

TAITA CENTRAL SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



Principal:	Michelle Picard
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Ministry Number:	3030
Accountant/Service Provider:	Accounting for Schools Limited

TAITA CENTRAL SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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TAITA CENTRAL 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.

Helen van der Rooy
Full Name of Presiding Member

Anne Michelle Picard
Full Name of Principal

HvdRooy
Signature of Presiding Member

APicard
Signature of Principal

25-5-2026
Date:

25 May 2026
Date:

TAITA CENTRAL SCHOOL

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	2,233,308	2,377,224	1,839,686
Locally Raised Funds	3	18,795	7,000	29,054
Interest		16,214	20,000	35,619
		<u>2,268,317</u>	<u>2,404,224</u>	<u>1,904,359</u>
Expenses				
Locally Raised Funds	3	7,338	4,100	8,417
Learning Resources	4	1,338,748	1,484,417	1,374,234
Administration	5	292,266	302,093	326,388
Interest		647	750	676
Property	6	762,131	732,611	337,774
		<u>2,401,130</u>	<u>2,523,971</u>	<u>2,047,489</u>
Total Expense				
		(132,813)	(119,747)	(143,130)
Net Surplus/(Deficit) for Year				
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(132,813)</u>	<u>(119,747)</u>	<u>(143,130)</u>

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



TAITA CENTRAL SCHOOL

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Balance at 1 January	603,047	603,047	736,042
Total comprehensive revenue and expense for the year	(132,813)	(119,747)	(143,130)
Contribution - Furniture and Equipment Grant	2,467	-	10,135
Equity at 31 December	472,701	483,300	603,047
Accumulated comprehensive revenue and expense	472,701	483,300	603,047
Equity at 31 December	472,701	483,300	603,047

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.



TAITA CENTRAL 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	147,191	138,924	253,118
Accounts Receivable	8	86,909	80,000	87,502
Funds Receivable for Capital Works Projects	15	7,807	-	5,557
GST Receivable		8,965	5,000	4,530
Investments	9	311,139	300,000	294,110
Prepayments		11,063	10,000	12,930
		573,074	533,924	657,747
Current Liabilities				
Accounts Payable	11	123,373	123,000	121,112
Revenue Received in Advance	12	12,000	10,000	12,000
Provision for Cyclical Maintenance	13	83,879	-	36,667
Finance Lease Liability	14	4,242	4,500	4,429
Funds held for Capital Works Projects	15	4,351	-	4,351
		227,845	137,500	178,559
Working Capital Surplus/(Deficit)		345,229	396,424	479,188
Non-current Assets				
Property, Plant and Equipment	10	137,991	115,876	146,376
		137,991	115,876	146,376
Non-current Liabilities				
Provision for Cyclical Maintenance	13	5,670	25,000	20,000
Finance Lease Liability	14	4,849	4,000	2,515
		10,519	29,000	22,515
Net Assets		472,701	483,300	603,047
Equity		472,701	483,300	603,047

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



TAITA CENTRAL SCHOOL
Statement of Cash Flows
For the year ended 31 December 2025

	2025	2025	2024
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	735,361	719,876	718,047
Locally Raised Funds	17,489	(72,938)	30,420
Goods and Services Tax (net)	(4,443)	(476)	2,315
Payments to Employees	(525,421)	(414,275)	(545,764)
Payments to Suppliers	(322,053)	(369,755)	(365,530)
Interest Paid	(647)	(750)	(676)
Interest Received	20,563	27,250	41,208
Net cash from / (to) the Operating Activities	(79,151)	(111,068)	(119,980)
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(16,838)	2	(40,821)
Sale of Investments	(17,029)	(5,890)	342,802
Net cash from / (to) the Investing Activities	(33,867)	(5,888)	301,981
Cash flows from Financing Activities			
Furniture and Equipment Grant	14,610	-	12,143
Finance Lease Payments	(5,270)	1,556	(5,072)
Funds Administered on Behalf of Other Parties	(2,250)	1,206	531
Net cash from Financing Activities	7,090	2,762	7,602
Net increase/(decrease) in cash and cash equivalents	(105,929)	(114,194)	189,603
Cash and cash equivalents at the beginning of the year	7 253,118	253,118	63,513
Cash and cash equivalents at the end of the year	7 147,191	138,924	253,118

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.



TAITA CENTRAL SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Taita Central 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 reports 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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 expenditure 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.

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.

Cyclical Maintenance

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



TAITA CENTRAL SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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 19b.

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.



TAITA CENTRAL SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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 credit losses (uncollectable debts). The schools 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 comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

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.



TAITA CENTRAL SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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	20 years
Classroom furniture and fittings	10 years
Electronic equipment	5 years
Grounds & improvements	5 - 10 years
Library resources	12.5% Diminishing value
Leased Assets	3 - 5 years
Plant & Machinery	5 years

k) Impairment of property, plant, and equipment and intangible assets

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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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 the surplus or deficit.

The reversal of an impairment loss is recognised in the 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.



TAITA CENTRAL SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

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, annual leave earned, by non teaching staff, to 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 grants received where there are unfulfilled obligations for the School to provide services in the future. The grants are recorded as revenue as the obligations are fulfilled and the grants are earned.

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

o) 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 Revenue and Expense.

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

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



TAITA CENTRAL SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

q) 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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are 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.

r) 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 statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) 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.



TAITA CENTRAL SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

2. Government Grants

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Government Grants – Ministry of Education	735,361	719,874	718,047
Teachers' salaries grants	888,106	1,047,509	908,859
Use of Land and Buildings grants	609,841	609,841	212,780
	<u>2,233,308</u>	<u>2,377,224</u>	<u>1,839,686</u>

The School has opted in to the donations scheme for this year. Total amount received was \$21,255 (2024: \$21,693).

3. Locally Raised Funds

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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Revenue			
Fees for Extra Curricular Activities	1,167	-	464
Donations & Bequests	14,100	7,000	22,942
Other revenue	3,528	-	5,648
	<u>18,795</u>	<u>7,000</u>	<u>29,054</u>
Expenses			
Extra Curricular Activities Costs	7,338	4,100	8,417
Fundraising and Community Grant Costs	-	-	-
	<u>7,338</u>	<u>4,100</u>	<u>8,417</u>
<i>Surplus for the year Locally raised funds</i>	<u>11,457</u>	<u>2,900</u>	<u>20,637</u>

4. Learning Resources

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Curricular	27,793	32,661	16,734
Depreciation	32,645	30,500	33,763
Employee Benefits - Salaries	1,261,390	1,399,656	1,291,546
Library resources	31	1,000	1,948
Computer & IT Expenses	9,949	10,000	10,032
Staff development	6,940	10,600	20,211
	<u>1,338,748</u>	<u>1,484,417</u>	<u>1,374,234</u>



TAITA CENTRAL SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	11,362	11,500	9,860
Board of Trustees Expenses	3,769	8,185	74,877
Board of Trustees Fees	-	300	412
Communication	971	1,850	1,183
Consumables	2,899	7,000	1,940
Employee Benefits - Salaries	82,128	81,000	83,617
Insurance	11,082	12,000	7,994
Lunches in Schools Expenses	153,973	150,000	115,691
Other	19,617	22,558	22,704
Service Providers, Contractors and Consultancy	2,730	4,000	3,380
Staff Expenses	3,735	3,700	4,730
	292,266	302,093	326,388

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,384	5,500	5,534
Cyclical Maintenance Provision	32,882	20,000	(5,697)
Employee Benefits - Salaries	46,491	60,770	63,195
Grounds	19,613	2,000	1,548
Heat, Light and Water	12,148	9,500	9,285
Rates	11,066	5,000	7,781
Repairs and Maintenance	23,706	20,000	43,348
Use of Land and Buildings	609,841	609,841	212,780
	762,131	732,611	337,774

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.



TAITA CENTRAL SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	15,785	38,924	40,324
Bank Call Account	131,406	100,000	212,794
Net cash and cash equivalents for Cash Flow Statement	<u>147,191</u>	<u>138,924</u>	<u>253,118</u>

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

Of the \$147,191 Cash and Cash Equivalents, \$4,351 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2025 on Crown owned school buildings.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	1,000	-
Receivables from the Ministry of Education	3,368	-	2,062
Interest Receivable	2,901	-	7,250
Teacher Salaries Grant Receivable	80,640	79,000	78,190
	<u>86,909</u>	<u>80,000</u>	<u>87,502</u>
Receivables from Exchange Transactions	6,269	1,000	9,312
Receivables from Non-Exchange Transactions	80,640	79,000	78,190
	<u>86,909</u>	<u>80,000</u>	<u>87,502</u>

9. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	311,139	300,000	294,110



TAITA CENTRAL SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	69,197	-	-	-	(5,485)	63,712
Classroom Furniture & Fittings	34,508	12,187	-	-	(8,373)	38,322
Information and Communication	32,591	4,653	-	-	(13,555)	23,689
Leased Assets	7,359	7,417	-	-	(4,892)	9,884
Library Resources	2,724	-	-	-	(340)	2,384
Balance at 31 December 2025	146,379	24,257	-	-	(32,645)	137,991

The net carrying value of equipment held under a finance lease is \$9,884 (2024: \$7,359).

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	106,776	(43,064)	63,712	106,776	(37,581)	69,197
Classroom Furniture & Fittings	133,859	(95,537)	38,322	122,451	(87,943)	34,508
Information and Communication	143,807	(120,118)	23,689	150,794	(118,203)	32,591
Leased Assets	61,924	(52,040)	9,884	54,507	(47,148)	7,359
Library Resources	38,715	(36,331)	2,384	38,715	(35,992)	2,724
Balance at 31 December	485,081	(347,090)	137,991	473,243	(326,867)	146,379

11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	12,420	15,000	12,204
Accruals	10,793	10,000	12,360
Employee Entitlements - salaries	95,577	88,000	86,728
Employee Entitlements - leave accrual	4,583	10,000	9,820
	123,373	123,000	121,112
Payables for Exchange Transactions	118,790	113,000	111,292
Payables for Non-exchange Transactions - Other	4,583	10,000	9,820
	123,373	123,000	121,112

The carrying value of payables approximates their fair value.



TAITA CENTRAL SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

12. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	12,000	10,000	12,000
	<u>12,000</u>	<u>10,000</u>	<u>12,000</u>

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	56,667	56,667	56,667
Increase/(Decrease) to the Provision During the Year	32,882	20,000	20,004
Other Adjustments		(20,270)	(25,701)
Provision at the End of the Year	<u>89,549</u>	<u>56,397</u>	<u>50,970</u>
Cyclical Maintenance - Current	83,879	-	36,667
Cyclical Maintenance - Non Current	5,670	25,000	20,000
	<u>89,549</u>	<u>25,000</u>	<u>56,667</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan which was prepared by a Ministry engaged consultant.

14. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	4,818	5,100	4,429
Later than One Year and no Later than Five Years	5,433	4,400	2,905
Future Finance Charges	(1,160)	(1,000)	(390)
	<u>9,091</u>	<u>8,500</u>	<u>6,944</u>
Represented by			
Finance lease liability - Current	4,242	4,500	4,429
Finance lease liability - Non Current	4,849	4,000	2,515
	<u>9,091</u>	<u>8,500</u>	<u>6,944</u>



TAITA CENTRAL SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

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.

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
2025						
Block D Class Refurb - 214890	<i>In progress</i>	4,163	-	-	-	4,163
Replace Fire Alarm System	<i>In progress</i>	(5,557)	-	(2,250)	-	(7,807)
Replace Timber Fence	<i>In progress</i>	188	-	-	-	188
Totals		(1,206)	-	(2,250)	-	(3,456)

Represented by:

Funds Held on Behalf of the Ministry of Education	4,351
Funds Due from the Ministry of Education	(7,807)
	(3,456)

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
2024						
Block D Class Refurb - 214890	<i>In progress</i>	4,163	-	-	-	4,163
Replace Fire Alarm System	<i>In progress</i>	(1,800)	-	(3,757)	-	(5,557)
Replace Timber Fence	<i>In progress</i>	(4,100)	5,713	(1,425)	-	188
Block D -Rationalisation - 246861		-	104,480	(104,480)	-	-
Totals		(1,737)	110,193	(109,662)	-	(1,206)

Represented by:

Funds Held on Behalf of the Ministry of Education	4,351
Funds Due from the Ministry of Education	(5,557)
	(1,206)



TAITA CENTRAL SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2025

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	3,555	3,250
<i>Leadership Team</i> Remuneration	459,589	417,801
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>463,144</u>	<u>421,051</u>
Total full-time equivalent personnel	<u>4</u>	<u>4</u>

There are seven members of the Board excluding the Principal. The Board had 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.

Principals

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	3 - 4	4 - 5

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
110 - 120	1	0
100 - 110	3	3
	<u>4</u>	<u>3</u>

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

TAITA CENTRAL SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

18. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) 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 of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2025 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

19. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$ 58,498 (2024: \$60,747) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block D (Matai) Refurbishment	285,000	268,821	16,179
Block A - Replace Fire Alarm	50,000	7,806	42,194
Replace Timber Fence	5,650	5,525	125
Total	340,650	282,152	58,498

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts (31 December 2024: nil)



TAITA CENTRAL SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2025

20. Financial Instruments

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	147,191	138,924	253,118
Receivables	86,909	80,000	87,502
Investments - Term Deposits	311,139	300,000	294,110
Total Financial assets measured at amortised cost	<u>545,239</u>	<u>518,924</u>	<u>634,730</u>
Financial liabilities measured at amortised cost			
Payables	123,373	123,000	121,112
Finance Leases	9,091	8,500	6,944
Total Financial Liabilities Measured at Amortised Cost	<u>132,464</u>	<u>131,500</u>	<u>128,056</u>

21. Events After Balance Date

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

22. Comparatives

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



TAITA CENTRAL SCHOOL

Members of the Board

For the year ended 31 December 2025

Name	Position	How position on Board gained	Term expired / expires
Michelle Picard	Principal	Appointed	
Paige Kelly	Staff Trustee	Re elected September 2025	September 2028
Kelly Lia	Parent Trustee	Co-opted August 2019	September 2025
Helen van der Raaij	Parent Trustee	Re elected September 2025	September 2028
Katherine Tuthill	Parent Trustee	Re elected September 2025	September 2028
Anna Robertson-Bate	Parent Trustee	Re elected September 2025	September 2028
Lua Taouma	Parent Trustee	Elected	September 2025
Kika Sauila	Parent Trustee	Co-opted 2025	September 2028
Thangavel Paramasivan	Parent Trustee	Elected September 2025	September 2028
Tina Kitona	Parent Trustee	Elected September 2025	September 2028

TAITA CENTRAL SCHOOL

Kiwisport Funding

For the year ended 31 December 2025

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2025 the School received funding of \$1,850 (2024: \$2,063) to increase our student participation in organised sport.

Statement of Compliance with Employment Policy

For the year ended 31 December 2025 the Taita Central School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect 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 an complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Statement of Variance Reporting



'School Name:	Taitā Central School	School Number:	3030
Strategic Aim:	<p>Strategic Goal 1: <i>POWERing up our Learners - Our staff, ākonga, and Whānau/Aiga work together to improve educational outcomes and achieve success for all.</i></p> <p>Strategic Goal 2: <i>POWERing up our Community - Our school/Kura reflect the bi-cultural nature of Aotearoa New Zealand, so that our school community can participate fully and achieve their best.</i></p> <p>Strategic Goal 3: <i>POWERing up our Curriculum - Our ākonga understand themselves as learners, use their strengths and competencies to support themselves as life-long learners.</i></p>		
Annual Aim:	<p>Our core business at Taitā Central School revolves around our ākonga developing a sense of belonging, feeling safe and actively engaging in their learning.</p> <p>A major focus for the year will be the hauora and wellbeing of our ākonga, our staff and our community. When our ākonga feel a strong sense of belonging, feel safe at school and are excited about coming to school to learn, we will see improvements in their regular attendance. When the needs of our ākonga are met, they will then be able to achieve success in Reading, Writing and Mathematics and benefit from improved educational outcomes and achieve success for all.</p> <p>To achieve our core business, we will focus on a positive pedagogy approach and mana enhancing relationships to strengthen our educationally powerful partnerships and powerful learning relationships with our ākonga, families, Whānau and Aiga within our school community.</p>		
Target:	<p style="text-align: center;"><u>Student Achievement Targets - 2025</u></p> <p>2025 Reading, Writing and Mathematics Targets</p> <ul style="list-style-type: none"> • All ākonga will make progress in their learning and will be achieving Within or At their curriculum expectation in Reading. • All ākonga will make progress in their learning and will be achieving Within or At their curriculum expectation in Writing. • All ākonga will make progress in their learning and will be achieving Within or At their curriculum expectation in Mathematics. <p><u>Well-being Target</u></p> <p>All ākonga will have a strong sense of connection with and belonging to Taitā Central School. Positive and compassionate relationships are essential to meeting their needs and supporting our ākonga/student's learning.</p>		

Baseline Data:

2024 Baseline data was used to inform our 2025 student achievement targets.
2025 School-wide student achievement and three-year comparison of core curriculum areas

**Taita Central School
Curriculum Level Best Fit**

**Reading Curriculum Best Fit (3)End
Michelle Picard - Principal Whole School**

12484	pre level 1	Within level 1	At level 1	Within level 2	At level 2	Within level 3	At level 3	Within level 4	At level 4	Well Below	Below	At	Above	Total
Y0	100% (10)											100% (10)		10
Y1	56% (5)	44% (4)									56% (5)	44% (4)		9
Y2	13% (3)	33% (8)	50% (12)	4% (1)							13% (3)	83% (20)	4% (1)	24
Y3		22% (4)	11% (2)	44% (8)	22% (4)						22% (4)	56% (10)	22% (4)	18
Y4		6% (1)	12% (2)	18% (3)	29% (5)	18% (3)	12% (2)	6% (1)			18% (3)	47% (8)	35% (6)	17
Y5				50% (9)	33% (6)	17% (3)					50% (9)	50% (9)		18
Y6			5% (1)	18% (4)	27% (6)	27% (6)	23% (5)			5% (1)	45% (10)	50% (11)		22
Totals	15.3% 18	14.4% 17	14.4% 17	21.2% 25	17.8% 21	10.2% 12	5.9% 7	0.8% 1		0.8% 1	28.8% 34	61% 72	9.3% 11	118

Reading	2023	2024	2025
% At and Above	48%	40%	70%
% Below and Well Below	52%	60%	30%

**Taita Central School
Curriculum Level Best Fit**

**Writing Curriculum Best Fit (3)End
Michelle Picard - Principal Whole School**

12485	pre level 1	Within level 1	At level 1	Within level 2	At level 2	Within level 3	At level 3	Within level 4	At level 4	Well Below	Below	At	Above	Total
Y0	100% (10)											100% (10)		10
Y1	89% (8)	11% (1)									89% (8)	11% (1)		9
Y2	8% (2)	38% (9)	50% (12)	4% (1)							8% (2)	88% (21)	4% (1)	24
Y3		22% (4)	33% (6)	44% (8)							22% (4)	78% (14)		18
Y4		6% (1)	18% (3)	18% (3)	24% (4)	24% (4)	12% (2)				24% (4)	41% (7)	35% (6)	17
Y5			22% (4)	44% (8)	28% (5)	6% (1)					67% (12)	33% (6)		18
Y6		5% (1)	5% (1)	23% (5)	36% (8)	23% (5)	9% (2)			9% (2)	59% (13)	32% (7)		22
Totals	16.9% 20	13.6% 16	22% 26	21.2% 25	14.4% 17	8.5% 10	3.4% 4			1.7% 2	36.4% 43	55.9% 66	5.9% 7	118

Writing	2023	2024	2025
% At and Above	33%	22%	62%
% Below and Well Below	67%	78%	38%

Michelle Picard - Principal Whole School

12486	pre level 1	Within level 1	At level 1	Within level 2	At level 2	Within level 3	At level 3	Within level 4	At level 4	Well Below	Below	At	Above	Total
Y0	50% (5)	50% (5)										50% (5)	50% (5)	10
Y1	56% (5)	33% (3)	11% (1)								56% (5)	33% (3)	11% (1)	9
Y2	13% (3)	33% (8)	50% (12)	4% (1)							13% (3)	83% (20)	4% (1)	24
Y3		6% (1)	33% (6)	39% (7)	17% (3)	6% (1)					6% (1)	72% (13)	22% (4)	18
Y4			18% (3)	24% (4)	29% (5)	6% (1)	24% (4)				18% (3)	53% (9)	29% (5)	17
Y5			6% (1)	28% (5)	67% (12)						33% (6)	67% (12)		18
Y6			5% (1)	14% (3)	41% (9)	23% (5)	14% (3)	5% (1)		5% (1)	55% (12)	36% (8)	5% (1)	22
Totals	11% 13	14.4% 17	20.3% 24	16.9% 20	24.6% 29	5.9% 7	5.9% 7	0.8% 1		0.8% 1	25.4% 30	59.3% 70	14.4% 17	118

Mathematics	2023	2024	2025
% At and Above	45%	43%	74%
% Below and Well Below	55%	57%	26%

2025 Year Level – All Ethnicity

Reading	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	0%	44%	87.5%	66.6%	82%	17%	50%
% Below and Well Below	100%	56%	12.5%	33.3%	18%	83%	50%

Writing	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	No result	0%	68%	0%	76%	0%	32%
% Below and Well Below	No result	100%	32%	100%	24%	100%	68%

Mathematics	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	50%	44%	92%	61%	82%	0%	41%
% Below and Well Below	50%	56%	8%	39%	18%	100%	59%

2025 Year Level – Māori

Reading	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	0%	29%	86%	50%	60%	20%	12.5%
% Below and Well Below	100%	71%	14%	50%	40%	80%	87.5%

Writing	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	No result	0%	66.6%	0%	40%	0%	0%
% Below and Well Below	No result	100%	33.3%	100%	60%	100%	100%

Mathematics	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	50%	43%	86%	50%	60%	0%	12.5%
% Below and Well Below	50%	57%	14%	50%	40%	100%	87.5%

2025 Year Level – Pasifika

Reading	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	0%	100%	83%	50%	100%	17%	62.5%
% Below and Well Below	100%	0%	17%	50%	0%	83%	37.5%

Writing	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	No result	0%	82%	0%	100%	0%	37.5%
% Below and Well Below	No result	100%	18%	100%	0%	100%	62.5%

Mathematics	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	50%	50%	92%	33.3%	100%	0%	37.5%
% Below and Well Below	50%	50%	8%	66.6%	0%	100%	62.5%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Student Achievement Targets Identified school-wide Achievement targets for Reading, Writing and Maths and Māori and Pasifika ākonga.</p> <p>Target Students identified Identified specific Target Students in each class/year level using our Learning Support Register and monitored throughout 2025.</p> <p>Early Literacy Support (ELS) We selected ākonga after the Literacy Leadership Team – Principal, Assistant Principal and Early Literacy Support Lead teacher examined our New Entrant, Year 1 and Year 2 student assessment data. Early Literacy Support (ELS) Tier 2 Programmes were delivered to Year 1 and 2 ākonga in small groups (2 or 3) teaching sessions 4 times a week.</p> <p>Learning Support Hui Learning Support meetings are held regularly usually in Weeks 4 and 8 each term – teachers work with outside agencies (Learning Support Coordinator (LSC), Special Education Needs Coordinator (SENCo), Resource Teacher of Learning and Behaviour (RTLB) and Social Worker in School (SWIS) to provide wrap around support our ākonga.</p> <p>Structured Literacy PLD Two of our Year 4 to 6 teachers participated in the iDeaL Literacy Approach PLD in 2025.</p>	<p>Our 2025 Student Achievement Targets were set using the New Zealand Curriculum Levels and our ākonga were identified as Working Below their expected curriculum level, Within their expected curriculum level, At their curriculum level or Above their expected curriculum level. We expect all ākonga will make progress and will be achieving Within or At their curriculum expectation in Reading and Maths.</p> <p>Reading - all ākonga/students will make progress and be working within or At their expected curriculum level.</p> <p>Writing - all ākonga/students will make progress and be working within or At their expected curriculum level.</p> <p>Mathematics – all ākonga/students will make progress and be working within or At their expected curriculum level.</p> <p>All ākonga made progress in 2025, however not all ākonga were achieving within or at their expected curriculum level by the end of 2025.</p> <p>We did see some good improvements in student achievement data across all 3 curriculum areas, Reading, Writing and Mathematics. Although our Writing student achievement data is still lower than the achievement in Reading and Mathematics.</p>	<p>Our Early Literacy Support Lead Teacher worked providing Tier 2 literacy support for 10 ākonga.</p> <p>2025 was another challenging year with staff sickness and disruption to our classroom teaching and learning programmes. This had a particular impact on our Year 4 to 6 cohort.</p> <p>Throughout 2025 we continued working closely with in-school and outside agencies to address ākonga learning and behaviour needs. We received support from the following agencies and organisations e.g. LSC, SWIS, Kimi Ora, RTLB, MOE Learning Support, ICAF's, Skylight Counselling, E Tu Whānau, Whānau Support, Pomare Community House. Many of these agencies and organisations were able to provide support to our ākonga, their family, whānau, aiga as well as the school.</p>	<p>Continue using the Structured Literacy approach across our school (Liz Kane Little Learners Love Literacy across our Junior school Years 0 to 3 and iDeaL Literacy Approach across our Senior school Years 4 to 6.</p> <p>We introduced and trialled the MOE Phonics Check at 20 weeks and 40 weeks.</p> <p>Encourage our Teacher Aides to engage in Literacy and Mathematics PLD in 2026.</p> <p>Continue to use StepsWeb with our identified ākonga who are not working at their expected curriculum level and for our ESOL ākonga.</p> <p>Continue delivering SLA Early Literacy Support at Tier 2 for our Year 2 - 6 ākonga in 2026.</p> <p>Implement our Attendance Management Plan, monitor ākonga attendance, working with our school attendance team (Principal, Office Manager, LSC & SENCo) and Whānau to support ākonga to increase their regular attendance and address the moderate and chronic absence.</p> <p>Continue our work with MOE PLD facilitators to implement Te Mātaiaho (curriculum refresh) and understand the changes to the revised Mathematics Curriculum.</p>

Māori Achievement Collaborative (MAC) 2024 & 2025

We continued to demonstrate our commitment to giving effect to Te Tiriti o Waitangi through our goals, initiatives and actions and through our commitment as a Board and school to support the professional learning of our Kaiako in Tikanga Māori me Te Reo Māori and increase Tikanga Māori me te Reo Māori within our akomanga/classrooms and school. We continue our commitment to creating genuine, mana enhancing relationships between teachers and their ākonga/students, whānau, iwi, and wider communities as this is a vital foundation for effective teaching and learning programmes.

We have continued to offer a weekly Akomanga Māori class for ākonga and whānau who want their tamaiti to learn about themselves and their language, culture and identity and achieve success as Māori. Our Year 4 to 6 ākonga attend for two hours one day a week and then our Year 0 to 3 for 30 minutes one day a week.

Wellbeing of our ākonga, Whānau & Aiga

Taitā Central School works in close partnership with our families, whānau and aiga.

Our Back-to-School Community Event – was once again well supported by our school community. We had great support from our wider local community and sporting organisations.

Lots of opportunities throughout the year for our parents, caregivers, whānau and aiga to engage with our

We introduced and trialled the MOE Phonics Check at 20 weeks and 40 weeks.

Share student achievement data with staff and examine this data, identifying patterns and trends. Reflecting on the assessment data and using this to inform teaching and learning programmes and school-wide decision-making.

Work with MOE PLD facilitators and partner with St Michaels School to undertake professional development in the new Mathematics Curriculum.

Participated in the Year 3 to 6 SMART Tool Assessment trial in Term 4 2025.

Working together to support every member of our community to develop a sense of belonging within our multicultural community. Embedding identity, languages, and cultures within our learning spaces & school.

Engage in full staff PLD with MOE Learning Support Team and RTLB to review our school wide expectations for behaviour Management and ensure we provide a safe working environment.

Begin to work through the Government and MOE Assessment. Review and align our reporting with the new curriculum to ensure consistent nationwide reporting on student achievement and progress.

Update our eTap Reports to align with the new Reporting to Parents requirements for 2026. Introduce the use of the new Progress Descriptors.

Develop an agreed set of teaching and learning expectations to ensure greater schoolwide consistency as we implement the structured literacy and mathematics approaches to effectively addressing the learning needs of ākonga.

Establish regular classroom observations and feedback processes for teachers using the Teacher Observation Framework (ERO) which will strengthen lesson observations and provide useful critical feedback.

Undertake Restorative Practice PLD from Term 1 2026.

Undertake Mitey PLD from Term 3 2026.

school trips and events and engage in school activities and support their tamariki.

Planning for next year:

Implement our new 2026 – 2028 Strategic Plan and 2026 Annual Implementation Plan to ensure Taitā Central School through our staff, ākonga, and Whānau/Aiga working together to build strong mana enhancing relationships and enable our ākonga to develop a strong sense of belonging, to feel safe and to be actively engaged in their learning.

A major focus for the 2026 school year will be to implement our Attendance Management Plan and establish regular communication with parents, caregivers, whānau and aiga about the importance of tamariki attending school every day. Our Strategic Goals of Whānau Engagement, Cultural Connection and Community Partnership are essential to ensure that we build strong relationships and work closely in partnership with families, whānau, aiga to support their tamaiti/child, create a strong Taitā Central School culture which binds us together and supports us all, guiding us in our learning and provide purposeful, real-world, authentic learning experiences to our ākonga.

Our Board and Staff continue our commitment to Te Tiriti o Waitangi, we know who we are and how we operate and our commitment to seeing our tamariki flourish here in Te Awakairangi. We continue our commitment to creating a Mana Enhancing positive pedagogy within our school culture which builds educationally powerful partnerships with our ākonga and Whānau/Aiga. We will continue to engage with and build an effective working relationship with Tangata whenua of our region, Te Atiawa raua ko Ngāti Toa Rangatira, and to Te Ao Māori, Tikanga Māori and Te Reo Māori.

In 2026 we will Implementation of Te Mātaiaho, the new English and Mathematics and Statistics Curriculums, continuing to engage in Mathematics and Statistics PLD and work with the MOE Curriculum Team to establish clear Long Term Plans which will support teachers to meet the requirements of the new Year Level Phases and Progress Indicators for us in Reporting to Parents, school-wide data analysis and reporting to our Community and Board.

The establishment of a set of teaching and learning expectations will ensure greater schoolwide consistency in teaching of English (Structured Literacy) and Mathematics to effectively address the learning needs of ākonga and accelerate achievement for ākonga at risk of not achieving.

Create our Taitā Central School Assessment Road Map, adopt the Governments new Reporting to Parents initiatives and use the new Progress Indicators to inform parents, caregivers, whānau and aiga of what their tamariki can do, what their next learning focus will be and how they can help their tamariki at home. Carefully analysis of ākonga/student achievement using identified assessment tools for Reading, Writing and Mathematics, teacher observations, ākonga/student work and moderation will drive consistent improvement in achievement, identify ākonga/students who need additional support or extension and raise student achievement and improve educational outcomes.

Taitā Central School

2025 End of Year Student Achievement Report



Vision

Te tu pakari tahi, te whakamana i nga ākonga katoa.

Standing strong together – enhancing the mana of all learners.

Mission Statement

Ako tahi Tātou, Tipu tahi Tātou,

Together we Learn, Together we Grow

Whakatauki

Ki te kotahi kākaho, ka whati: ki te

When we stand alone, we are vulnerable; but together we are unbreakable.

Student Achievement Targets - 2025

All ākonga will make progress in their learning and will be achieving Within or At their curriculum expectation in Reading.

All ākonga will make progress in their learning and will be achieving Within or At their curriculum expectation in Writing.

All ākonga will make progress in their learning and will be achieving Within or At their curriculum expectation in Mathematics.

Well-being Target

All ākonga will have a strong sense of connection with and belonging to Taitā Central School. Positive and compassionate relationships are essential to meeting their needs and supporting our ākonga/student's learning.

Taitā Central School has continued to use the New Zealand Curriculum expectations for each Year level in 2025. The reason for this is that it is important for us to keep our **Learners at the centre.**

Our ākonga and their whānau are at the heart of our Kura and it is important that we continue to use an assessment and reporting system that is familiar to them.

The expected curriculum levels for each year level are identified below;

Year 1 - working within Level 1

Year 2 - achieving At Level 1

Year 3 - working within Level 2

Year 4 - achieving At Level 2

Year 5 - working within Level 3

Year 6 - achieving At Level 3

2025 School-wide student achievement and three year comparison of core curriculum areas

Taita Central School Curriculum Level Best Fit

Reading Curriculum Best Fit (3)End Michelle Picard - Principal Whole School

12484	pre level 1	Within level 1	At level 1	Within level 2	At level 2	Within level 3	At level 3	Within level 4	At level 4	Well Below	Below	At	Above	Total
Y0	100% (10)											100% (10)		10
Y1	56% (5)	44% (4)									56% (5)	44% (4)		9
Y2	13% (3)	33% (8)	50% (12)	4% (1)							13% (3)	83% (20)	4% (1)	24
Y3		22% (4)	11% (2)	44% (8)	22% (4)						22% (4)	56% (10)	22% (4)	18
Y4		6% (1)	12% (2)	18% (3)	29% (5)	18% (3)	12% (2)	6% (1)			18% (3)	47% (8)	35% (6)	17
Y5				50% (9)	33% (6)	17% (3)					50% (9)	50% (9)		18
Y6			5% (1)	18% (4)	27% (5)	27% (5)	23% (5)			5% (1)	45% (10)	50% (11)		22
Totals	15.3% 18	14.4% 17	14.4% 17	21.2% 25	17.8% 21	10.2% 12	5.9% 7	0.8% 1		0.8% 1	28.8% 34	61% 72	9.3% 11	118

Reading	2023	2024	2025
% At and Above	48%	40%	70%
% Below and Well Below	52%	60%	30%

Taita Central School Curriculum Level Best Fit

Writing Curriculum Best Fit (3)End Michelle Picard - Principal Whole School

12485	pre level 1	Within level 1	At level 1	Within level 2	At level 2	Within level 3	At level 3	Within level 4	At level 4	Well Below	Below	At	Above	Total
Y0	100% (10)											100% (10)		10
Y1	89% (8)	11% (1)									89% (8)	11% (1)		9
Y2	8% (2)	38% (9)	50% (12)	4% (1)							8% (2)	88% (21)	4% (1)	24
Y3		22% (4)	33% (6)	44% (8)							22% (4)	78% (14)		18
Y4		6% (1)	18% (3)	18% (3)	24% (4)	24% (4)	12% (2)				24% (4)	41% (7)	35% (6)	17
Y5			22% (4)	44% (8)	28% (5)	6% (1)					67% (12)	33% (6)		18
Y6		5% (1)	5% (1)	23% (5)	36% (8)	23% (5)	9% (2)			9% (2)	59% (13)	32% (7)		22
Totals	16.9% 20	13.6% 16	22% 26	21.2% 25	14.4% 17	8.5% 10	3.4% 4			1.7% 2	36.4% 43	55.9% 66	5.9% 7	118

Writing	2023	2024	2025
% At and Above	33%	22%	62%
% Below and Well Below	67%	78%	38%

Michelle Picard - Principal Whole School

12486	pre level 1	Within level 1	At level 1	Within level 2	At level 2	Within level 3	At level 3	Within level 4	At level 4	Well Below	Below	At	Above	Total
Y0	50% (5)	50% (5)										50% (5)	50% (5)	10
Y1	56% (5)	33% (3)	11% (1)								56% (5)	33% (3)	11% (1)	9
Y2	13% (3)	33% (8)	50% (12)	4% (1)							13% (3)	83% (20)	4% (1)	24
Y3		6% (1)	33% (6)	39% (7)	17% (3)	6% (1)					6% (1)	72% (13)	22% (4)	18
Y4			18% (3)	24% (4)	29% (5)	6% (1)	24% (4)				18% (3)	53% (9)	29% (5)	17
Y5			6% (1)	28% (5)	67% (12)						33% (6)	67% (12)		18
Y6			5% (1)	14% (3)	41% (9)	23% (5)	14% (3)	5% (1)		5% (1)	55% (12)	36% (8)	5% (1)	22
Totals	11% 13	14.4% 17	20.3% 24	16.9% 20	24.6% 29	5.9% 7	5.9% 7	0.8% 1		0.8% 1	25.4% 30	59.3% 70	14.4% 17	118

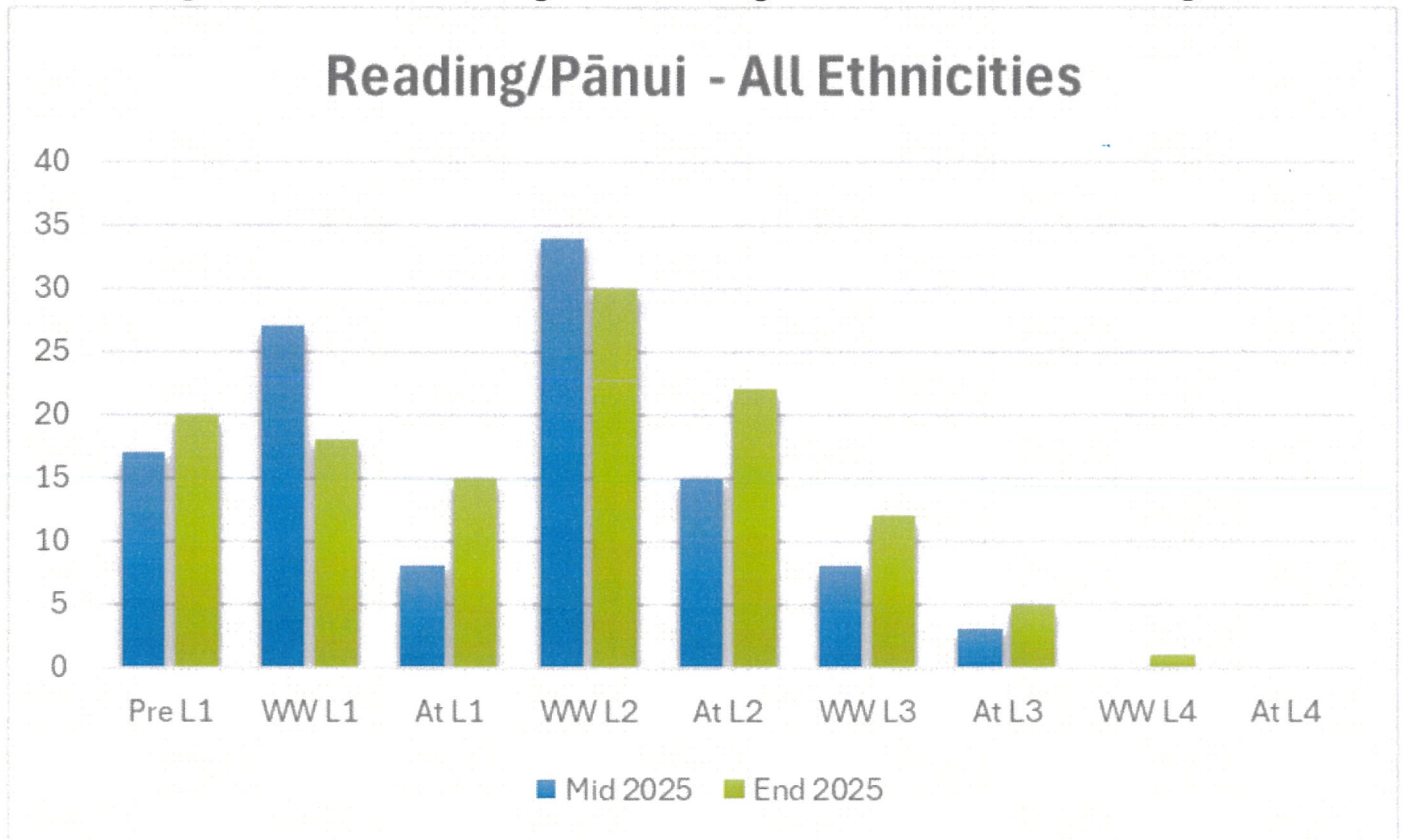
Mathematics	2023	2024	2025
% At and Above	45%	43%	74%
% Below and Well Below	55%	57%	26%

The student achievement results for 2025 indicate a change in ākonga/students achieving At or Above their curriculum level in Reading, Writing and Mathematics. Our 2025 goals were for all ākonga to make progress in these 3 curriculum areas, however even after some of our ākonga have made progress they are still not achieving within or at their curriculum level.

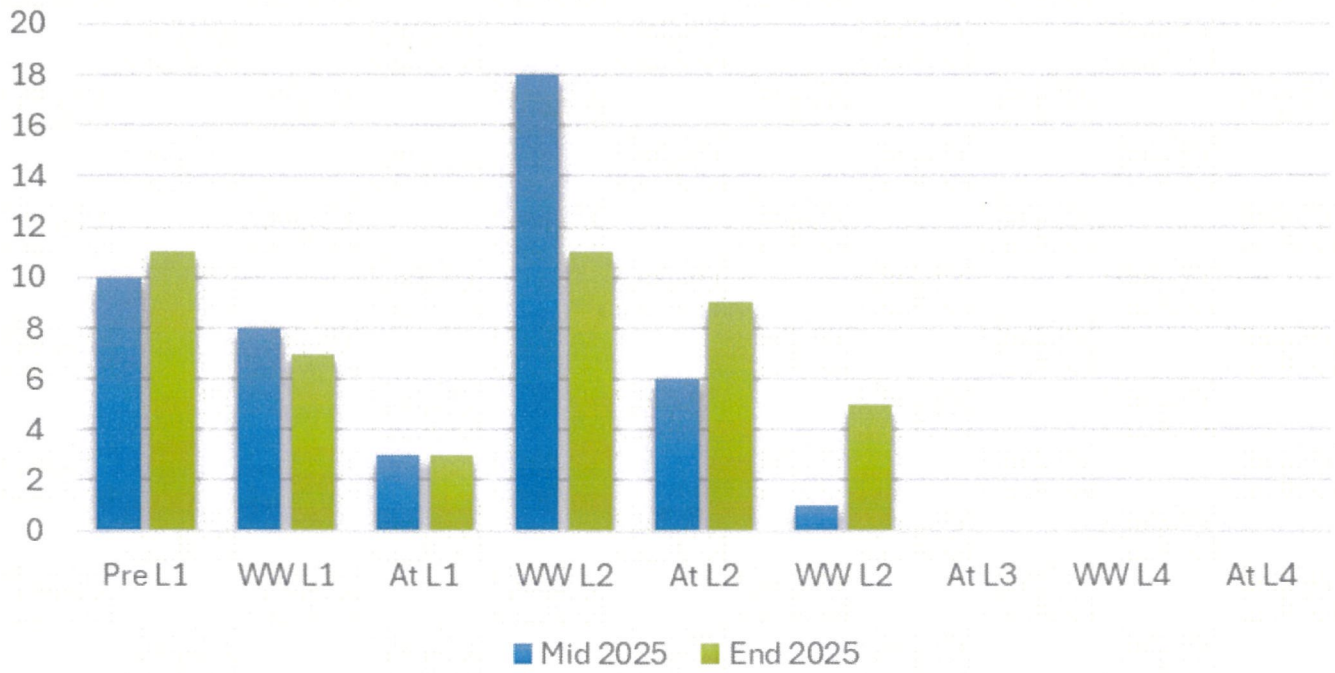
Our 2025 Wellbeing target was to ensure all ākonga will have a strong sense of connection with and belonging to Taitā Central School. Our Kaiako and Teacher aides/Kaimahi have worked hard to create an environment where positive and compassionate relationships are established or strengthened and that we are all working to meet the needs of our ākonga and support them in their learning. This has been a major part of our staff Professional learning and Development (PLD) this year and I would like to acknowledge the support of the Ministry of Education learning Support Team and Resource Teachers of Learning and Behaviour (RTLB) for sharing their knowledge and experience with us and walking alongside us on our journey.

Whole School

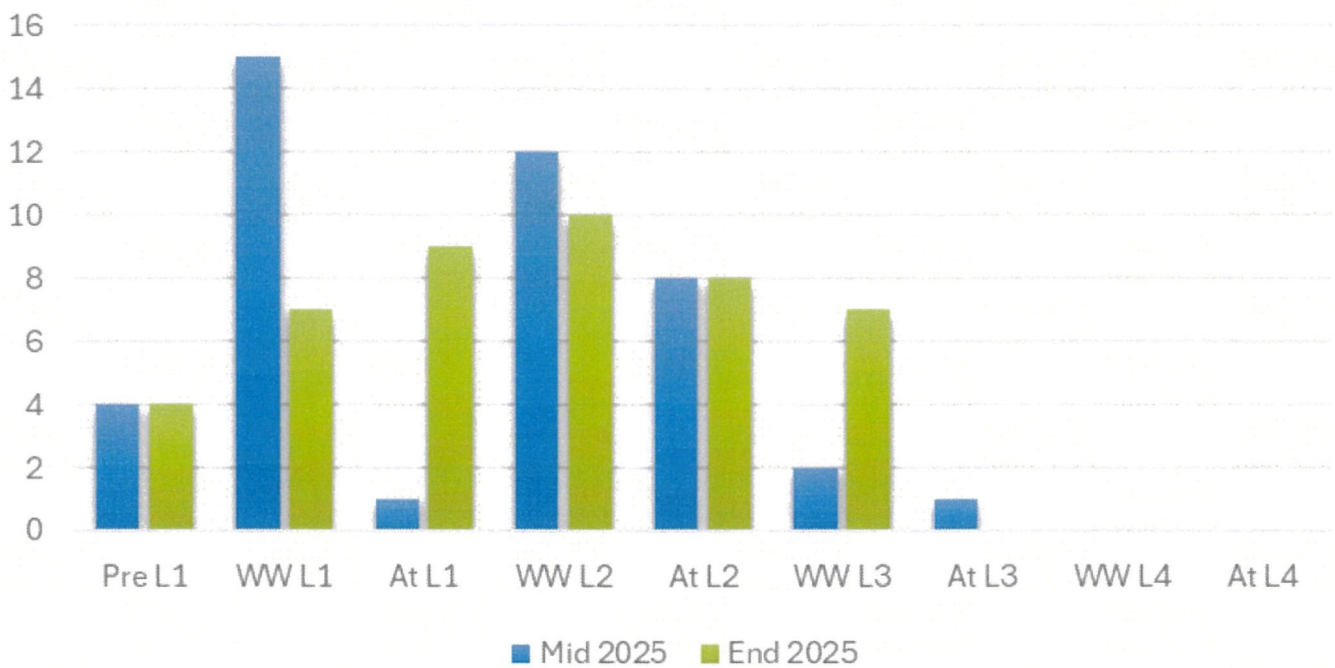
Progress Overview - Reading/Pānui, Writing/Tuhituhi, Mathematics/Pāngarau



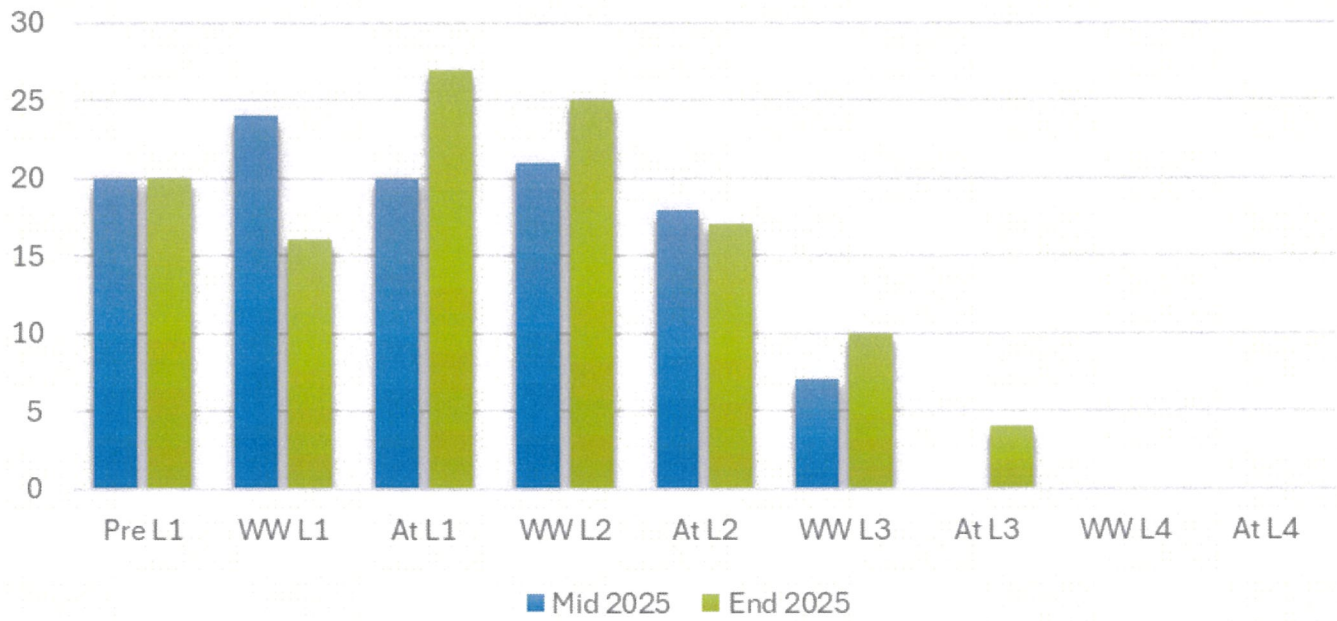
Reading / Pānui - Māori



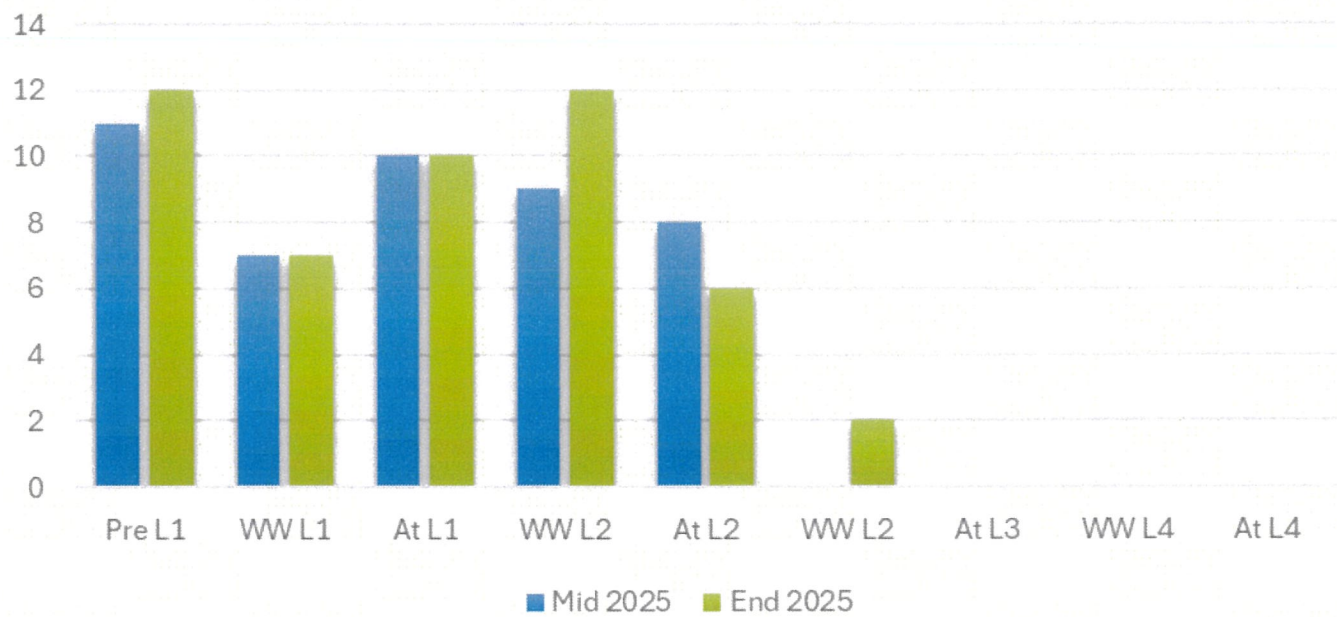
Reading / Pānui - Pasifika



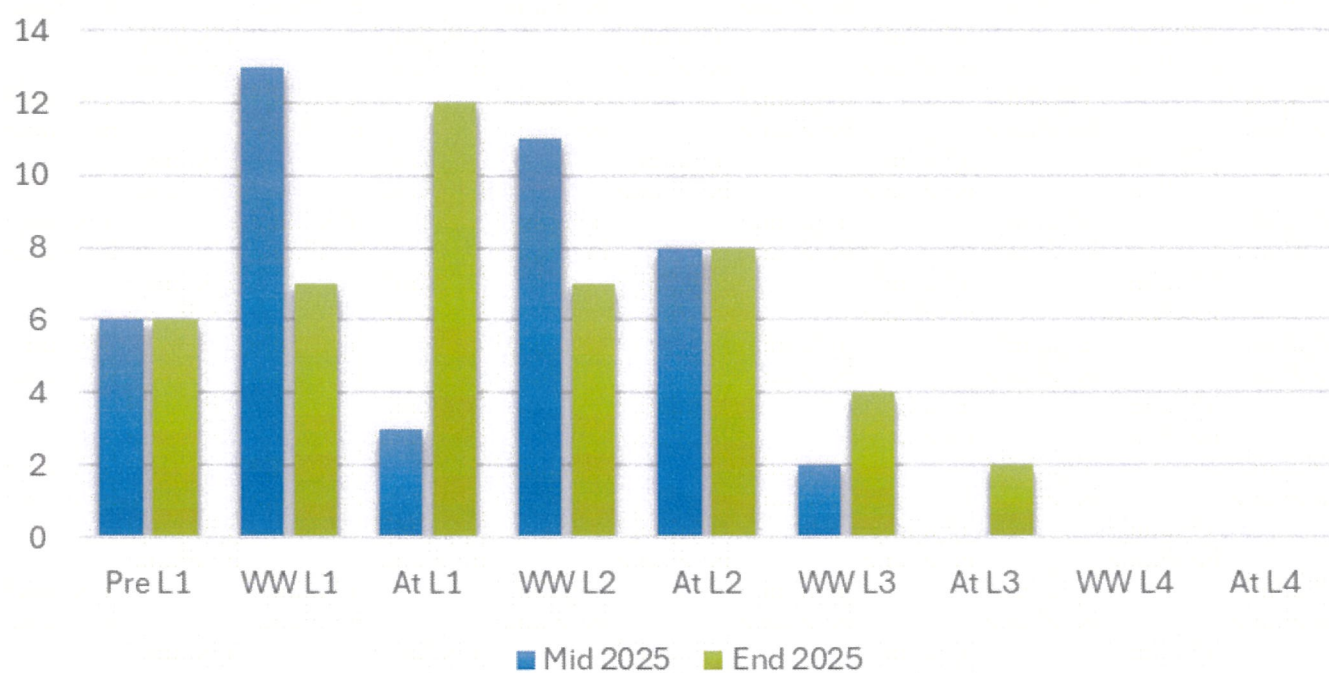
Writing / Tuhituhi - All Ethnicities



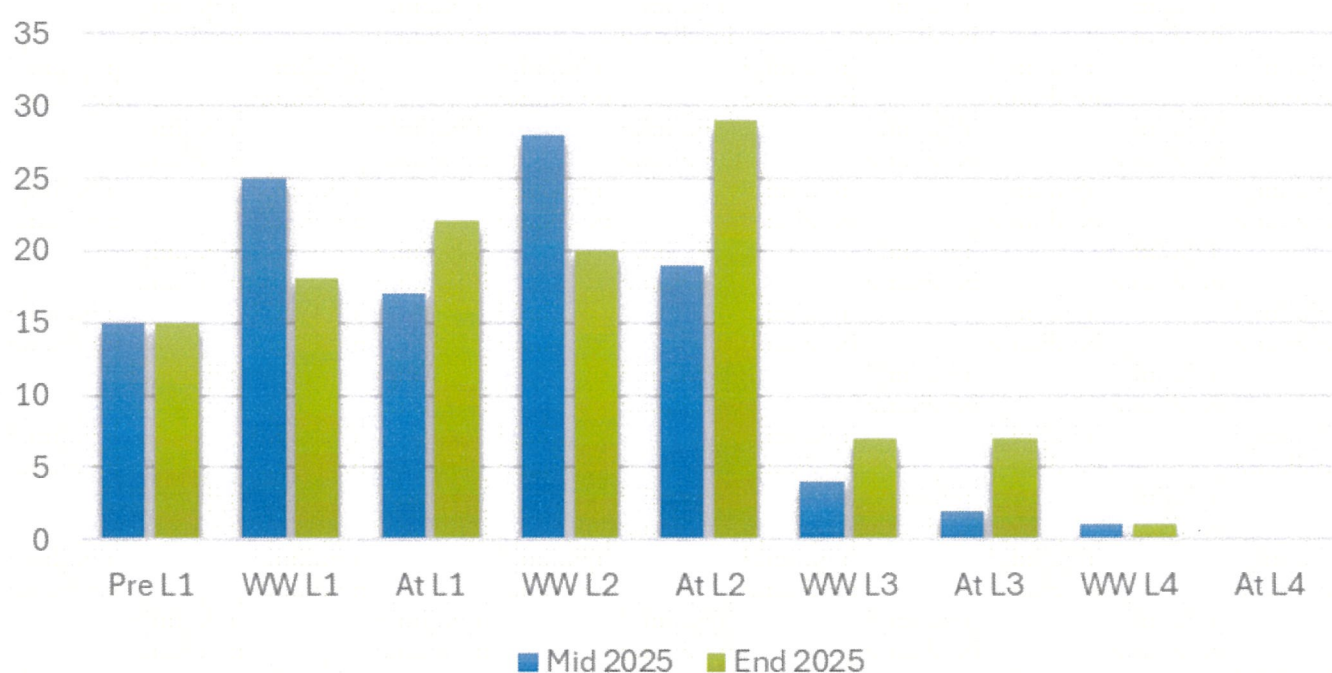
Writing / Tuhituhi - Māori



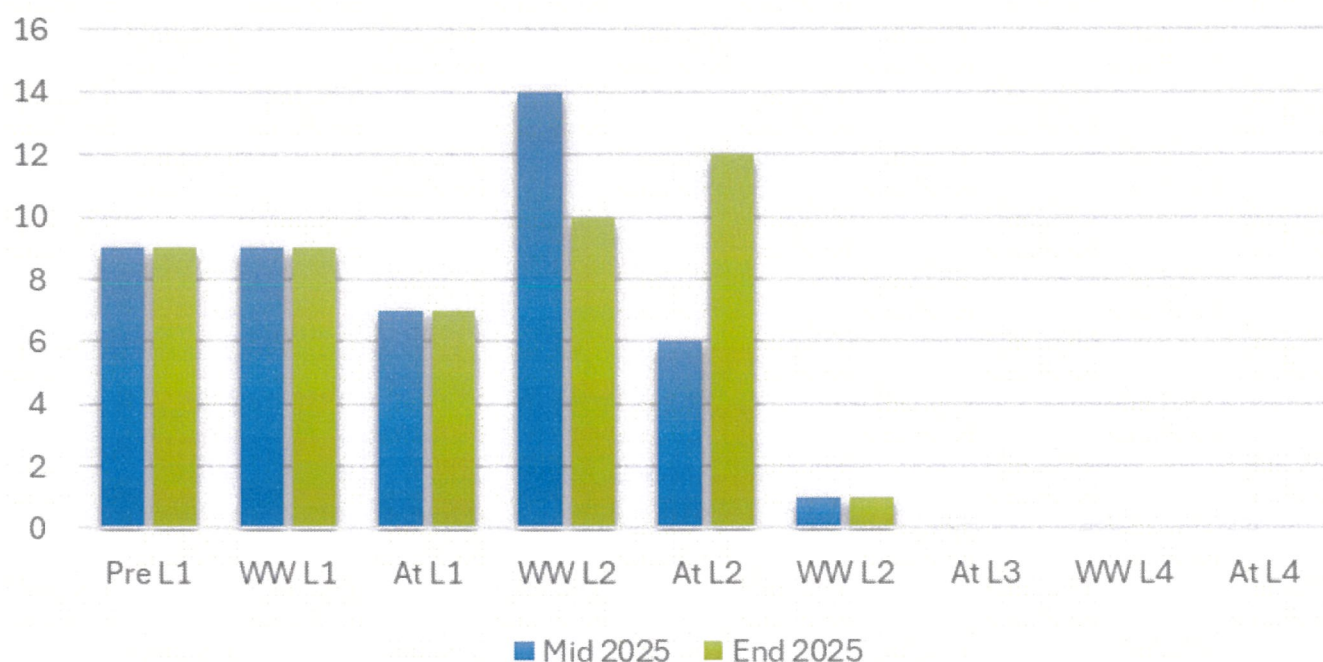
Writing / Tuhituhi - Pasifika



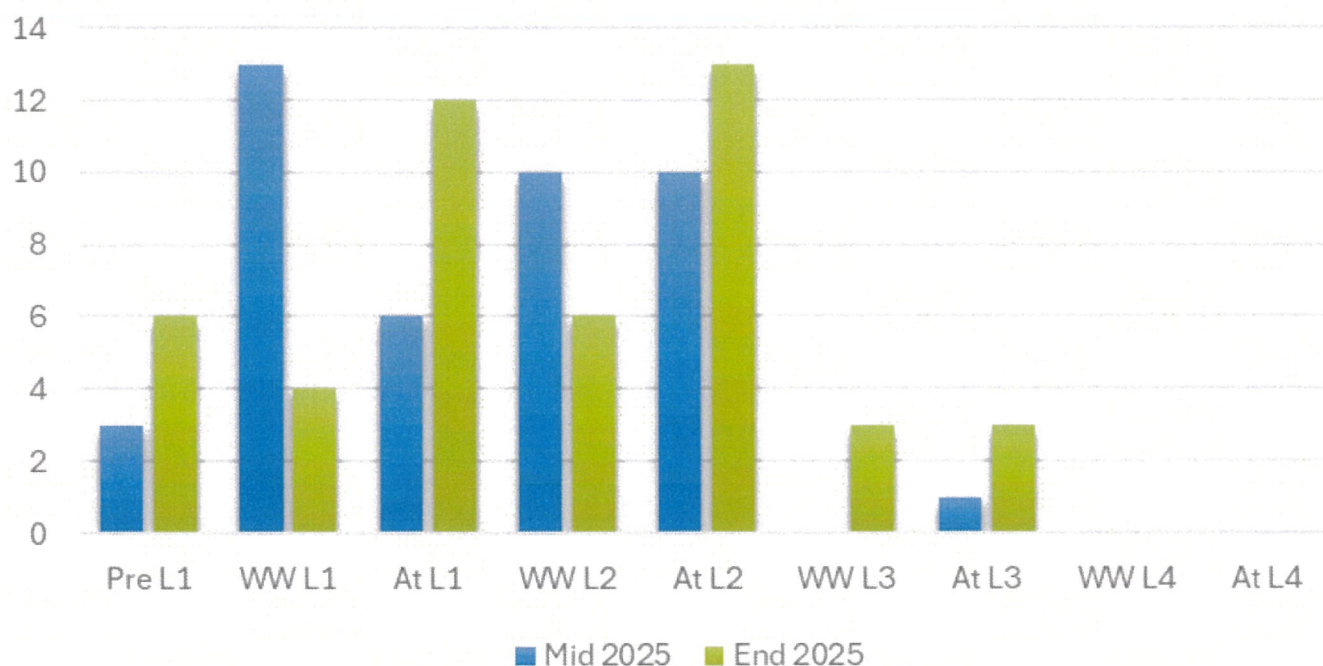
Mathematics / Pangarau - All Ethnicities



Mathematics / Pangarau - Māori



Mathematics / Pangarau - Pasifika



2025 – Target Students

Teachers have identified between 3 and 8 ākonga as their target students for 2025.

These are ākonga who the teachers and school have identified as at risk of not achieving.

These ākonga along with other identified ākonga are discussed and their learning monitored during our regular staff and team meetings as well as at our Learning Support meetings.

When identifying target ākonga, teachers are encouraged to look at a number of factors which may have contributed to their current achievement levels.

Teachers monitor the progress of these ākonga, through-out the year and reflect on their teaching and learning programmes as well as the additional learning support programmes such as Reading Recovery (RR), Early Literacy Support (ELS), English Speakers of Other Languages (ESOL), StepsWeb Reading Programme, Resource Teacher of Literacy (RTLIT), Resource Teachers of Learning & Behaviour (RTLB), Social Worker in School (SWiS), Learning Support or Special Education programmes, attendance rates and engagement in learning, both past and present.

The identification of target ākonga helps teachers and teacher aides/support staff to keep their individual learning needs in mind and encourages our teachers to reflect on the progress and achievement of these ākonga.

In 2023 we identified a group of 16 Year 1 ākonga/students to track these ākonga/students over their 6 years at our school. In 2025 there are currently 10 of the original 16 ākonga/students still at Taitā Central School. This is very reflective of the transient nature of our school roll.

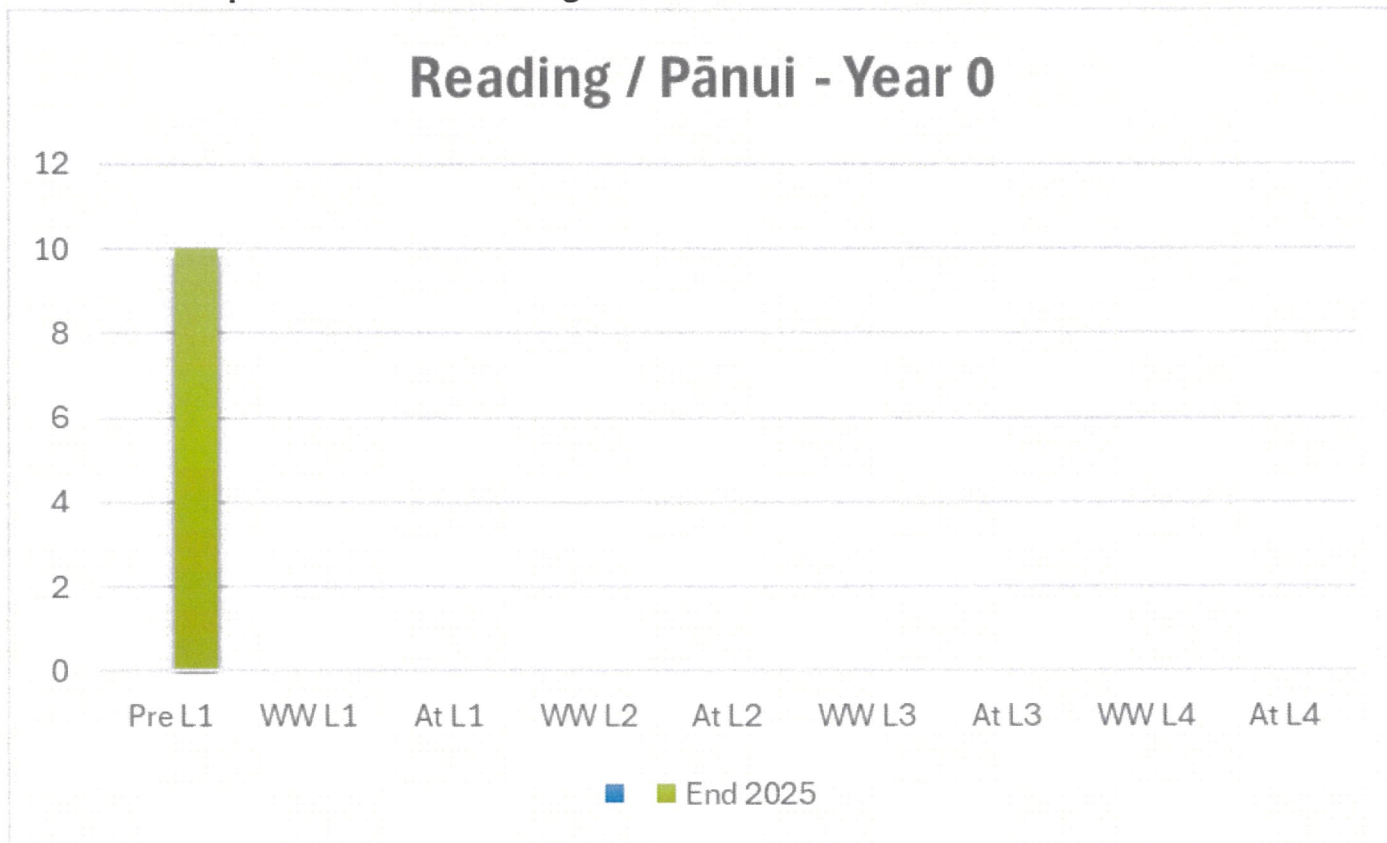
The purpose of identifying this group of Year 1 ākonga/students in 2023 was to provide us with a longer view of the impact of the changes we have made as we implement our new 2023 - 2025 Strategic Plan and the introduction of Structured Literacy in our Junior School back in 2023.

Achievement Level	2023	2024	2025
At and Above	12 (100%)	3 (25%)	7 (70%)
Below and Well Below	0 (0%)	9 (75%)	3 (30%)

Two of our target ākonga entered school achieving at Pre Level 1, by the end of 2025. One ākonga is now achieving At Level 1 (the expectation for the end of Year 2) and the other ākonga is achieving Working Within Level 1 (the expectation for the end of Year 1). This ākonga has additional learning needs which we are addressing at school, however we are struggling to get parental consent to refer this ākonga to other outside services. The two other ākonga who are still below the Year 2 expectation have English as a Second Language (ESOL) and one has had very poor attendance since starting school. **2023** - 78.3% (41 days absent), **2024** - 78.1% (41 days absent), **2025** - 88.2% (21 days absent) for the current year.

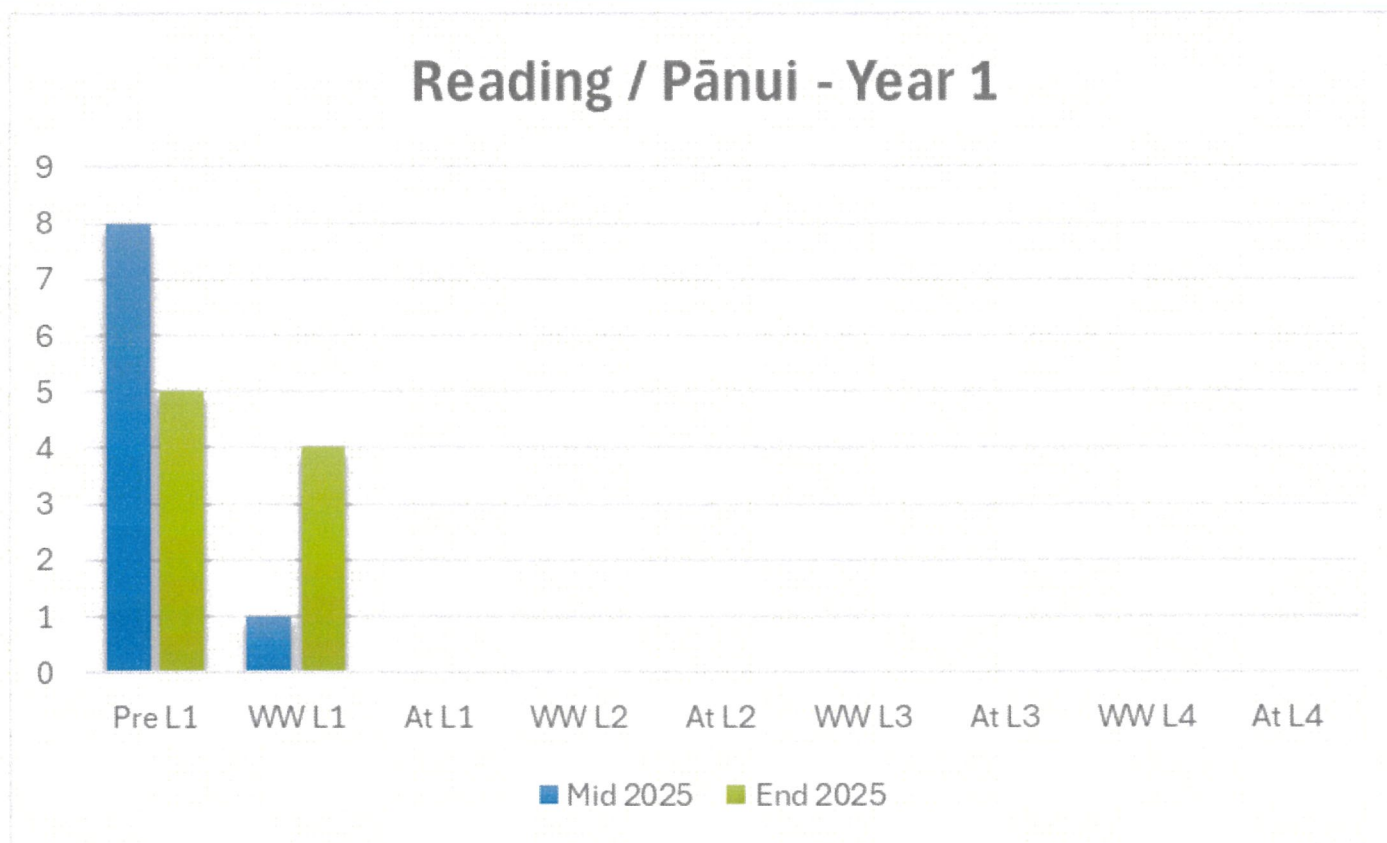
I have been working closely with the whānau to establish a positive, trusting relationships with both parents and to focus on the importance of attending school and addressing health issues which affect this ākonga, we have seen quite an improvement in attendance this year, however we still need to focus on increasing attendance.

End of Year Graphs - Year Level Reading Curriculum Best Fit



The expectation for **Year 0** is working **Pre Level 1**.

10 of the 10 ākonga (**100%**) in Year 0 are currently **working within the expected curriculum level**.



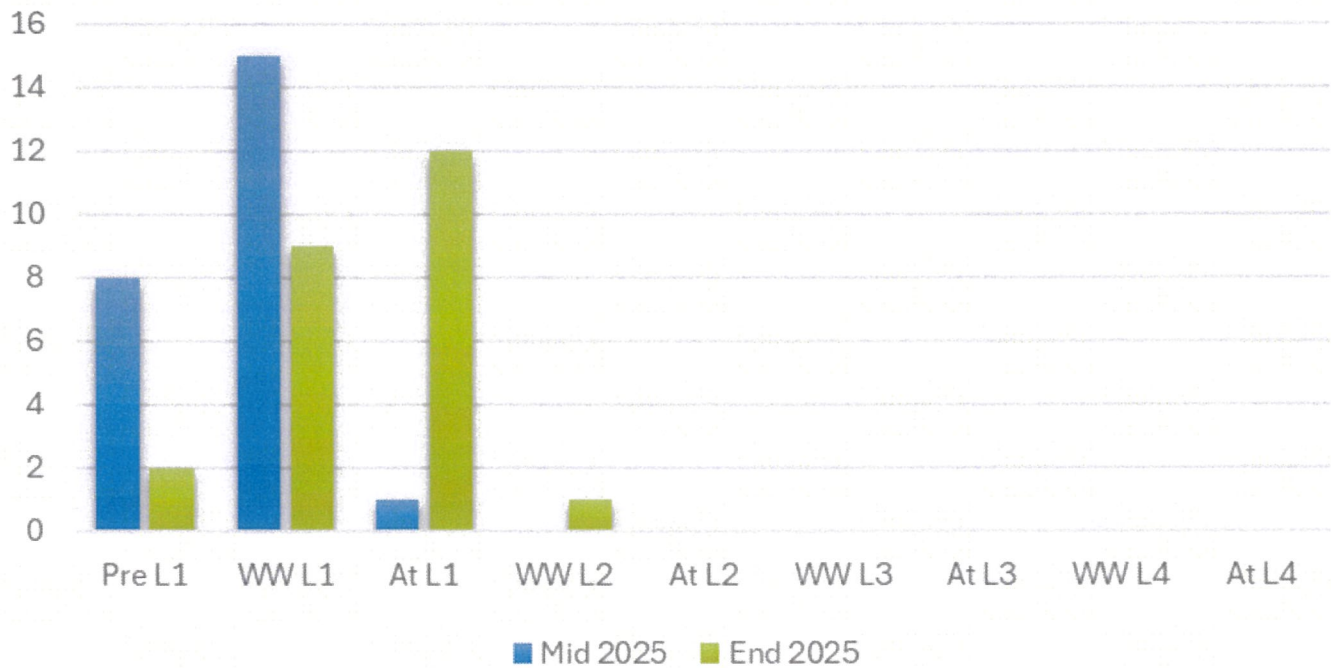
The expectation at the **End of Year 1** is working **Within Level 1**.

4 of the 9 ākonga (**44.4%**) in Year 1 are currently **working within the expected curriculum level**.

5 of the 9 ākonga (**55.5%**) are currently working **Below their expected curriculum level**.

0 of the 0 ākonga (**0%**) are currently working **Well below the expected curriculum level**.

Reading /Pānui - Year 2



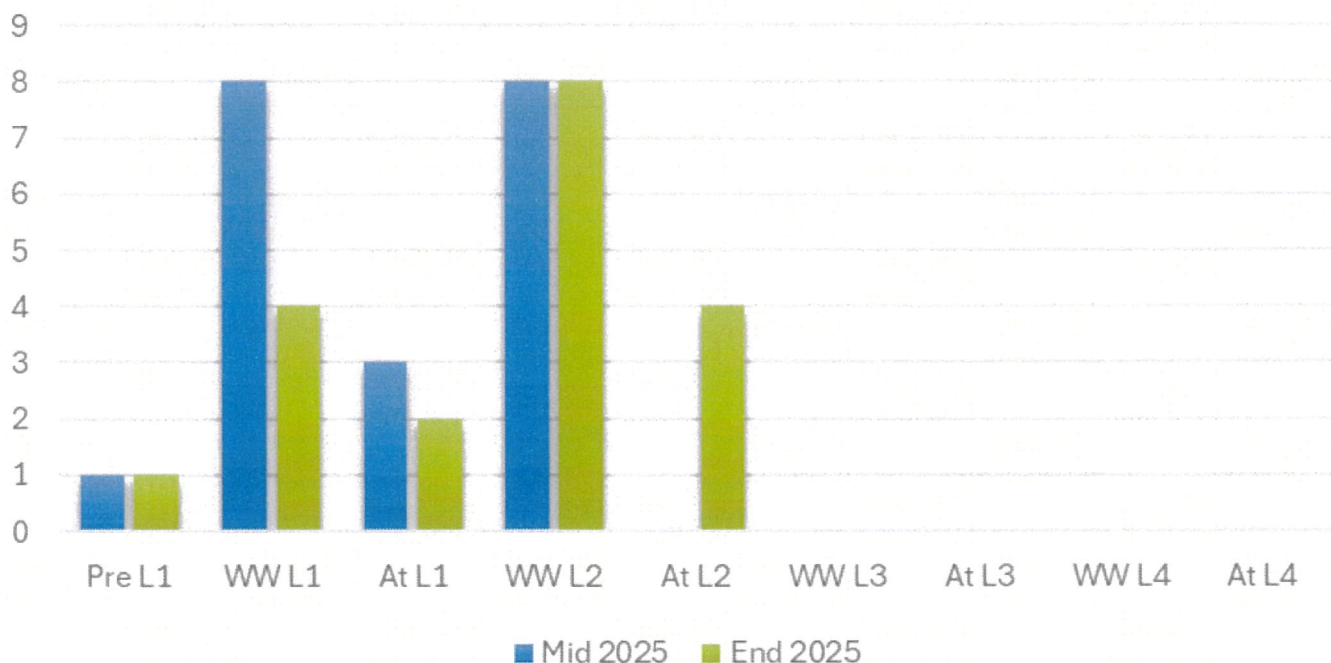
The expectation at the **End of Year 2** is working **At Level 1**.

12 of the 20 ākonga (**60%**) in Year 2 are currently working **At the expected curriculum level**.

7 of the 20 ākonga (**35%**) are currently **Working within their expected curriculum level**.

1 of the 20 ākonga (**5%**) are currently working **Well below the expected curriculum level**.

Reading / Pānui - Year 3



The expectation at the **End of Year 3** is working **Within Level 2**.

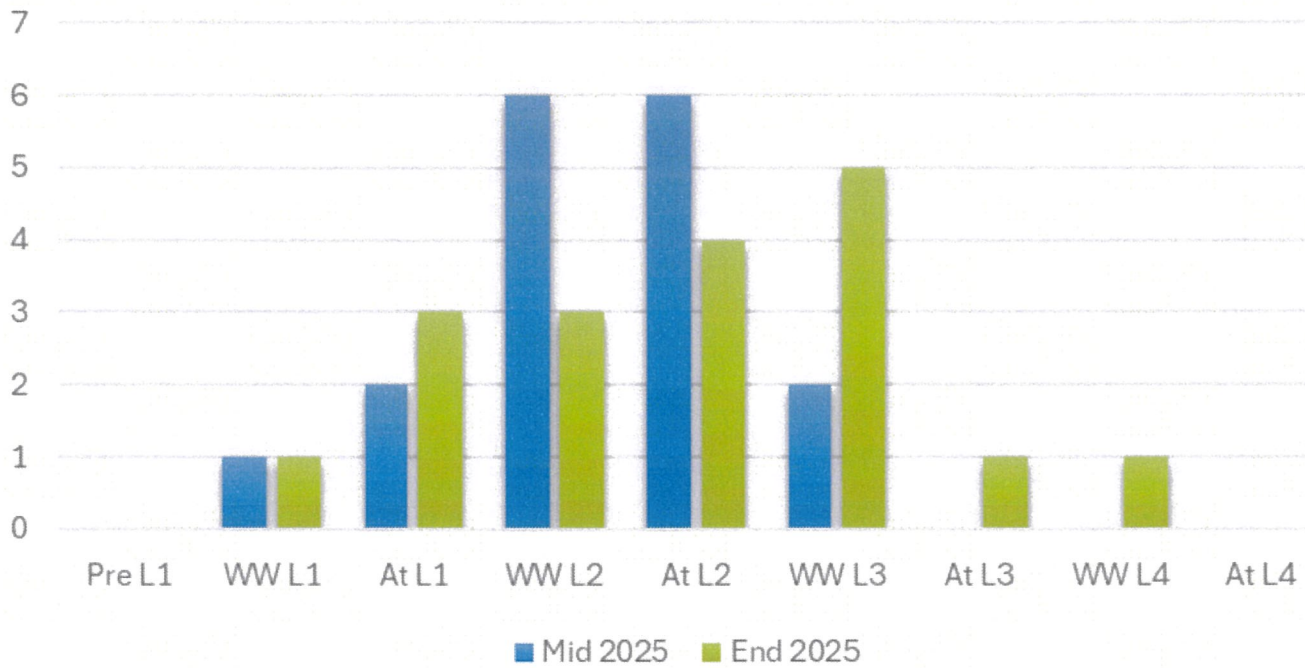
4 of the 19 ākonga (**21%**) in Year 3 are currently **Working above the expected curriculum level**.

8 of the 19 ākonga (**42%**) in Year 3 are currently **Working within the expected curriculum level**.

6 of the 19 ākonga (**32%**) are currently working **Below their expected curriculum level**.

1 of the 19 ākonga (**5%**) are currently working **Well below the expected curriculum level**.

Reading / Pānui - Year 4



The expectation at the **End of Year 4** is working **At Level 2**.

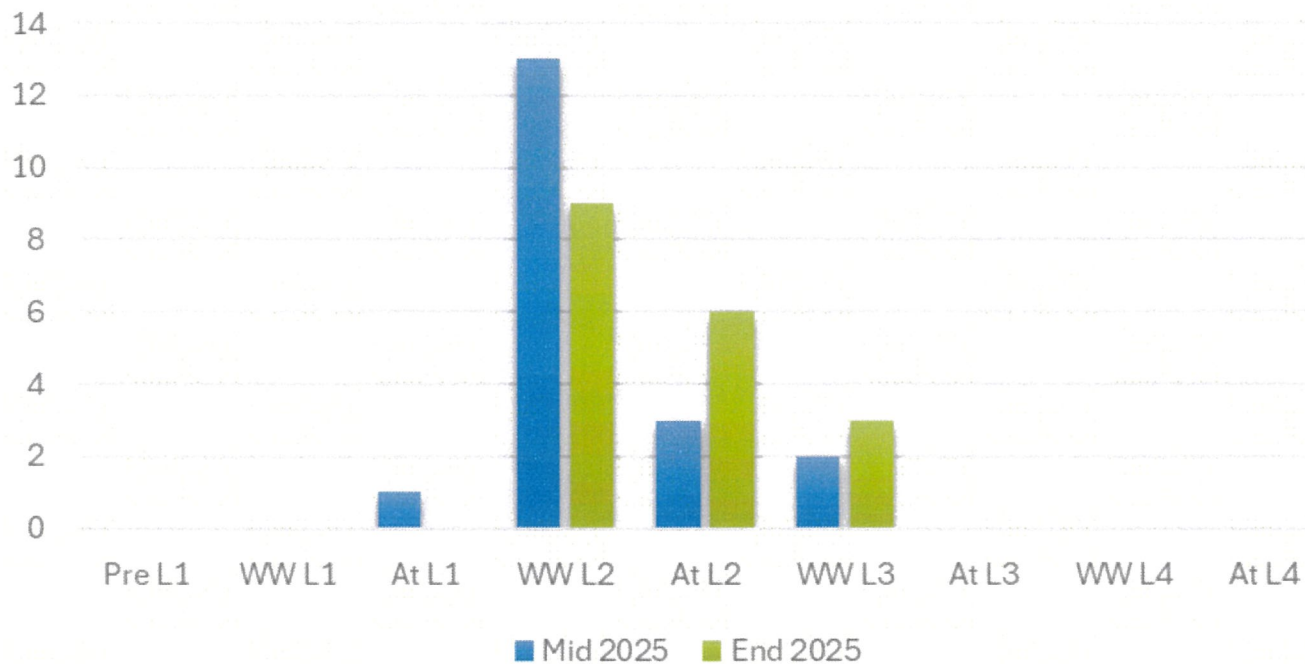
6 of the 17 ākonga (**35%**) in Year 4 are currently **Working above the expected curriculum level**.

4 of the 17 ākonga (**23.5%**) in Year 4 are currently **Working At the expected curriculum level**.

3 of the 17 ākonga (**18%**) are currently **Working within their expected curriculum level**.

4 of the 17 ākonga (**23.5%**) are currently working **Below the expected curriculum level**.

Reading / Pānui - Year 5



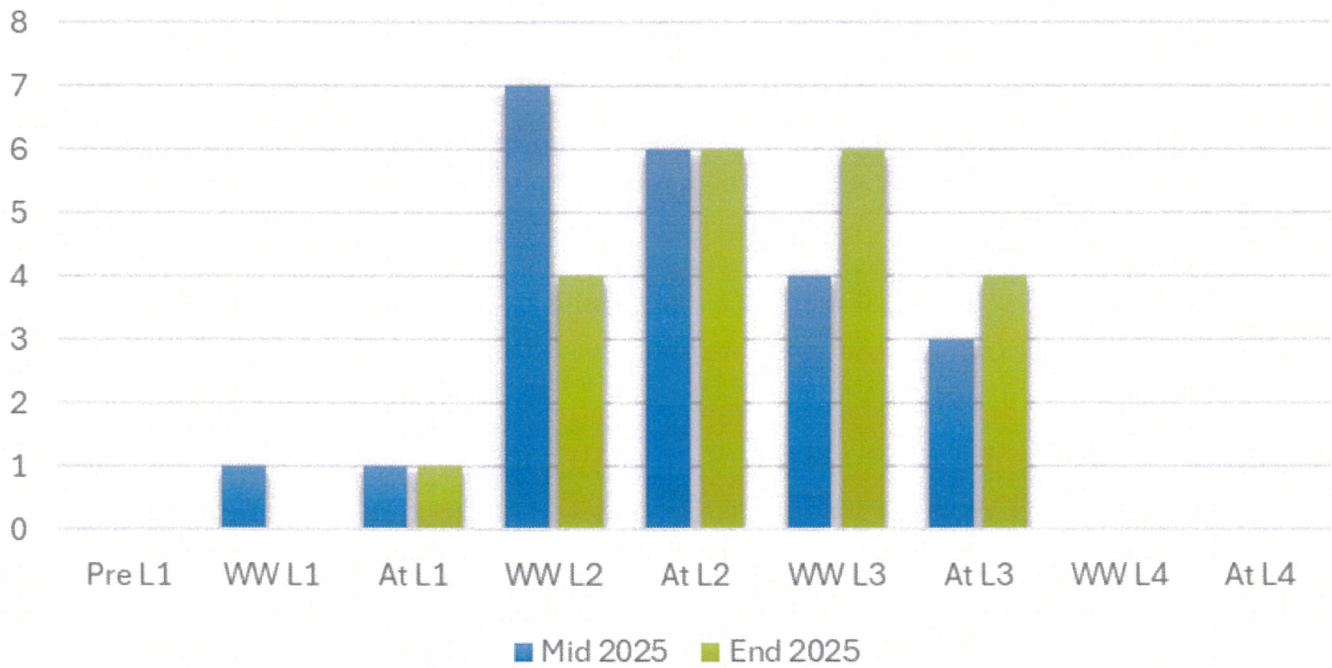
The expectation at the **End of Year 5** is working **Within Level 3**.

3 of the 18 ākonga (**17%**) in Year 5 are currently **working within the expected curriculum level**.

15 of the 18 ākonga (**83%**) are currently working **Below their expected curriculum level**.

0 of the 18 ākonga (**0%**) are currently working **Well below the expected curriculum level**.

Reading / Pānui - Year 6



The expectation at the **End of Year 6** is working **At Level 3**.

4 of the 21 ākonga (**19%**) in Year 6 are currently working **At the expected curriculum level**.

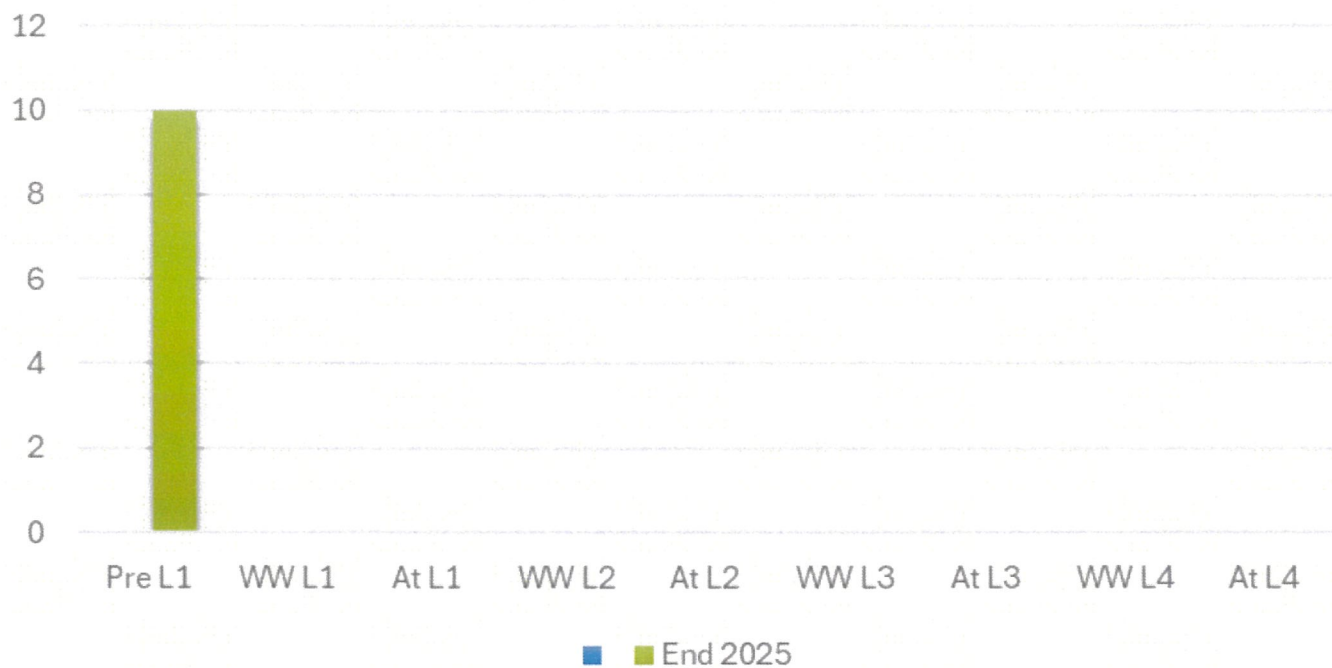
6 of the 21 ākonga (**29%**) in Year 6 are currently **Working within the expected curriculum level**.

10 of the 21 ākonga (**48%**) are currently working **Below their expected curriculum level**.

1 of the 21 ākonga (**4%**) are currently working **Well below the expected curriculum level**.

End of Year Graphs - Year Level Writing Curriculum Best Fit

Writing / Tuhituhi - Year 0



The expectation for **Year 0** is working **Pre Level 1**.

10 of the 10 ākonga (**100%**) in Year 0 are currently **working within the expected curriculum level**.

Writing / Tuhituhi - Year 1



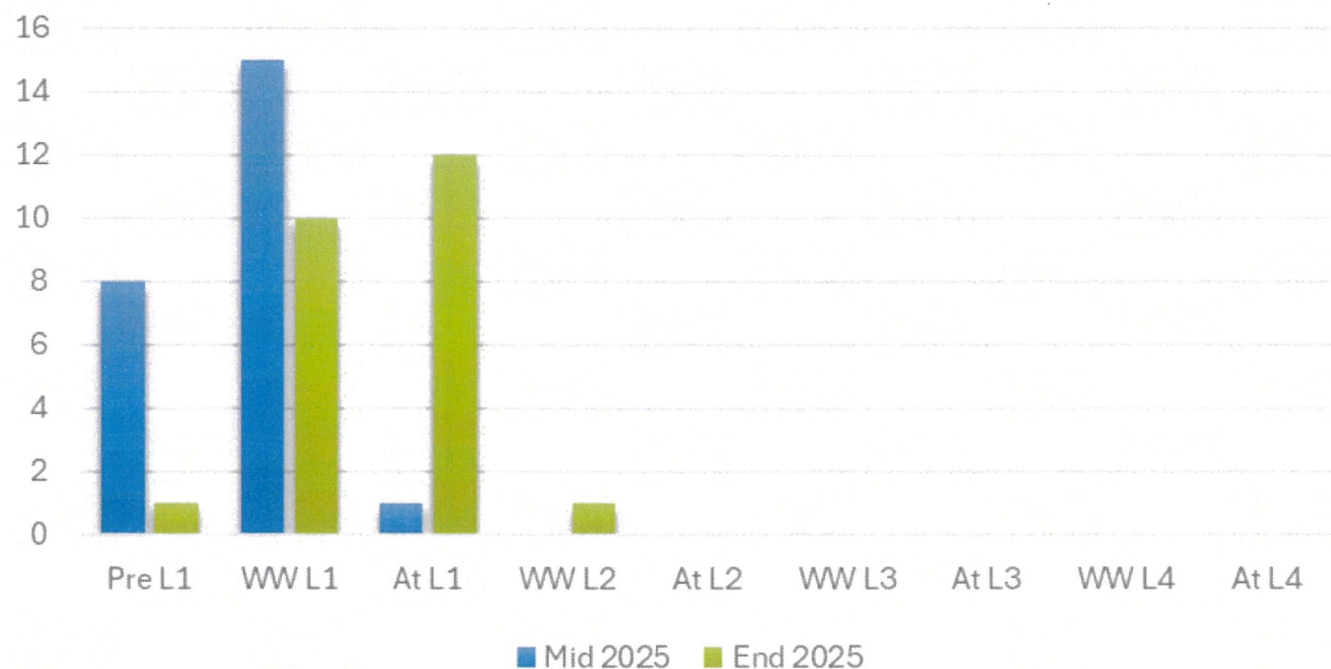
The expectation at the **End of Year 1** is working **Within Level 1**.

1 of the 9 ākonga (**11.1%**) in Year 1 are currently **working within or at the expected curriculum level**.

8 of the 9 ākonga (**88.8%**) are currently working **Below their expected curriculum level**.

0 of the 0 ākonga (**0%**) are currently working **Well below the expected curriculum level**.

Writing / Tuhituhi - Year 2



The expectation at the **End of Year 2** is working **At Level 1**.

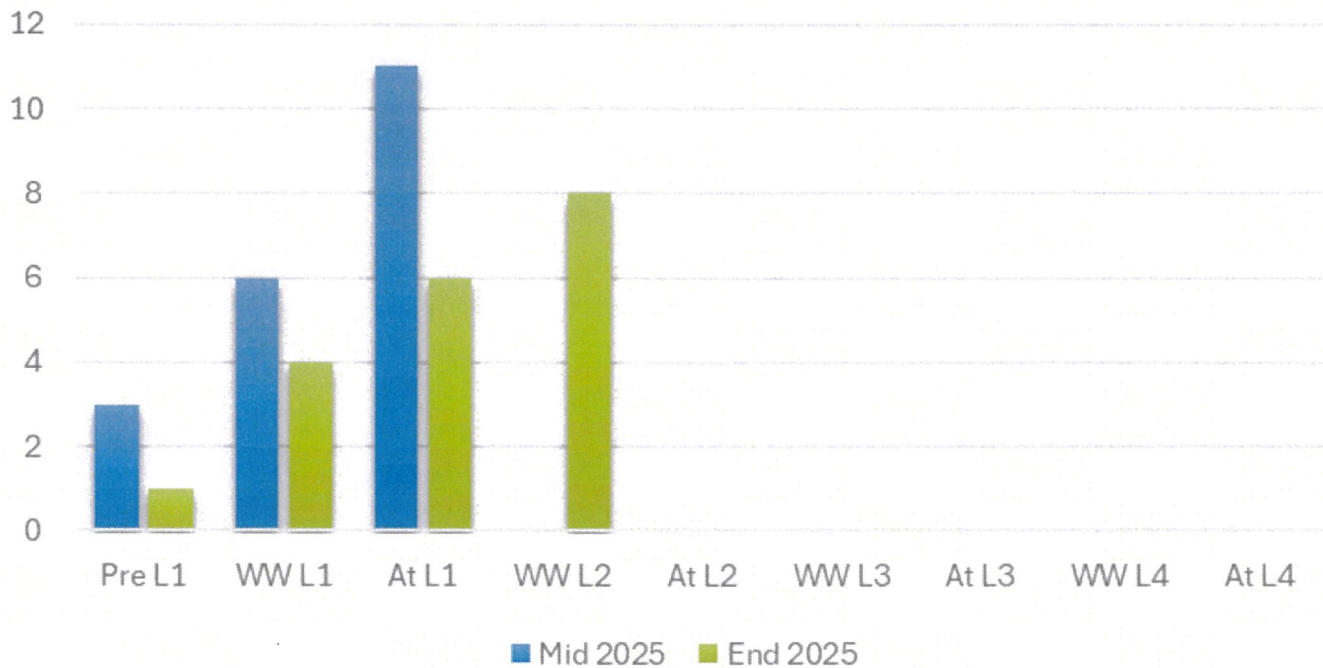
1 of the 24 ākonga (**4%**) in Year 2 are currently working **Above the expected curriculum level**.

12 of the 24 ākonga (**50%**) in Year 2 are currently working **At the expected curriculum level**.

10 of the 24 ākonga (**42%**) are currently **Working within their expected curriculum level**.

1 of the 24 ākonga (**4%**) are currently working **Well below the expected curriculum level**.

Writing / Tuhituhi - Year 3



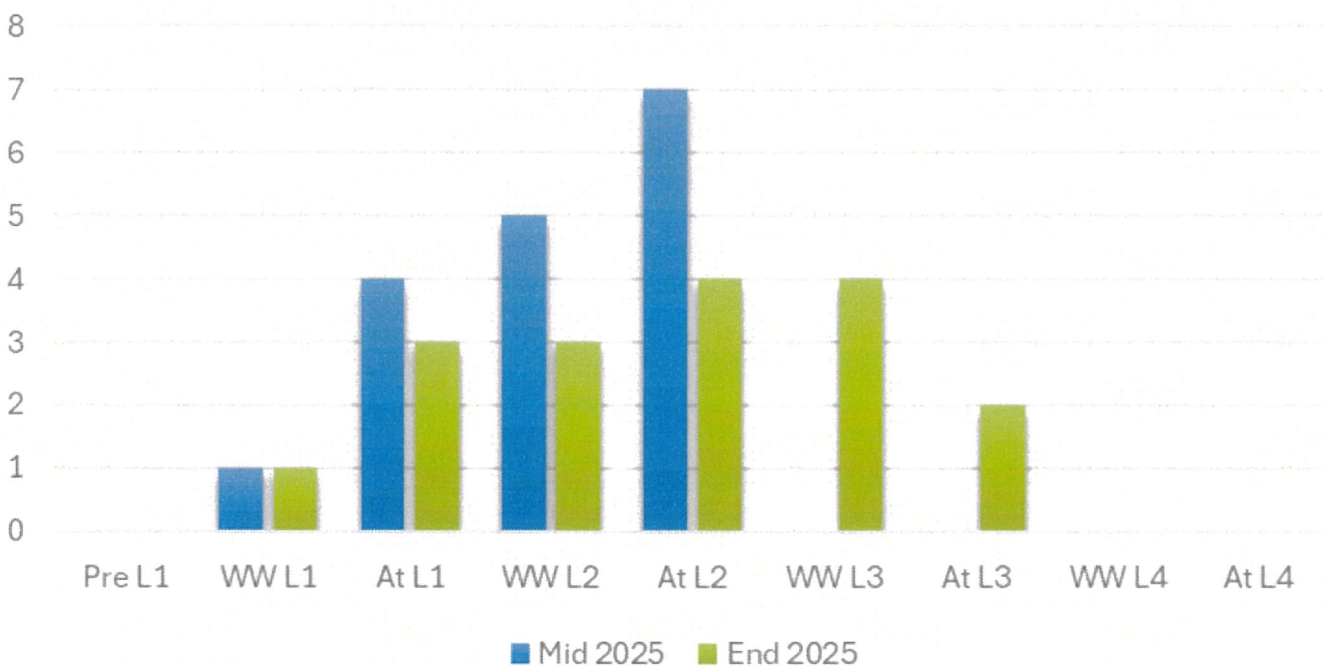
The expectation at the **End of Year 3** is working **Within Level 2**.

8 of the 19 ākonga (**42%**) in Year 3 are currently **Working within the expected curriculum level**.

10 of the 19 ākonga (**53%**) are currently working **Below their expected curriculum level**.

1 of the 19 ākonga (**5%**) are currently working **Well below the expected curriculum level**.

Writing / Tuhituhi - Year 4



The expectation at the **End of Year 4** is working **At Level 2**.

6 of the 17 ākonga (**35%**) in Year 4 are currently working **Above the expected curriculum level**.

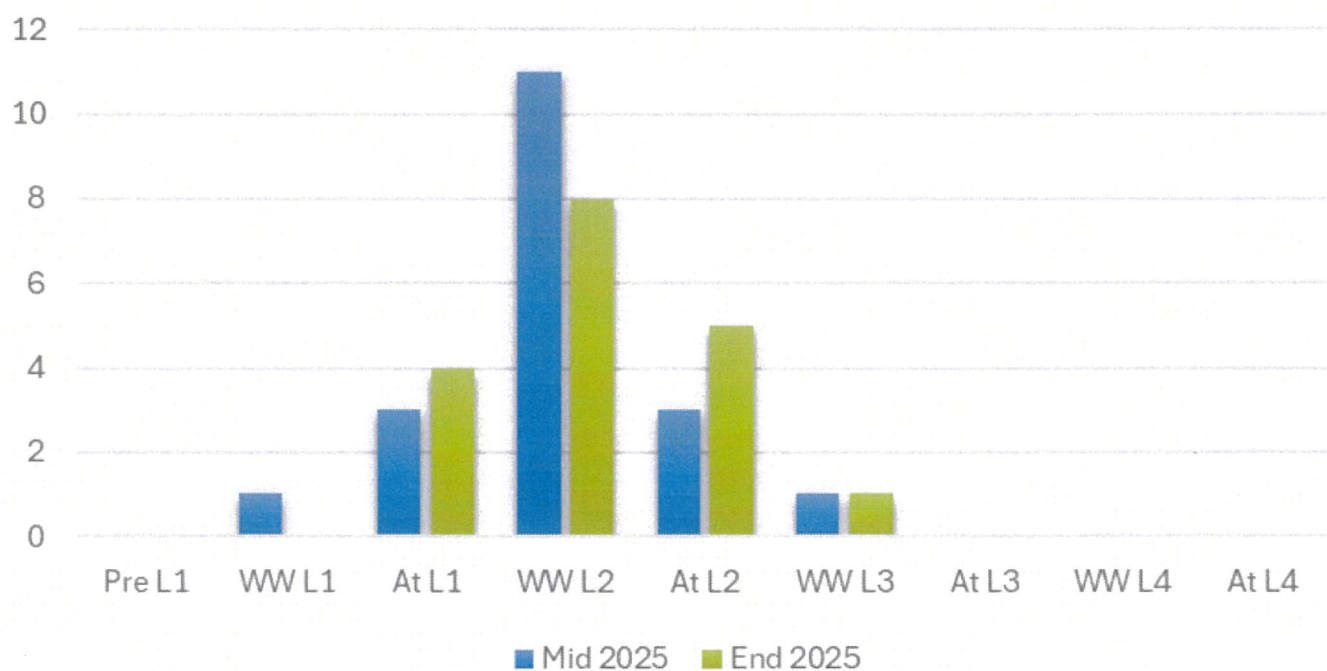
4 of the 17 ākonga (**23%**) in Year 4 are currently working **At the expected curriculum level**.

3 of the 17 ākonga (**18%**) in Year 4 are currently **Working within the expected curriculum level**.

3 of the 17 ākonga (**18%**) are currently working **Below their expected curriculum level**.

1 of the 17 ākonga (**6%**) are currently working **Well below the expected curriculum level**.

Writing / Tuhituhi - Year 5



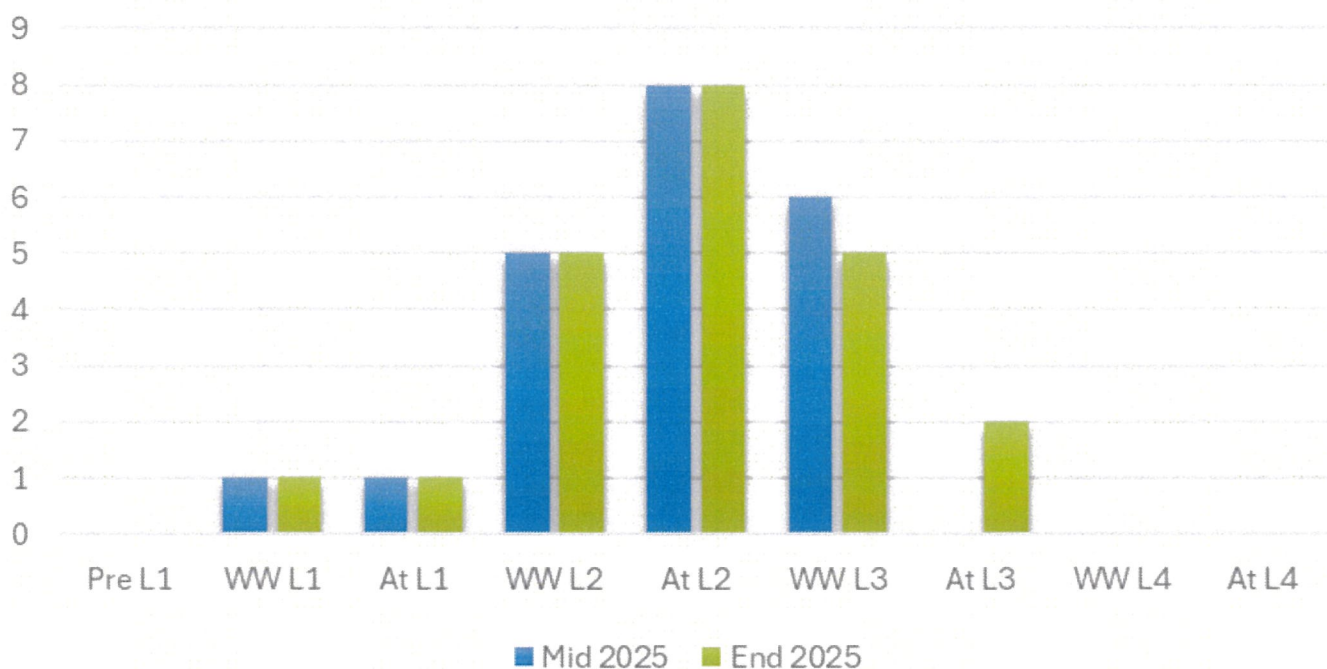
The expectation at the **End of Year 5** is working **Within Level 3**.

1 of the 18 ākonga (**5.5%**) in Year 5 are currently **Working within the expected curriculum level**.

13 of the 18 ākonga (**72.2%**) are currently working **Below their expected curriculum level**.

4 of the 18 ākonga (**22.2%**) are currently working **Well below the expected curriculum level**.

Writing - Tuhituhi - Year 6



The expectation at the **End of Year 6** is working **At Level 3**.

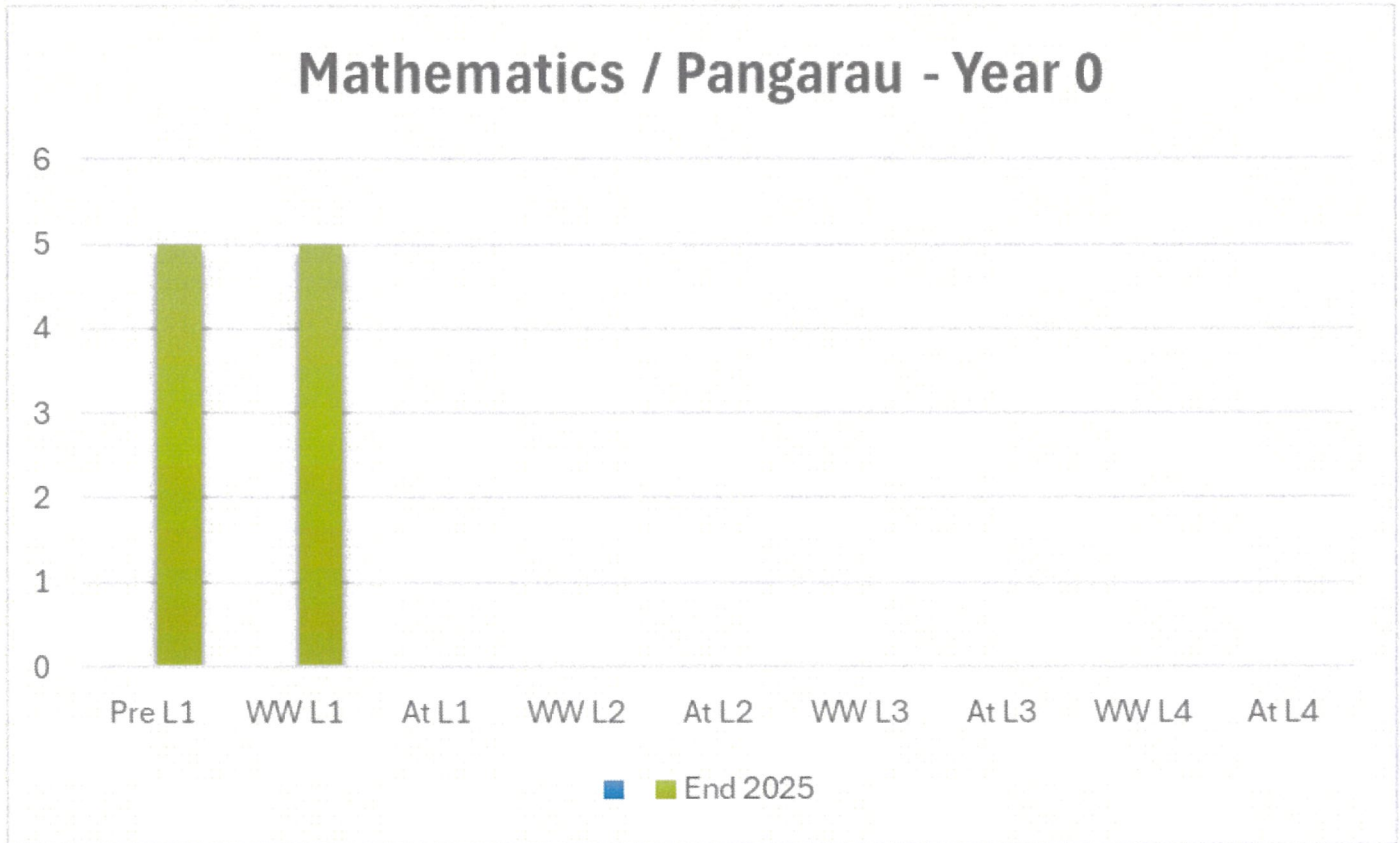
2 of the 22 ākonga (**9%**) in Year 6 are currently **Working At the expected curriculum level**.

5 of the 22 ākonga (**23%**) in Year 6 are currently **Working within the expected curriculum level**.

13 of the 22 ākonga (**59%**) are currently working **Below their expected curriculum level**.

2 of the 22 ākonga (**9%**) are currently working **Well below the expected curriculum level**.

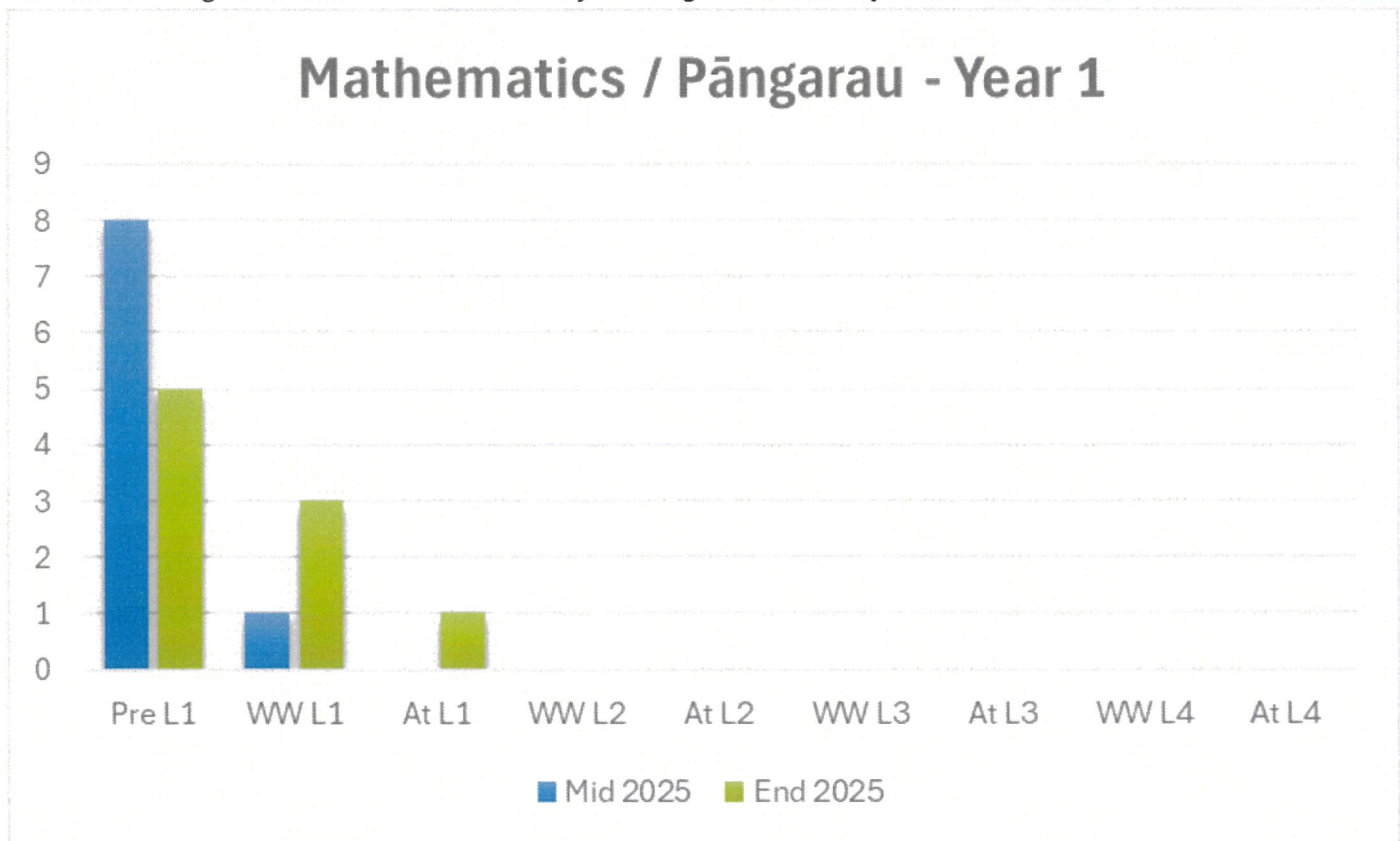
End of Year Graphs - Year Level Mathematics Curriculum Best Fit



The expectation for **Year 0** is working **Pre Level 1**.

5 of the 10 ākonga (**50%**) in Year 0 are currently working **Above the expected curriculum level**.

5 of the 10 ākonga (**50%**) in Year 0 are currently **working Within the expected curriculum level**.



The expectation at the **End of Year 1** is working **Within Level 1**.

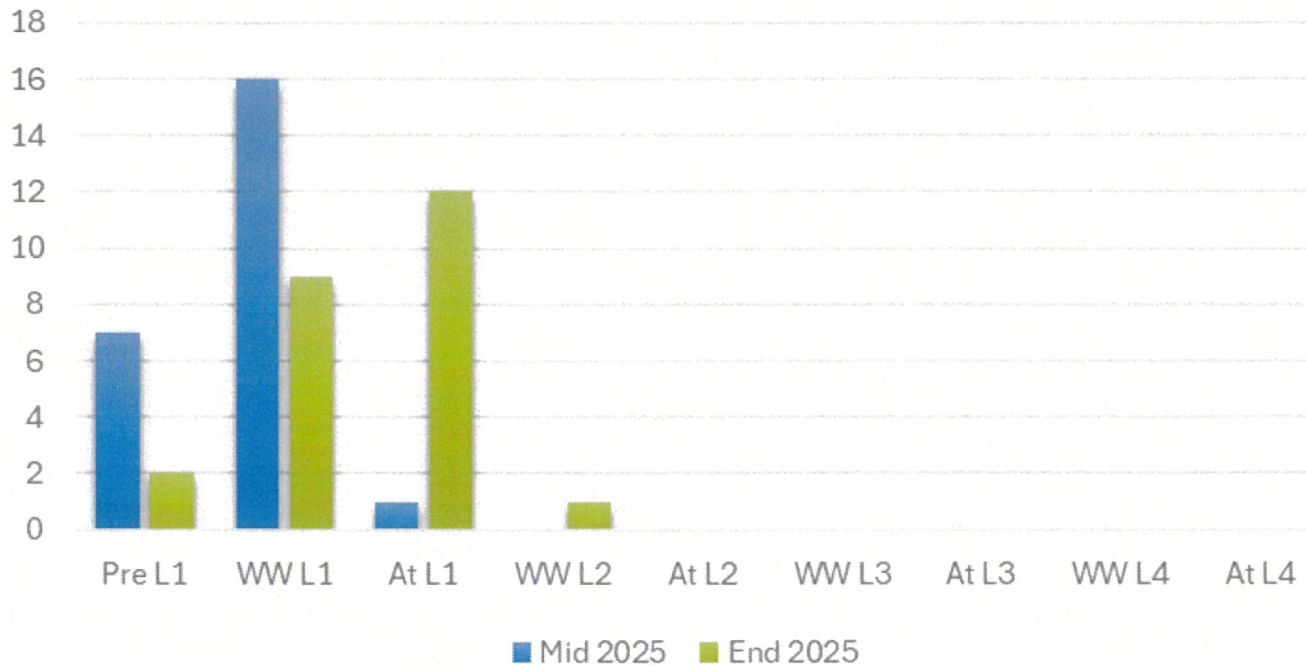
1 of the 9 ākonga (**11.1%**) in Year 1 are currently working **Above the expected curriculum level**.

3 of the 9 ākonga (**33.3%**) in Year 1 are currently **Working within the expected curriculum level**.

5 of the 9 ākonga (**55.5%**) are currently working **Below their expected curriculum level**.

0 of the 0 ākonga (**0%**) are currently working **Well below the expected curriculum level**.

Mathematics / Pāngarau - Year 2



The expectation at the **End of Year 2** is working **At Level 1**.

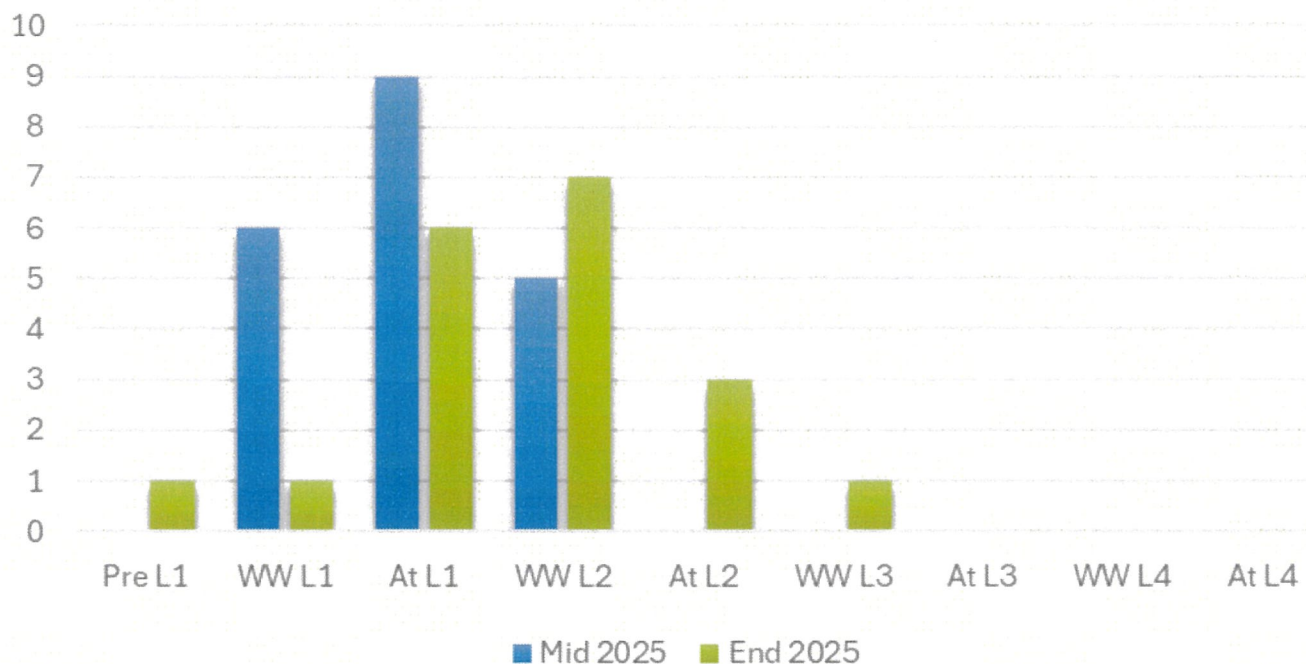
1 of the 24 ākonga (**4.2%**) in Year 2 are currently **Above the expected curriculum level**.

12 of the 24 ākonga (**50%**) in Year 2 are currently **At the expected curriculum level**.

9 of the 24 ākonga (**37.5%**) are currently **Working within their expected curriculum level**.

2 of the 24 ākonga (**8.3%**) are currently working **Well below the expected curriculum level**.

Mathematics / Pāngarau - Year 3



The expectation at the **End of Year 3** is working **Within Level 2**.

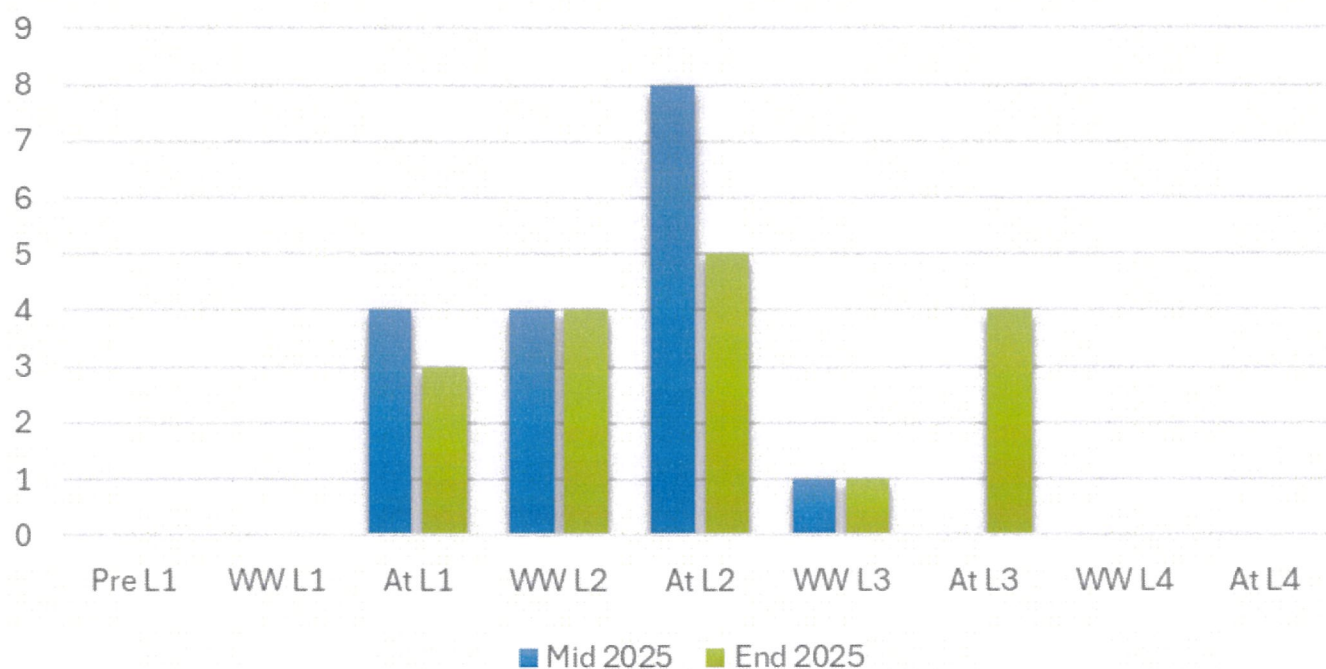
4 of the 19 ākonga (**21%**) in Year 3 are currently working **Above the expected curriculum level**.

7 of the 19 ākonga (**37%**) in Year 3 are currently **Working within the expected curriculum level**.

7 of the 19 ākonga (**37%**) are currently working **Below their expected curriculum level**.

1 of the 19 ākonga (**5%**) are currently working **Well below the expected curriculum level**.

Mathematics / Pāngarau - Year 4



The expectation at the **End of Year 4** is working **At Level 2**.

5 of the 17 ākonga (**29.4%**) in Year 4 are currently working **Above the expected curriculum level**.

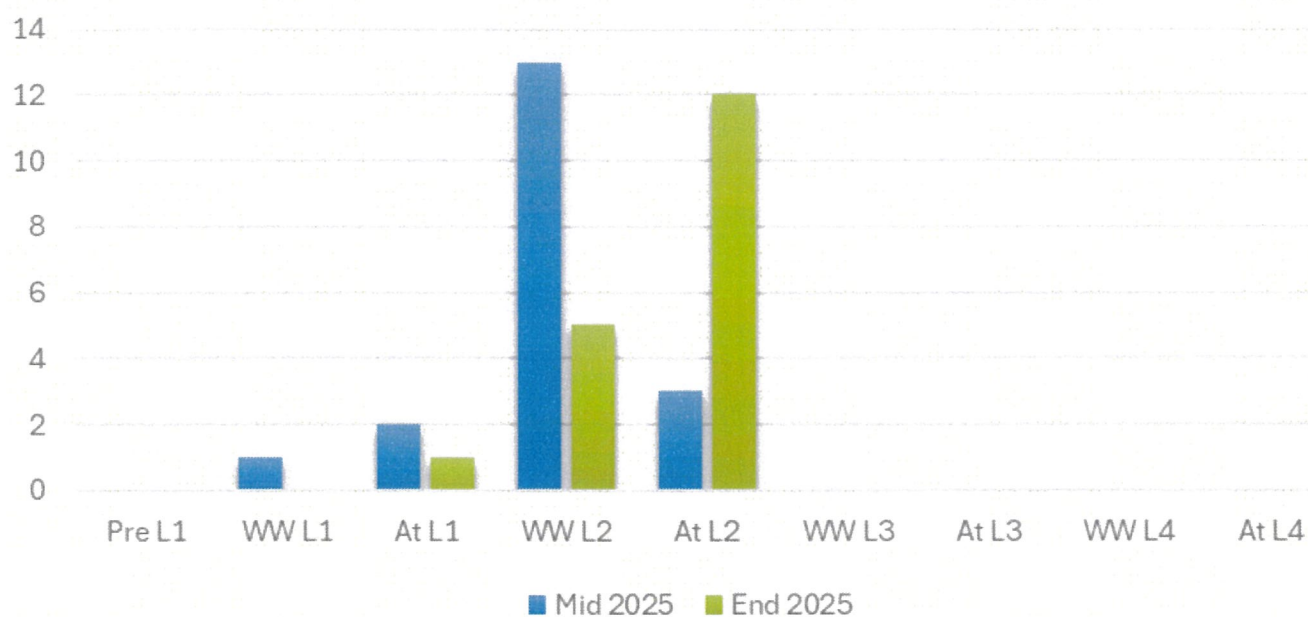
5 of the 17 ākonga (**29.4%**) in Year 4 are currently working **At the expected curriculum level**.

4 of the 17 ākonga (**23.5%**) in Year 4 are currently **Working within the expected curriculum level**.

3 of the 17 ākonga (**17.7%**) are currently working **Below their expected curriculum level**.

0 of the 17 ākonga (**0%**) are currently working **Well below the expected curriculum level**.

Mathematics / Pāngarau - Year 5



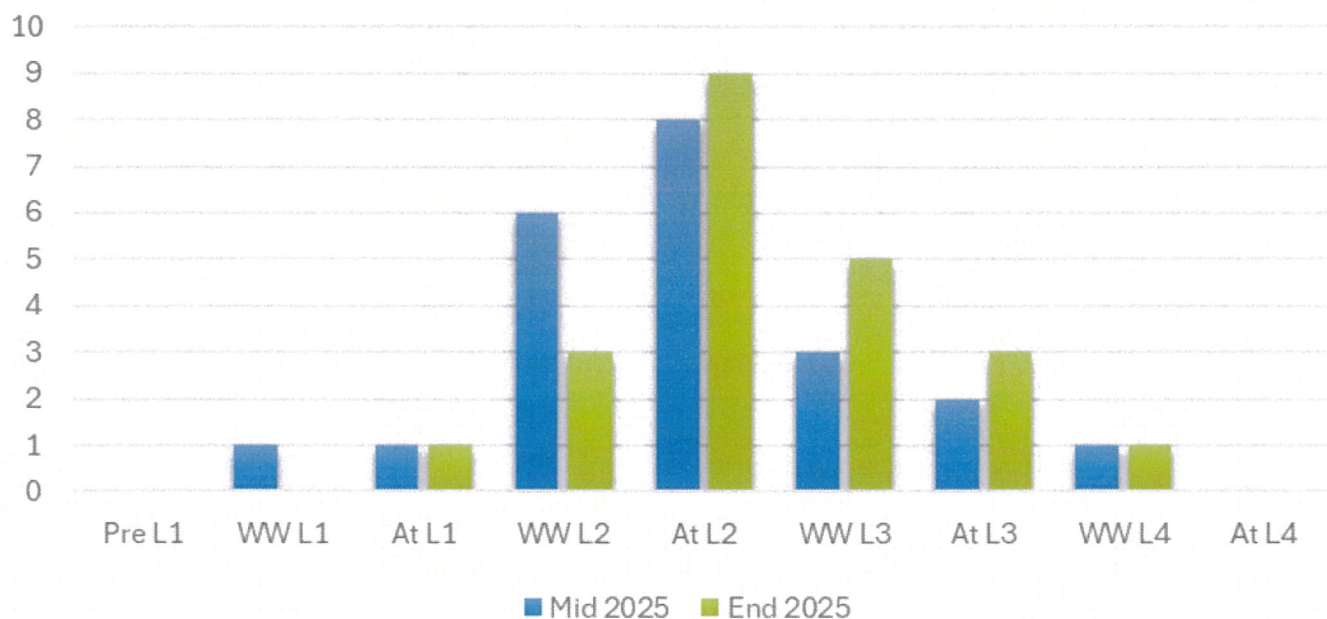
The expectation at the **End of Year 5** is working **Within Level 3**.

0 of the 18 ākonga (**0%**) in Year 5 are currently **Working within or at the expected curriculum level**.

17 of the 18 ākonga (**94%**) are currently working **Below their expected curriculum level**.

1 of the 18 ākonga (**6%**) are currently working **Well below the expected curriculum level**.

Mathematics / Pāngarau - Year 6



The expectation at the **End of Year 6** is working **At Level 3**.

1 of the 22 ākonga (**4%**) in Year 6 is currently working **Above the expected curriculum level**.

3 of the 22 ākonga (**14%**) in Year 6 are currently Working **At the expected curriculum level**.

5 of the 22 ākonga (**23%**) in Year 6 are currently **Working within the expected curriculum level**.

12 of the 22 ākonga (**55%**) are currently working **Below their expected curriculum level**.

1 of the 22 ākonga (**4%**) are currently working **Well below the expected curriculum level**.

Outcomes:

Our school's 2025 Annual Implementation Plan identified a number of actions that we took during the year to support ākonga progress and achievement and improve outcomes for all.

Actions which we believe had the greatest impact on ākonga's learning include:

Strategic Goal 1

POWERing up our Learners - Our staff, ākonga, and Whānau/Aiga work together to improve educational outcomes and achieve success for all.

Annual Target/Goal: Create a learning culture which is collaborative, innovative and encourages risk-taking and self-reflection.

- Deepen our understanding of effective culturally responsive practice within our effective teaching and learning programmes which support Te Tiriti o Waitangi and the Pasifika Education Plan.
- Beginning to align our school system-wide evaluation to support high-quality assessment practices and continually inform our teaching programmes for all stake holders, ākonga, staff, Whānau and Aiga.
- Developing strong feedback loops to ensure continuous improvement.
- Developing a common understanding of the critical literacy & communication and math's skills and knowledge that ākonga need for teachers to effectively teach literacy and numeracy.

What we have seen at the end of the year?

At the end of 2025 we have seen significant improvement in our students achievement results for Reading (from 40% achieving At or Above in 2024 to 70% achieving At or Above in 2025), Writing (from 22% achieving At or Above in 2024 to 62% achieving At or Above in 2025), and Mathematics (from 43% achieving At or Above in 2024 to 74% achieving At or Above in 2025).

Our teachers have focused on creating classroom environments which have a positive, connected learning culture that recognises the individual's knowledge, skills and talents and encourages educational success for all. Our ākonga, Whānau/Aiga and staff have been working together in authentic, meaningful, and engaging learning partnerships to provide learning programmes which are responsive to our ākonga's needs.

- Strong feedback loops which support ākonga and teacher partnership in learning and ensure continuous improvement.
- Teachers have developed a common understanding of the critical literacy & communication and math skills and knowledge that ākonga need, so they deliver effective literacy and numeracy programmes.
- All our ākonga have made progress and are moving towards achieving Within or At their expected curriculum level.
- Supporting our Whānau and Aiga through our Term 3 Whānau Hui to understand our Structured Literacy and Structured Mathematics approaches and how they can help support their tamaiti/tamariki with learning at home.
- Our ākonga are interested in their learning and the progress they are making, seeking to find out if they have improved..
- Teachers and Teacher Aides have a deeper understanding of effective culturally responsive practice within our effective teaching and learning programmes which support Te Tiriti o Waitangi and the Pasifika Education Plan.
- Creating a Learning Pathway for our ākonga outlining our expectations of progress and achievement as well as including a range of rich, authentic, meaningful learning activities to support them to activate our curriculum and support life-long learning.

Strategic Goal 2

POWERing up our Community - Our school/Kura reflect the bi-cultural nature of Aotearoa New Zealand, so that our school community can participate fully and achieve their best.

Annual Target/Goal: Embrace our culturally responsive environment which is inclusive and supportive.

- The creation of our new Vision and Whakatauāki has helped us to embed identity, language, and culture within our learning community so everyone has a sense of belonging.
- Continue making meaningful connections with outside agencies who can support the health & wellbeing of our ākonga and their families, whānau and aiga.
- Work together with our ākonga, staff and whānau/aiga to build educationally powerful connections and powerful learning relationships which are mana enhancing.

What do we expect to see by the end of the year?

We have strengthened our whānau relationships and built effective communication strategies to engage meaningfully with our families, whānau and aiga.

We are still working together with ākonga, staff and Whānau and Aiga to design a new logo for our school and to create new school signage. The new entranceway project is still waiting for the Ministry of education final approval.

- Culturally competent staff who notice and respond to the needs of our ākonga.
- A deeper understanding of effective culturally responsive practice within our effective teaching and learning programmes.
- A shared understanding of our new Mission, Vision, and Whakatauāki as we celebrate our identity, language and culture within our learning community.
- Ākonga, staff, Whānau & Aiga have a sense of belonging and feel valued.

- Taitā Central School is becoming a Hauora Hub for our community supporting the health & wellbeing of all ākonga/students, staff, and Whānau/Aiga.
- We embrace Healthy Active Learning and support our ākonga, whānau and Aiga to embrace healthy practices which enhance their health and wellbeing, e.e.g our partnership with Nuku Ora, Kelly Sport and Mau Rakau programmes..
- Ākonga, staff, Whānau and Aiga working together through educationally powerful connections that build powerful learning relationships which enhance the mana of everyone.

Strategic Goal 3

POWERing up our Curriculum - *Our ākonga understand themselves as learners, use their strengths and competencies to support themselves as life-long learners.*

Annual Target/Goal: Engage and empower our staff and ākonga to embrace and activate our Taita Central local curriculum.

- Taitā Central School local curriculum is based around our four Pou Manawa (Big Ideas), (The four elements - Whenua/Land, Ahi/Fire, Hau Takiwā/Air, Wai/Water) which connect us with our local area, our community, and our world.
- Taitā Central School Curriculum is integrated, inclusive, culturally responsive, and reflective of our ākonga/students interests and needs.
- Grow our understanding of Te Mātaiaho (The Refreshed Aotearoa New Zealand Curriculum)

What do we expect to see by the end of the year?

By the end of the year, we will have developed the Taitā Central School's Local Curriculum to be responsive to the needs and passions of our ākonga and community and be fully inclusive and integrated. The four elements - Whenua/Land - Community, Ahi/Fire - Discovery, Hau Takiwā/Air - Creativity, Wai/Water - Sustainability will be the vehicle we use to identify our Wairua, Whakapapa, and Pūrakau and enhance our connection to the past as well as strengthening our connections with our wider community.

- Our Local Curriculum has four Pou Manawa (Big Ideas), these reflect the four elements - Whenua/Land - Community, Ahi/Fire - Discovery, Hau Takiwā/Air - Creativity, Wai/Water - Sustainability and connect us with our local area, our community, and our world.
- The Taitā Central School Curriculum is integrated, inclusive, culturally responsive, and reflective of our ākonga/students interests and needs.
- Engaging with other learning centres to deliver authentic, purposeful, real-world learning experiences through our partnerships with Massey University's Children's University, Victoria University Landscape architecture Programme to design and build a Pā Harakeke and working with Taitā College Year 13 students to provide a coaching and leadership programme for our senior students.
- Ākonga can use an Inquiry model and reflect on their learning, articulate their progress and achievement, and identify their next learning steps.
- Ākonga celebrate success and achievement through using our Learning Pathway (reflect on their learning – set learning goal(s) – identify their next learning step).
- A growing understanding of Te Mātaiaho (The Refreshed Aotearoa New Zealand Curriculum), the phases of learning, progress and pace and the Common Practice Model.

Michelle Picard
Tumuaki / Principal

Taitā Central School Giving Effect to Te Tiriti o Waitangi Report – June 2025

How we are Giving Effect to Te Tiriti o Waitangi 2025

Under Section 127 of the Education and Training Act (2020) one of the four primary objectives for a board in governing a school is to ensure that the school gives effect to Te Tiriti o Waitangi by —

- working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
- achieving equitable outcomes for Māori students.

During 2025 our school and Board having been “Giving Effect”, giving mana to Te Tiriti O Waitangi in our learning environment through the decisions and actions we take.

Core Education Tātai Aho Rau https://core-ed.org/en_NZ/free-resources/cultural-capability-resources

Through the following actions and initiatives, we can see, hear and feel how Taitā Central School is giving effect to Te Tiriti O Waitangi.

Māori Achievement Collaborative (MAC) - Te Arahou Aotearoa, 2024-2025

MAC advocates for the school-based curriculum should be relevant, comprehensive, Māori focus and engaging for all Māori and learners of the school. It is also expected that the development of the school-based curriculum is undertaken through extensive consultation with all stakeholders including Board of Trustees (BOT), staff, parents, local marae, community resources, and students.

Te Reo Māori Strategies

Te reo Māori is special in Aotearoa New Zealand. It is one of our official languages and is a unique feature of our country on the world stage. There is growing demand from people across all ethnicities and walks of life to learn and value the language. Communities of te reo speakers around the country are taking dedicated action. Significant Crown funding and support has been provided to support te reo Māori initiatives since the 1980s. However, te reo Māori remains listed as vulnerable in UNESCO's Atlas of Languages. The proportion of Māori who are very proficient speakers has remained at roughly eleven percent and those speakers tend to be of the older generation.

The government on behalf of all New Zealanders has set the intention through Te Ture mō te Reo Māori 2016 to support the needs and aspirations of the public to work closely with iwi and Māori to ensure that this taonga is protected and revitalised for future generations.

This plan supports Te Ture mō te Reo Māori, The Māori Language Act 2016 which affirms the mana (status) of the Māori language as:

- i. the indigenous language of New Zealand; and
- ii. a taonga of iwi and Māori; and
- iii. a language valued by the nation; and
- iv. an official language of New Zealand.

I have been working with our MAC facilitator Kim Nikora to establish where we are at as a school and identify our next learning steps. Kim will be leading a teacher meeting on Monday 16th June with a focus on

During our first hui – I shared our journey, provided background information and described the story of our kura, progress to date, aspirations for the future. Introduce relevant key documents we work with, walk around school to get a feel for the space.

During our second hui we discussed the **MAC - 2024 -25 Steps to Success (Ngā Arawhata Angitu) document**. Now we have begun to build an action plan, use this tool to consider what types of support, guidance and next steps *you require in the first instance*. **HIGHLIGHT** relevant boxes. *or priorities by numbering.* (Share with your teams to see what they require. What about your BOT ? Whānau support?)

Te Ara Whakamana – Mana Enhancement

This was a two year Regionally Allocated PLD (RAPLD) Funded professional learning and development programme for Taitā Central School.

Outline your why and evidence

- To continue to build on cultural capabilities supporting knowledge around tikanga Māori, being an authentic treaty partner and partnering with local mana whenua.
- For our tamariki to recognise their mana and be able to regulate and to identify their emotions by linking them to ngā Atua from the well-known creation Pūrakau.
- To commit to relationship-based learning grounded in a culturally sustaining pedagogy which is inclusive of all learners and whānau.
- To place our attention on building authentic relationships with whānau and aiga with a focus on identity and belonging.
- We need our Māori students and their whānau to feel culturally safe and engaged at school so that school becomes a place where they long to be while supporting authentic learning and engagement.

Pedagogical Approach: Positive education focus, coming from a place of compassion and care, creating a culture of co-regulation in the classroom, playground, as well as reaching into the home & community.

Whanaungatanga (People Connecting): Whakawhanaungatanga

- Emphasis on building strong teacher-student/teacher-whānau relationships based on trust, respect for culture, and empathy.
- Opportunities for students to connect with each other and with the teacher on a personal level.
- Develop tuakana teina relationships where ākonga see themselves as being of value to others.

Ako (People Learning): Respect, Empathy

- Fostering a learning environment where both teachers and students are engaged in reciprocal learning experiences.
- Valuing students' prior knowledge and experiences in shaping the learning journey.
- Create opportunities for leadership based on strengths identified by ākonga.
- Encouraging students to support and uplift each other academically and emotionally, e.g. tuakana teina.

Whakapuāwai (People Thriving): Perseverance, Outstanding

- Building a relationship with Papatūānuku and Ranginui to respect and care for the whenua me te taiao.
- Build an understanding of taonga, mauri, wairua, tapu and noa and the connection to all living things.
- Cultivating a sense of belonging, co-regulation and care within the classroom community.
- Creating a common language and understanding with whānau, community and support services.

Increasing use of Te Reo Māori at Taitā Central School

Board funded Te Reo teacher Michelle Nielsen - A commitment to increasing teacher capability and confidence in Te Reo Māori me Tikanga Māori

We continue working with Whaea Michelle our Te Reo Lead Teacher. She has planned to deliver 7 teacher PLD sessions through the 2025 school year. Some of these PLD sessions will be delivered face to face and some will be via Zoom hui.

Whaea Michelle is also still an active member of our school Te Reo Māori Team and a guide and mentor to Merehana Milner and Manihira Milner our teacher aides who lead our Akomanga Māori Programme.

Continuation of initiatives

Akomanga Māori class for Year 4 to 6 (introduced in Term 1 2024)

Merehana Milner leads our Akomanga Māori classes with the support of Manihira Milner in 2025. Whaea This senior akomanga Māori programmes now runs on a Thursday morning from 9:30am until 11:45am for our Year 4 to 6 ākonga and on a Thursday afternoon from 2:30pm to 3:00pm for our Year 1 to 3 ākonga.

The focus for this Roopu was to learn in te Reo Māori and gain an understanding of Tikanga and te Ao Māori. The ākonga/students are learning their Pēpeha and will be able to mihi (welcome) guests and visitors to our school. We learnt how to talk about who we are/our local landmarks, how to acknowledge manuhiri (visitors) and how to talk about our whānau members. Some whānau have supported their tamariki in starting to learn their Pēpeha.

There is also one Tuakana/Teina session planned per term where the 2 Roopu come together on a Thursday to work together and share their learning.

Akomanga Māori class for Year 1 to 3 (Introduced in Term 3 2024)

The focus for this Roopu was to learn in te Reo Māori and gain an understanding of Tikanga and te Ao Māori. The ākonga/students are learning to introduce themselves through a simple Mihi and learning through Pūrakau and waiata.

There are planned trips for this Roopu during the 2025 school year.

Term 2 – Thursday 19th June Haerenga/trip to Koraunui Marae to participate in their Matariki celebrations. We will join with the other kura in our Kāhui Ako. We would like to say a massive ngā mihi to Tui Glen for organising this amazing opportunity for our tamariki.

We will start with a Mihi Whakatau, we will have kai together, we will spend time learning about the carvings and stories in the whareniui and we will sing some waiata together.

2025 Whānau Events

Friday 14th March 2025, we held our second Back to School Whānau Event in association with Ministry of Education, Hutt Valley DHB, Fire and Emergency NZ, Football NZ.

HuttFest 2025 celebrating our Māori and Pasifika Cultures.

Our ākonga, staff and some whānau and aiga are in full swing rehearsing for the 2025 HuttFest. This year we have ākonga from years 3 to years 6 in our Roopu. Practices are being held on Monday, Wednesday and Friday afternoons.

Staff responsible Merehana Milner, Matua Dylan and Leah Jameson, Whānau/Aiga support has been sought through notices which were sent home and by word of mouth.

Te Ahu o Te Reo Māori – this initiative was removed by the government in 2025. We have 3 staff members who are still engaging with various organisations to continue their Te Reo journey and to support the remainder of our staff in continuing our Te Reo learning journeys.

Reporting to the Board of Trustees

24.02.2025 February Principal's Report

Strategic Goal 2 - POWERing up our Community - Embrace our culturally responsive environment which is inclusive and supportive. Improving Health and Wellbeing – Develop a culture of well-being based on shared values and positive relationships. Improving health and wellbeing

Positive Pedagogy and Mana Enhancing Programmes – teachers and teacher aides have been working together to get to know their ākonga/students and build a positive, respectful learning focused classroom environment. And establish clear classroom expectations and routines.

Whareroa Whare kai – This year we have purchased tables and benches, so our ākonga and teachers can sit together as a whānau and eat together. We still have 2 separate sitting with Kowhai Block eating at 12:50pm and Pohutukawa Block eating at 1:10pm.

Our Term 1 topic is Whenua/Earth – this Pou supports our ākonga and kura/School to understand who we are, what are our local Pūrakau/stories and what is the significance of the land our kura stands on.

Strategic Goal 3 - POWERing up our Curriculum - Engage and empower our staff and ākonga to embrace and activate our Taita Central local curriculum Increase Student/Tamariki Engagement – engagement will be supported through the development of a responsive curriculum.

Term 1 Mihi Whakatau – We held our Term 1 Mihi Whakatau in the quad area where we welcomed our 2 new teachers and the new ākonga/students. This mihi whakatau was supported by Matua Dylan speaking for our manuhiri as well as Merehana and 2 ākonga sharing their personal mihi. Our school Mihi has been adapted to acknowledge Ngāti Toa Rangātira who are mana whenua of our school land after their recent treaty settlement.

Akomanga Māori – Merehana and Manihira are leading Akomanga Māori this year. Our Year 4 to 6 ākonga work in the Whareroa from 9:30am until 11:45am and then our Year 1 to 3 ākonga work in the Whareroa from 2:15 – 2:45pm.

Te Reo Māori PLD – Whaea Michelle worked with our staff on Monday 10th February for our first Te Reo Māori Zoom Hui for 2025.

24.03.2025 March Principal's Report

Strategic Goal 1 – POWERing up our Learners - Create a learning culture which is collaborative, innovative and encourages risk-taking and self-reflection. Raising Achievement in Reading, Writing, and Mathematics.

Culturally Responsive Practice – This year we have Merehana Milner leading our Akomanga Māori classes and she is supported by Manihira Milner. The Year 4 – 6 ākonga attend Akomanga Māori on Thursday from 9:30am until 11:45am and our Year 1 – 3 ākonga attend Akomanga Māori from 2:15pm to 2:45pm. The focus this term for all classes has been learning the school Pēpeha/Mihi or for older ākonga learning their own personal Pēpeha/Mihi.

Strategic Goal 2 - POWERing up our Community - Embrace our culturally responsive environment which is inclusive and supportive. Improving Health and Wellbeing – Develop a culture of well-being based on shared values and positive relationships. Improving health and wellbeing

Whānau Back to School Celebration – This event was held at school on Friday 14th March and was a great way for our teachers to meet and spend some time getting to know parents, caregivers, whānau of their students in their classes. There was a great turn out from our school community plus we had representatives from Heart Foundation, Public Health Nurse (PHN) Nuku Ora, Fire and Emergency NZ and Avalon Wolves Rugby Club.

Creating a Hauora Hub at Taitā Central School - Liaise with a range of outside agencies to provide support for ākonga, Whānau, Aiga in areas of health and well-being (e.g. access to health & medical support, healthy food options - Lunch in Schools & Fruit in Schools, Kids Can shoes and jackets, learning support, welfare, and housing support) We made contact with a number of support agencies, some were able to attend our Back to School Celebration and some were not able to attend, but are keen to engage with us. HVDHB, Bee healthy Dental Bus, Heart Foundation PHN, Nuke Ors, Kokiri Marae Immunisation Services, Kainga Ora, MSD< MOE, KPMG, Fire and Emergency NZ, NZ Police, Various local sports organisations,

Strategic Goal 3 - POWERing up our Curriculum - Engage and empower our staff and ākonga to embrace and activate our Taitā Central local curriculum Increase Student/Tamariki Engagement – engagement will be supported through the development of a responsive curriculum.

Term 1 Te Reo me Tikanga Māori – All our teachers continue to show a commitment to increase their knowledge and use of Te Reo Māori me Tikanga Māori. All teachers have set a Te Reo goal for 2025 and with the support of Whaea Michelle and the Te Reo Māori Team we are supporting Merehana and Manihira to lead our Akomanga Māori classes and to integrate Te Reo Māori me Tikanga Māori into our classroom teaching and learning programmes.

26.03.2025 May Principal's Report

Strategic Goal 3 - POWERing up our Curriculum - Engage and empower our staff and ākonga to embrace and activate our Taitā Central local curriculum Increase Student/Tamariki Engagement – engagement will be supported through the development of a responsive curriculum.

TCS Local Curriculum – Term 2 Unit Plan Ahi/Fire – our teachers have met twice to develop out Term 2 Unit Plan Ahi/Fire and to discuss our plans to celebrate Matariki at school with our community by hosting a Matariki Celebration and Breakfast from 7:00am on Thursday 19th June.

16.06.2025 June Principal's Report

Strategic Goal 3 - POWERing up our Curriculum - Engage and empower our staff and ākonga to embrace and activate our Taitā Central local curriculum Increase Student/Tamariki Engagement – engagement will be supported through the development of a responsive curriculum.

Te Reo Māori PLD with Whaea Michelle – on Wednesday 28th May we had our second Te Reo Staff meeting with Whaea Michelle. She was again able to join us for a face-to-face hui. The focus of this hui was to revisit our Te Reo progression Plan focusing on tikanga and language structures. Identify our language structures for Term 2 and discuss our Whānau Matariki Celebration plans.

2025 Taku Reo Student Survey

We have been using this survey for the last 3 years as a means of gaining student voice and feedback about the impact of our Boards investment in employing a Te Reo Māori teacher to improve the level of Te Reo Māori taught and used within our school. Through this initiative we are also providing teacher PLD to support our staff to upskill and build confidence to use Te Reo Māori within their classrooms.

Our Year 4 to 6 ākonga will be completing this survey in Week 6 of Term 2.

Michelle Picard
Tumuaki / Principal

Independent auditor's report

To the readers of the financial statements of Taita Central School for the year ended 31 December 2025

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

Qualified Opinion

We have audited the financial statements of the School on pages 2 to 20, which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, except for the matter described in the *Basis for our qualified opinion* section of our report, the financial statements of the school:

- present fairly, in all material respects:
 - its financial position as at 31 December 2025, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 26 May 2026 This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for Qualified Opinion – Cyclical Maintenance provision not supported by reliable evidence

Our audit opinion for the year ended 31 December 2024 was qualified. In the 2024 Financial Year, The Statement of Financial Position on page 4 included a provision for cyclical maintenance of \$56,667. The School could not provide sufficient appropriate evidence to support the provision. There were no other practical audit procedures we could perform to determine the reasonableness of the provision. As a result, we were unable to determine whether any adjustment to the provision was necessary.

Our opinion on the current year's financial statements is also modified because of the possible effects of the matters above on the comparability of the current year's figures and the corresponding figures. The Cyclical maintenance provision is disclosed in note 13 of the financial statements. No such qualification was issued in respect of the cyclical maintenance provision for the year ended 31

December 2025.

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 qualified opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

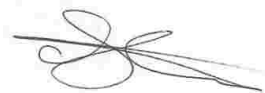
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand