māori 53.4% At 19.7% Above = 73.1% Māori Male 51% At 16.3% Above = 67.3% Māori Female 55.8% At 23.2% Above = 79% Pasifika 41.9% At 22.6% Above = 64.5% |
| Year 4 | 0% | 69.2% | 30.8% | 0% | 69.2% | |
| Year 5 | 12% | 60% | 28% | 0% | 72% | |
| Year 6 | 6.4% | 59.6% | 27.7% | 6.4% | 66% | |

| Specific Actions | Led by | Budget | Time Frame |
|---|--|----------------------------|-------------|
| <ul style="list-style-type: none"> Deliberate planning and collaboration to improve student spelling using “The Code,” punctuation, and organisation in written language. | <ul style="list-style-type: none"> Senior Management Team PLD Provider in Maths Literacy Leaders Schoolwide Curriculum Leaders | \$13000.00 Writers Toolbox | Terms 1 – 4 |

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| <ul style="list-style-type: none"> • Moderation of school-wide writing assessments (developed in teams) to enhance consistency and reliability of assessment data. • Target students identified in daily planning documents, regularly reviewed and discussed. • Use of TKI Writing Matrices to assess student writing against NZ Curriculum Levels. • Weekly P4C sessions to enhance writing skills. • Explicit teaching of ‘The Code’ to strengthen spelling and literacy foundations. • Explicit teaching of ‘Structured Literacy’ to support systematic literacy development. • Strengthening internal evaluation through coaching, empowering teachers to take risks, refine writing instruction, and design engaging activities—particularly for Māori students and boys. • PLD on student writing reflection and process, focusing on self-assessment, the writing process, and key learner qualities. • PLD on strategies to enhance student agency, engagement, and participation in writing, ensuring writing is meaningful for Māori students. • New Chromebooks purchased to support digital learning • New writing resources acquired to enrich learning experiences. • Requested PLD provided to support teacher development in Structured Literacy. • Phase Leaders help to remove barriers, track the progress of Priority/Target learners, and share best practise across year levels. • Phase 3 Learners continue to use Writers’ Toolbox • Phase 2 Learners begin to use Writers’ Toolbox | <ul style="list-style-type: none"> • Teachers • Learning Support Coordinator (LSC) • Resource Teacher of Learning/Behaviour (RTL) • Students | | |
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New Zealand Curriculum Maths Targets 2026

| Strategic Goals | | | | | | Annual Aims | | | | | | Target | | | |
|--|-------|-------|-------|------------|-------------------------------------|--|---|--|--|--|--|---|--|-------------|--|
| <ul style="list-style-type: none"> Student Achievement: All students effectively access the New Zealand Curriculum, as demonstrated by achievement in relation to NZC levels in Mathematics. Self-Review: Ongoing self-review informs both individual and school-wide growth and development. Professional Development: The school ensures the provision of high-quality Professional Learning and Development. Targeted Support: Strategic actions and targeted interventions support priority and target learners. | | | | | | <ul style="list-style-type: none"> Provide support and targeted interventions for students with special needs. Foster inclusive practices within the school environment. Ensure all teams work collaboratively and remain dedicated to continuous improvement. Phase Leaders to implement action plans and identify further professional learning and development (PLD) opportunities in collaboration with the PLD coordinator. Enhance student achievement in Mathematics, particularly for those performing below the expected Curriculum Level. | | | | | | <ul style="list-style-type: none"> Whole School students are an area of focus as 18.2% identified as being below/well below the expected Curriculum Level. 2024 Māori students are an area of focus as 19.7% identified as being Below/Well below the expected Curriculum Level. 2024 Pasifika students are an area of focus as 29.4% identified as being Below/Well below the expected Curriculum Level. 2024 Year 4 students to be a target focus group as 20.8% identified as being Below/Well below the expected Curriculum Level. 2024 Year 7 students to be a target focus group as 30.5% identified as being Below/Well below the expected Curriculum Level. 80% of these students to be achieving at or above the expected Curriculum Level. | | | |
| Cohort Data | | | | | | Baseline Data - End 2025 | | | | | | | | | |
| Level in 2025 | Above | At | Below | Well Below | Percentages of children At or Above | | Whole school 64.9% At 20.1% Above = 85% Male 67.5% At 18.3% Above = 85.8% Female 64% At 21.9% Above = 85.9% Māori 61.3% At 21.6% Above = 82.9% Māori Male 60.4% At 20.8% Above = 81.2% Māori Female 62.4% At 22.6% Above = 85% Pasifika 67.7% At 16.1% Above = 83.8% | | | | | | | | |
| Year 4 | 2.5% | 80% | 17.5% | 0% | 82.5% | | | | | | | | | | |
| Year 6 | 0% | 76.1% | 10.9% | 13.0% | 76.1% | | | | | | | | | | |
| Year 7 | 9.5% | 71.4% | 16.7% | 2.4% | 80.9% | | | | | | | | | | |
| Specific Actions | | | | | | Led by | | | | | | Budget | | Time Frame | |
| <ul style="list-style-type: none"> Current school-wide focus MoE funded days for Maths assessment PLD 2026. Dedicated curriculum units for two curriculum leads (Junior and Senior). Ākonga whai hua (target students) identified in daily planning documents, regularly reviewed and discussed. Continuation of CAAP plan expectations for pāngarau (mathematics) teaching, delivery, and assessment. | | | | | | <ul style="list-style-type: none"> Senior Management Team PLD Provider in Maths Mathematics Leaders Schoolwide Curriculum Leaders Teachers Learning Support Coordinator (LSC) Resource Teacher of Learning/Behaviour (RTLb) Students | | | | | | \$6000.00 | | Terms 1 – 4 | |

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| <ul style="list-style-type: none"> • Explicit teaching of learning qualities to foster a whakatipu whakaaro tūwhera (growth mindset). • Application of learning related to the NSS backpack. • Expectation of a weekly mahi whai take (rich task) implemented schoolwide. • Exploring strategies to make pāngarau more meaningful for Māori and Pasifika ākonga. • Enhancing whakahihiko me te whakauru (motivation and engagement) through open-ended problem-solving. • Collaborative pāngarau awheawhe (maths workshops) for partnership classes. • Students setting SMART goals to guide their learning. • Integration of online pāngarau resources such as e-ako, Numicon, Prodigy, Studyladder, and Oxford Maths. • Using PAT data to inform curriculum coverage, tātari (analyse) kaiako capability, and improve teaching practice. • Consistent measurement of ngā āhutatanga ako pai (positive learning dispositions) across the school. • Strengthening āheinga matihiko (digital capability) among ākonga and kaiako. • Purchase of additional rorohiko ā-ringa (Chromebooks) to support learning. • Requested PLD provided to support teacher development in Maths and the new curriculum. • Curriculum Leaders help to remove barriers, track the progress of Priority/Target learners, and share best practise across year levels. | | | |
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“Akongia mō āpōpō – Learn for Tomorrow “

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North Street School

Members of the Board

| Name | Position | How Position Gained | Term Expired/ Expires |
|---------------------|-----------------------|------------------------------------|--------------------------------------|
| Phillip Payton | Presiding Member | Elected | Sep 2028 |
| Joanne Reiri-Tatana | Principal | ex Officio | |
| Perenara Hiniona | Parent Representative | Elected | Sep 2028 |
| Rebecca Braga | Parent Representative | Elected | Sep 2028 |
| Joanna Amner | Parent Representative | Elected | Sep 2028 |
| Anne-Marie Rodgers | Parent Representative | Elected | Sep 2028 |
| Viona Henery | Parent Representative | Elected | Sep 2025 |
| Paora Pomare | Staff Representative | Elected | Sep 2028 |

North Street School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$6,018 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the North Street 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.

NORTH STREET SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

| | |
|-------------------------------|---------------------------------|
| Ministry Number: | 2409 |
| Principal: | Paora Pomare |
| School Address: | 52 North Street |
| School Postal Address: | 52 North Street, Feilding, 4702 |
| School Phone: | 06 323 6695 |
| School Email: | kgreen@northstreet.school.nz |

Accountant / Service Provider:



NORTH STREET SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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North Street 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.

Principal WAYNE PAYTON

Full Name of Presiding Member

~~Signature of Presiding Member~~

Signature of Presiding Member

Date

12-5-26

PAUL ANDREW BURRE

Full Name of Principal

Signature of Principal

Signature of Principal

Date

12-5-2026

North Street 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 | 5,276,897 | 4,308,842 | 5,118,193 |
| Locally Raised Funds | 3 | 201,619 | 59,500 | 123,577 |
| Interest | | 23,924 | - | 22,415 |
| Gain on Sale of Property, Plant and Equipment | | 276 | - | - |
| Total Revenue | | 5,502,716 | 4,368,342 | 5,264,185 |
| Expense | | | | |
| Locally Raised Funds | 3 | 192,854 | 61,600 | 142,468 |
| Learning Resources | 4 | 3,961,190 | 3,289,099 | 3,558,703 |
| Administration | 5 | 435,539 | 244,974 | 682,245 |
| Interest | | 2,262 | 1,633 | 2,720 |
| Property | 6 | 775,377 | 765,860 | 840,674 |
| Other Expenses | 7 | 1,310 | - | - |
| Loss on Disposal of Property, Plant and Equipment | | 494 | - | - |
| Total Expense | | 5,369,026 | 4,363,166 | 5,226,810 |
| Net Surplus / (Deficit) for the year | | 133,690 | 5,176 | 37,375 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 133,690 | 5,176 | 37,375 |

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

North Street 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 | | 1,182,390 | 1,102,024 | 1,145,015 |
| Total comprehensive revenue and expense for the year | | 133,690 | 5,176 | 37,375 |
| Contribution - Furniture and Equipment Grant | | 15,365 | - | - |
| Equity at 31 December | | 1,331,445 | 1,107,200 | 1,182,390 |
| Accumulated comprehensive revenue and expense | | 1,331,445 | 1,107,200 | 1,182,390 |
| Equity at 31 December | | 1,331,445 | 1,107,200 | 1,182,390 |

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.

North Street 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 | 668,015 | 697,849 | 563,750 |
| Accounts Receivable | 9 | 293,781 | 242,076 | 260,895 |
| GST Receivable | | 7,488 | 37,375 | 24,811 |
| Prepayments | | 19,777 | 13,263 | 19,865 |
| Inventories | 10 | 7,957 | 4,739 | 6,660 |
| Investments | 11 | 265,099 | - | 250,000 |
| Funds Receivable for Capital Works Projects | 19 | 50,396 | - | 39,897 |
| | | <u>1,312,513</u> | <u>995,302</u> | <u>1,165,878</u> |
| Current Liabilities | | | | |
| Accounts Payable | 13 | 357,944 | 323,603 | 359,695 |
| Borrowings | 14 | 10,933 | - | 10,933 |
| Revenue Received in Advance | 15 | 23,023 | 9,522 | 11,731 |
| Provision for Cyclical Maintenance | 16 | 83,590 | 88,395 | 84,001 |
| Finance Lease Liability | 17 | 9,624 | 15,653 | 12,975 |
| Funds held in Trust | 18 | 40,953 | - | 23,883 |
| Funds held for Capital Works Projects | 19 | 12,731 | - | - |
| Funds held on behalf of COL Leadership Cluster | 20 | 36,978 | 56,564 | 66,676 |
| | | <u>575,776</u> | <u>493,737</u> | <u>569,894</u> |
| Working Capital Surplus/(Deficit) | | <u>736,737</u> | <u>501,565</u> | <u>595,984</u> |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 12 | 696,956 | 714,623 | 698,611 |
| | | <u>696,956</u> | <u>714,623</u> | <u>698,611</u> |
| Non-current Liabilities | | | | |
| Borrowings | 14 | 21,865 | - | 32,798 |
| Provision for Cyclical Maintenance | 16 | 69,200 | 92,237 | 67,610 |
| Finance Lease Liability | 17 | 11,183 | 16,751 | 11,797 |
| | | <u>102,248</u> | <u>108,988</u> | <u>112,205</u> |
| Net Assets | | <u>1,331,445</u> | <u>1,107,200</u> | <u>1,182,390</u> |
| Equity | | <u>1,331,445</u> | <u>1,107,200</u> | <u>1,182,390</u> |

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

North Street 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 | | 1,568,940 | 1,325,712 | 1,459,488 |
| Locally Raised Funds | | 203,003 | 59,500 | 125,381 |
| International Students | | - | - | 6,000 |
| Goods and Services Tax (net) | | 17,323 | - | 12,564 |
| Payments to Employees | | (780,836) | (655,150) | (769,376) |
| Payments to Suppliers | | (772,812) | (919,459) | (673,720) |
| Interest Paid | | (2,262) | (1,633) | (2,720) |
| Interest Received | | 20,163 | - | 22,415 |
| Net cash from/(to) Operating Activities | | 253,519 | (191,030) | 180,032 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (156,255) | (139,000) | (137,154) |
| Purchase of Investments | | (15,099) | - | (250,000) |
| Net cash from/(to) Investing Activities | | (171,354) | (139,000) | (387,154) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | 15,365 | - | - |
| Distributions to Ministry of Education | | - | 250,000 | - |
| Finance Lease Payments | | (8,541) | (25,817) | (10,712) |
| Loans Received | | - | - | 43,731 |
| Repayment of Borrowings | | (10,933) | - | - |
| Funds Administered on Behalf of Other Parties | | 26,209 | (26,000) | (91,843) |
| Net cash from/(to) Financing Activities | | 22,100 | 198,183 | (58,824) |
| Net increase/(decrease) in cash and cash equivalents | | 104,265 | (131,847) | (265,946) |
| Cash and cash equivalents at the beginning of the year | 8 | 563,750 | 829,696 | 829,696 |
| Cash and cash equivalents at the end of the year | 8 | 668,015 | 697,849 | 563,750 |

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.

North Street School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

North Street 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 16.

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 12.

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 17. Future operating lease commitments are disclosed in note 25b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery and uniforms. 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 | 10-50 years |
| Furniture and Equipment | 2-15 years |
| Information and Communication Technology | 4-5 years |
| Motor Vehicles | 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 5 to 19 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 | 1,563,791 | 1,332,083 | 1,450,667 |
| Teachers' Salaries Grants | 3,025,325 | 2,481,170 | 2,689,825 |
| Use of Land and Buildings Grants | 496,403 | 492,089 | 535,197 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 188,667 | 3,500 | 424,807 |
| Other Government Grants | 2,711 | - | 17,697 |
| | 5,276,897 | 4,308,842 | 5,118,193 |

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 | 30,018 | 16,000 | 30,384 |
| Fees for Extra Curricular Activities | 40,765 | 4,500 | 45,091 |
| Trading | 11,742 | 12,000 | 14,981 |
| Fundraising and Community Grants | 83,222 | 5,500 | 9,737 |
| Other Revenue | 9,611 | - | - |
| International Student Fees | 6,000 | - | - |
| Whanau Circle (p T A Account) | 18,731 | 20,000 | 21,819 |
| Kids In Need | 1,530 | 1,500 | 1,565 |
| | 201,619 | 59,500 | 123,577 |
| Expense | | | |
| Extra Curricular Activities Costs | 57,159 | 21,800 | 93,707 |
| Trading | 23,253 | 23,300 | 27,767 |
| Fundraising and Community Grant Costs | 69,239 | - | 3,553 |
| International Student - Other Expenses | 30,749 | - | 809 |
| Whanau Circle (p T A Account) | 12,293 | 15,000 | 16,538 |
| Kids In Need | 161 | 1,500 | 94 |
| | 192,854 | 61,600 | 142,468 |
| <i>Surplus/(Deficit) for the year Locally Raised Funds</i> | 8,765 | (2,100) | (18,891) |

The school received a grant from the TG Macarthy Trust for \$4,000 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|------------------------------|----------------------|-------------------------------------|----------------------|
| Curricular | 193,300 | 180,206 | 142,425 |
| Employee Benefits - Salaries | 3,584,669 | 2,921,170 | 3,221,343 |
| Staff Development | 31,427 | 45,500 | 53,804 |
| Depreciation | 130,533 | 115,223 | 125,820 |
| Maori | 21,261 | 27,000 | 15,311 |
| | 3,961,190 | 3,289,099 | 3,558,703 |

5. Administration

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Audit Fees | 9,600 | 5,300 | 9,234 |
| Board Fees and Expenses | 27,172 | 23,500 | 21,331 |
| Other Administration Expenses | 64,125 | 54,084 | 61,241 |
| Employee Benefits - Salaries | 123,773 | 125,150 | 124,221 |
| Insurance | 13,806 | 14,000 | 12,896 |
| Service Providers, Contractors and Consultancy | 13,145 | 13,940 | 13,200 |
| Ka Ora, Ka Ako - Healthy School Lunch Programme | 173,387 | - | 421,244 |
| Information And Communication Technology | 10,531 | 9,000 | 18,878 |
| | 435,539 | 244,974 | 682,245 |

6. Property

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|-----------------------------------|----------------------|-------------------------------------|----------------------|
| Consultancy and Contract Services | 76,602 | 68,300 | 69,283 |
| Cyclical Maintenance | 1,179 | 25,221 | 35,175 |
| Heat, Light and Water | 41,211 | 23,000 | 38,114 |
| Repairs and Maintenance | 43,453 | 52,950 | 49,199 |
| Use of Land and Buildings | 496,403 | 492,089 | 535,197 |
| Employee Benefits - Salaries | 98,688 | 90,000 | 98,195 |
| Other Property Expenses | 17,841 | 14,300 | 15,511 |
| | 775,377 | 765,860 | 840,674 |

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 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Loss on Uncollectable Accounts Receivable | 1,310 | - | - |
| | 1,310 | - | - |

8. Cash and Cash Equivalents

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Bank Accounts | 668,015 | 697,849 | 563,750 |
| Cash and cash equivalents for Statement of Cash Flows | <u>668,015</u> | <u>697,849</u> | <u>563,750</u> |

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

Of the \$668,015 Cash and Cash Equivalents \$76,707 is subject to restrictions for the following reasons:

- \$12,731 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 19.
- \$23,023 of Revenue Received in Advance is held by the school, as disclosed in note 15.
- \$40,953 is held in trust by the school on behalf of other parties, as disclosed in note 18.

9. Accounts Receivable

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 2,342 | 19,383 | 2,032 |
| Receivables from the Ministry of Education | 15,062 | - | 11,249 |
| Interest Receivable | 3,761 | - | - |
| Banking Staffing Underuse | - | 307 | - |
| Teacher Salaries Grant Receivable | 272,616 | 222,386 | 247,614 |
| | <u>293,781</u> | <u>242,076</u> | <u>260,895</u> |
| Receivables from Exchange Transactions | 6,103 | 19,690 | 2,032 |
| Receivables from Non-Exchange Transactions | 287,678 | 222,386 | 258,863 |
| | <u>293,781</u> | <u>242,076</u> | <u>260,895</u> |

10. Inventories

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|----------|----------------------|-------------------------------------|----------------------|
| Uniforms | 7,957 | 4,739 | 6,660 |
| | <u>7,957</u> | <u>4,739</u> | <u>6,660</u> |

11. Investments

The School's investment activities are classified as follows:

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset | | | |
| Short-term Bank Deposits | 265,099 | - | 250,000 |
| Total Investments | <u>265,099</u> | <u>-</u> | <u>250,000</u> |

12. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|-----------------------------|-----------|-----------|------------|--------------|-------------|
| 2025 | \$ | \$ | \$ | \$ | \$ | \$ |
| Board-owned Buildings | 100,716 | - | - | - | (5,574) | 95,142 |
| Building Improvements | 280,357 | 36,486 | - | - | (16,491) | 300,352 |
| Furniture and Equipment | 203,541 | 62,127 | (494) | - | (54,635) | 210,539 |
| Information and Communication Technology | 51,730 | 20,990 | - | - | (29,324) | 43,396 |
| Motor Vehicles | 39,892 | - | - | - | (10,923) | 28,969 |
| Leased Assets | 22,270 | 9,769 | - | - | (13,481) | 18,558 |
| Library Resources | 105 | - | - | - | (105) | - |
| | 698,611 | 129,372 | (494) | - | (130,533) | 696,956 |

The net carrying value of equipment held under a finance lease is \$18,558 (2024: \$22,270)

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 |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Board-owned Buildings | 222,974 | (127,832) | 95,142 | 222,974 | (122,258) | 100,716 |
| Building Improvements | 445,487 | (145,135) | 300,352 | 411,359 | (131,002) | 280,357 |
| Furniture and Equipment | 777,702 | (567,163) | 210,539 | 726,531 | (522,990) | 203,541 |
| Information and Communication Technology | 324,003 | (280,607) | 43,396 | 303,013 | (251,283) | 51,730 |
| Motor Vehicles | 87,378 | (58,409) | 28,969 | 87,378 | (47,486) | 39,892 |
| Leased Assets | 43,611 | (25,053) | 18,558 | 66,689 | (44,419) | 22,270 |
| Library Resources | 27,057 | (27,057) | - | 27,057 | (26,952) | 105 |
| | 1,928,212 | (1,231,256) | 696,956 | 1,845,001 | (1,146,390) | 698,611 |

13. Accounts Payable

| | 2025 | 2025 | 2024 |
|---|---------|-----------------------|---------|
| | Actual | Budget (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Creditors | 57,961 | 61,503 | 82,247 |
| Accruals | 5,794 | 16,646 | 9,234 |
| Employee Entitlements - Salaries | 272,616 | 222,386 | 247,614 |
| Employee Entitlements - Leave Accrual | 21,573 | 23,068 | 20,600 |
| | 357,944 | 323,603 | 359,695 |
| Payables for Exchange Transactions | 357,944 | 323,603 | 359,695 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | 357,944 | 323,603 | 359,695 |

The carrying value of payables approximates their fair value.

14. Borrowings

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Loans due in one year | 10,933 | - | 10,933 |
| | <u>10,933</u> | <u>-</u> | <u>10,933</u> |
| Loans due after one year | 21,865 | - | 32,798 |
| | <u>21,865</u> | <u>-</u> | <u>32,798</u> |

15. Revenue Received in Advance

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Income Received in Advance | 6,675 | 3,927 | 5,731 |
| Cultural Trip in Advance | 16,348 | 5,595 | - |
| International Students Fees in Advance | - | - | 6,000 |
| | <u>23,023</u> | <u>9,522</u> | <u>11,731</u> |

16. Provision for Cyclical Maintenance

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 151,611 | 155,411 | 139,185 |
| Increase/(decrease) to the Provision During the Year | 1,179 | 25,221 | 33,605 |
| Use of the Provision During the Year | - | - | (21,179) |
| Provision at the End of the Year | <u>152,790</u> | <u>180,632</u> | <u>151,611</u> |
| Cyclical Maintenance - Current | 83,590 | 88,395 | 84,001 |
| Cyclical Maintenance - Non current | 69,200 | 92,237 | 67,610 |
| | <u>152,790</u> | <u>180,632</u> | <u>151,611</u> |

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

17. 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 | 2025 | 2024 |
|------------------------|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| No Later than One Year | 11,056 | 15,653 | 14,952 |
| Later than One Year | 12,461 | 16,751 | 12,943 |
| Future Finance Charges | (2,710) | - | (3,123) |
| | <u>20,807</u> | <u>32,404</u> | <u>24,772</u> |

Represented by

| | | | |
|---------------------------------------|---------------|---------------|---------------|
| Finance lease liability - Current | 9,624 | 15,653 | 12,975 |
| Finance lease liability - Non current | 11,183 | 16,751 | 11,797 |
| | <u>20,807</u> | <u>32,404</u> | <u>24,772</u> |

18. Funds held in Trust

| | 2025 | 2025 | 2024 |
|--|---------------|--------------------|---------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Funds Held in Trust on Behalf of Third Parties - Current | 40,953 | - | 23,883 |
| Funds Held in Trust on Behalf of Third Parties - Non-current | - | - | - |
| | <u>40,953</u> | <u>-</u> | <u>23,883</u> |

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.

19. 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 |
|--------------------------------|------|-------------|------------------|-------------------|----------|---------------------------------|------------------|
| | | | \$ | \$ | \$ | | \$ |
| AMS Upgrade & Refurbishment | | 238249 | (34,192) | 79,784 | (45,592) | - | - |
| Site Replace Storm Water Drain | | 238247 | (595) | 1,795 | (1,200) | - | - |
| Flood Damage | | 251300 | (5,110) | 17,841 | - | - | 12,731 |
| Block 10 Upgrade | | 238250 | - | - | (50,396) | - | (50,396) |
| Totals | | | (39,897) | 99,420 | (97,188) | - | (37,665) |

Represented by:

| | |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | 12,731 |
| Funds Receivable from the Ministry of Education | (50,396) |

| | 2024 | Project No. | Opening Balances | Receipts from MoE | Payments | Board Contributions / Transfers | Closing Balances |
|--------------------------------|------|-------------|------------------|-------------------|-----------|---------------------------------|------------------|
| | | | \$ | \$ | \$ | | \$ |
| AMS Upgrade & Refurbishment | | 238249 | 41,851 | 114,968 | (191,011) | - | (34,192) |
| Site Replace Storm Water Drain | | 238247 | 12,300 | - | (12,895) | - | (595) |
| Flood Damage | | 251300 | - | - | (5,110) | - | (5,110) |
| Totals | | | 54,151 | 114,968 | (209,016) | - | (39,897) |

Represented by:

| | |
|---|----------|
| Funds Held on Behalf of the Ministry of Education | - |
| Funds Receivable from the Ministry of Education | (39,897) |

20. Funds held on behalf of COL Leadership Cluster

North Street School is the lead school funded by the Ministry of Education to provide x services to its cluster of schools.

| | 2025 Actual | 2025 Budget | 2024 Actual |
|--------------------------------------|-------------|-------------|-------------|
| | \$ | \$ | \$ |
| Funds Held at Beginning of the Year | 66,676 | 56,564 | 56,564 |
| Funds Received from MOE | 24,052 | - | 28,621 |
| Funds Received from Cluster Members | | | |
| Total funds received | 90,728 | 56,564 | 85,185 |
| Funds Spent on Behalf of the Cluster | 53,750 | - | 18,509 |
| Funds remaining | 36,978 | 56,564 | 66,676 |
| Funds Held at Year End | 36,978 | 56,564 | 66,676 |

21. 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.

22. 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 | 3,580 | 4,180 |
| <i>Leadership Team</i> | | |
| Remuneration | 605,615 | 1,003,949 |
| Full-time equivalent members | 4.00 | 8.26 |
| Total key management personnel remuneration | 609,195 | 1,008,129 |

There are 5 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings 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 | 190 - 200 | 180 - 190 |
| Benefits and Other Emoluments | 5 - 6 | 5 - 6 |
| Termination Benefits | - | - |

Other Employees

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

| Remuneration \$000 | 2025 FTE Number | 2024 FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110 | 3.00 | 4.00 |
| 110 - 120 | 5.00 | 3.00 |
| 120 - 130 | 2.00 | 1.00 |
| 130 - 140 | 1.00 | 1.00 |
| 140 - 150 | 1.00 | 1.00 |
| | 12.00 | 10.00 |

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

23. 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 |

24. 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.

25. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$772,310 (2024: \$92,967) as a result of entering the following contracts:

| Contract Name | Remaining Capital Commitment \$ |
|------------------|--|
| Flood Damage | 25,405 |
| Block 10 Upgrade | 746,905 |
| Total | <u><u>772,310</u></u> |

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 19.

(b) Operating Commitments

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

26. 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 | 668,015 | 697,849 | 563,750 |
| Receivables | 293,781 | 242,076 | 260,895 |
| Investments - Term Deposits | 265,099 | - | 250,000 |
| Total financial assets measured at amortised cost | <u>1,226,895</u> | <u>939,925</u> | <u>1,074,645</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 357,944 | 323,603 | 359,695 |
| Borrowings - Loans | 32,798 | - | 43,731 |
| Finance Leases | 20,807 | 32,404 | 24,772 |
| Total financial liabilities measured at amortised cost | <u>411,549</u> | <u>356,007</u> | <u>428,198</u> |

27. Events After Balance Date

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

28. 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 NORTH STREET SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of North Street School (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink Limited, to carry out the audit of the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information..

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - 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 12 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Report on how the school has given effect to Te Tiriti o Waitangi, Members of the Board, 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.



Melanie Strydom
Auditlink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand