

# PARNELL SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

**Ministry Number:** 1436

**Principal:** Richard George

**School Address:** 48 St Stephens Avenue, Parnell

**School Postal Address:** 48 St Stephens Avenue, Parnell, Auckland, 1052

**School Phone:** 09 379 3008

**School Email:** office@parnell.school.nz

**Accountant / Service Provider:**

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

# PARNELL SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Parnell School

## Statement of Responsibility

For the year ended 31 December 2025

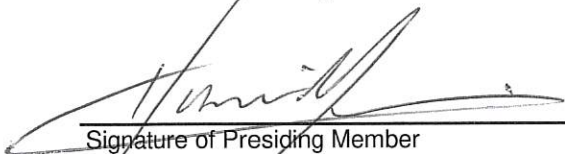
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

HISHAAM MIRZA  
Full Name of Presiding Member

  
Signature of Presiding Member

27/05/26  
Date

Richard Lloyd George  
Full Name of Principal

  
Signature of Principal

27/05/26  
Date

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

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	5,445,061	4,956,569	5,130,778
Locally Raised Funds	3	1,118,859	877,503	997,661
Interest		58,503	20,800	65,463
Gain on Sale of Property, Plant and Equipment		139	-	-
<b>Total Revenue</b>		<b>6,622,562</b>	<b>5,854,872</b>	<b>6,193,902</b>
<b>Expense</b>				
Locally Raised Funds	3	533,070	307,305	457,388
Learning Resources	4	3,899,125	3,665,949	3,553,496
Administration	5	366,671	400,118	330,975
Interest		2,243	2,100	2,999
Property	6	1,729,701	1,698,238	1,693,667
Loss on Disposal of Property, Plant and Equipment		1,375	-	-
<b>Total Expense</b>		<b>6,532,185</b>	<b>6,073,710</b>	<b>6,038,525</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>90,377</b>	<b>(218,838)</b>	<b>155,377</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>90,377</b>	<b>(218,838)</b>	<b>155,377</b>

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

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

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		2,324,963	2,310,556	2,354,308
Total comprehensive revenue and expense for the year		90,377	(218,838)	155,377
Contribution - Furniture and Equipment Grant		-	-	18,009
Contributions from the Ministry of Education - Te Mana Tuhono		43,841	-	-
Distributions to the Ministry of Education		-	-	(202,731)
<b>Equity at 31 December</b>		2,459,181	2,091,718	2,324,963
Accumulated comprehensive revenue and expense		2,459,181	2,091,718	2,324,963
<b>Equity at 31 December</b>		2,459,181	2,091,718	2,324,963

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.

**Parnell School**  
**Statement of Financial Position**  
As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	522,495	25,894	1,166,459
Accounts Receivable	8	352,918	282,271	330,080
GST Receivable		15,259	30,854	-
Prepayments		25,101	18,886	18,126
Inventories	9	346	277	254
Investments	10	1,152,010	912,394	955,686
Funds Receivable for Capital Works Projects	16	104,452	-	33,195
		<u>2,172,581</u>	<u>1,270,576</u>	<u>2,503,800</u>
<b>Current Liabilities</b>				
GST Payable		-	-	82,320
Accounts Payable	12	439,586	328,126	434,653
Provision for Asbestos Cleanup	23	92,926	-	-
Revenue Received in Advance	13	77,375	42,558	84,014
Provision for Cyclical Maintenance	14	83,346	47,667	63,226
Finance Lease Liability	15	14,347	17,486	17,700
Funds held for Capital Works Projects	16	-	-	533,142
		<u>707,580</u>	<u>435,837</u>	<u>1,215,055</u>
<b>Working Capital Surplus/(Deficit)</b>		1,465,001	834,739	1,288,745
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,092,833	1,365,907	1,120,869
		<u>1,092,833</u>	<u>1,365,907</u>	<u>1,120,869</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	76,431	84,691	74,718
Finance Lease Liability	15	22,222	24,237	9,933
		<u>98,653</u>	<u>108,928</u>	<u>84,651</u>
<b>Net Assets</b>		<u><u>2,459,181</u></u>	<u><u>2,091,718</u></u>	<u><u>2,324,963</u></u>
<b>Equity</b>		<u><u>2,459,181</u></u>	<u><u>2,091,718</u></u>	<u><u>2,324,963</u></u>

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

**Parnell School**  
**Statement of Cash Flows**  
For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,049,848	908,456	959,211
Locally Raised Funds		909,611	829,603	800,396
International Students		215,218	185,000	230,796
Goods and Services Tax (net)		(97,579)	-	113,174
Payments to Employees		(976,750)	(844,529)	(932,474)
Payments to Suppliers		(899,933)	(1,060,981)	(939,450)
Interest Paid		(2,243)	(8,100)	(2,999)
Interest Received		61,584	-	63,265
Net cash from/(to) Operating Activities		259,756	9,449	291,919
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(76,952)	(313,418)	(133,818)
Purchase of Investments		(196,323)	-	(43,295)
Net cash from/(to) Investing Activities		(273,275)	(313,418)	(177,113)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	18,009
Distributions to Ministry of Education		-	115,733	-
Finance Lease Payments		(11,566)	(20,485)	(11,435)
Funds Administered on Behalf of Other Parties		(618,879)	-	810,464
Net cash from/(to) Financing Activities		(630,445)	95,248	817,038
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(643,964)</b>	<b>(208,721)</b>	<b>931,844</b>
Cash and cash equivalents at the beginning of the year	7	1,166,459	234,615	234,615
<b>Cash and cash equivalents at the end of the year</b>	7	<b>522,495</b>	<b>25,894</b>	<b>1,166,459</b>

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

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

# Parnell School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

#### *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 15. Future operating lease commitments are disclosed in note 21b.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

Board-owned Buildings	20-40 years
Furniture and Equipment	3-40 years
Information and Communication Technology	3-10 years
Motor Vehicles	10 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The School carries out painting maintenance of the whole school over a 9 to 21 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **s) Financial Instruments**

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

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

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

**t) Borrowings**

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

**u) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

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

## 2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,041,497	917,506	974,255
Teachers' Salaries Grants	3,080,763	2,727,895	2,768,773
Use of Land and Buildings Grants	1,280,712	1,311,168	1,382,452
Other Government Grants	42,089	-	5,298
	5,445,061	4,956,569	5,130,778

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	167,607	185,859	175,144
Fees for Extra Curricular Activities	151,333	29,566	151,247
Trading	5,370	4,000	4,470
Fundraising and Community Grants	60,929	50,000	61,419
Other Revenue	815	336	210
International Student Fees	221,739	185,000	185,361
C4 Programme	511,066	422,742	419,810
	1,118,859	877,503	997,661
<b>Expense</b>			
Extra Curricular Activities Costs	115,795	-	108,895
Trading	878	240	273
Fundraising and Community Grant Costs	14,682	-	13,275
International Student - Other Expenses	29,091	15,000	9,490
C4 Programme	372,624	292,065	325,455
	533,070	307,305	457,388
<i>Surplus for the year Locally Raised Funds</i>	585,789	570,198	540,273

During the year ended December 2025, Principal travelled to Japan at a cost of \$13,009 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	139,045	159,140	121,308
Employee Benefits - Salaries	3,527,449	3,249,843	3,224,659
Staff Development	40,086	84,612	27,550
Depreciation	175,124	157,354	167,324
Other Learning Resources	2,590	3,000	2,029
Information and Communication Technology	14,831	12,000	10,626
	3,899,125	3,665,949	3,553,496

During the year ended 31 December 2025, the Principal travelled to Singapore and London at a cost of \$13,596 to attend the International Conference on Future of Education. The costs were funded by the Principal Professional Coaching and Wellbeing Support grant.

## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	11,530	11,482	11,040
Board Fees and Expenses	10,271	9,065	7,330
Operating Leases	4,650	4,651	4,650
Legal Fees	-	1,000	-
Other Administration Expenses	103,501	101,739	80,638
Employee Benefits - Salaries	207,808	244,021	198,171
Insurance	19,791	19,000	20,338
Service Providers, Contractors and Consultancy	9,120	9,160	8,808
	<u>366,671</u>	<u>400,118</u>	<u>330,975</u>

## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	85,272	88,367	87,385
Cyclical Maintenance	21,833	33,956	30,292
Heat, Light and Water	39,083	33,780	34,482
Repairs and Maintenance	207,013	122,391	72,647
Use of Land and Buildings	1,280,712	1,311,168	1,382,452
Employee Benefits - Salaries	68,865	78,560	61,616
Other Property Expenses	26,923	30,016	24,793
	<u>1,729,701</u>	<u>1,698,238</u>	<u>1,693,667</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	201,595	25,894	291,459
Short-term Bank Deposits	320,900	-	875,000
Cash and cash equivalents for Statement of Cash Flows	<u>522,495</u>	<u>25,894</u>	<u>1,166,459</u>

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

Of the \$522,495 Cash and Cash Equivalents \$77,375 is subject to restrictions for the following reasons:

- \$77,375 of Revenue Received in Advance is held by the school, as disclosed in note 13.

**8. Accounts Receivable**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	12,712	15,122	22,818
Receivables from the Ministry of Education	6,540	-	8,117
Interest Receivable	12,167	13,050	15,248
Teacher Salaries Grant Receivable	321,499	254,099	283,897
	<b>352,918</b>	<b>282,271</b>	<b>330,080</b>
Receivables from Exchange Transactions	24,879	28,172	38,066
Receivables from Non-Exchange Transactions	328,039	254,099	292,014
	<b>352,918</b>	<b>282,271</b>	<b>330,080</b>

**9. Inventories**

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Stationery	175	277	254
Uniforms	171	-	-
	<b>346</b>	<b>277</b>	<b>254</b>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	1,152,010	912,394	955,686
Total Investments	<b>1,152,010</b>	<b>912,394</b>	<b>955,686</b>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Board-owned Buildings	542,978	-	-	-	(24,647)	518,331
Furniture and Equipment	412,174	28,814	(1,731)	-	(94,171)	345,086
Information and Communication Technology	81,914	86,258	-	-	(28,033)	140,139
Motor Vehicles	23,892	-	-	-	(4,700)	19,192
Leased Assets	25,439	27,974	-	-	(18,555)	34,858
Library Resources	34,472	5,773	-	-	(5,018)	35,227
	<u>1,120,869</u>	<u>148,819</u>	<u>(1,731)</u>	<u>-</u>	<u>(175,124)</u>	<u>1,092,833</u>

The net carrying value of equipment held under a finance lease is \$34,858 (2024: \$25,439)

### Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Board-owned Buildings	975,663	(457,332)	518,331	975,663	(432,685)	542,978
Furniture and Equipment	1,405,960	(1,060,874)	345,086	1,403,070	(990,896)	412,174
Information and Communication Technology	519,459	(379,320)	140,139	460,932	(379,018)	81,914
Motor Vehicles	47,000	(27,808)	19,192	47,000	(23,108)	23,892
Leased Assets	63,470	(28,612)	34,858	57,140	(31,701)	25,439
Library Resources	161,262	(126,035)	35,227	157,264	(122,792)	34,472
	<u>3,172,814</u>	<u>(2,079,981)</u>	<u>1,092,833</u>	<u>3,101,069</u>	<u>(1,980,200)</u>	<u>1,120,869</u>

## 12. Accounts Payable

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	58,624	41,063	111,629
Accruals	9,030	6,557	11,040
Employee Entitlements - Salaries	348,097	254,099	283,897
Employee Entitlements - Leave Accrual	23,835	26,407	28,087
	<u>439,586</u>	<u>328,126</u>	<u>434,653</u>
Payables for Exchange Transactions	439,586	328,126	434,653
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>439,586</u>	<u>328,126</u>	<u>434,653</u>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
International Student Fees in Advance	76,957	38,043	83,478
Grants in Advance - Ministry of Education	-	2,619	-
Other Revenue In Advance	418	1,896	536
	77,375	42,558	84,014

### 14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	137,944	98,402	159,652
Increase/(decrease) to the Provision During the Year	21,833	33,956	30,292
Use of the Provision During the Year	-	-	(52,000)
Provision at the End of the Year	159,777	132,358	137,944
Cyclical Maintenance - Current	83,346	47,667	63,226
Cyclical Maintenance - Non current	76,431	84,691	74,718
	159,777	132,358	137,944

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

### 15. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	16,910	17,486	19,430
Later than One Year	25,117	24,237	10,608
Future Finance Charges	(5,458)	-	(2,405)
	36,569	41,723	27,633
<b>Represented by</b>			
Finance lease liability - Current	14,347	17,486	17,700
Finance lease liability - Non current	22,222	24,237	9,933
	36,569	41,723	27,633

## 16. Funds Held for Capital Works Projects

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

	2025	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
D/Clinic,M/Room,Shade Area		223351	(33,195)	33,195	-	-	-
ILE & DQLS Upgrade		232624	533,142	-	(637,594)	-	(104,452)
Totals			499,947	33,195	(637,594)	-	(104,452)

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(104,452)

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
D/Clinic,M/Room,Shade Area		223351	(219,364)	-	(16,562)	202,731	(33,195)
Cyclone Gabrielle Damage		241493	(441)	441	-	-	-
ILE & DQLS Upgrade		232624	(76,232)	630,000	(20,626)	-	533,142
Totals			(296,037)	630,441	(37,188)	202,731	499,947

### Represented by:

Funds Held on Behalf of the Ministry of Education	533,142
Funds Receivable from the Ministry of Education	(33,195)

## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	1,125	960
<i>Leadership Team</i>		
Remuneration	579,578	560,274
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	580,703	561,234

There are 6 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (3 members) committees that met 8 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

### 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	200 - 210	190 - 200
Benefits and Other Emoluments	6 - 7	5 - 6
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	8.00	9.00
110 - 120	8.00	1.00
120 - 130	2.00	2.00
	18.00	12.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-



## 20. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2025 the Board had capital commitments of \$228,557 as a result of entering the following contracts (2024: \$603,142).

Contract Name	Remaining Capital Commitment \$
ILE & DQLS Upgrade	228,557
<b>Total</b>	<b><u>228,557</u></b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

### (b) Operating Commitments

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

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2025	2025 Budget	2024
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	522,495	25,894	1,166,459
Receivables	352,918	282,271	330,080
Investments - Term Deposits	1,152,010	912,394	955,686
Total financial assets measured at amortised cost	<u>2,027,423</u>	<u>1,220,559</u>	<u>2,452,225</u>

### Financial liabilities measured at amortised cost

Payables	439,586	328,126	434,653
Finance Leases	36,569	41,723	27,633
Total financial liabilities measured at amortised cost	<u>569,081</u>	<u>369,849</u>	<u>462,286</u>

## 23. Events After Balance Date

### One-off Ministry of Education Grant (Asbestos in Coloured Sand Response)

In late 2025, a number of state and state-integrated schools were affected by asbestos contamination linked to coloured sand products. The contamination was identified in several products at the end of 2025, resulting in affected schools incurring various remediation and related costs, including:

- Licensed asbestos assessor reports
- Removal and disposal of asbestos-containing coloured sand
- Asbestos decontamination activities, including cleaning or removal of contaminated furniture, flooring, and wall linings, and obtaining asbestos clearance certificates
- Building remediation works, including replacement of carpets and/or acoustic wall linings

As a result, the School has recognised a provision for asbestos remediation of \$92,926 in the statement of financial position.

Subsequent to year end, in January 2026, the Ministry of Education announced a one-off grant to support affected schools with asbestos removal, decontamination, and related remediation costs arising from coloured sand. The School was approved for funding of \$94,953 (exc GST), which has been received and will be recognised as revenue in the 2026 financial year.

## 24. Comparatives

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

# Independent auditor's report

## **To the readers of the financial statements of Parnell District School for the year ended 31 December 2025**

The Auditor-General is the auditor of Parnell District 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.

### **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, 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 27 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 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 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

## Parnell School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Hishaam Mirza	Presiding Member	Elected	Sep 2028
Richard George	Principal	ex Officio	
Craig Wheatley	Parent Representative	Elected	Sep 2028
Gina Xu	Parent Representative	Elected	Sep 2028
Jo Wilkins	Parent Representative	Elected	Sep 2025
Liz Harte	Parent Representative	Elected	Sep 2028
Monika Wakeman	Parent Representative	Co-opted	Sep 2028
Andrew Bowring	Parent Representative	Co-opted	Sep 2025
Louise Mann	Staff Representative	Elected	Sep 2025
Gianluca Watson	Staff Representative	Elected	Sep 2028

## **Parnell School**

## **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$7,775 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2025 the Parnell School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



## Statement of Variance Reporting

School Name:	Parnell District School	School Number:	1436
Strategic Aim:	Design effective reporting methods with the community to ensure parents understand student achievement in core academic areas		
Annual Aim:	By the end of 2025, our parents receive easy-to-understand reports from Parnell District School. The reports are developed through a consultative process to ensure they have the information that is highly valued by our community, help our community understand where their child's achievement sits against the New Zealand Curriculum, and supports meaningful home-school partnerships in learning.		
Target:	<ul style="list-style-type: none"><li>• Parent survey following reporting process: how would you rate the understandability of the report you received 1-5, with an average rating of 3 or higher.</li><li>• Greater than 80% of parents attend student learning conferences or meet with their teacher to set learning goals and co-construct action plans</li></ul>		
Baseline Data:	Parent feedback (BOT Survey) indicates current reporting is hard to understand and lacks clarity for whānau.		

<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons for the variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>
<p>Use evidence from parent surveys and focus groups to design draft reporting</p>	<p>April 2025: Development of draft reports by DPs Kathryn Whelan and Anna Sephton using English and Mathematics and Statistics Curriculum documents released late 2024. Reports were created for just Year 1, Year 3, Year 5 and Year 8 at this stage. Each year level had a different set of indicators. Included in first draft: 12-15 indicators for English and Maths which were informed by the new curriculum documents 'Next steps' box for English and Mathematics Student reflection – Year 5-8 General comment box PAT results – Year 4-8 Effort grades for English and Maths Information about reporting at PDS Information about standardised testing (Year 4-8 only) May 2025: In the first week of May, we hosted opt-in consultation sessions with whānau. Five sessions were offered and delivered by members of the SLT and Board of Trustees. One session was hosted by Board member Gina Xu for our Mandarin language speakers. We had 54 attendees for these sessions. Attendees reflected the diversity of our community, with people from different ethnic and socio-economic backgrounds in attendance. The structure for the sessions was open and relaxed. Parents were given large sheets of paper with draft reports attached and asked to annotate and make notes on what they liked, didn't like, and what they felt was missing or superfluous.</p>	<p>The feedback received from parents at the consultation meetings was crucial in guiding us to create our final reports. Changes made after the consultation included: Changing working to be clearer to parents Adding written student reflections for all senior students Adapting working on standardised assessments Changing words used for each indicator  The high engagement by parents in reporting consultation resulted in us feeling confident that the new reports would be well received by parents.</p>	<p>Review and revise 2025 reports to ensure they align with the final curriculum documents which were released in Term 4 2025. Ensure reports meet expectations from Ministry about reporting expectations.</p>

<p>Link reporting to new curriculum expectations of achievement for broad groups (0-3, 4-6, 7-8)</p>	<p>The feedback gained from the consultation was then used to inform final reports which were presented to the Board of Trustees and Staff in June 2025.</p> <p>Reports were written to align with the curriculum expectations for each year level.</p>	<p>The expectations for each year level are clear and we felt it made more sense to create reports for each individual year level rather than in phases.</p>	
<p>Build connections between the newly developed PDS curriculum scheme, assessment practices, and meaningful reporting to parents.</p>	<p>The PDS Curriculum Outline is informed by the learning sequence for Structured Literacy (BSLA) and Maths No Problem.</p> <p>Teachers who were training in BSLA followed the programme as designed. This includes extensive assessment practices. The reports align with the sequence of learning. Teachers who were not training or trained in BSLA, referred to the PDS Curriculum Outline to inform their teaching of English.</p> <p>The PDS Curriculum Outline clearly states which Maths No Problem chapters and lessons teachers needed to be teaching each term.</p>		
<p>Communication programme to support parents' understanding of the PDS approach to reporting on student achievement</p>	<p>Learning Conferences were held the week following the release of the new reports. This gave parents and whānau the opportunity to meet with the class teacher to discuss their child's progress and achievement in more depth, and to gain clarity about next learning steps.</p> <p>The Ministry of Education has also released a Parent Portal for whānau to access online. This portal is designed to help families better understand what learning looks like for their child at their age and stage.</p> <p>We did not survey parents about the new reports.</p> <p>Our target of 80% of parents attending Learning Conferences was met, either on the assigned days, or in the two weeks around when conferences happened.</p>	<p>A parent survey was not sent out to gain feedback about reporting. This was a mistake. Anecdotal evidence suggests parents found the new reports much easier to follow than previous reports, and they felt confident about what their child's strengths were and what their next steps may be.</p> <p>Feedback from some parents was that Term 3 was too late for them to find out about their child's progress and achievement.</p>	<p>Host Learning Conferences in Term 1 2026 to give parents a chance to meet with the teacher and discuss how their child is settling in and flag any challenges or questions.</p>

Planning for next year:

Review and revise 2025 reports to ensure they align with the final curriculum documents which were released in Term 4 2025.  
Ensure reports meet expectations from the Ministry of Education about reporting expectations.  
Host Learning Conferences in Term 1 2026 to give parents a chance to meet with the teacher and discuss how their child is settling in and flag any challenges or questions.  
Continue to send out written reports early Term 3 and end of Term 4. Term 3 reports will include recent PAT assessment results.

**Strategic Aim:** Develop an evidence-informed Math and statistics curriculum that is rigorous, challenging and consistent.

**Annual Aim:** Teaching staff engage in research and development of approaches to implementing the curriculum

Class teachers are supported with a rigorous Scope and sequence, specific by year level and informed by our local curriculum and the New Zealand Curriculum

Students are challenged by their learning programme

- >60% of students achieve stanine 7-9 in mid-year Math Progressive Achievement Test (PAT) Goal not achieved, 55% achieved Stanine 7-9
- <10% of students achieve stanine 1-3 in mid-year Math Progressive Achievement Test (PAT) Achieved, 3% of students in Stanine 1-3

**Target:**

**Baseline Data:**

Term 3 2024 Mathematics Stanines by Year Group

	Year 3	%	Year 4	%	Year 5	%	Year 6	%	Year 7	%	Year 8	%	Standard distribution:
	No. of students		No. of students		No. of students		No. of students		No. of students		No. of students		
1 - 3	2	3%	1	2%	1	2%	6	13%	2	4%	1	2%	23%
4 - 6	22	38%	21	36%	20	33%	18	38%	17	37%	24	53%	54%
7 - 9	34	59%	37	63%	40	66%	24	50%	27	59%	20	44%	23%
Total:	58	100%	59	100%	61	100%	48	100%	46	100%	45	100%	100%

Achievement:

Term 3 2025 Mathematics Stanines by Year Group

	Year 3	%	Year 4	%	Year 5	%	Year 6	%	Year 7	%	Year 8	%	Standard distribution:
	No. of students		No. of students		No. of students		No. of students		No. of students		No. of students		
1 - 3	6	9%	2	2%	7	11%	7	10%	2	4%	2	3%	23%
4 - 6	22	33%	31	46%	23	37%	31	45%	24	50%	22	42%	54%
7 - 9	39	58%	35	52%	32	52%	32	45%	22	46%	29	55%	23%
Total:	67	100%	68	100%	62	100%	70	100%	48	100%	53	100%	100%

<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened?</b>	<b>Reasons for the variance</b> <b>Why did it happen?</b>	<b>Evaluation</b> <b>Where to next?</b>
<p>Embed new Math Curriculum</p>	<p>Maths – No Problem was successfully introduced into the school and taught by all teachers.</p>	<p>The new Mathematics curriculum has been successfully implemented at PDS through the continued use of Maths No Problem (MNP). We felt very well supported by our MNP educator, Kerry, who spent several days at the school working alongside individual teachers and teaching teams.</p>	<p>Focus shifts to embedding the programme in all classrooms. Use the newly released Scope and Sequence documents developed by Maths No Problem to ensure programme correctly aligns with new curriculum. New teachers in 2026 to attend training early in 2026.</p>
<p>Monitor acceleration by cohort, reported in achievement report, including specific reporting top/bottom 25%</p>	<p>This happened as planned.</p>	<p>The release of another new Maths curriculum document in Term 4 created some challenges for the MNP team, as many indicators had been shifted to different year levels, with some added and others adjusted. As a school, we focused on continuing to implement the MNP programme while relying on the MNP experts to guide us through the changes and advise us on what was needed to ensure we continued to meet curriculum expectations.</p>	<p>Contract Kerry to come and support new staff and any teachers flagged as needing it. Learning leaders continue to check class teachers planning and ensure it includes extension and support strategies.</p>
<p>Teachers engage in professional learning to ensure the fidelity of the 'Maths - No Problem!' programme schoolwide.</p>	<p>The whole teaching staff attended a one-day Ministry of Education training session on the new curriculum prior to starting school in Term 1.</p> <p>Prior to starting school in Term 1, the whole staff attended a one-day training session run by Kerry from Maths No Problem.</p> <p>Throughout the year, Kerry was engaged to come to school and work with teams to ensure correct and consistent delivery of the Maths No Problem Programme.</p> <p>Teachers observed Kerry teaching lessons and then met with her in teams to discuss and ask questions.</p> <p>When new staff started during the school year, Kerry was brought in to work with them in a similar way.</p>		
<p><b>Planning for next year:</b></p>			
<p>Focus shifts to embedding the programme in all classrooms. Use the newly released Scope and Sequence documents developed by Maths No Problem to ensure programme correctly aligns with new curriculum. New teachers in 2026 to attend training early in 2026. Contract Kerry to come and support new staff and any teachers flagged as needing it. Learning leaders continue to check class teachers planning and ensure it includes extension and support strategies.</p>			

**Strategic Aim:** Develop an evidence-informed English curriculum that integrates the full breadth of the English curriculum and is rigorous, challenging and consistent

**Annual Aim:** Teaching staff engage in research and development of approaches to implementing the curriculum  
Class teachers are supported with a rigorous scope and sequence to ensure consistent implementation of the English curriculum that includes meaningful learning of Yr language, handwriting, written language, and reading. English scope and sequence frame teaching and allow teachers to design individualised teaching and learning programmes.  
Students are challenged by their learning programme

**Target:**

- >50% of students achieve stanine 7-9 in mid-year Reading Comprehension Progressive Achievement Test (PAT) Goal not achieved, 43% achieved Stanine 7-9
- <10% of students achieve stanine 1-3 in mid-year Reading Comprehension Progressive Achievement Test (PAT) Goal not achieved, 12% achieved Stanine 1-3
- >60% of students achieve at or above the expected curriculum level in Writing as assessed using e-asTTLe : Unable to measure due to malalignment of eAsttle with New Curriculum
- 15% of students achieve one year or more above expectation in Writing as assessed using e-asTTLe : Unable to measure due to malalignment of eAsttle with New Curriculum

**Baseline Data:**

Term 3 2023 Reading Comprehension Stanines by Year Group

	Year 4	%	Year 5	%	Year 6	%	Year 7	%	Year 8	%	Standard distribution:
	No. of students		No. of students		No. of students		No. of students		No. of students		
1 - 3	6	10%	2	3%	7	16%	7	16%	3	7%	23%
4 - 6	18	31%	23	37%	20	44%	21	48%	30	67%	54%
7 - 9	35	59%	37	60%	18	40%	16	36%	12	27%	23%
Total:	59	100%	62	100%	45	100%	44	100%	45	100%	100%

**Achievement:**

Term 3 2024 Reading Comprehension Stanines by Year Group

	Year 4	%	Year 5	%	Year 6	%	Year 7	%	Year 8	%	Standard distribution:
	No. of students		No. of students		No. of students		No. of students		No. of students		
1 - 3	7	10%	11	18%	10	14%	9	19%	6	12%	23%
4 - 6	27	40%	21	33%	27	38%	25	52%	23	45%	54%
7 - 9	33	49%	30	49%	35	48%	14	29%	22	43%	23%
Total:	67	100%	62	100%	72	100%	48	100%	51	100%	100%

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Staff professional learning on e-asTTle writing assessment.</p> <p>Monitor acceleration by cohort, reported in achievement report, including specific reporting top/bottom 25%</p>	<p>We did not continue with e-asTTle writing assessment PLD due to the misalignment with the new English Curriculum</p> <p>This happened and was communicated to the Board of Trustees in the Beginning and middle of year achievement reports and also in a separate report focussing on the bottom and top 25% of achievers.</p>	<p>NZCER introduced writing assessment for Year 5-8 with year 3-4 in development. We felt it was easier for our teachers to use this as we already do PATs for other subjects.</p>	<p>Use the PAT writing assessment in Year 5-8 in Term 3 and add the Year 3-4 assessment when this becomes available. Allow time for teams to spend analysing this data.</p> <p>Continue to monitor progress and acceleration of all students, with a particular emphasis on those falling in the bottom and top 25%.</p> <p>Train all teachers in the school in BSLA.</p> <p>Embed BSLA practices for those teachers who have completed training in 2025 or earlier and/or those who have changed from teaching in the junior school to Years 4-8</p>
<p>Increase team collaborative planning opportunities for handwriting and spelling to ensure consistency of teaching.</p>	<p>Late in 2025, BSLA dropped a Years 1-6 spelling programme.</p> <p>MOE dropped a refreshed Handwriting curriculum for years 1-8.</p> <p>In Year 7/8, the team co-planned their spelling and handwriting to be integrated and taught at a specific time each day.</p>	<p>The BSLA programme and Handwriting curriculum provided a clear sequence of learning along with implementation guidelines which have provided the consistency that had previously been lacking.</p>	
<p>Develop the Scope and Sequence of the English Curriculum with teams of teachers that demonstrate the progression of learning and teaching through a comprehensive, evidence-based programme.</p>	<p>The BSLA programme became the Scope and Sequence for the junior school.</p> <p>The Scope and Sequence for the rest of the school was developed by DP Anna Sephton and feedback was gained from Learning Leaders about it.</p>	<p>The need to work with teachers to develop the Scope and Sequence became unnecessary as we realised that all teachers would soon be trained in and using BSLA for their English programme and BSLA have created a Scope and Sequence aligned to the curriculum</p>	
<p>All Year 1-3 teachers undertake training in BSLA Structured Literacy via the BSLA microcredential with University of Canterbury; and embed programme in classes</p>	<p>This happened as planned. Some of the middle school teachers also began training in the later part of 2025.</p>	<p>Concurrently with most year 1-3 teachers completing their training, the BSLA programme evolved to include Years 4-8. The MOE training provision provided the opportunity for us to begin training Year 4 teachers in readiness for 2026.</p>	
<p>Teacher professional learning targeted to specific needs across the varied aspects of the English curriculum, and with whole staff professional learning on shared programmes</p>	<p>As outlined above, this was achieved through BSLA training for about half the staff and ongoing Communities of Practice (COPs)</p> <p>Whole staff professional learning on the English curriculum did not happen as the needs changed.</p>		

- Introduce PAT writing assessment in term 2 and 4 for Year 5-8, using this assessment to understand student achievement and progress
- Support teachers in implementing the BSLA programme informed by BSLA assessment tools.
- Teacher professional learning targeted to ongoing implementation of the BSLA programme and the new English Curriculum
- Communities of practice ensure implementation fidelity and open sharing of learning amongst teachers to build collective capability.

Strategic Aim:	Develop teacher capability in supporting the needs of foundational English language learners in their first 12 months of learning English																																
Annual Aim:	All teachers engage in professional learning about supporting English as a Second or Other Languages (ESOL) learners in their class Class teachers identify through planning their specific use of deliberate acts of teaching targeting ESOL learners English Language Learning Progressions (ELLP) data is collected six monthly and informs planning and teaching.																																
Target:	<ul style="list-style-type: none"> <li>All children identified as ESOL (first four years at School in New Zealand) are evaluated using English Language Learning Progressions (ELLPs). ELLP data shows All children in the foundation stage have a specific plan for English language learning developed by their teacher. <b>Achieved</b></li> <li>A self-evaluation survey completed by all teachers in June 2024 identifies current teacher capability and confidence in working with foundational ESOL learners and identifies any development opportunities, repeated in November 2025 to identify any increase in confidence and capability. <b>Data not yet collected</b></li> </ul>																																
Baseline Data:	<p>+</p> <ul style="list-style-type: none"> <li>Do you know who the ESOL learners in your class are? <table border="1" data-bbox="576 1025 655 1688"> <tr> <td>Yes</td> <td>I know who the funded ones are</td> <td>I'm not sure that I know who all of them are</td> <td>No</td> </tr> <tr> <td>82%</td> <td>12%</td> <td>6%</td> <td></td> </tr> </table> </li> <li>How confident are you in your knowledge, and selection, of evidence-based teaching strategies to support ESOL learners? <table border="1" data-bbox="711 1025 764 1688"> <tr> <td>Confident</td> <td>Somewhat Confident</td> <td>Not Confident</td> <td>No idea where to start</td> </tr> <tr> <td>20%</td> <td>20%</td> <td>60%</td> <td></td> </tr> </table> </li> <li>How often do you access the ESOL team's planning for your ESOL students on OneNote? <table border="1" data-bbox="844 1025 924 1688"> <tr> <td>Daily</td> <td>Weekly</td> <td>Occasionally OR I saw this once at a team meeting</td> <td>I don't know what this is</td> </tr> <tr> <td></td> <td>7%</td> <td>53%</td> <td>40%</td> </tr> </table> </li> <li>What is your response to this statement? "Every teacher at Parnell District School is an ESOL teacher" <table border="1" data-bbox="1031 1025 1083 1688"> <tr> <td>Strongly Agree</td> <td>Agree</td> <td>Maybe</td> <td>Disagree</td> </tr> <tr> <td>30%</td> <td>30%</td> <td>20%</td> <td>20%</td> </tr> </table> </li> </ul>	Yes	I know who the funded ones are	I'm not sure that I know who all of them are	No	82%	12%	6%		Confident	Somewhat Confident	Not Confident	No idea where to start	20%	20%	60%		Daily	Weekly	Occasionally OR I saw this once at a team meeting	I don't know what this is		7%	53%	40%	Strongly Agree	Agree	Maybe	Disagree	30%	30%	20%	20%
Yes	I know who the funded ones are	I'm not sure that I know who all of them are	No																														
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	7%	53%	40%																														
Strongly Agree	Agree	Maybe	Disagree																														
30%	30%	20%	20%																														

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Teachers complete Self-Evaluation survey to inform professional learning programme</p>	<p>End of 2025 survey not completed, but team discourse clearly indicated a shift in staff beliefs ie 'we are all ESOL teachers'</p>	<p>Staff attention had moved to new curriculum initiatives that required significant training and practice. The introduction of structured programmes had the added benefit of providing quality, scaffolded learning for ESOL learners, thereby increasing teacher confidence and capability in working with these learners</p>	<p>Maintain our culture of us all being ESOL teachers despite no continuation of ESOL Cheerleader roles (due to end of Kāhui Ako)</p>
<p>ESOL specialist teacher to share planning to support classroom teachers</p>	<p>ESOL specialist teacher collaborated directly with ESOL Cheerleaders to support classroom teachers</p>	<p>ESOL Cheerleaders had 'profile' in team and regular staff meetings so they became an additional easily-accessible resource for teachers</p>	<p>Utilise the learning in the ESOL space, particularly in the area of Universal Design for Learning (UDL) further to support inclusion and equity for learners.</p>
<p>Teacher professional learning targeted to varied needs across the varied aspects of students for whom English is a Second or Other Language</p>	<p>Ongoing professional learning provided by in-house ESOL Cheerleaders and Tools 4 Teachers. ESOL Cheerleaders engaged in external Professional Learning opportunities Teacher confidence in catering for diverse learners continuing to develop</p>	<p>Continued importance placed on this area of teaching practice and increasing need for teachers to cater for our growing ESOL</p>	
<p>Development of welcome resources for new foundational language learners in their first two weeks at Parnell District School.</p>	<p>Resources on TEAMS and available in ESOL room</p>		
<p>Planning for next year:</p>			
<p>Maintain our culture of us all being ESOL teachers despite no continuation of ESOL Cheerleader roles (due to end of Kāhui Ako) Utilise the learning in the ESOL space, particularly in the area of Universal Design for Learning (UDL) further to support inclusion and equity for learners. Continue to build teacher capacity, moving from singular ESOL focus to broader range as identified by teachers.</p>			

Strategic Aim:	Enhance Digital citizenship programme to ensure respectful, safe and appropriate online behaviour
Annual Aim:	Parnell District School students use digital tools to enhance their learning in a way that ensures they are safe from potential dangers online and cyberbullying.
Target:	<ul style="list-style-type: none"> <li>• Less than 5% of Year 6-8 students answer yes to the question, " Do other students use cell phones or the internet to be mean to you?" as happening more than 1 to 2 times a year 2025 in the 'Wellbeing at School' survey – <b>Not achieved 7% of Year 6-8 students answer yes to the question, "Do other students use cell phones or the internet to be mean to you?" as happening more than 1 to 2 times a year 2025 in the 'Wellbeing at School' survey.</b></li> <li>• Team planning demonstrates at least 12 deliberate lessons of digital citizenship and digital safety education for all year - <b>Achieved</b></li> </ul>
Baseline Data:	9% of students (year 5-8) answer" Do other students use cell phones or the internet to be mean to you?" as happening more than 1 to 2 times a year 2025 in the 'Wellbeing at School' survey

<p><i>Actions</i> <i>What did we do?</i></p>	<p><i>Outcomes</i> <i>What happened?</i></p>	<p><i>Reasons for the variance</i> <i>Why did it happen?</i></p>	<p><i>Evaluation</i> <i>Where to next?</i></p>
<p>Teams teach consistent cyber safety and digital citizenship lessons across all classes based on the needs of their students.</p>	<p>Students participated in consistent cyber safety lessons across all classes, based on the needs of their students.</p>	<p>Teams taught cyber safety and digital citizenship lessons consistently across teams and the school.</p>	<p>Digital citizenship and cyber safety will remain part of teaching programmes,</p>
<p>Engage Netsafe/Linewise to continue community education around safe online behaviour</p>	<p>Did not action as community education prioritised the new approaches to English and Math</p>	<p>Class teaching ensured all children get the same messages. The wellbeing at school survey was completed in 2025.</p>	

*Planning for next year:*

Teams continue to teach consistent cyber safety and digital citizenship lessons across all classes based on the needs of their students.

<b>Strategic Aim:</b>	Embed consistent school-wide procedures and practices to ensure Te Tiriti o Waitangi is appropriately reflected		
<b>Annual Aim:</b>	Procedures and practices, as captured in our staff handbook, parent communication indicate our commitment to tikanga Māori and reflect our approach to meaningful partnerships with Ngāti Whātua Ōrākei and Whānau. - <b>Partially Achieved</b> Māori Tikanga and aspects of Te Ao Māori are visible in procedures and practices. <b>Partially Achieved</b>		
<b>Target:</b>	<ul style="list-style-type: none"> <li>Māori students achieve equitable academic outcomes in relation to their cohort</li> <li>Student survey/ student voice collection: students in years 4-8 can identify how Te Ao Maori informs our practices at Parnell District School</li> </ul>		
<b>Baseline Data:</b>	Māori students are overly represented in learning support, do not currently reflect the same standard distribution of our student cohort as a whole.		
<b>Actions</b> What did we do?	<b>Outcomes</b> What happened?	<b>Reasons for the variance</b> Why did it happen?	<b>Evaluation</b> Where to next?
Staff handbook to be reviewed to ensure practices reflect agreed PDS tikanga	Handbook review complete, and practices continue to embed	As significant change was presented to the school we focused on the work within the school around embedding our practices around te reo and tikanga māori. Further efforts are required in developing lasting reciprocal relationships with external stakeholders.	Continue to ensure Māori language and culture are celebrated across the school and reflected in our curriculum
Engage with Māori whānau to ensure we capture their aspirations for their children	Engagement with Māori whānau continues, with both formal and informal opportunities to engage.		Engage Māori whānau in meaningful partnerships around learning and success for students
Collaborate with local iwi and hapu to ensure procedures and practices are culturally appropriate	Continued efforts with Ngati Whatua, and will continue at board and staff level.		Continue to work to build and strengthen relationships with Ngati whatua
<b>Planning for next year:</b>			
Procedures and practices, as captured in our staff handbook, parent communication indicate our commitment to tikanga Māori and reflect our approach to meaningful partnerships with Ngāti Whātua Ōrākei and Whānau. Māori Tikanga and aspects of Te Ao Māori are visible in procedures and practices Local curriculum includes specific links to the stories and history of Ngāti Whātua			



**PARNELL**  
DISTRICT SCHOOL

## **Giving Effect to Te Tiriti o Waitangi for the year ending 31 December 2025**

Parnell District School board recognizes our role and responsibility to honour and give effect to te Tiriti o Waitangi in compliance with the Education and Training Act 2020.

For the year ended 31 December 2025, the Parnell District School board has:

- *consulted with parents of Māori students and our local Māori community.*
- *worked to further refine plans, policies, and local curriculum reflect local tikanga Māori, and te ao Māori.*
- *implemented and evaluated the school's annual plan goal around tikanga Maori*
- *integrated a Te Reo and Tikanga Māori program across the school*
- *continued to enhance Kapa Haka across the school.*
- *Linking our Te Tiriti o Waitangi mahi around NZ Histories.*

Key to our work has been our involvement with other local schools as part of ACCoS Kahui Ako. Very strong work has been completed on all aspects of tikanga Māori, and te ao Māori including the shared kapahaka festival.

### **Kiwi Sport**

Kiwisport is a Government funding initiative to support students' participation in organised sports. In 2025, the school received total Kiwisport funding of \$7575 (excluding GST). The funding was spent on coaching, equipment, and professional development for staff. In addition, the funding provided opportunities for students to experience a broader range of sport. The number of students participation in organised sport is likely to have increased.

