

WHENUAPAI SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1572
Principal:	Adam Cels
School Address:	14 Airport Road, Whenuapai 0618, Auckland
School Postal Address:	14 Airport Road, Whenuapai 0618, Auckland
School Phone:	09 416 8779
School Email:	office@whenuapai.school.nz
Accountant / Service Provider:	Schooled Limited



WHENUAPAI SCHOOL

Annual Report - For the year ended 31 December 2025

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Whenuapai School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Jane Knobloch	Presiding Member	Elected	Sept-28
Adam Cels	Principal ex Officio	Appointed	Current
Paul Matenga	Parent Representative	Elected	Sept-28
Sam Lee	Parent Representative	Elected	Sept-28
Olivia Mead	Staff Representative	Elected	Sept-28
Jessica Wright	Parent Representative	Elected	Sept-28
Laura Harvey	Parent Representative	Elected	Sept-28
Phil Collins	Parent Representative	Elected	Sept-25
Rob Greer	Parent Representative	Elected	Sept-25
Kellie Watkinson	Parent Representative	Elected	Sept-25

Whenuapai School

Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual report and the judgements used in the 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.

Jane Knobloch's

Full Name of Presiding Member

Signed by:

Jane Knobloch's

A4A6B68B6FC845A...

Signature of Presiding Member

26 May 2026

Date

Adam Cels

Full Name of Principal

Signed by:

Adam Cels

8351243FBBFE425...

Signature of Principal

26 May 2026

Date

Whenuapai 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	7,934,313	1,559,949	5,749,727
Locally Raised Funds	3	336,599	285,279	242,782
Interest		91,216	50,000	98,162
Total Revenue		8,362,128	1,895,228	6,090,671
Expense				
Locally Raised Funds	3	97,811	84,410	116,443
Learning Resources	4	4,841,583	823,550	3,812,000
Administration	5	576,665	600,730	299,027
Interest		4,859	7,500	6,886
Property	6	2,466,182	439,900	1,296,590
Loss on Disposal of Property, Plant and Equipment		3,339	-	1,384
Total Expense		7,990,439	1,956,090	5,532,330
Net Surplus / (Deficit) for the year		371,689	(60,862)	558,341
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		371,689	(60,862)	558,341

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

Whenuapai 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		2,923,987	2,923,987	2,309,976
Total comprehensive revenue and expense for the year		371,689	(60,862)	558,341
Contribution - Furniture and Equipment Grant		209,000	-	55,670
Equity at 31 December		3,504,676	2,863,125	2,923,987
Accumulated comprehensive revenue and expense		3,504,676	2,863,125	2,923,987
Equity at 31 December		3,504,676	2,863,125	2,923,987

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.

Whenuapai School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,270,368	740,579	1,131,198
Accounts Receivable	8	391,282	340,963	340,963
GST Receivable		24,023	89,723	21,041
Prepayments		26,575	33,389	33,391
Investments	9	1,854,033	1,500,000	1,500,000
Funds Receivable for Capital Works Projects	15	29,005	-	3,448
		3,595,286	2,704,654	3,030,041
Current Liabilities				
Accounts Payable	11	484,473	369,051	369,049
Revenue Received in Advance	12	312	548	548
Provision for Cyclical Maintenance	13	55,097	27,658	24,218
Finance Lease Liability	14	32,935	26,864	37,347
Funds held for Capital Works Projects	15	-	30,001	18,102
		572,817	454,122	449,264
Working Capital Surplus/(Deficit)		3,022,469	2,250,532	2,580,777
Non-current Assets				
Property, Plant and Equipment	10	613,403	820,211	550,913
		613,403	820,211	550,913
Non-current Liabilities				
Provision for Cyclical Maintenance	13	125,744	194,978	176,693
Finance Lease Liability	14	5,452	12,640	31,008
		131,196	207,618	207,701
Net Assets		3,504,676	2,863,125	2,923,987
Equity		3,504,676	2,863,125	2,923,987

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

Whenuapai School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		1,858,239	2,199,873	1,700,563
Locally Raised Funds		349,729	498,631	226,961
Goods and Services Tax (net)		(2,982)	(133,855)	(65,173)
Payments to Employees		(671,446)	(679,400)	(614,150)
Payments to Suppliers		(1,055,190)	(1,405,491)	(664,620)
Interest Paid		(4,859)	(7,500)	(6,886)
Interest Received		101,134	23,874	81,550
Net cash from/(to) Operating Activities		574,625	496,132	658,245
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(208,977)	(338,837)	(108,956)
Purchase of Investments		(354,033)	(796,345)	(796,345)
Net cash from/(to) Investing Activities		(563,010)	(1,135,182)	(905,301)
Cash flows from Financing Activities				
Furniture and Equipment Grant		209,000	-	55,670
Finance Lease Payments		(37,786)	(26,854)	(34,533)
Funds Administered on Behalf of Other Parties		(43,659)	(90,369)	(333,772)
Net cash from/(to) Financing Activities		127,555	(117,223)	(312,635)
Net increase/(decrease) in cash and cash equivalents		139,170	(756,273)	(559,690)
Cash and cash equivalents at the beginning of the year	7	1,131,198	1,496,852	1,690,888
Cash and cash equivalents at the end of the year	7	1,270,368	740,579	1,131,198

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.

Whenuapai School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 19.

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) 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.

e) 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.

f) 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.

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Board-owned Buildings	40 years
Furniture and Equipment	10 years
Information and Communication Technology	4 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) 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.

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.

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from student fees 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.

m) 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.

n) 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 30 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.

o) Financial Instruments

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

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

p) 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.

q) Budget Figures

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

r) 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	1,860,693	1,559,949	1,692,827
Teachers' Salaries Grants	4,042,728	-	3,149,697
Use of Land and Buildings Grants	2,030,892	-	902,659
Other Government Grants	-	-	4,544
	<u>7,934,313</u>	<u>1,559,949</u>	<u>5,749,727</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	185,590	185,579	82,107
Fees for Extra Curricular Activities	31,292	31,300	36,200
Trading	9,493	9,000	22,656
Fundraising and Community Grants	54,864	-	42,972
Other Revenue	55,360	59,400	58,847
	<u>336,599</u>	<u>285,279</u>	<u>242,782</u>
Expense			
Extra Curricular Activities Costs	81,491	84,410	79,261
Trading	-	-	11,780
Fundraising and Community Grant Costs	16,320	-	25,402
	<u>97,811</u>	<u>84,410</u>	<u>116,443</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>238,788</u>	<u>200,869</u>	<u>126,339</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	206,123	271,350	125,862
Employee Benefits - Salaries	4,442,210	407,400	3,518,062
Staff Development	28,452	46,800	25,416
Staff Development - Overseas Travel	6,729	-	-
Depreciation	152,966	90,000	140,192
Other Learning Resources	5,103	8,000	2,468
	<u>4,841,583</u>	<u>823,550</u>	<u>3,812,000</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	14,035	9,205	9,205
Board Expenses	8,352	10,107	1,834
Board Fees	4,160	4,000	3,405
Other Administration Expenses	140,243	147,168	95,054
Employee Benefits - Salaries	173,392	171,500	157,124
Insurance	16,295	15,250	13,813
Service Providers, Contractors and Consultancy	18,492	18,500	18,592
Travel-Bus Travel between Campuses	201,696	225,000	-
	<u>576,665</u>	<u>600,730</u>	<u>299,027</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cyclical Maintenance	27,525	28,000	73,021
Heat, Light and Water	92,298	82,000	81,495
Rates	93	1,000	87
Repairs and Maintenance	44,188	45,000	16,916
Use of Land and Buildings	2,030,892	-	902,659
Employee Benefits - Salaries	98,260	109,000	80,194
Other Property Expenses	172,926	174,900	142,218
	<u>2,466,182</u>	<u>439,900</u>	<u>1,296,590</u>

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	1,270,368	740,579	1,131,198
Cash and cash equivalents for Statement of Cash Flows	<u>1,270,368</u>	<u>740,579</u>	<u>1,131,198</u>

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	-	13,130	13,130
Receivables from the Ministry of Education	2,045	-	-
Interest Receivable	16,208	26,126	26,126
Teacher Salaries Grant Receivable	373,029	301,707	301,707
	<u>391,282</u>	<u>340,963</u>	<u>340,963</u>
Receivables from Exchange Transactions	16,208	39,256	39,256
Receivables from Non-Exchange Transactions	375,074	301,707	301,707
	<u>391,282</u>	<u>340,963</u>	<u>340,963</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,854,033	1,500,000	1,500,000
Total Investments	1,854,033	1,500,000	1,500,000

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	38,537	24,489	(216)	-	(2,359)	60,451
Furniture and Equipment	303,116	153,288	(382)	-	(65,889)	390,133
Information and Communication Technology	114,155	28,373		-	(44,365)	98,163
Leased Assets	64,163	8,517	(600)	-	(36,237)	35,843
Library Resources	30,942	4,729	(2,742)	-	(4,116)	28,813
	550,913	219,396	(3,940)	-	(152,966)	613,403

The net carrying value of furniture and equipment held under a finance lease is \$35,843 (2024: \$64,163)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	116,028	(55,577)	60,451	92,323	(53,786)	38,537
Furniture and Equipment	907,062	(516,929)	390,133	785,634	(482,518)	303,116
Information and Communication Technology	451,496	(353,333)	98,163	429,785	(315,630)	114,155
Leased Assets	119,835	(83,992)	35,843	119,078	(54,915)	64,163
Library Resources	77,713	(48,900)	28,813	80,081	(49,139)	30,942
	1,672,134	(1,058,731)	613,403	1,506,901	(955,988)	550,913

11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	79,471	41,471	41,469
Accruals	23,785	17,373	17,373
Employee Entitlements - Salaries	362,545	293,539	293,539
Employee Entitlements - Leave Accrual	18,672	16,668	16,668
	484,473	369,051	369,049
 Payables for Exchange Transactions	 484,473	 369,051	 369,049
	484,473	369,051	369,049

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	312	548	548
	312	548	548
	312	548	548

13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	200,911	97,264	131,830
Increase/(decrease) to the Provision During the Year	27,525	125,372	69,081
Use of the Provision During the Year	(47,595)	-	-
Provision at the End of the Year	180,841	222,636	200,911
Cyclical Maintenance - Current	55,097	27,658	24,218
Cyclical Maintenance - Non current	125,744	194,978	176,693
	180,841	222,636	200,911
	180,841	222,636	200,911

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.

14. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	28,587	26,864	41,953
Later than One Year	13,209	12,640	32,967
Future Finance Charges	(3,409)	-	(6,565)
	38,387	39,504	68,355
Represented by			
Finance lease liability - Current	32,935	26,864	37,347
Finance lease liability - Non current	5,452	12,640	31,008
	38,387	39,504	68,355
	38,387	39,504	68,355

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.

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

	2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
1,2,3,10,11,12,14 Roof, Guttering, Clearlite Replacement	246837	12,805	-	(41,810)	-	(29,005)
8: Library roofing; cladding; door replacement	246840	(3,448)	3,448	-	-	-
10 Outdoor Drainage	246842	5,297	-	(5,297)	-	-
Totals		14,654	3,448	(47,107)	-	(29,005)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(29,005)

	2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
Room 22	237213	(204)	204	-	-	-
Block 2 Classrooms & Resource		(4,114)	9,906	(5,792)	-	-
1,2,3,10,11,12,14 Roof, Guttering, Clearlite Replacement	246837	62,301	121,043	(170,539)	-	12,805
1,2,3,6,11,12,15 Distribution Board and Lighting Replacements	246838	76,912	8,545	(85,457)	-	-
8: Library roofing; cladding; door replacement	246840	31,037	-	(34,485)	-	(3,448)
12 Outdoor Sink 1,2,3,4,6 Tap Replacement	246841	14,864	1,652	(16,516)	-	-
10 Outdoor Drainage	246842	55,675	-	(50,378)	-	5,297
10,11 Heating Upgrade - Heatpumps	246843	33,901	3,767	(37,668)	-	-
Totals		270,372	145,117	(400,835)	-	14,654

Represented by:

Funds Held on Behalf of the Ministry of Education	18,102
Funds Receivable from the Ministry of Education	(3,448)

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,160	3,405
<i>Leadership Team</i>		
Remuneration	623,788	545,161
Full-time equivalent members	4.5	4
Total key management personnel remuneration	627,948	548,566

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) committees that meet monthly. 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	180-190	170-180
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	7.00	6.00
110 - 120	5.00	2.00
120 - 130	0.00	0.00
130 - 140	1.00	1.00
	13.00	9.00

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

18. 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.

19. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$41,810).

(b) Operating Commitments

As at 31 December 2025, the Board entered into the following painting contract with

(a) Carus Contract;

	2025 Actual \$	2024 Actual \$
No later than One Year	70,469	-
Later than One Year and No Later than Five Years	199,102	-
Later than Five Years	64,723	-
	<u>334,294</u>	<u>-</u>

The total lease payments incurred during the period were \$70,469 (2024: \$nil).

20. 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	1,270,368	740,579	1,131,198
Receivables	391,282	340,963	340,963
Investments - Term Deposits	1,854,033	1,500,000	1,500,000
Total financial assets measured at amortised cost	<u>3,515,683</u>	<u>2,581,542</u>	<u>2,972,161</u>

Financial liabilities measured at amortised cost

Payables	484,473	369,051	369,049
Finance Leases	38,387	39,504	68,355
Total financial liabilities measured at amortised cost	<u>522,860</u>	<u>408,555</u>	<u>437,404</u>

21. Events After Balance Date

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

Independent Auditor's Report

To the readers of Whenuapai School's Financial statements For the year ended 31 December 2025

RSM Hayes Audit

Level 19, 125 Queen Street,
Auckland CBD, Auckland 1010

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The Auditor-General is the auditor of Whenuapai School. The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2026, 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 26 May 2026. This is the date at which our opinion is expressed.

Basis of 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as Members of the Board, Statement of Variance: progress against targets, Overall School Achievement, Statement of compliance with employment policy, Kiwisport funding and, How we have given effect to Te Tiriti o Waitangi. 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 Members of the Board, Statement of Variance: progress against targets, Overall School Achievement, Statement of compliance with employment policy, Kiwisport funding and, How we have given effect to Te Tiriti o Waitangi.

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, Whenuapai School.

A handwritten signature in black ink, appearing to read 'Brendan Lyon', is written over a light blue circular stamp.

Brendan Lyon
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Statement of Variance: progress against targets

Focus: Writing

Strategic Goal 2: To effectively implement the government's new curriculum priorities of structure literacy and mathematics

Strategic Goal 2a: Improve School Wide Achievement in Reading and Writing

Targets

By the end of 2025:

- Year 6 cohort will have 80% of the tamariki achieving at or above expectation in Writing
- Year 8 cohort will have 80% of the tamariki achieving at or above expectation in Writing

Baseline Data

Areas for future development

- Year 6 cohort achievement 72% at / above
- Year 8 cohort achievement 75% at / above

Actions - What we did

Staff Professional Development

- Writing PLG groups
- Ministry of Education Literacy PLD with Liz Kane - Senior Specific
- PD with Massey University Tātai Angitu around the Science of Reading, word recognition and language comprehension.

Whole School Adaptations to Support Identified Cohorts

- One to one device programme in all Year 5 to 8 classes.
- Purchased subscriptions for online Writers Toolbox for all classroom teachers.
- The Writing Team provided professional development to teachers and Support Staff on how to effectively use the Writer's Toolbox online tool to support specific teaching and independent learning tasks. PD sessions each term.
- Within School Leader Teacher reviewed assessment procedures to:
 - Determine the correct tools were used to provide accurate assessment data.
 - Ensure consistency of leveling across school with teams and across teams
- Release teams of teachers together to review Writing assessment and data, enabling them to plan appropriate interventions
 - Planned interventions to enhance writing opportunities through responding to a variety of text, teaching how to write, rather than getting stuck on what to write.

Year 6 and 8 Specific Programme Adaptations

Termly Focus:

- Strengthening sentence type knowledge
- Code lessons working on spelling
- More opportunities to publish and showcase writing
- Tracking goals more frequently in meetings and using data to form targeted lessons.

Identified Skill Focuses:

- Crafting writing projects to apply writing skills
- 12 Ways to write a sentence.
- Paragraphing. Editing - Rainbow editing skills.
- Adding more breadth through supplementing with different sentences and vocabulary
- Teaching explicit vocabulary and writing conventions specific to studies
- Using enthusiasm to teach writing

Resources

- Writers Toolbox online subscription for Years 6 to 8 - \$8,600.
- IT equipment - \$27,000.
- Writer's Toolbox resources - \$1000.
- Release time for Within School Lead Teacher - \$12,000.

What did we achieve (At or Above Expectations)

Writing Target Group Achievement

Evidence

Target Group	2024 Data	2025 Target	2025 Achievement	Target Achievement
Year 6	71.88%	80%	88%	Achieved
Year 8	74%	80%	94%	Achieved

Teachers have made their judgement of tamariki progress based on a variety of sources of information. The information has been collected in a variety of ways at different times throughout the year. Examples of the information sources include:

- Teacher observation of the process tamariki used to complete a learning task.
- Comparing student work and learning against the school learning progressions.
- Teacher conversation with the tamariki to help gain an understanding of what they know, understand and can do.
- Formal assessments, including standardised tools like, e-asTTle, Writers Toolbox, Code Spelling tests.

Variations - Reasons for difference between the targets and the outcome

Our success in Writing throughout 2025 has continued to exceed expectations. Building on extensive professional development in how to use the Writer's Toolbox framework to teach foundational writing conventions, teachers have grown in both confidence and capability when delivering writing instruction.

Alongside this, teachers have expanded their practice beyond Writer's Toolbox. They are now incorporating a wider range of sentence types and drawing on emerging concepts from the new curriculum to add breadth and depth to their writing programmes. Stand-alone writing projects have become a key feature of classroom practice, where children are explicitly taught specific writing skills and content-rich vocabulary. These approaches have contributed to noticeable improvements in both spelling and vocabulary development in our senior teams.

Teachers use HERO goals, school learning progressions, Writer's Toolbox Online feedback, and e-asTTle data to assess writing and guide their planning for accelerated progress. School-wide moderation and ongoing reflection of our assessment practices have strengthened our processes and improved how we prepare learners for formal writing assessments.

Learners can confidently discuss the sentence and paragraph types they are using and make purposeful decisions about how to apply them in their writing. Regular goal marking and tracking throughout the year highlight the positive impact of our interventions and teaching shifts.

Focus: Reading

Strategic Goal 2: To effectively implement the government's new curriculum priorities of structure literacy and mathematics

Strategic Goal 2a: Improve School Wide Achievement in Reading and Writing

Targets

By the end of 2025:

- Year 2 cohort will have 85% of the tamariki achieving at or above expectation in Reading.
- Year 3 cohort will have 85% of the tamariki achieving at or above expectation in Reading.

Baseline Data

Areas for future development:

- Year 2 cohort achievement 79% at / above
- Year 3 cohort achievement 73% at / above

Actions - What we did

Staff Professional Development

- Reading PLG
- PD with Massey University Tātai Angitu around the Science of Reading, word recognition and language comprehension.
- Junior Literacy PD with Liz Kane specifically around Structured Literacy and using Little Learners Love Literacy to meet the needs of all learners.

Whole School Adaptations to Support Identified Cohorts

- Structure Literacy programme used by teachers for all learners who are currently in level one of the curriculum regardless of age. Purchase age appropriate resources to support structured literacy programmes.
- Invest in using Learning assistants and the Hauora Hub to support with extra instruction

Year 2 and 3 Reading Programme Adaptations

- Reading instruction has been gradually delivered to the whole class across the team, with targeted teaching to support gaps in decoding skills.
- Ensured that all students had access (either through whole class or small group teaching) to age appropriate texts, despite any barriers with decoding, to continue building their comprehension skills
- Prioritised our shared reading program - either through big books or novel studies - teaching comprehension and vocabulary through engaging and age-appropriate texts
- Skillfully, combining teacher assistant time across the team to provide students with additional reading sessions, or to focus more on decoding skills
- Utilised our Hero goals to track student progress - documented the percentage of goals achieved, and tracked this across the term to ensure an appropriate rate progress was being made
- Using the code whole team to help with decoding, spelling and vocabulary
- Beginning to use DIBELS as another assessment tool to identify priority learners.

What did we achieve (At or Above Expectations)

Reading Target Group Achievement

Target Group	2024 Data	2025 Target	2025 Achievement	Target Achievement
Year 2	78%	85%	85%	Achieved
Year 3	73% 69 students	85% 82 students	83%	-2%

Evidence

Teachers have made their judgement of tamariki progress based on a variety of sources of information. The information has been collected in a variety of ways at different times throughout the year. Examples of the information sources include:

- Teacher observation of the process tamariki used to complete a learning task.
- Comparing student work and learning against the school learning progressions.
- Teacher conversation with the tamariki to help gain an understanding of what they know, understand and can do.
- Formal assessments, including standardised tools like Little Learners Reading Assessment, e-asTTle, and DIBELS

Variances - Reasons for difference between the targets and the outcome

In 2025, our Reading data shows clear progress, although Year 3 did not make enough growth to meet their target. With the continued arrival of new learners with additional needs throughout the year, teachers worked hard to assess and support these students. While this has impacted overall percentages, many of these learners, and existing students already working below expectations, have shown promising acceleration within their curriculum levels. Targeted interventions were already in place, and teachers adapted programmes to meet a wide range of needs.

Teachers continued to strengthen their reading programmes by focusing on purposeful collaboration and explicit reading instruction. They regularly engaged with whānau, sending home specific resources and working alongside families to support individual learning goals and accelerate progress. In Year 3, the team strategically combined teacher assistant time to support ESOL students and struggling readers through small-group and whole-class reading sessions.

Across the school, teachers and learners actively used the Reading scope and sequence and HERO goals to plan, track, and discuss learning. With the changes introduced in the October 2025 English Curriculum release, teachers will move from teaching and tracking within curriculum levels to year levels, with additional assessment points to set targets and monitor progress. A number of teachers have already begun making these adjustments, which highlighted some students who need further support. This is also reflected in the data above.

Formal assessments, including LLARS, e-asTTle, and DIBELS, were used to track reading ability and comprehension. These results informed next steps for both learners and teachers. In the senior school, an explicit focus on spelling and vocabulary to support comprehension continued, supported by a PLG that strengthened teacher knowledge and understanding of spelling rules, building on the structured literacy foundations established in the junior school.

Focus: Mathematics

Strategic Goal 2 - To effectively implement the government's new curriculum priorities of structure literacy and mathematics

Strategic Goal 2B - Improve School Wide Achievement in Mathematics

Targets

By the end of 2025:

- Year 7 cohort will have 75% of the tamariki achieving at or above expectation in Mathematics.
- Year 8 cohort will have 70% of the tamariki achieving at or above expectation in Mathematics.
- In Mathematics, the percentage of Māori Learners achieving At or Above expectation will be within 5% of the whole school achievement percentage

Baseline Data

2024 Whole School achievement in Mathematics 90% at / above expectation.

Areas for future development:

- Year 7 cohort achievement 63% at / above
- Year 8 cohort achievement 60% at / above
- Māori cohort achievement 59% at / above

Actions - What we did

Whole School Adaptations to Support Identified Cohorts

Professional Development:

- Realigned the PR1ME expectations with the new refreshed Curriculum (moved the benchmarks)
- Upskilled Math Leads on the 2025 Mathematics Curriculum through Kahui Ako
- Programme observations and feedback.
- Professional learning group trialled acceleration techniques
- Within School Lead/Maths Leaders engaged in Kahui Ako Maths PLG
- Focus on Acceleration techniques through the teacher buddy system.

Specific Interventions

Learning programmes for the identified cohorts:

- Targeted tracking and monitoring for at risk students.
- Maths Pro assigned assessment and tasks - home learning
- Implemented an extra layer of monitoring through Team Leaders reviewing data to ensure tamariki are progressing at an accelerated rate. Team Leaders provided extra support for teachers during lesson planning and programme development.
- Increased use of supplementary booklets to increase strand knowledge.
- Tracked against year specific benchmarks to accelerate learning
- A lot of teaching was shifted to whole class with targeted teaching groups

Resources

Purchase:

- PR1ME resources - \$2,500.
- Maths Pro - \$2400
- Release time for Within School Lead Teacher - \$12,000.

**What did we achieve (At or Above Expectations)
Mathematics Target Group Achievement**

Target Group	2024 Data	2025 Target	2025 Achievement	Target Achievement
Year 7	63%	75%	76%	Achieved
Year 8	60%	70%	74%	Achieved
Māori Learners	62%	Within 5% of the whole school achievement percentage.	75% Total 84%	-10%

Evidence

Teachers have made their judgement of tamariki progress based on a variety of sources of information. The information has been collected in a variety of ways at different times throughout the year. Examples of the information sources include:

- Teacher observation of the process tamariki used to complete a learning task.
- Comparing student work and learning against the school learning progressions.
- Teacher conversation with the tamariki to help gain an understanding of what they know, understand and can do.
- Formal assessments, including standardised tools like PRIME assessments and e-asTTle.

Variances - Reasons for difference between the targets and the outcome

Building on the changes implemented in 2024, including the shift from curriculum-level OTJs to cohort achievement levels and the realignment of PRIME goals with the updated NZ Curriculum, 2025 has been focused on consolidating and sustaining accelerated progress. These 2024 changes provided clearer benchmarks and more accurate data, which have continued to guide teaching and interventions this year.

Throughout 2025, teams have worked closely to track data and benchmarks through a year-levelled scope and sequence, reviewing interventions during assessment days. The first half of the year focused on moving students at pace to meet expected levels, followed by a deliberate shift toward consolidating key learning to ensure sustained acceleration. Across the school, including juniors, we refined a whole-class teaching approach, with targeted instruction for groups and purposeful review routines at the start of each Maths lesson to strengthen retrieval, fluency, and stamina.

Teacher capability, particularly among new and early-career teachers, has continued to grow through professional development and collaborative planning. Teachers have highlighted the positive impact of tracking by year level rather than book level, which has provided clearer insights to support students more effectively.

Although we are not yet at our ultimate achievement goals, there has been a noticeable improvement in student outcomes and progress. The systems and approaches established over the past two years have become embedded, positioning us well to continue improving outcomes and fully align with the updated New Zealand Curriculum.

Overall School Achievement



Writing - Overall School Achievement (Rounded) Percentage of Tamariki Achieving At or Above Expectation

Year Level	Whole School	Māori Learners	Pacifika Learners	Male Learners	Female Learners
Year 1	100%	100%	100%	100%	100%
Year 2	100%	100%	100%	100%	100%
Year 3	83%	74%	50%	83%	84%
Year 4	99%	100%	100%	97%	100%
Year 5	78%	59%	75%	66%	89%
Year 6	89%	64%	100%	89%	90%
Year 7	72%	80%	71%	68%	79%
Year 8	94%	91%	80%	92%	95%
Total	90%	83%	85%	88%	93%

Writing - Whole School Achievement Over Time (Rounded) Percentage of Tamariki Achieving At or Above Expectation

	2017	2018	2019	2020 (COVID)	2021 (COVID)	2022	2023	2024	2025
Whole School	72%	73%	76%	90%	86%	83%	86%	89%	90%
Māori Learners				77%	84%	70%	85%	86%	83%

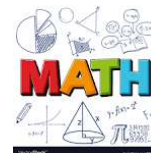
Reading - Overall School Achievement (Rounded)
Percentage of Tamariki Achieving At or Above Expectation



Year Level	Whole School	Māori Learners	Pacifika Learners	Male Learners	Female Learners
Year 1	86%	77%	67%	91%	81%
Year 2	85%	87%	82%	79%	89%
Year 3	83%	74%	50%	85%	81%
Year 4	99%	92%	100%	100%	97%
Year 5	87%	76%	75%	82%	91%
Year 6	93%	79%	100%	94%	90%
Year 7	96%	93%	86%	93%	100%
Year 8	96%	100%	100%	97%	95%
Total	91%	85 %	85%	91%	90%

Reading - Whole School Achievement Over Time (Rounded)
Percentage of Tamariki Achieving At or Above Expectation

	2017	2018	2019	2020 (COVID)	2021 (COVID)	2022	2023	2024	2025
Whole School	78%	75%	82%	91%	90%	81%	84%	88%	91%
Māori Learners				82%	85%	69%	78%	84%	85%



Mathematics - Overall School Achievement (Rounded)
Percentage of Tamariki Achieving At or Above Expectation

Year Level	Whole School	Māori Learners	Pacifika Learners	Male Learners	Female Learners
Year 1	82%	79%	50%	83%	81%
Year 2	93%	93%	91%	97%	89%
Year 3	71%	53%	50%	73%	69%
Year 4	97%	92%	100%	97%	97%
Year 5	90%	82%	75%	92%	89%
Year 6	84%	57%	100%	89%	80%
Year 7	75%	67%	100%	80%	68%
Year 8	75%	64%	80%	70%	80%
Total	84%	73%	86% (49)	85%	83%

Mathematics - Whole School Achievement Over Time (Rounded)
Percentage of Tamariki Achieving At or Above Expectation

	2017	2018	2019	2020 (COVID)	2021 (COVID)	2022	2023	2024	2025
Whole School	79%	79%	78%	86%	91%	90%	91%	77%	84%
Māori Learners				72%	83%	81%	85%	59%	73%

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>As per our policy The board:</p> <ul style="list-style-type: none"> • takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees • considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements • ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest • promotes high levels of staff performance • deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>We have been implementing our EEO policy as outlined in SchoolDocs www.schooldoc.co.nz</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>As per our policy:</p> <p>The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p>As per our policy:</p> <p>The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.</p>
How have you enhanced the abilities of individual employees?	<p>By:</p> <ul style="list-style-type: none"> • Providing schoolwide and individual professional development opportunities. • Following a growth coaching support model for all staff,
How are you recognising the employment requirements of women?	<p>By:</p> <ul style="list-style-type: none"> • Following the Ministry of Education guidelines to ensure pay equity, • Where practical enabling flexible work arrangements: including job sharing, reduction in work hours. • Providing professional development for teachers and current and potential leaders: • Following inclusive recruitment practices to attract and select a diverse range of qualified candidates, including women, Māori and persons with disabilities.
How are you recognising the employment requirements of persons with disabilities?	<p>By:</p> <ul style="list-style-type: none"> • Seeking feedback from candidates during interview processes on the supports the applicants may require. • Ensure the school environment is physically accessible for staff and dealing with health concerns as they arise. • Offering training to all staff on disability awareness, unconscious bias, and reasonable accommodations. This helps create a more inclusive and supportive work environment. • Establishing support networks for staff.. • Undertaking regular review and evaluation of policies and practices,

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Attestation by Principal	
Does your EEO programme/policy set priorities and objectives?		No

Kiwisport funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, Whenuapai School received total Kiwisport funding of \$11,196 (excluding GST). The funding was spent on promoting sport participation, this included but was not limited to:

- *Support Teams to attend the Year 7 - 8 AIMS Games*
- *Holding sporting event days (i.e. cross country and athletics)*
- *Fees to enter teams / individuals into sporting events.*
- *Purchase of resources.*

How we have given effect to Te Tiriti o Waitangi

From our Te Tiriti o Waitangi policy:

Whenuapai School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Whenuapai School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning .

Protection

Whenuapai School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school . We actively engage with **Ka Hikitia Ka Hāpaitia** .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts .

Participation

Whenuapai School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).