

# TAITOKO SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

**Ministry Number:** 3032  
**Principal:** Renee Taipari  
**School Address:** Kinross Street  
**School Postal Address:** P O Box 1011, Levin, 5540  
**School Phone:** 06 368 7658  
**School Email:** office@taitoko.school.nz

**Accountant / Service Provider:**

**Education  Services.**  
*Dedicated to your school*

# TAITOKO SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Taitoko 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.

ANTHONY GREGORY  
Full Name of Presiding Member

[Signature]  
Signature of Presiding Member

4/6/26.  
Date

Renée Taipari  
Full Name of Principal

[Signature]  
Signature of Principal

29-5-26  
Date

## Taitoko School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	2,707,110	2,523,952	2,713,672
Locally Raised Funds	3	8,280	8,120	40,593
Interest		12,761	10,000	16,469
Gain on Sale of Property, Plant and Equipment		-	-	870
Other Revenue		10,087	-	-
<b>Total Revenue</b>		<b>2,738,238</b>	<b>2,542,072</b>	<b>2,771,604</b>
<b>Expense</b>				
Locally Raised Funds	3	8,818	6,770	3,314
Learning Resources	4	1,902,159	1,799,392	1,833,230
Administration	5	349,948	404,687	457,846
Interest		8,129	4,574	4,803
Property	6	358,083	345,346	337,039
<b>Total Expense</b>		<b>2,627,137</b>	<b>2,560,769</b>	<b>2,636,232</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>111,101</b>	<b>(18,697)</b>	<b>135,372</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>111,101</b>	<b>(18,697)</b>	<b>135,372</b>

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

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

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		697,893	599,915	562,521
Total comprehensive revenue and expense for the year		111,101	(18,697)	135,372
Contribution - Furniture and Equipment Grant		24,882	-	-
<b>Equity at 31 December</b>		833,876	581,218	697,893
Accumulated comprehensive revenue and expense		833,876	581,218	697,893
<b>Equity at 31 December</b>		833,876	581,218	697,893

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.

# Taitoko School Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	726,499	547,395	347,876
Accounts Receivable	8	164,253	138,908	135,585
GST Receivable		26,964	13,228	10,369
Prepayments		16,568	54,416	13,449
Investments	9	104,672	-	200,000
Funds Receivable for Capital Works Projects	15	-	-	18,020
		<u>1,038,956</u>	<u>753,947</u>	<u>725,299</u>
<b>Current Liabilities</b>				
Accounts Payable	11	168,007	134,443	135,121
Revenue Received in Advance	12	-	5,258	1,169
Provision for Cyclical Maintenance	13	8,621	89,912	8,345
Finance Lease Liability	14	35,782	23,426	26,193
Funds held for Capital Works Projects	15	161,655	-	-
Funds held on behalf of Resource Teacher Literacy Cluster	16	-	37,948	43,758
		<u>374,065</u>	<u>290,987</u>	<u>214,586</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>664,891</b>	<b>462,960</b>	<b>510,713</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	245,769	166,134	242,626
		<u>245,769</u>	<u>166,134</u>	<u>242,626</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	36,704	37,883	23,329
Finance Lease Liability	14	40,080	9,993	32,117
		<u>76,784</u>	<u>47,876</u>	<u>55,446</u>
<b>Net Assets</b>		<b><u>833,876</u></b>	<b><u>581,218</u></b>	<b><u>697,893</u></b>
<b>Equity</b>		<b><u>833,876</u></b>	<b><u>581,218</u></b>	<b><u>697,893</u></b>

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

## Taitoko School Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		946,208	797,442	873,497
Locally Raised Funds		18,135	8,120	40,400
Goods and Services Tax (net)		(16,595)	-	2,859
Payments to Employees		(460,103)	(469,495)	(472,817)
Payments to Suppliers		(324,969)	(179,353)	(292,806)
Interest Paid		(8,129)	(4,574)	(4,803)
Interest Received		12,439	10,000	16,459
Net cash from/(to) Operating Activities		166,986	162,140	162,789
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	870
Purchase of Property Plant & Equipment (and Intangibles)		(10,781)	(23,000)	(43,053)
Purchase of Investments		-	-	(200,000)
Proceeds from Sale of Investments		95,328	-	-
Net cash from/(to) Investing Activities		84,547	(23,000)	(242,183)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		24,882	-	-
Finance Lease Payments		(33,710)	(55,789)	(28,803)
Funds Administered on Behalf of Other Parties		135,918	-	(7,971)
Net cash from/(to) Financing Activities		127,090	(55,789)	(36,774)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>378,623</b>	<b>83,351</b>	<b>(116,168)</b>
Cash and cash equivalents at the beginning of the year	7	347,876	464,044	464,044
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>726,499</b>	<b>547,395</b>	<b>347,876</b>

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.

# Taitoko School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Taitoko 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 21b.

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10-50 years
Furniture and Equipment	4-10 years
Information and Communication Technology	4-5 years
Motor Vehicles	8 years
Textbooks	3 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

### **k) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

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

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

#### **n) Revenue Received in Advance**

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

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

#### **o) Funds Held in Trust**

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

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

#### **p) Funds held for Capital works**

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

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

#### **q) Shared Funds**

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

#### **r) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 10 to 27 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	972,867	801,297	881,930
Teachers' Salaries Grants	1,361,285	1,295,209	1,304,705
Use of Land and Buildings Grants	234,633	227,446	246,187
Ka Ora, Ka Ako - Healthy School Lunches Programme	134,573	200,000	273,822
Other Government Grants	3,752	-	7,028
	<u>2,707,110</u>	<u>2,523,952</u>	<u>2,713,672</u>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	-	200	360
Fees for Extra Curricular Activities	3,932	5,520	3,425
Fundraising and Community Grants	4,348	2,400	36,808
	<u>8,280</u>	<u>8,120</u>	<u>40,593</u>
<b>Expense</b>			
Extra Curricular Activities Costs	8,818	5,770	761
Trading	-	-	1,127
Fundraising and Community Grant Costs	-	1,000	1,426
	<u>8,818</u>	<u>6,770</u>	<u>3,314</u>
<i>Surplus/(Deficit) for the year Locally Raised Funds</i>	<u>(538)</u>	<u>1,350</u>	<u>37,279</u>

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	96,119	50,050	68,961
Employee Benefits - Salaries	1,717,779	1,665,209	1,678,381
Staff Development	14,696	21,100	16,424
Depreciation	70,297	59,033	65,174
Other Learning Resources	3,154	3,800	4,166
Text Books	114	200	124
	<u>1,902,159</u>	<u>1,799,392</u>	<u>1,833,230</u>

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	9,630	9,630	9,270
Board Fees and Expenses	25,719	13,400	7,088
Operating Leases	1,766	5,392	7,750
Legal Fees	4,000	-	-
Other Administration Expenses	49,242	52,055	51,001
Employee Benefits - Salaries	104,303	99,495	89,336
Insurance	8,976	13,000	12,573
Service Providers, Contractors and Consultancy	11,739	11,715	10,569
Ka Ora, Ka Ako - Healthy School Lunch Programme	134,573	200,000	270,259
	<u>349,948</u>	<u>404,687</u>	<u>457,846</u>

## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	30,729	31,000	33,290
Cyclical Maintenance	13,651	14,500	2,500
Heat, Light and Water	14,969	15,800	16,686
Rates	1,250	1,400	1,009
Repairs and Maintenance	45,822	36,800	22,035
Use of Land and Buildings	234,633	227,446	246,187
Other Property Expenses	17,029	18,400	15,332
	358,083	345,346	337,039

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	726,499	547,395	347,876
Cash and cash equivalents for Statement of Cash Flows	726,499	547,395	347,876

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

Of the \$726,499 Cash and Cash Equivalents \$161,655 is subject to restrictions for the following reasons:

- \$161,655 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 15.

## 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	16,056	19,371	15,824
Receivables from the Ministry of Education	23,267	-	9,172
Interest Receivable	332	-	10
Banking Staffing Underuse	-	6,957	-
Teacher Salaries Grant Receivable	124,598	112,580	110,579
	164,253	138,908	135,585
Receivables from Exchange Transactions	17,536	26,328	15,834
Receivables from Non-Exchange Transactions	146,717	112,580	119,751
	164,253	138,908	135,585

## 9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	104,672	-	200,000
Total Investments	104,672	-	200,000

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	57,399	-	-	-	(7,702)	<b>49,697</b>
Furniture and Equipment	75,559	19,136	-	-	(16,783)	<b>77,912</b>
Information and Communication Technology	7,176	-	-	-	(6,443)	<b>733</b>
Motor Vehicles	41,525	-	-	-	(7,283)	<b>34,242</b>
Leased Assets	59,960	54,304	-	-	(31,960)	<b>82,304</b>
Library Resources	1,007	-	-	-	(126)	<b>881</b>
	<b>242,626</b>	<b>73,440</b>	<b>-</b>	<b>-</b>	<b>(70,297)</b>	<b>245,769</b>

The net carrying value of equipment held under a finance lease is \$82,304 (2024: \$59,960)

### Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	138,332	(88,635)	<b>49,697</b>	138,332	(80,933)	<b>57,399</b>
Furniture and Equipment	379,707	(301,795)	<b>77,912</b>	360,571	(285,012)	<b>75,559</b>
Information and Communication Technology	122,889	(122,156)	<b>733</b>	122,889	(115,713)	<b>7,176</b>
Motor Vehicles	58,261	(24,019)	<b>34,242</b>	58,261	(16,736)	<b>41,525</b>
Textbooks	40,151	(40,151)	-	40,151	(40,151)	-
Leased Assets	233,111	(150,807)	<b>82,304</b>	178,807	(118,847)	<b>59,960</b>
Library Resources	55,410	(54,529)	<b>881</b>	55,410	(54,403)	<b>1,007</b>
	<b>1,027,861</b>	<b>(782,092)</b>	<b>245,769</b>	<b>954,421</b>	<b>(711,795)</b>	<b>242,626</b>

## 11. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	28,287	3,075	10,537
Accruals	9,630	4,247	9,270
Employee Entitlements - Salaries	124,598	123,121	110,579
Employee Entitlements - Leave Accrual	5,492	4,000	4,735
	<b>168,007</b>	<b>134,443</b>	<b>135,121</b>
Payables for Exchange Transactions	168,007	134,443	135,121
	<b>168,007</b>	<b>134,443</b>	<b>135,121</b>

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	-	5,258	1,169
	<u>-</u>	<u>5,258</u>	<u>1,169</u>

## 13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	31,674	113,295	109,174
Increase/(decrease) to the Provision During the Year	13,651	14,500	2,500
Use of the Provision During the Year	-	-	(80,000)
Provision at the End of the Year	<u>45,325</u>	<u>127,795</u>	<u>31,674</u>
Cyclical Maintenance - Current	8,621	89,912	8,345
Cyclical Maintenance - Non current	36,704	37,883	23,329
	<u>45,325</u>	<u>127,795</u>	<u>31,674</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.

## 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	41,347	23,426	30,897
Later than One Year	43,203	9,993	34,952
Future Finance Charges	(8,688)	-	(7,539)
	<u>75,862</u>	<u>33,419</u>	<u>58,310</u>
<b>Represented by</b>			
Finance lease liability - Current	35,782	23,426	26,193
Finance lease liability - Non current	40,080	9,993	32,117
	<u>75,862</u>	<u>33,419</u>	<u>58,310</u>

### 15. Funds Held for Capital Works Projects

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

	2025	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
Block C Alterations		224225	(18,020)	299,662	(133,654)	-	147,988
Water Damaged Framing		256539	-	13,667	-	-	13,667
<b>Totals</b>			<b>(18,020)</b>	<b>313,329</b>	<b>(133,654)</b>	<b>-</b>	<b>161,655</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	161,655
Funds Receivable from the Ministry of Education	-

	2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions / Transfers	Closing Balances \$
Playground		230142	8,447	(8,447)	-	-	-
Block C Alterations		224225	(14,386)	-	(3,634)	-	(18,020)
Warm Water to Pupils Toilets		224226	1,700	800	(2,500)	-	-
<b>Totals</b>			<b>(4,239)</b>	<b>(7,647)</b>	<b>(6,134)</b>	<b>-</b>	<b>(18,020)</b>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(18,020)

### 16. Funds held on behalf of Resource Teacher Literacy Cluster

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

	2025 Actual \$	2025 Budget \$	2024 Actual \$
Funds Held at Beginning of the Year	43,758	37,948	37,948
Funds Received from Cluster Members			
Funds Received from MOE	14,576	-	14,220
<b>Total funds received</b>	<b>58,334</b>	<b>37,948</b>	<b>52,168</b>
Funds Spent on Behalf of the Cluster	58,334	-	8,410
<b>Funds remaining</b>	<b>-</b>	<b>37,948</b>	<b>43,758</b>
<b>Funds Held at Year End</b>	<b>-</b>	<b>37,948</b>	<b>43,758</b>

## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,300	3,273
 <i>Leadership Team</i>		
Remuneration	475,407	532,727
Full-time equivalent members	4.07	5.11
 Total key management personnel remuneration	478,707	536,000

There are 6 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	150 - 160	110 - 120
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

### Principal 2

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	-	40 - 50
Benefits and Other Emoluments	-	1 - 2
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	4.00	3.00
110 - 120	1.00	0.00
	5.00	3.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	<b>2025 Actual</b>	<b>2024 Actual</b>
Total	\$0	\$0
Number of People	0	0

## 20. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$247,440 (2024: \$365,627) as a result of entering the following contracts:

<b>Contract Name</b>	<b>Remaining Capital Commitment</b>
Block C Alterations	\$ 231,973
Water Damaged Framing	15,467
<b>Total</b>	<b><u>247,440</u></b>

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

### (b) Operating Commitments

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

## 22. 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	726,499	547,395	347,876
Receivables	164,253	138,908	135,585
Investments - Term Deposits	104,672	-	200,000
Total financial assets measured at amortised cost	<u>995,424</u>	<u>686,303</u>	<u>683,461</u>

### Financial liabilities measured at amortised cost

Payables	168,007	134,443	135,121
Finance Leases	75,862	33,419	58,310
Total financial liabilities measured at amortised cost	<u>243,869</u>	<u>167,862</u>	<u>193,431</u>

## 23. Events After Balance Date

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

## 24. 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 TAITOKO SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Taitoko School (the School). The Auditor-General has appointed me, Michael Smit, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, 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 4 June 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 included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Members of the Board, Kiwisport, Statement of Compliance with Employment Policy, and Statement of Variance Reporting, which contains the Evaluation of the School's Students' Progress and Achievement

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.



Michael Smit  
BDO Manawatu Audit Limited  
On behalf of the Auditor-General  
Palmerston North, New Zealand

## Taitoko School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Anthony Gregory	Presiding Member	Elected	Sep 2028
Renee Taipari	Principal	ex Officio	Sep 2028
Alana Buckland	Parent Representative	Elected	Sep 2025
Sonia Whakatihi	Parent Representative	Elected	Sep 2028
Jasmine Craig	Parent Representative	Elected	Sep 2028
Luke Tice	Parent Representative	Appointed	Sep 2025
Chanelle Evans	Parent Representative	Elected	Sep 2028
Alana Buckland	Parent Representative	Appointed	Sep 2028
Peter La Roche	Staff Representative	Elected	Sep 2025
Tai Winterburn	Staff Representative	Elected	Sep 2028

## Taitoko School

## Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$3,623 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Taitoko 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.

# Statement of Variance Reporting



<b>School Name:</b>	Taitoko School	<b>School Number:</b>	3032
<b>Strategic Aim:</b>	<p><b>Taitoko Tamariki:</b> All students are engaged and successful learners.  <b>Taitoko Team:</b> Consistent collaboration, reflection and evaluation of effective teaching practice.  <b>Our Whanaungatanga:</b> An environment where students, community and whānau are safe, connected and supported.</p>		
<b>Annual Aim:</b>	To improve student progress and achievement in Reading, Writing and Mathematics through the effective implementation of the refreshed New Zealand Curriculum, with a particular focus on Assessment for Learning (AfL), strengthening teacher confidence with progressions, and building consistent, high-quality teaching practice across the school.		
<b>Target:</b>	<p><b>Target (Realistic, Achievable, Aspirational)</b>  Students identified as Progressing Towards or Needs Support in Reading, Writing and Mathematics will show accelerated progress across the year, as measured against the curriculum progressions, with a significant proportion demonstrating movement towards or into Proficient.</p> <p><b>Priority Focus</b>  A particular focus will be on Writing, especially in Years 4–6, as this is currently the area of greatest need. Students will show accelerated progress and increased clarity around learning goals, success criteria, and next steps through strengthened Assessment for Learning practices.</p>		
<b>Baseline Data:</b>	<p>In 2025 the school shifted to the refreshed New Zealand Curriculum, introducing new progressions, indicators, and expectations. This created a new progress-based baseline for Reading, Writing and Mathematics.</p> <p>Key patterns in the data show:</p> <ul style="list-style-type: none"> <li>-strong junior foundations in literacy and early number,</li> <li>-high levels of student engagement,</li> <li>-a large group of students in Progressing Towards, particularly in Writing,</li> <li>-Maths reasoning emerging as an area for development,</li> <li>-Attendance impacting progress for some learners.</li> </ul> <p>Writing remains the lowest performing area overall, particularly in Years 4–6, and has been identified by staff as the highest priority for improvement.</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Implemented the new curriculum progressions and indicators across the school.</p> <p>Began preparing for a schoolwide shift to Assessment for Learning:</p> <ul style="list-style-type: none"> <li>● clear learning intentions,</li> <li>● success criteria,</li> <li>● feedback and feedforward,</li> <li>● regular checking for understanding.</li> </ul> <p>Used hub meetings and staff discussions to unpack curriculum expectations and build shared understanding.</p> <p>Continued implementation of BSLA Structured Literacy in junior and middle school.</p> <p>Strengthened teacher inquiry through Professional Growth Cycles (PGCs) linked directly to student data.</p>	<p>Teachers developed greater confidence in using the new progressions and indicators.</p> <p>Increased consistency in learning intentions and lesson structure across classes.</p> <p>Strong engagement from students, particularly in junior literacy.</p> <p>Greater awareness of priority learner groups and where acceleration is required.</p> <p>Identification of Writing and Maths reasoning as areas needing deeper focus.</p>	<p>The refreshed curriculum required teachers to shift from outcome-based to progress-based judgements, creating a period of adjustment.</p> <p>Teachers were intentionally conservative while building confidence with new indicators.</p> <p>Phase-based learning created transition points (notably Year 2 and Year 6).</p> <p>Attendance patterns disrupted continuity for some learners. Attendance patterns required a change in the school's attendance approach</p> <p>Writing expectations increased significantly under the new curriculum, particularly in Years 4–6.</p>	<p>In 2026 the school will focus on building and embedding:</p> <p><b>Assessment for Learning</b></p> <ul style="list-style-type: none"> <li>-developing consistent use of learning intentions and success criteria,</li> <li>-strengthening feedback and feedforward practices,</li> <li>-supporting students to understand where they are at and what comes next.</li> </ul> <p><b>Teacher Capability</b></p> <ul style="list-style-type: none"> <li>-building moderation processes,</li> <li>-developing a shared understanding of curriculum progressions,</li> <li>-strengthening collaborative reflection on teaching impact.</li> </ul> <p><b>Targeted Acceleration</b></p> <ul style="list-style-type: none"> <li>-Writing in Years 4–6,</li> <li>-Progressing Towards groups,</li> <li>-ESOL learners,</li> <li>-attendance-linked learning support.</li> </ul> <p>Leadership will focus on establishing clear progress systems, capability building, structured planning, and strong internal evaluation.</p>
<p><b>Planning for next year:</b></p>			
<ul style="list-style-type: none"> <li>-Implementation of Assessment for Learning PLD and curriculum progressions.</li> <li>-Full implementation of the SMART tracking system.</li> <li>-Regular hub discussions focused on evidence of progress and teaching impact.</li> <li>-Continued moderation to build judgement confidence.</li> <li>-Alignment of reporting with the refreshed curriculum language.</li> <li>-Embedding links between teacher inquiry and learner outcomes.</li> </ul>			