



NGĀKŌROA SCHOOL

Annual Report 2025

Contents:

- Analysis of Variance (Includes Reporting on how the school has given effect to Te Tiriti o Waitangi)
- Analysis of Achievement and Progress
- Compliance as a Good Employer
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Ngākōroa School Annual Planning - 2025

Mātauranga Knowledge & Wisdom - Action Plan 2025

Strategic Goal: A cohesive local curriculum supports high achievement and is applied seamlessly across the school

Key Outcomes	Term 1- 4 (Priorities for 2025)	Termly update	Resources (including people resources, time, PLD etc)	Success Measures (What will be our evidence of success)
<p>Merging the curriculum refreshes with our local curriculum so that it is cohesive and seamlessly implemented across the school.</p>	<p>Curriculum Refresh Connected to Ngākōroa Local Curriculum</p> <ul style="list-style-type: none"> - Establish a Curriculum Leaders Team - Planning is based on refreshed curriculum documents for teaching and learning in literacy and mathematics - Create a consistent tool/template for planning using the new curriculum - An hour looks like at Ngākōroa: Review and define Reading, Writing and Mathematics for including explicit instruction & structured approaches and learning through play and creative inquiry. - Investigate options of assessment tools PAT and EastTie to find the best tool to inform teaching and learning at Ngākōroa and meet the Ministry directive. - Align the reporting systems and expectations of students' achievement at each year level with the new curriculum phases. <p>Structured Literacy</p> <ul style="list-style-type: none"> - Kaiako are all attending PLD sessions with IDeal and BSLA - PLD with Evaluation Associates facilitator developing leadership of CL team to implement effective use of E EAsttle writing Assessment with using a structured Literacy Approach - working alongside <p>Mathematics</p> <ul style="list-style-type: none"> - Participate in the MoE PLD with Hunua Cluster schools Term 1 and Term 3 - Teachers begin to integrate the new resources from Numicon, Math No Problem and Oxford University Press into their teaching and learning programmes. 	<p>Term 1 Curriculum team establishing the role. Kaiako began planning with new refresh UKN- familiarising questions in adapting phase and year levels. Paused any new assessment tool - awaiting MoE Directing 4 kaiako IDeal SL PLD Maths PLD MoE Day 1 all teachers Kaiawhina Numicon</p> <p>Term 2 next steps Mapping current assessment tools to phases HERO to change reporting systems to align with Phases & 2 kaiako attend SL iDeal PLD</p> <p>Term 3 MoE Day 2 all teachers attended 1 kaiako PD around STAR assessment tool. Shared with kaiako ready for trial in Term 4. SL PLD sessions with IDeal ended for half 2 kaiako still attending. New 1 pagers for maths and literacy at Ngākōroa in draft. 2 curriculum leads meeting with SLT every fortnight Planning templates and check lists - aligning with the new curriculum</p> <p>Term 4 Overviews for 2026 Structured literacy PLD meeting with providers for 2026. Apply for SL cohort funding for 2026</p>	<p>Staff only days for Curriculum x2 from MoE</p> <p>Leaders of Learning 2xMU & release 10 hrs per term</p> <p>Staff hui Meeting time for PLD</p> <p>Resources supplied by MoE Numicon, MN & Ox</p> <p>Evaluation Associates Facilitator:</p>	<p>Evidence of agreed approaches happening in hāpori planning & teacher practice.</p> <p>Teachers are confident in teaching and assessing against the new curriculum and using resources.</p> <p>A one pager that describes the hour of Lit & Mx key components structure Math & Literacy</p> <p>Curriculum Leaders are facilitating PLD for the school</p>

<p>Reading, Writing and Mathematics targets demonstrate high expectations of equitable outcomes for all groups/cohorts.</p>	<p>Proximity learner Impact Initiatives</p> <ul style="list-style-type: none"> Proximity learners progress each term by teachers using data to inform planning and track. North East Monitoring Meeting - to use Proximity student data and student voice to monitor the effectiveness of practice. Tier 2 SL intervention with student groups revised termly: reading and writing extra sessions and oral language in class focus, and ESOL extra sessions. Numicon training for teachers and Kaiako - to be used for extra sessions intervention. 	<p>Term 1 Proximity data gathered, signpost data. Documents with plan for shift. Traffic lighting - shift in signpost - ahead of reporting in T2. NEMM Week 6 T1 - Whole School Fish Bowl. ESOL class taken Tier 2 intervention oral language with Rose observations and planning. T2 start in class (looking at Lego Therapy). Numicon 1hr PLD for kaiāwhina on TOD</p> <p>Term 2 next steps Offer of PLD Numicon conference for holidays.</p> <p>Term 3 NEMM with proximity learner data and OTJs. Ongoing ESOL support Kaiāwhina taking intervention programs in both literacy and maths across the Kākano and Rito space.</p> <p>Term 4 analysis of data for trends in cohorts, learning areas, with a specific eye on progress of proximity students and equity.</p>	<p>Monitoring Meetings scheduled into Kaiako meeting times 2x in T2 and 2x in T3. (note 2 new facilitators in training) SL Support time from MoE 0.36 SENCo oral language support 0.2 ESOL kaiāwhina ESOL support - English Planet. Numicon training RTL B PAT and Easttle HERO</p>	<p>Data reports to the Board (Proximity Learner Progress reports in Term 2 & 4, Full data reports in Terms 1 & 3.) PGC files will show evidence of NEMM kōrero linking proximity learner progress to planning. Teachers are confident in teaching and assessing against the new curriculum</p>
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Manawanui To Have Heart- Action Plan 2025

Strategic Goal: Ongoing and shared commitment to building and maintaining a strong learning culture.

Key Outcomes (Priorities for 2025)	Term 1	Term 2	Term 3	Term 4	Termly update	Resources (including people resources, time, PLD etc)	Success Measures
<p>Relationships Based Learning (RbL) pedagogies and collaborative practices are</p>	<p>Strengthen understanding of Relationship Based Teaching</p> <ul style="list-style-type: none"> Two new leaders of learning trained as North-East Coaches and NEMMS Facilitators. Training by Principal and DP (accredited coaches) Leaders to connect with other RbL Schools, attend wananga etc. Principal to participate in LEIS PLG Focused in-house PLD on dimensions of Effective Teacher Profile and co-teaching practices according to needs identified according 				<p>Term 1 Training underway of 2 coaches. Teachers have set RBL goals. NEMM - whole school Wk6T1 based on co-teaching practice. PLD Leading to the NE With</p>	<ul style="list-style-type: none"> Kaiako hui time (NEMMS) Whole school staff hui (PLD) Pedagogy coaches released (10) 	<ul style="list-style-type: none"> Two leaders of learning are accredited coaches. NEMMs and coaching conversations are evident in PGC documentation Kaiako are co-coding

<p>sustaining across the school.</p>	<ul style="list-style-type: none"> to evidence gathered. Refine existing induction information on Manaaki Kaimahi site to make it more user friendly and efficient. <p>Strengthening collaborative teaching teams and Co-teaching practice</p> <ul style="list-style-type: none"> Update tools for accountability amongst hāpori and kaiako pairs: collaborative agreements, minutes, delegated responsibilities and communication systems. Understand different personality and communication styles of staff, working to our strengths Pedagogy leaders of learning to lead PLD in co-teaching strategies. Hāpori to set and monitor goals of co-teaching strategies, at weekly hui. NEMM to focus on co-teaching strategies / students differentiation, student self directed learning/choice and student collaboration 	<p>russell Bishop Wk10T1 attended leaders Induction of two new kaiako Flames - Mark Bunting 1 day in Jan TOD. Display in staff room.</p> <p>Term 3 Refined induction for three new kaiako. Induction hui every second thursday for new learning. Kaiako collecting own evidence through location maps to monitor themselves against TttNE</p> <p>Term 4 Flames (personality and communication)profile or new kaiako & full staff hui Hosting Northeast Conference Day for Tafa Ed</p>	<p>hours per term) to train, code, moderate and lead PLD</p> <ul style="list-style-type: none"> SLT time for coaching training Mark Bunting Flames training TOD LEIS PLG middle leaders x 3, LEIS PLG Principal Ed Group PLG DP 	<p>evidence with their coaches</p> <ul style="list-style-type: none"> The pedagogy leaders are leading professional development across the school Hāpori will be using 8 co-teaching models flexibly and confidently (evident in planning, practice, st v) Kaiako 'SpideyGraph' shows increase in efficacy in the RbL Profile.
<p>Blending Mana Potential approaches by applying Restorative Practices throughout the School.</p>	<p>Build our own Relational Practices framework</p> <ul style="list-style-type: none"> Induction/manaakitanga: Relational Practices are clearly defined and resourced in induction programmes for staff - manaaki kaimahi- includes a resource bank to help us understand Ngā Atua. Tuku iho, wā manaaki, porowhita, pūrakau, whakamana, learning goals, lam/lcan statements Track & analyse trends in behavior and pastoral care via HERO; Update system tags. Focus group for Whānau voice; minors and majors, feedback on relational practice (use google survey to capture whānau voice) Check in with Angeline MacDonald - critical friend to review tools and practices Kaiako attend circles training, mini conferences, and leadership to formal conferences. 	<p>Term 1 Induction of two new kaiako</p> <p>Term 2 1 x Kaiako to attend circles training Support material conversation card and magnets</p> <p>Term 3 New induction system - as mentioned above. Whānau voice through strategic consult. Ngā Atua checks in every space</p> <p>Term 4 deferred A day in the life, week, month, term etc to support induction to nc. Porowhita checks in, etc. Update HERO system tags.</p>	<ul style="list-style-type: none"> MP PLD RP PLD (Waikato University) DP time to lead Google Site for Manaakitanga HERO PLD release 	<ul style="list-style-type: none"> Wellbeing @ School survey (Terms 1&3) Relational practices are visible and used in every T&L space RP Survey for students New Kaiako are confident in MP and RP approaches, HERO tags are being used consistently on posts - trends are evident

Kaitiakitanga Protectors of Taonga - Action Plan 2025

Strategic Goal: School and community are empowered to look after (protect) the things that make us unique.

Key Outcomes (Priorities for 2023)	Term 1	Term 2	Term 3	Term 4	Termly update	Resources (including people resources, time, PLD etc)	Success Measures
<p>Strengthen community partnerships and engagement.</p>	<p>Community Partnerships:</p> <ul style="list-style-type: none"> - Community Connect Coordinator designated oversight - Community Gardens using student projects to help engage whānau. Eg. Garden to Table - Whānau connects opportunities. E.g quiz night, cafe, summer picnic - Student projects to connect with community groups. E.g Karaka lifestyle estate, Parkside, Best start... - Community/whānau to engage with cultural celebrations and performances, <p>Te Ara Mātuaranga o Ngāti Tamaoho Evaluate and prioritize next steps to integrate initiatives of Te Ara Poutama o Ngāti Tamaoho</p> <p>Learning Partnership Learning at Ngākōroa 'open home' in school "Learning in Action" with curriculum focus/RP once a term</p> <p>Cultural celebrations with diverse groups with whānau involvement including Hunua Cultural</p> <p>Ngākōroa 101- curriculum and cultural narrative promotion. eg. ākonga are involved in bringing our cultural narrative to life through drama</p>				<p>Term 1 Buddy Reading with Parkside once a week. Community events Summer Picnic, Holi Run</p> <p>Term 2 Buddey reading Parkside</p> <p>Term 3 Learning in Action Maths Morning - Week 5. Multiple language weeks and performances. Whanau Consultation - Best start Whanau 'School Read' evening</p> <p>Term 4 New co-lead for cultural leadership. Events out of school/with whanau; Disco ,Ngākōroa Fun Day, Teen Brain, Cultural Festival, Carols in the Park, Diwali. Job description for Cultural and Community Leadership 2026</p>	<ul style="list-style-type: none"> • Leader – IMU – release time • Staff hui time. • Staff time after hours • Community Connect Co-ordinator time/wages time • Eftpos facilities • \$2000 budget 	<ul style="list-style-type: none"> • Members of the community are working with/using our students and the gardens. • Increase in school-based cultural events that whānau contribute. Whānau and students are leading cultural groups. • End of year Whānau survey demonstrates that Whānau understand Ngākōroa learning approaches and pedagogies
<p>Build self care, self awareness, and personal responsibility strategies within our young people.</p>	<p>Relational Practice (Mana Potential & Restorative Practice)</p> <ul style="list-style-type: none"> - Teachers and students use resources to enhance understanding of how Atua can be used as a tool for self reflection & regulation (MP) - Develop & strengthen systems to apply Mana Potential and school values in ways that build self awareness, regulation & responsibility; e.g restorative conversations with ākonga, whānau, agencies, IEPs, IBPS. - Equipping kaimahi to facilitate Wā Manaaki to enhance relationships, to self-regulate and manage stressful situations. 				<p>Term 1 A value and an atua each week as a focus school wide. Student voice is collected for co teaching NEMM</p> <p>Term 2 next steps Kaiako attending circles training</p>	<ul style="list-style-type: none"> • PLD time with RP facilitator (Leanne) and MP (Angeline) - Staff Hui - Lead Team (TL release time) - TOD 25th Feb 	<p>Akonga are using the mana potential framework to self regulate.</p> <p>Kaimahi are confident in facilitating relational practice conversations (RP survey Leanne)</p>

	<p>Health Curriculum Focus in T&L</p> <ul style="list-style-type: none"> - Demonstrating high expectations for students responsibility & self awareness, through schoolwide and hāpori norms & routines <p>Collaborative Practice</p> <ul style="list-style-type: none"> - Co-teaching practice increase differentiation and self directed opportunities for students, - Tuakana Teina is evident in learning activities and programs, 	<p>Health focus with programs from KA</p> <p>Term 3 Updated goal and check in sheets for tamariki Checks in all spaces Co-Teaching workshops with Mark Osborne in Week 3.</p> <p>Term 4 Maximise opportunities for our harakeke leaders to host visitors and lunchtime activities</p>		<p>Mid year “Me and my school” survey results indicate that:</p> <ul style="list-style-type: none"> ● School tikanga and hāpori kawa are used by students to demonstrate responsibility for self. ● Mana Potential is being applied with consistency
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Annual Planning - Action Plan for 2025


Additional Work Streams Beyond Strategic Initiatives That Require Time and Attention Beyond BAU

To meet or exceed the Government’s target for 80% of students to attend regularly, that is to attend school more than 90% of the time.

- Ongoing gathering, comparing and reporting of data - Term by term monitoring of improvements
Termly Reports Every Day Matters, Reports from CEAT
- Responding to all absence with STAR Stepped Attendance Response
System is clear people engaged as necessary Next steps- a visual flowchart for this system. **Next steps make a folder with flowchart but also shared messaging for different scenarios (medical cert, holidays etc).**
- Using a relationships first approach fosters continued positive partnerships between families and school:
 - Personal contact made (escalating from teacher → SLT → Truancy Service if needed) - Record in HERO
 - Work with families to overcome challenges that impact on attendance, referrals to support agencies where needed.
All students with chronic absence have been identified and working with individual families on their unique challenges.
 - Notice & celebrate positive improvements with students and their families - Record in HERO.
21 students celebrated for 100% attendance term 1, 21 students celebrated for 100% attendance term 3
- Educate families about correlation between attendance and achievement on transition, through newsletters and through whanau learning hui.
Attendance messaging to community: Ngākōroa 101 sessions for NE whānau, whānau hui beg term , at individual learning hui, end of term assembly
Next steps - bites sized messaging via hero
Identify trends in Me and My School, Whānau Surveys and/or Wellbeing @ School Surveys that may impact on attendance - act accordingly. **Next steps collecting & collation term 2, Strategic consultation with both whānau and tamariki.**

Attendance

Relentless focus on Attendance for those students who have inconsistent attendance data



Success Measured through Term by Term Attendance Data Reports



Ngākōroa School

Analysis of 2025 Achievement and Progress

Background

At the middle and end of each year, kaiako uses curriculum level expectations to gather information about ākonga achievement in Reading, Writing, and Mathematics. The curriculum level 'judgements' made for each student are based on a combination of assessment results, observations of ākonga during learning tasks, and work completed across the curriculum.

This report is a summary of curriculum levels achieved across the whole school in Reading, Writing and Mathematics, including a breakdown of gender and ethnicity, and also the progress for students for whom we have more than 12 months data. Kaiako analyse the achievement data for individuals and group trends within their whānau and hāpori and year levels. Their analysis at this level informs their planning for learning programmes.

While our planning and teaching are guided by the refreshed New Zealand Curriculum, *Te Mātaiaho*, we have assessed against the previous New Zealand Curriculum at the end of the year. This staged approach as we transition between curriculum ensures continuity and clarity for whānau and staff while the Ministry assessment tools and reporting guidelines that align especially with the refreshed curricula are still evolving.

We look to adopt new assessment tools and reporting levels in 2026 as the requirements are finalised by the Ministry of Education.

The terminology we use to categorise and present this information is:

Achievement against expected

- **Towards:** 12 or months or more behind where we expect them to be for their age.
- **Within:** 9 months (either side) of where we would expect them to be.
- **Beyond:** 12 months or more above where we would expect them to be for their age.

Rates of progress

- **Expected Progress**
 - Over 6 months - 1 sublevel (1/4 curriculum level)
 - Over 12 months - 2 sublevels (1/2 curriculum level)
 - Over 24 months - 4 sublevels (1 curriculum level)
- **Accelerated Progress** more sublevels over the timeframes described above.
- **Slower than expected:** fewer sublevels over the timeframes described above.

Overview

Achievement information for 2025 shows that many ākonga are making meaningful progress, with clear strengths in mathematics and encouraging short-term progress across all learning areas. The data also provides useful direction for continued improvement—particularly in literacy and in strengthening equity for Māori learners, Pasifika learners, and boys in writing. This positions the kura well to take deliberate, evidence-informed next steps that build on current strengths and accelerate success for all learners.

Across reading, writing, and mathematics, several consistent themes are evident:

Mathematics provides stability and confidence as the strongest learning area.

Strong short-term progress demonstrates responsive teaching and learner engagement.

Sustained acceleration over 12–24 months is an area for continued development.

Equity remains a key priority, particularly for Māori learners, Pasifika learners, and boys in writing.

These insights provide a clear and positive direction for strategic action in 2026.

Reading

Reading achievement remains a relative strength within literacy, with over half of students achieving within or beyond expectation. A strong majority of learners made expected or accelerated progress over shorter timeframes, indicating that teaching approaches are supporting movement in learning.

Disparity remains evident for Māori learners and, to a lesser extent, for boys, highlighting an important focus for 2026.

Writing

Writing presents the greatest opportunity for improvement and impact. Just under half of learners are currently achieving within or beyond expectation. Encouragingly, more than half of students made expected or accelerated progress over six months, suggesting that recent teaching focus and interventions are beginning to shift outcomes.

Achievement for girls is notably stronger than for boys, and Māori learner achievement remains an important priority. The clarity of this data gives strong direction for culturally responsive and gender-responsive teaching approaches in 2026.

Mathematics

Mathematics continues to be a positive area of performance, with around two-thirds of learners achieving at or above expectation. Short-term progress rates are encouraging and reflect effective teaching practice and learner engagement.

While some longer-term progress trends indicate the need for continued focus, mathematics provides a strong platform from which to build learner confidence and support success across the wider curriculum. Equity gaps remain for Māori and Pasifika learners, though these are less pronounced than in writing.

The 2025 data highlights both encouraging progress and clear opportunities for growth. Mathematics remains a strength, short-term progress is positive across the curriculum, and writing provides a focused opportunity for acceleration and equity improvement.

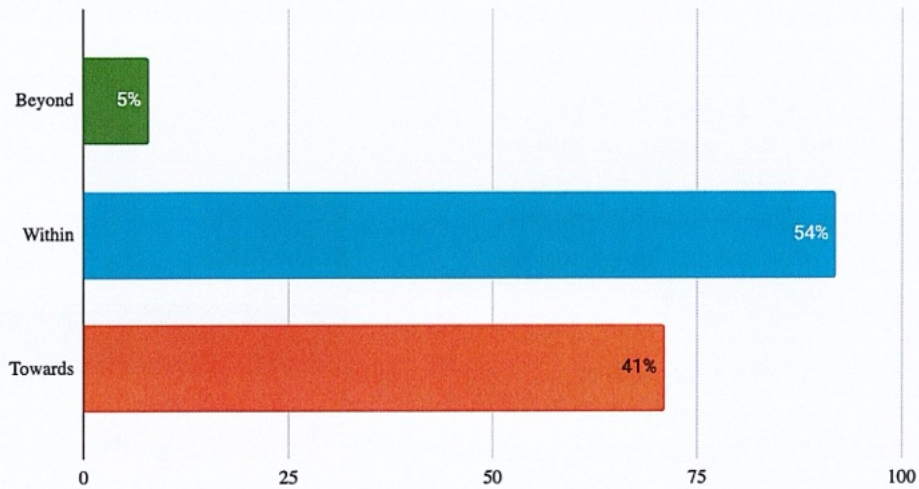
With deliberate, culturally responsive, and evidence-based action in 2026, the kura is well positioned to lift achievement, strengthen equity, and ensure success for every learner.

Reading 2025 End of Year Student Achievement and Progress

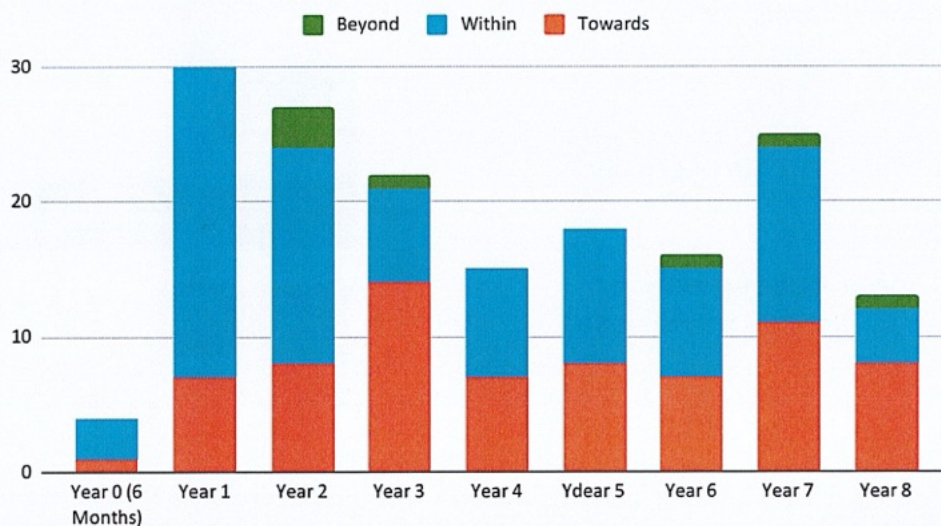
Based on Curriculum Judgements for Reading in December of 2025

The 171 students included in this data set is based on the judgments kaiako made against the curriculum expectations for the end of 2025.

Whole School Reading End of Year 2025



Reading Achievement Against Year Level Expectation



Reading Equity Comparisons

Percentage of Ākonga "Within or Beyond" Expectation (in brackets is the number of ākonga in the cohort).

	ALL	Male	Female	Māori	Pasifika	Asian	Pakeha
End 2025	59% (171)	54% (88)	60% (83)	39% (58)	52% (42)	74% (70)	60% (10)
End 2024	64% (158)	58% (74)	69% (84)	57% (35)	65% (40)	66% (60)	81% (11)
End 2023	68% (90)	64% (42)	71% (48)	55% (22)	58% (24)	79% (24)	86% (14)
End 2022	76% (50)	78% (23)	74% (27)	67% (12)	63% (16)	100% (12)	80% (10)

NB: The small numbers in these cohort groups mean these percentage comparisons should be interpreted with caution; 1 ākonga means approx 10% difference in some ethnicity data groups.

Reading Student Progress Data 2025

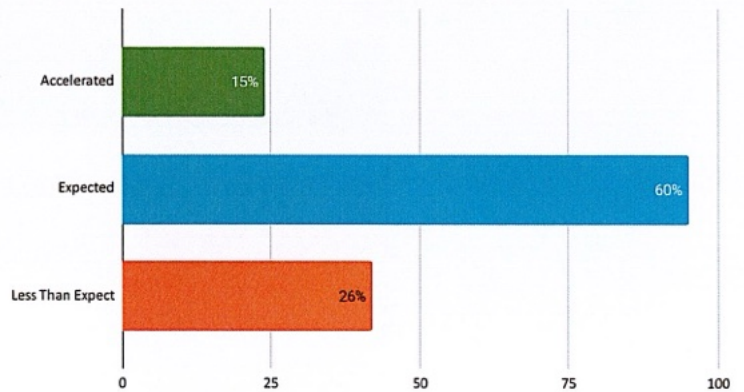
The Curriculum Levels from the NZ Curriculum can often take 2 years (or more) of learning to achieve. Each of the curriculum levels have been broken down into four sub levels. This is to help show **progression within the levels** over shorter periods of time, e.g expected progression of 2 sublevels per year, and 4 sublevels (one whole level) over two years.

Reading Student Progress over 6 months

We have **171 students** for whom we have achievement data over a period of 6 months (or more) in Reading. The following graphs show their rates of progression over the 6 months from July 2025.to December

- 75% of students made expected or accelerated progress in this 6 month period.

Reading Progress Over 6 Months: July 25 - Dec 25

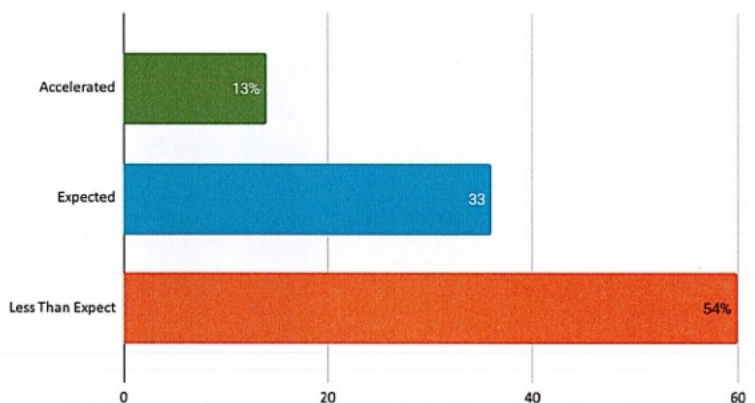


Reading Student Progress over 12 months

We have **110 students** for whom we have achievement data over a period of 12 months (or more) in Reading. The following graphs show their rates of progression over the 12 months from December 2024 to December 2025.

- 46% of students made expected or accelerated progress in this 12 month period.

Reading Progress Over 1 Year: Dec 24 - Dec 25

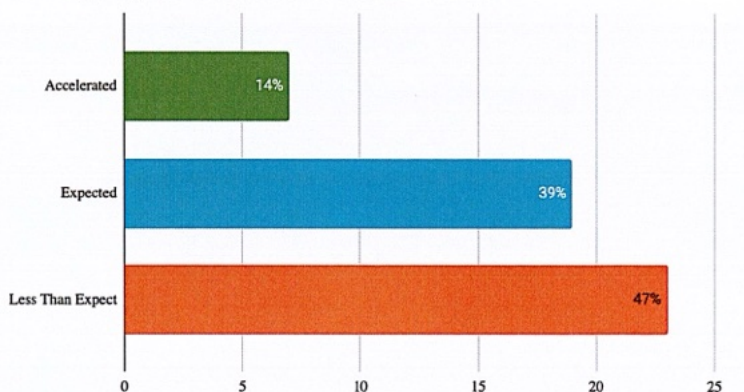


Reading Student Progress over 24 months

We have **49 students** for whom we have achievement data over a period of 24 months in Reading. The following graphs show their rates of progress over the past 12 months from December 2023 to December 2025.

- 53% of students made expected or accelerated progress in this 24month period.

Reading Progress Over 2 Years: Dec 23 - Dec 25

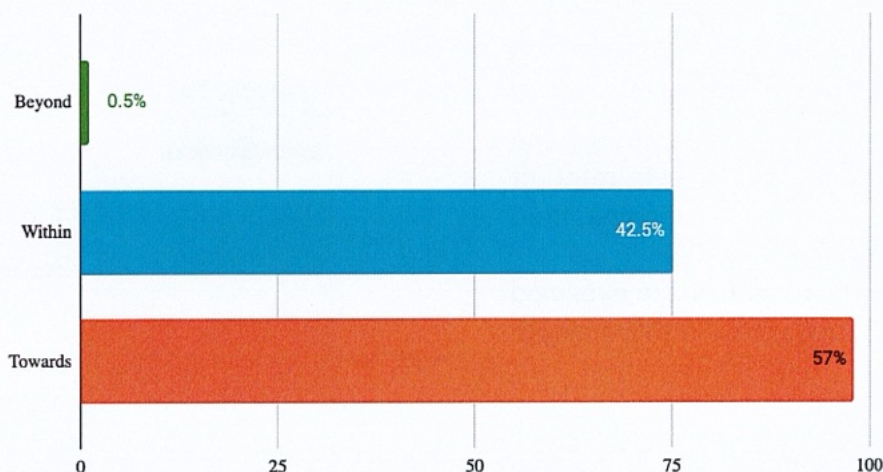


WRITING 2026 Baseline Data

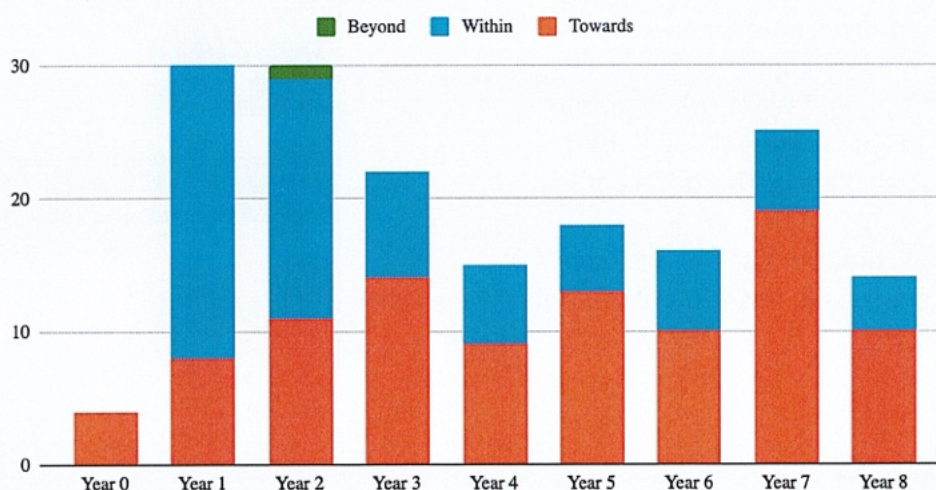
Based on Curriculum Judgements Writing in December of 2025

The 174 students included in this data set is based on the judgments kaiako made against the curriculum expectations at the end of 2025.

Whole School Writing End of Year Achievement



Writing Achievement Against Year Level Expectation



Writing Equity Comparisons

Percentage of Ākonga "Within or Beyond" Expectation (in brackets is the number of ākonga in the cohort).

	ALL	Male	Female	Māori	Pasifika	Asian	Pakeha
End 2025	43% (171)	35% (88)	51% (83)	24% (58)	36% (42)	61% (70)	40% (10)
End 2024	56% (158)	47% (74)	65% (84)	52% (35)	52% (40)	60% (60)	73% (11)
End 2023	47% (90)	52% (42)	63% (48)	42% (22)	38% (24)	92% (24)	79% (14)
End 2022	58% (50)	52% (23)	63% (27)	42% (12)	38% (16)	92% (12)	70% (10)

NB: The small numbers in these cohort groups mean these percentage comparisons should be interpreted with caution; 1 ākonga means approx 10% difference in some ethnicity data groups.

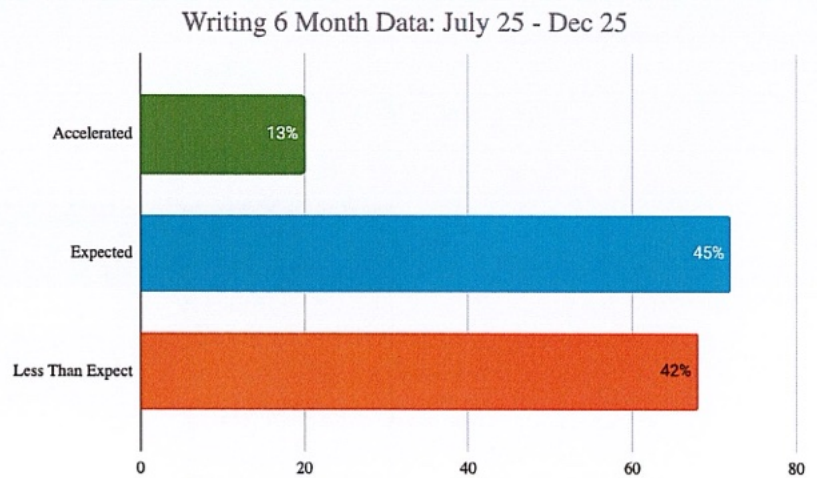
Writing Student Progress Data 2025

The Curriculum Levels from the NZ curriculum can often take 2 years (or more) of learning to achieve. Each of the curriculum levels have been broken down into four sub levels. This is to help show **progression within the levels** over shorter periods of time, e.g expected progression of 2 sublevels per year, and 4 sublevels (one whole level) over two years.

Writing; Progress over 6 months

We have **171 students** for whom we have achievement data over a period of 6 months (or more) in Writing. The following graphs show their rates of progression over the 6 months from July 2025 to December 2025

- 58% of students make expected or accelerated progress in this 6 month period.

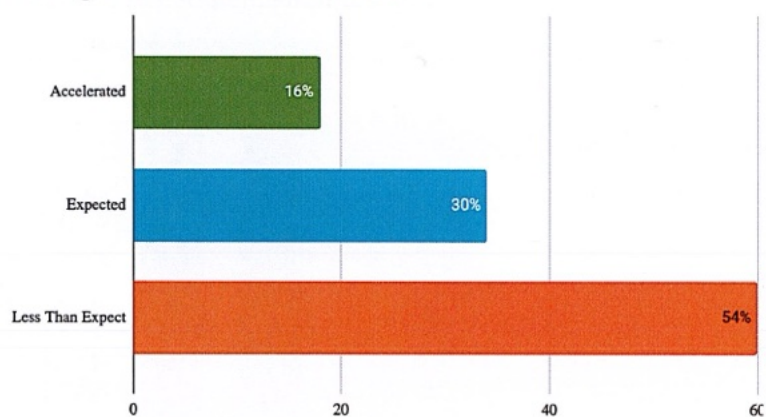


Writing; Progress over 12 months

We have **112 students** for whom we have achievement data over a period of 12 months (or more) in Reading. The following graphs show their rates of progression over the 12 months from December 2024 to December 2025.

- 46% of students make expected or accelerated progress in this 12month period.

Writing 1 Year Data: Dec 24 - Dec 25

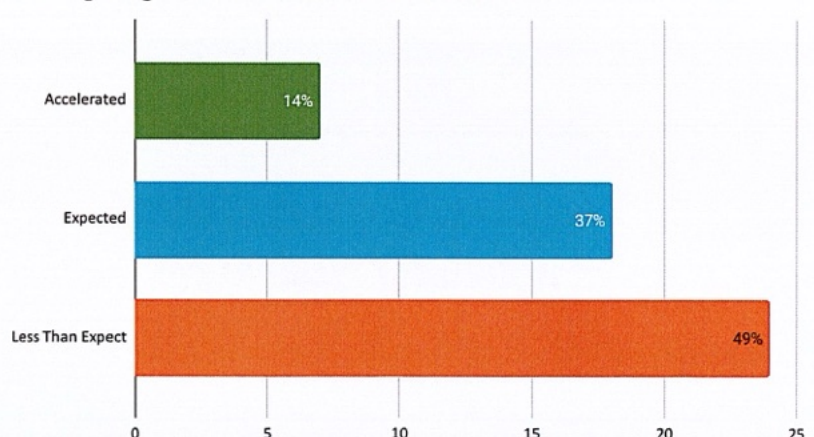


Writing; Progress over 24 months

We have **49 students** for whom we have achievement data over a period of 24 months in Reading. The following graphs show their rates of progress over the past 12 months from July 2023 to July 2025.

- 51% of students have made expected or accelerated progress in this 24 month period.

Writing Progress over 2 Years: Dec 23 - Dec 25

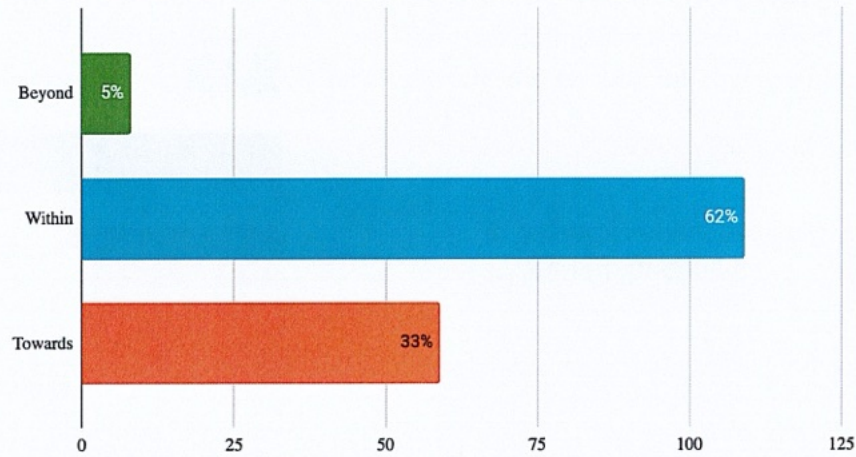


MATHEMATICS End of 2025 Curriculum Achievement

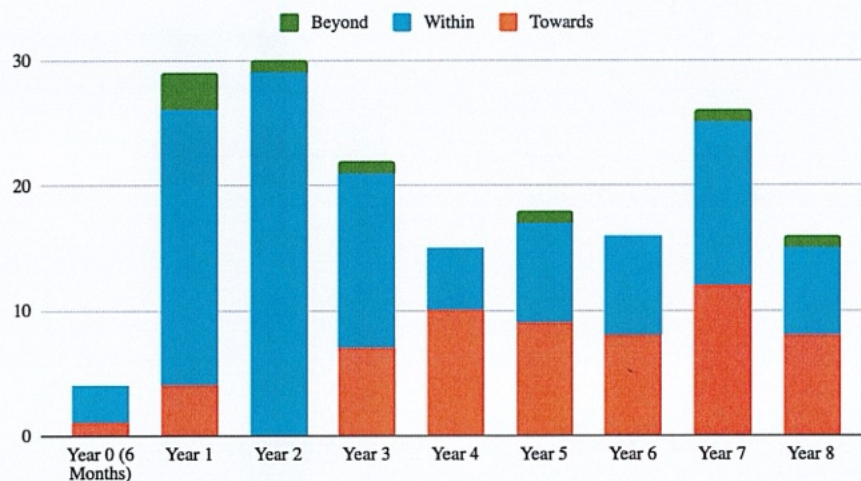
Based on Curriculum Judgements from Mathematics December 2025

The 171 students included in this data set is based on the judgments kaiako made against the curriculum expectations at the end of 2025.

Whole School Mathematics End of 25 Achievement Data



Mathematics Achievement against Year Level Expectations



Mathematics Equity Comparisons

Percentage of Ākonga "Within or Beyond" Expectation (in brackets is the number of ākonga in the cohort).

Cohort	ALL	Male	Female	Māori	Pasifika	Asian	Pakeha
End 2025	65% (171)	61% (88)	69% (83)	49% (57)	47% (42)	84% (70)	80% (10)
End 2024	69% (158)	67% (74)	70% (84)	64% (35)	63% (40)	75% (60)	55% (11)
End 2024	72% (90)	87% (42)	59% (48)	67% (22)	63% (24)	83% (24)	80% (14)
End 2022	72% (50)	87% (23)	59% (27)	67% (12)	63% (16)	83% (12)	80% (10)

NB: The small numbers in these cohort groups mean these percentage comparisons should be interpreted with caution; 1 ākonga means approx 10% difference in some ethnicity data groups.

Mathematics Student Progress Data 2025

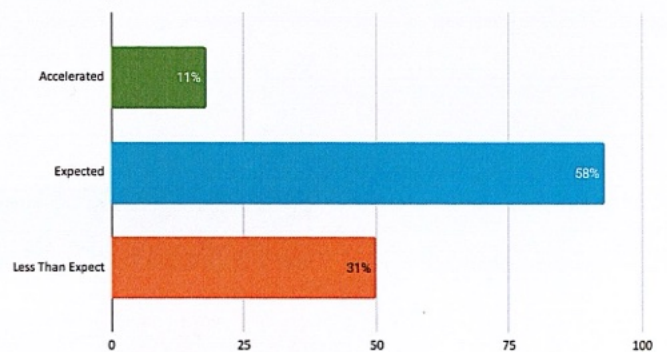
The Curriculum Levels form the NZ curriculum can often take 2 years (or more) of learning to achieve. Each of the curriculum levels have been broken down into four sub levels. This is to help show **progression within the levels** over shorter periods of time, e.g expected progression of 2 sublevels per year, and 4 sublevels (one whole level) over two years.

Mathematics Student Progress over 6 months

We have **171 students** for whom we have achievement data over a period of 6 months (or more) in Mathematics. The following graphs show their rates of progression over the 6 months from July 2025 to December 2025.

- 69% of students have made expected or accelerated progress in this 6 month period.

Maths Progress Over 6 Months: July 25 - Dec 25

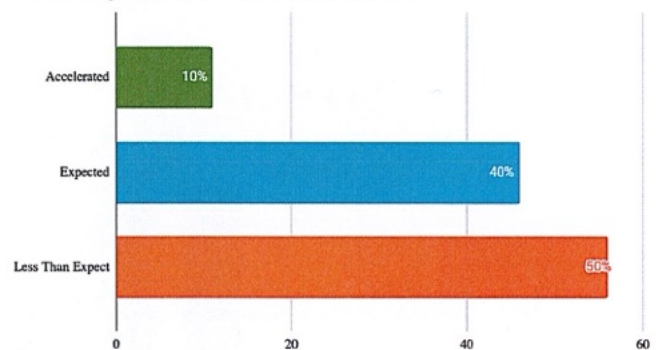


Mathematics Student Progress over 12 months

We have **113 students** for whom we have achievement data over a period of 12 months (or more) in Reading. The following graphs show their rates of progression over the 12 months from December 2024 to December 2025.

- 50% of students have made expected or accelerated progress in this 12 month period.

Maths Progress Over 1 Year Dec 24 - Dec 25

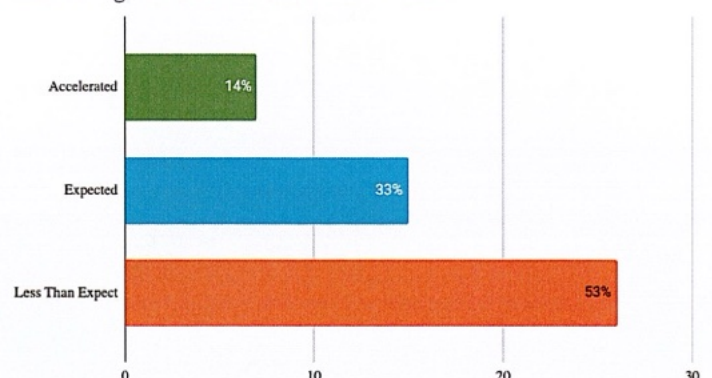


Mathematics Student Progress over 24 months

We have **49 students** for whom we have achievement data over a period of 24 months in Reading. The following graphs show their rates of progress over the past 12 months from December 2023 to December 2025.

- 47% of students have made expected or accelerated progress in this 24 month period.

Maths Progress Over 2 Years: Dec 23 - Dec 25





Ngākōroa School
Compliance as a Good Employer
2025

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

Reporting on the Principles of being a Good Employer (section 597 of the Act)	
How have you met your obligations to provide good and safe working conditions?	<p>To meet our obligations, Ngākōroa School takes a number of steps, including:</p> <ul style="list-style-type: none">● Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.● Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.● Providing appropriate personal protective equipment (PPE) when necessary.● Maintaining equipment and machinery to ensure they are safe to use.● Ensuring that the workplace is clean and well-maintained.● Encouraging employees to report any hazards or safety concerns they encounter.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<p>Ngākōroa School's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>Through School Docs we have an EEO policy that emphasises Ngākōroa School's commitment to fairness and equal opportunities.</p> <p>The school has a system for employees to report discrimination or harassment, although we have not yet had any complaints. Our intention is to always take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>

<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We use objective methods such as structured interviews and consistent referees reports to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives.</p> <p>We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made.</p>
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	<p>This helps to ensure that the selection process can be reviewed and audited if necessary.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p>The limited pool of candidates applying for positions recently, makes it challenging for the diversity in our workforce to reflect our student population, this is a continual reference point for us during decision making.</p> <p>We undertake regular Taha Māori review to understand the aims and aspirations of our Māori community, and to identify their employment and education needs. The intention is that this will generally be done with face to face hui, one family at a time.</p> <p>We develop policies and programs that reflect Māori aspirations and needs, such as ensuring Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p>

<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offering flexible scheduling.</p>

///\\//\\//\\// Bringing Learning to Life ///\\//\\//\\// Kawea te Mātauranga ki te Whāiao ki Te Ao Mārama ///\\//\\//\\//

	<p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p> <p>NB: We struggle to increase gender diversity in our workforce due to the limited candidates other than women, we have to select from. This is something we are conscious of during recruitment processes, with many of the above statements for women equally as applicable to finding gender balance (ie: attracting men or those of neutral gender) at our school.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>We currently have no persons employed with disabilities.</p>

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

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

NGĀKŌROA SCHOOL



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	748
Principal:	Andrea Fulton
School Address:	1 Rorotu Ave, Karaka 2113
School Postal Address:	1 Rorotu Ave, Karaka 2113
School Phone:	09-553-7040
School Email:	admin@ngakoroa.school.nz
Accountant / Service Provider:	

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Adrian Hilton	Presiding Member	2025 Triennial Parent Election	Sept-28
Andrea Fulton	Principal	ex Officio	
Monique Henry	Iwi Appointee	Iwi Appointed	Sept-25
Maakla Potini	Iwi Appointee	Iwi Appointed	n/a
Kimberley Leacey	Parent Representative	Elected	Mar-25
Bryan Griffiths	Parent Representative	Elected	Mar-25
Sristhi Kanihama	Parent Representative	Elected	Sept-28
Nic Powell	Staff Representative	Elected	Sept-25
Jacqui Methven	Staff Representative	Elected	Sept-28
Joanna Corona	Parent Representative	Casual Vacancy by Selection	Sept-25
Joanna Corona	Parent Representative	Elected	Sept-28
Calvin Tan	Parent Representative	Casual Vacancy by Selection	Sept-25
Dayal Kodippily	Student Representative	Elected	Sept-28

NGĀKŌROA SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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2	Statement of Comprehensive Revenue and Expense
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4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	Independent Auditor's Report

Ngākōroa School

Statement of Responsibility

For the year ended 31 December 2025

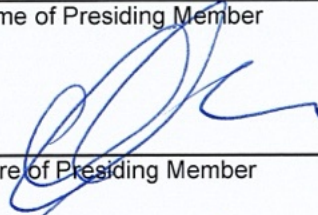
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

Adrian Hilton.
Full Name of Presiding Member


Signature of Presiding Member

28-5-26
Date

Andrea Fulton
Full Name of Principal


Signature of Principal

28-05-26
Date

Ngākōroa 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	3,645,410	3,415,026	3,504,676
Locally Raised Funds	3	46,744	41,500	85,779
Interest		26,635	12,000	34,158
Total Revenue		3,718,789	3,468,526	3,624,613
Expense				
Locally Raised Funds	3	7,043	8,750	4,436
Learning Resources	4	1,685,601	1,412,838	1,327,071
Administration	5	293,157	303,590	304,318
Interest		2,368	1,500	1,293
Property	6	1,705,113	1,869,644	1,862,039
Loss on Disposal of Property, Plant and Equipment		254	-	1,194
Total Expense		3,693,536	3,596,322	3,500,351
Net Surplus / (Deficit) for the year		25,253	(127,796)	124,262
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		25,253	(127,796)	124,262

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

Ngākōroa School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		1,384,413	1,365,368	1,256,720
Total comprehensive revenue and expense for the year		25,253	(127,796)	124,262
Contribution - Furniture and Equipment Grant		-	-	3,431
Equity at 31 December		1,409,666	1,237,572	1,384,413
Accumulated comprehensive revenue and expense		1,409,666	1,237,572	1,384,413
Equity at 31 December		1,409,666	1,237,572	1,384,413

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.

Ngākōroa 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	212,896	18,943	32,918
Accounts Receivable	8	130,776	115,452	115,452
GST Receivable		5,003	14,678	14,678
Prepayments		12,470	5,286	5,286
Inventories	9	239	-	-
Investments	10	550,000	550,000	600,000
		<u>911,384</u>	<u>704,359</u>	<u>768,334</u>
Current Liabilities				
Accounts Payable	12	170,305	133,274	114,229
Finance Lease Liability	13	10,474	7,582	6,956
		<u>180,779</u>	<u>140,856</u>	<u>121,185</u>
Working Capital Surplus/(Deficit)		730,605	563,503	647,149
Non-current Assets				
Property, Plant and Equipment	11	695,953	681,607	752,385
		<u>695,953</u>	<u>681,607</u>	<u>752,385</u>
Non-current Liabilities				
Finance Lease Liability	13	16,892	7,538	15,121
		<u>16,892</u>	<u>7,538</u>	<u>15,121</u>
Net Assets		<u>1,409,666</u>	<u>1,237,572</u>	<u>1,384,413</u>
Equity		<u>1,409,666</u>	<u>1,237,572</u>	<u>1,384,413</u>

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

Ngākōroa School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		722,320	765,026	592,643
Locally Raised Funds		56,598	41,500	75,650
Goods and Services Tax (net)		9,675	-	(6,010)
Payments to Employees		(348,299)	(311,249)	(201,458)
Payments to Suppliers		(295,157)	(492,295)	(276,089)
Interest Paid		(2,368)	(1,500)	(1,293)
Interest Received		29,921	12,000	42,193
Net cash from/(to) Operating Activities		172,690	13,482	225,636
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(34,390)	(67,000)	(275,269)
Purchase of Investments		-	50,000	(50,000)
Proceeds from Sale of Investments		50,000	-	-
Net cash from/(to) Investing Activities		15,610	(17,000)	(325,269)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,431
Finance Lease Payments		(8,322)	(10,457)	(6,854)
Net cash from/(to) Financing Activities		(8,322)	(10,457)	(3,423)
Net increase/(decrease) in cash and cash equivalents		179,978	(13,975)	(103,056)
Cash and cash equivalents at the beginning of the year	7	32,918	32,918	135,974
Cash and cash equivalents at the end of the year	7	212,896	18,943	32,918

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Ngākōroa School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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 11.

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 13. Future operating lease commitments are disclosed in note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery and 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 material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Intangible Assets	3 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

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

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

l) Accounts Payable

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

m) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

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

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	720,225	476,526	593,820
Teachers' Salaries Grants	1,256,039	950,000	1,051,764
Use of Land and Buildings Grants	1,521,630	1,700,000	1,696,510
Ka Ora, Ka Ako - Healthy School Lunches Programme	141,147	159,000	158,698
Other Government Grants	6,369	129,500	3,884
	<u>3,645,410</u>	<u>3,415,026</u>	<u>3,504,676</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	2,589	500	16,893
Fees for Extra Curricular Activities	21,374	15,000	12,683
Trading	448	-	175
Fundraising and Community Grants	1,333	-	20,824
Other Revenue	21,000	26,000	35,204
	<u>46,744</u>	<u>41,500</u>	<u>85,779</u>
Expense			
Extra Curricular Activities Costs	5,765	7,500	3,532
Trading	585	750	875
Fundraising and Community Grant Costs	693	500	29
	<u>7,043</u>	<u>8,750</u>	<u>4,436</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>39,701</u>	<u>32,750</u>	<u>81,343</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	41,175	74,800	43,436
Information and Communication Technology	5,185	11,100	6,320
Employee Benefits - Salaries	1,511,143	1,160,410	1,151,363
Staff Development	22,296	22,500	15,453
Depreciation	104,179	141,278	109,075
Other Learning Resources	1,623	2,750	1,424
	<u>1,685,601</u>	<u>1,412,838</u>	<u>1,327,071</u>

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	10,525	8,695	8,695
Board Fees and Expenses	6,862	8,500	5,785
Operating Leases	2,749	5,500	2,364
Other Administration Expenses	56,476	52,050	52,859
Employee Benefits - Salaries	64,684	60,045	63,158
Insurance	4,414	3,500	7,215
Service Providers, Contractors and Consultancy	6,300	6,300	5,544
Ka Ora, Ka Ako - Healthy School Lunches Programme	141,147	159,000	158,698
	<u>293,157</u>	<u>303,590</u>	<u>304,318</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	61,176	55,350	53,750
Heat, Light and Water	43,354	40,000	38,956
Repairs and Maintenance	14,703	10,500	15,670
Use of Land and Buildings	1,521,630	1,700,000	1,696,510
Employee Benefits - Salaries	42,564	40,794	39,417
Other Property Expenses	21,686	23,000	17,736
	<u>1,705,113</u>	<u>1,869,644</u>	<u>1,862,039</u>

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

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	212,896	18,943	32,918
Cash and cash equivalents for Statement of Cash Flows	<u>212,896</u>	<u>18,943</u>	<u>32,918</u>

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	275	10,129	10,129
Receivables from the Ministry of Education	4,274	-	-
Interest Receivable	5,358	8,644	8,644
Teacher Salaries Grant Receivable	120,869	96,679	96,679
	<u>130,776</u>	<u>115,452</u>	<u>115,452</u>
Receivables from Exchange Transactions	5,633	18,773	18,773
Receivables from Non-Exchange Transactions	125,143	96,679	96,679
	<u>130,776</u>	<u>115,452</u>	<u>115,452</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	239	-	-
	<u>239</u>	<u>-</u>	<u>-</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	550,000	550,000	600,000
	<u>550,000</u>	<u>550,000</u>	<u>600,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	213,007	11,532	-	-	(19,792)	204,747
Furniture and Equipment	464,938	18,420	-	-	(52,581)	430,777
Information and Communication Technology	36,576	3,897	-	-	(20,454)	20,019
Motor Vehicles	1,637	-	-	-	(185)	1,452
Leased Assets	20,791	13,611	-	-	(9,202)	25,200
Library Resources	15,436	287	-	-	(1,965)	13,758
	<u>752,385</u>	<u>47,747</u>	<u>-</u>	<u>-</u>	<u>(104,179)</u>	<u>695,953</u>

The net carrying value of furniture and equipment held under a finance lease is \$25,200 (2024: \$20,791)

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 - Crown	258,594	(53,847)	204,747	237,101	(24,094)	213,007
Furniture and Equipment	577,211	(146,434)	430,777	568,752	(103,814)	464,938
Information and Communication Technology	156,869	(136,850)	20,019	152,972	(116,396)	36,576
Motor Vehicles	1,854	(402)	1,452	1,854	(217)	1,637
Leased Assets	41,602	(16,402)	25,200	27,991	(7,200)	20,791
Library Resources	20,797	(7,039)	13,758	20,595	(5,159)	15,436
	<u>1,056,927</u>	<u>(360,974)</u>	<u>695,953</u>	<u>1,009,265</u>	<u>(256,880)</u>	<u>752,385</u>

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	22,254	6,251	6,251
Accruals	10,525	8,695	8,695
Banking Staffing Overuse	-	19,045	-
Employee Entitlements - Salaries	134,085	97,392	97,392
Employee Entitlements - Leave Accrual	3,441	1,891	1,891
	<u>170,305</u>	<u>133,274</u>	<u>114,229</u>
Payables for Exchange Transactions	170,305	133,274	114,229
	<u>170,305</u>	<u>133,274</u>	<u>114,229</u>

The carrying value of payables approximates their fair value.

13. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	12,984	12,500	8,620
Later than One Year	19,156	11,750	16,753
Future Finance Charges	(4,774)	(9,130)	(3,296)
	<u>27,366</u>	<u>15,120</u>	<u>22,077</u>
Represented by			
Finance lease liability - Current	10,474	7,582	6,956
Finance lease liability - Non current	16,892	7,538	15,121
	<u>27,366</u>	<u>15,120</u>	<u>22,077</u>

14. Related Party Transactions

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

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

15. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	2,745	2,910
<i>Leadership Team</i> Remuneration	483,299	265,484
Full-time equivalent members	5.00	2.00
Total key management personnel remuneration	486,044	268,394

There are six members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has Finance (two members) and Property (two members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140-150
Benefits and Other Emoluments	1 - 5	1-5

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
100 - 110	3	0
110 - 120	1	0
120 - 130	0	1
	4.00	1.00

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

16. Compensation and Other Benefits Upon Leaving

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

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

17. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

18. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$nil (2024:\$nil)

(b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments

19. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	212,896	18,943	32,918
Receivables	130,776	115,452	115,452
Investments - Term Deposits	550,000	550,000	600,000
Total financial assets measured at amortised cost	<u>893,672</u>	<u>684,395</u>	<u>748,370</u>

Financial liabilities measured at amortised cost

Payables	170,305	133,274	114,229
Finance Leases	27,366	15,120	22,077
Total financial liabilities measured at amortised cost	<u>197,671</u>	<u>148,394</u>	<u>136,306</u>

20. Events After Balance Date

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



NGĀKŌROA SCHOOL

Kawea te Mātauranga ki te Whaiao ki Te Ao Mārama

Bringing learning to life

Kiwisport Statement -

For the year ended 31 December 2025

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2025 the school received Kiwisport funding of \$2,970.04 excl GST. This funding was spent in the entirety on bus fees to transport students to and from swimming lessons at Patumahoe/Fulton swim school.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NGĀKŌROA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Ngākōroa School (the School). The Auditor-General has appointed me, Sungesh Singh, using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30.05.26. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

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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, 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.

A handwritten signature in black ink, appearing to read 'Sungesh Singh', is written over a horizontal line.

Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand