

TE KURA O WAIRAU

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 2363

Principal: Teena Johnson

School Address: 45 Somerset Crescent, Palmerston North

School Postal Address: 45 Somerset Crescent, Palmerston North

School Phone: 06 354 3274

School Email: office@tekuraowairau.nz

Accountant / Service Provider: Openbook Solutions Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Tise Saliga Fauolo	Presiding Member	Elected	Sept-28
Teena Johnson	Principal	ex Officio	
Tony Coffin	Parent Representative	Co-opted	Sept-28
Julie Lawrence	Parent Representative	Elected	Sept-28
Daina Cherry	Parent Representative	Elected	Sept-28
Dennis Argyle	Parent Representative	Elected	Sept-28
Sarah Garcia	Parent Representative	Elected	Sept-28
Tui Mita	Parent Representative	Elected	Mar-25
Amy Petre	Staff Representative	Elected	Sept-26

TE KURA O WAIRAU

Annual Financial Statements - For the year ended 31 December 2025

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Te Kura o Wairau

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.

Tise Saliga Fawalo
Full Name of Presiding Member

Tise Saliga Fawalo
Signature of Presiding Member

21/05/2026
Date

Teena Debbie Johnson
Full Name of Principal

Teena Debbie Johnson
Signature of Principal

22/05/2026
Date

Te Kura o Wairau

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	2,473,852	2,525,676	2,441,231
Locally Raised Funds	3	124,557	66,561	89,562
Interest		15,040	18,000	21,508
Total Revenue		2,613,449	2,610,237	2,552,301
Expense				
Locally Raised Funds	3	30,115	25,206	32,355
Learning Resources	4	1,724,878	1,744,986	1,740,189
Administration	5	436,334	427,752	411,763
Interest		1,071	3,270	1,909
Property	6	343,834	402,325	439,058
Loss on Disposal of Property, Plant and Equipment		0	2	19,930
Total Expense		2,536,232	2,603,541	2,645,204
Net Surplus / (Deficit) for the year		77,217	6,696	(92,903)
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		77,217	6,696	(92,903)

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

Te Kura o Wairau

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		432,006	432,006	524,909
Total comprehensive revenue and expense for the year		77,217	6,696	(92,903)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		8,415	0	0
Equity at 31 December		517,638	438,702	432,006
Accumulated comprehensive revenue and expense		517,638	438,702	432,006
Reserves		0	0	0
Equity at 31 December		517,638	438,702	432,006

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.

Te Kura o Wairau

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	252,445	145,341	177,416
Accounts Receivable	8	124,415	110,000	122,541
GST Receivable		17,687	1,000	852
Prepayments		14,384	9,000	8,945
Inventories	9	3,256	5,000	4,991
Investments	10	250,000	250,000	250,000
Funds Receivable for Capital Works Projects	16	0	0	13,152
		662,187	520,341	577,897
Current Liabilities				
Accounts Payable	12	187,112	145,000	147,392
Revenue Received in Advance	13	1,678	2,000	2,802
Provision for Cyclical Maintenance	14	5,361	156,110	141,762
Finance Lease Liability	15	5,604	8,204	10,156
Funds held for Capital Works Projects	16	94,024	0	99,881
		293,779	311,314	401,993
Working Capital Surplus/(Deficit)		368,408	209,027	175,904
Non-current Assets				
Property, Plant and Equipment	11	305,002	297,787	314,264
		305,002	297,787	314,264
Non-current Liabilities				
Provision for Cyclical Maintenance	14	155,772	59,012	52,558
Finance Lease Liability	15	0	9,100	5,604
		155,772	68,112	58,162
Net Assets		517,638	438,702	432,006
Equity		517,638	438,702	432,006

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

Te Kura o Wairau

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		798,926	851,000	865,679
Locally Raised Funds		120,963	87,293	85,073
Goods and Services Tax (net)		(16,835)	(148)	11,919
Payments to Employees		(494,339)	(550,998)	(620,992)
Payments to Suppliers		(312,208)	(276,319)	(316,683)
Interest Paid		(1,071)	(3,270)	(1,909)
Interest Received		17,268	18,000	19,344
Net cash from/(to) Operating Activities		112,704	125,558	42,431
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(67,948)	(62,304)	(46,865)
Purchase of Investments		0	0	(50,000)
Net cash from/(to) Investing Activities		(67,948)	(62,304)	(96,865)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,415	0	0
Finance Lease Payments		(6,142)	(8,600)	(5,307)
Funds Administered on Behalf of Other Parties		28,000	(86,729)	(29,984)
Net cash from/(to) Financing Activities		30,273	(95,329)	(35,291)
Net increase/(decrease) in cash and cash equivalents		75,029	(32,075)	(89,725)
Cash and cash equivalents at the beginning of the year	7	177,416	177,416	267,141
Cash and cash equivalents at the end of the year	7	252,445	145,341	177,416

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.

Te Kura o Wairau

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Te Kura o Wairau (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 21.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and 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.

h) 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.

i) 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	10–33 years
Board-owned Buildings	15 years
Furniture and Equipment	4–15 years
Information and Communication Technology	3–15 years
Leased Assets held under a Finance Lease	Term of Lease

j) 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 the surplus or deficit.

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

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

n) 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.

o) 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 an 8 to 22 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.

p) Financial Instruments

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

The School's financial liabilities comprise accounts payable 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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) 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	801,980	840,605	836,418
Teachers' Salaries Grants	1,211,230	1,209,000	1,124,353
Use of Land and Buildings Grants	239,564	252,420	273,054
Ka Ora, Ka Ako - Healthy School Lunches Programme	212,170	205,650	189,028
Other Government Grants	8,908	18,001	18,378
	<u>2,473,852</u>	<u>2,525,676</u>	<u>2,441,231</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	1,050	3,503	4,050
Fees for Extra Curricular Activities	17,506	3,004	1,743
Trading	11,198	17,050	15,089
Fundraising and Community Grants	0	3	668
Other Revenue	94,803	43,001	68,012
	<u>124,557</u>	<u>66,561</u>	<u>89,562</u>
Expenses			
Extra Curricular Activities Costs	17,401	8,202	7,591
Trading	12,611	17,000	16,062
Fundraising and Community Grant Costs	0	3	862
Other Locally Raised Funds Expenditure	103	1	7,840
	<u>30,115</u>	<u>25,206</u>	<u>32,355</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>94,442</u>	<u>41,355</u>	<u>57,207</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	27,193	36,776	39,833
Information and Communication Technology	14,282	11,500	6,759
Employee Benefits - Salaries	1,590,080	1,608,328	1,596,092
Staff Development	22,189	8,600	15,926
Depreciation	70,090	78,781	80,219
Other Learning Resources	1,044	1,001	1,360
	<u>1,724,878</u>	<u>1,744,986</u>	<u>1,740,189</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	9,530	5,673	9,328
Board Fees and Expenses	16,355	20,878	27,551
Other Administration Expenses	50,317	32,121	38,572
Employee Benefits - Salaries	135,686	151,670	135,340
Insurance	7,326	7,450	7,062
Service Providers, Contractors and Consultancy	4,950	4,310	4,882
Ka Ora, Ka Ako - Healthy School Lunches Programme	212,170	205,650	189,028
	<u>436,334</u>	<u>427,752</u>	<u>411,763</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	(33,187)	20,802	30,076
Heat, Light and Water	22,127	18,001	18,901
Rates	9,659	9,000	8,897
Repairs and Maintenance	32,594	23,601	32,653
Use of Land and Buildings	239,564	252,420	273,054
Other Property Expenses	73,077	78,501	75,477
	<u>343,834</u>	<u>402,325</u>	<u>439,058</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	252,445	145,341	177,416
Cash and cash equivalents for Statement of Cash Flows	<u>252,445</u>	<u>145,341</u>	<u>177,416</u>

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

Of the \$252,445 Cash and Cash Equivalents \$94,024 is subject to restrictions for the following reasons:

- \$94,024 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	7,955	4,000	5,485
Receivables from the Ministry of Education	4,522	0	3,635
Interest Receivable	4,365	6,000	6,593
Teacher Salaries Grant Receivable	107,573	100,000	106,828
	<u>124,415</u>	<u>110,000</u>	<u>122,541</u>
Receivables from Exchange Transactions	12,320	10,000	12,078
Receivables from Non-Exchange Transactions	112,095	100,000	110,463
	<u>124,415</u>	<u>110,000</u>	<u>122,541</u>

9. Inventories

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	409	1,000	1,049
School Uniforms	2,847	4,000	3,942
	<u>3,256</u>	<u>5,000</u>	<u>4,991</u>

10. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	250,000	250,000	250,000
	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	130,786	31,523	0	0	(19,213)	143,096
Furniture and Equipment	126,708	3,999	0	0	(24,600)	106,108
Information and Communication	42,111	25,304	0	0	(16,672)	50,743
Leased Assets	14,659	0	0	0	(9,605)	5,055
	<u>314,264</u>	<u>60,826</u>	<u>0</u>	<u>0</u>	<u>(70,090)</u>	<u>305,002</u>

The net carrying value of furniture and equipment held under a finance lease is \$5,055 (2024: \$14,659)

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
	\$	\$	\$	\$	\$	\$
Buildings	4,592	(4,592)	0	4,592	(4,592)	0
Building Improvements	228,371	(85,275)	143,096	196,848	(66,062)	130,786
Furniture and Equipment	398,835	(292,727)	106,108	395,447	(268,739)	126,708
Information and Communication	199,381	(148,638)	50,743	201,174	(159,063)	42,111
Leased Assets	20,232	(15,177)	5,055	34,528	(19,869)	14,659
	<u>851,411</u>	<u>(546,409)</u>	<u>305,002</u>	<u>832,589</u>	<u>(518,325)</u>	<u>314,264</u>

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	29,970	10,000	10,497
Accruals	15,161	20,000	17,605
Employee Entitlements - Salaries	134,525	105,000	108,780
Employee Entitlements - Leave Accrual	7,456	10,000	10,510
	<u>187,112</u>	<u>145,000</u>	<u>147,392</u>
Payables for Exchange Transactions	186,533	145,000	147,392
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	579	0	0
	<u>187,112</u>	<u>145,000</u>	<u>147,392</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Other revenue in Advance	1,678	2,000	2,802
	1,678	2,000	2,802

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	194,320	194,320	164,243
Increase/(decrease) to the Provision During the Year	16,413	20,802	30,077
Other Adjustments	(49,600)	0	0
Provision at the End of the Year	161,133	215,122	194,320
Cyclical Maintenance - Current	5,361	156,110	141,762
Cyclical Maintenance - Non current	155,772	59,012	52,558
	161,133	215,122	194,320

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

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	5,873	9,778	11,736
Later than One Year	0	11,719	5,873
Future Finance Charges	(269)	(4,193)	(1,849)
	5,604	17,304	15,760
Represented by			
Finance lease liability - Current	5,604	8,204	10,156
Finance lease liability - Non current	0	9,100	5,604
	5,604	17,304	15,760

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	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Roofing/Gutters/Clearlite - Proj No 237876	99,881	17,931	(117,812)	0	0
Breakout/Withdrawal Areas - Proj No 237879	(13,152)	191,220	(84,044)	0	94,024
Totals	86,729	209,151	(201,856)	0	94,024

Represented by:

Funds Held on Behalf of the Ministry of Education	94,024
Funds Receivable from the Ministry of Education	0

2024	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Roofing/Gutters/Clearlite - Proj No 237876	99,881	0	0	0	99,881
Breakout/Withdrawal Areas - Proj No 237879	0	0	(13,152)	0	(13,152)
Cladding Remediation - Proj No 237880	720	2,280	(3,000)	0	0
Totals	100,601	2,280	(16,152)	0	86,729

Represented by:

Funds Held on Behalf of the Ministry of Education	99,881
Funds Receivable from the Ministry of Education	(13,152)

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	5,863	4,725
<i>Leadership Team</i>		
Remuneration	440,252	418,291
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	446,115	423,016

There are 7 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) committees that meet bi-monthly and fortnightly 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	190 - 200	180 - 190
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

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	3
110 - 120	0	1
120 - 130	2	1
	5	5

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	25,000	0
Number of People	1	0

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$137,844 (2024: \$105,755) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Breakout/Withdrawal Areas - Proj No 237879	130,722
Shade Sail for pool area	7,122
Total	<u><u>137,844</u></u>

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

(b) Operating Commitments

As at 31 December 2025 the Board has entered into the following contracts:

(a) the Board have entered into a 5 year painting maintenance programme;

	2025 Actual	2024 Actual
	\$	\$
No later than One Year	1,500	1,500
Later than One Year and No Later than Five Years	0	1,500
Later than Five Years	0	0
	<u><u>1,500</u></u>	<u><u>3,000</u></u>

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	252,445	145,341	177,416
Receivables	124,415	110,000	122,541
Investments - Term Deposits	250,000	250,000	250,000
Total financial assets measured at amortised cost	<u>626,860</u>	<u>505,341</u>	<u>549,957</u>

Financial liabilities measured at amortised cost

Payables	186,533	145,000	147,392
Finance Leases	5,604	17,304	15,760
Total financial liabilities measured at amortised cost	<u>192,137</u>	<u>162,304</u>	<u>163,152</u>

23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KURA O WAIRAU'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Te Kura o Wairau (the School). The Auditor-General has appointed me, Daniel Lewis, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on pages 2 to 18, 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.

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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 25 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the 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.

A handwritten signature in blue ink that reads 'Daniel Lewis'.

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

TE KURA O WAIRAU
ANNUAL REPORT
2023 - 2025



Analysis of Variance 2024 to 2025

Mathematics

☰ Analysis of Variance Report - 2025 (Mathematics)

Reading

☰ Analysis of Variance Report - 2025 (Readi...

Writing

☰ Analysis of Variance Report - 2025 (Writing)

TARGET GROUPS 2023, 2024, 2025, 2026

Based upon the data the following groups of ākonga will be tracked over the year/s.

		<u>2026</u> Writing We are tracking all ākonga who are well below/below in Writing
		At the end of 2026 there were / students below/well below.
<u>2025</u> Mathematics We are tracking Māori Ākonga	<u>2025</u> Reading We are tracking all ākonga who are Well Below and Below in Reading	<u>2025</u> Writing We are tracking Whole School Ākonga
At the end of 2025 there were 25/91 Māori students from across the school who were below.	At the end of 2025 there were 85/174 students who were below/well below.	At the end of 2025 there were 130/173 students from across the school who were below/well below.
<u>2024</u> Mathematics We are tracking 1 cohort: Māori Ākonga	<u>2024</u> Reading We are tracking 1 cohort: Year 5 Ākonga	<u>2024</u> Writing We are tracking 1 cohort: Boy Ākonga
At the end of 2024 there were 16/26 Māori students from across the school who were well below.	At the end of 2024 there were 1/19 Year 5's who were below.	At the end of 2024 there were 18/48 Boys from across the school who were below.
<u>2023</u> Mathematics We are tracking 1 cohort: Māori Ākonga	<u>2023</u> Reading We are tracking 1 cohort: Year 4 Ākonga	<u>2023</u> Writing We are tracking 1 cohort: Boy Ākonga
At the end of 2023 there were 32/46 Māori students from across the school who were below.	At the end of 2023 there were 24/27 Year 4's who were below.	At the end of 2023 there were 43/60 Boys from across the school who were below.

Maths, Reading & Writing 'BASELINE DATA'

NZ Curriculum Expectations (By the End of the Year)	2023	2023 AB+AT B+WB	2024	2024 AB+AT B+WB	2025	2025 AB+AT B+WB	2023	2023 AB+AT B+WB	2024	2024 AB+AT B+WB	2025	2025 AB+AT B+WB	2023	2023 AB+AT B+WB	2024	2024 AB+AT B+WB	2025	2025 AB+AT B+WB
Whole School Data	Maths	Maths	Maths	Maths	Maths	Maths	Reading	Reading	Reading	Reading	Reading	Reading	Writing	Writing	Writing	Writing	Writing	Writing
Achieving Above	12.9%	69.8%	9.1%	72.5%	4.6%	72%	14%	27%	22.8%	33.6%	28.2%	51.2%	13%	36%	1.7%	29.4%	1.7%	24.8%
Achieving At	56.9%		63.4%		67.4%		13%		10.8%		23%		23%		27.7%		23.1%	
Achieving Below	25.7%	30.2%	26.9%	27.4%	28%	28%	21%	72%	27.5%	68.2%	17.2%	38.8%	37%	63%	42.8%	70.5%	47.4%	75.1%
Achieving Well-Below	4.5%		0.5%		0%		51%		40.7%		31.6%		26%		27.7%		27.7%	
Māori Data																		
Achieving Above	12.4%	57.3%	9.4%	71.8%	2%	73%	9%	19%	17.6%	31.7%	27%	51%	16%	32%	0%	27.1%	1%	25.7%
Achieving At	44.9%		62.4%		71%		10%		14.1%		24%		16%		27.1%		24.7%	
Achieving Below	34.8%	42.7%	28.2%	28.2%	27%	27%	23%	80%	23.5%	68.2%	13%	49%	35%	69%	47.1%	73%	44.3%	74.2%
Achieving Well-Below	7.9%		0%		0%		57%		44.7%		36%		34%		25.9%		29.9%	
Pasifika Data																		
Achieving Above	15.1%	79.3%	8.6%	88.6%	13%	79%	19%	34%	22.9%	45.8%	36%	62%	22%	54%	5.6%	52.8%	2.5%	20%
Achieving At	64.2%		80%		66%		15%		22.9%		26%		32%		47.2%		17.5%	
Achieving Below	18.9%	20.8%	11.4%	11.4%	21%	21%	25%	65%	22.9%	54.3%	20%	38%	30%	46%	41.7%	47.3%	62.5%	80%
Achieving Well-Below	1.9%		0%		0%		40%		31.4%		18%		16%		5.6%		17.5%	
Boys Data																		
Achieving Above	11.8%	66.7%	10.3%	73.5%	2%	71%	14%	28%	19.5%	34.4%	28%	48%	20%	38%	1.1%	28.7%	0%	24%
Achieving At	54.9%		63.2%		69%		14%		14.9%		20%		18%		27.6%		24%	
Achieving Below	26.5%	33.4%	25.3%	26.4%	29%	29%	13%	72%	19.5%	65.5%	14%	52%	30%	62%	39.1%	71.3%	44%	76%
Achieving Well-Below	6.9%		1.1%		0%		59%		46%		38%		32%		32.2%		32%	
Girls Data																		
Achieving Above	14%	73%	6.1%	75.8%	8%	70%	15%	28%	19.7%	37.9%	29%	52%	21%	50%	1.5%	38.8%	3%	23%
Achieving At	59%		69.7%		62%		13%		18.2%		23%		29%		37.3%		20%	
Achieving Below	25%	27%	24.2%	24.2%	30%	30%	29%	53%	27.3%	62.1%	22%	48%	31%	50%	52.2%	61.2%	54%	77%
Achieving Well-Below	2%		0%		0%		44%		34.8%		26%		19%		9%		23%	

ATTENDANCE TARGET DATA 2025 - *from Everyday Matters*

The 2025 Government's target is that 80% of our students should be attending more than 90% of the year by 2030.

ATTENDANCE TARGET DATA 2024 - *from Everyday Matters*

The 2024 MoE attendance target is 70%.
Our aim is to achieve this target of 70% for 80% of our tamariki.

Year	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Term	1	1	1	2	2	2	3	3	3	4	4	4
Regular Attendance Over 90% Attendance	42%	44% ↑ 73	52% ↑ 89	38%	38% ↔ 66	50%	26%	40% ↑ 74	41%	31%	39% ↑ 74	38%
Irregular Absence More than 80% and up to 90% Attendance	26%	23% ↓ 38	22% ↓ 38	23%	26% ↑ 42	18%	25%	26% ↑ 48	23%	20%	26% ↑ 49	26%
Moderate Absence More than 70% and up to 80% Attendance	14%	18% ↑ 30	14% ↓ 24	16%	15% ↓ 26	13%	20%	10% ↓ 19	18%	19%	13% ↓ 25	17%
Chronic Absence 70% Attendance or Less	19%	15% ↓ 25	13% ↓ 22	23%	21% ↓ 37	19%	29%	25% ↓ 46	18%	30%	22% ↓ 41	19%

How we give effect to Te Tiriti o Waitangi

With the Strategic Goals we have, we have ensured that we are giving effect to Te Tiriti. Our Staff Professional Learning Development Plan shows that this is a priority for Te Kura o Wairau. We are successfully working across the school at Level 4b te reo Māori (up to 3 hours a week).

We have a designated Board of Trustees seat in which our BoT representative contributes to all discussions from a Māori worldview.

Staff undertook professional learning about Te Tiriti o Waitangi/The Treaty of Waitangi alongside Veronica and Daniel Tawhai 1 year ago, that has continued to support our journey in making sense of how the Te Tiriti framework can support our governance and management at Te Kura o Wairau, and enhance and enrich our curriculum and teaching practices. Two of our Board of Trustees Members attended this professional development supporting their learning and ultimately their governance of our kura and community.

The Senior Leadership Team (Tumuaki/Principal and both Tumuaki Tuarua/Deputy Principals) attended the Āotearoa Conference in Wellington. The wānanga was deeply focused on te reo me ona tikanga in a setting from which Māori achieved success as Māori.

Our connections with Rangitāne continue to flourish and grow organically. We take guidance from iwi and regularly meet to korero and plan next steps around the development of our curriculum. Our Localised Curriculum has been digitised and is now set up as a website so knowledge can be added to and expanded upon based on the purakau/narratives within our Tomokanga. Craig Kawana (Rangitanē Carver) has contributed to improving the content within our localised curriculum ensuring it is correct.

We employed a kaiako who has a Masters in te reo Māori me ona tikanga who went around all classrooms providing teaching, learning, planning and assessment to all kaiako, and who provided coaching and mentoring alongside the kaiako throughout the year.

We have continued to celebrate and highlight te reo me ona tikanga at our kura through our participation and growth in understanding of Matauranga Māori. We continue to hold regular and timely powhiri and mihi whakatau. Tauparapara is held every morning in every classroom that includes karakia, pepeha, mihi, Te Kura o Wairau pepeha, waiata, and te reo Māori. Māori Language Week, and all Pasifika Language Weeks were celebrated and recognised through our normal kura processes. Mātariki was a huge focus again too with our kura embracing the 'Hautapu' ceremony. We had more of our Uara/Values signage put around our kura celebrating our Wairautanga.

The honoring of Te Tiriti in partnership with tauiwi/Tangata Tiriti is strong in our kura. Our school Uara/Values of Manaakitanga, Whanaungatanga and Kaitiakitanga are taught and embraced through the daily teaching programmes and approaches like PB4L/SW and Zones of Regulation. Being 'Wairautanga' is what we aspire to be - meaning we are excellent living examples of our values. We have strategic planning, and PLD planning that clearly shows we are tangata tiriti.

Statement of Compliance with Employment Policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Yes
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Through a PB4L lens and our UARA values, these are not just for tamariki but for staff. Our job descriptions focus on our 8 new 'Code of Professional Responsibilities' and 'Our Code, Our Standards'. Our values are included within here showing we are inclusive of others. Principal holds staff conversations through our Professional Growth Cycle where staff are able to share and express their ideas, challenges, and successes.</i>
How do you practice impartial selection of suitably qualified persons for appointment?	<i>A panel has a cross section of staff as well as a member from the BOT present. The focus for potential appointment is based on the current staff, what skills can be added to the staff skill set, how potential applicants' values align with our UARA and the ability to honour and enact Te Tiriti through our curriculum.</i>
How are you recognising, <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? 	<i>This is at the core of how Te Kura o Warau operates. Kaiako gather the voice of their students and whānau and use this knowledge to enhance the students' learning programme. Our local curriculum (that sits within Social Sciences and is supported by Aotearoa Histories' sits at the centre of our planning and thinking. We employed a kaiako who has a masters in te reo Māori me ona tikanga to awahi and guide all kaiako at the kura and all tamariki.</i>
How have you enhanced the abilities of individual employees?	<i>Through strong PLD planning and the opportunities for growth through these, and through valuing the time whakawhānaungatanga takes and is celebrated by us.</i>
How are you recognising the employment requirements of women?	<i>Ensuring PRT / CRT is flexible, understanding the roles of māmā working, discretionary leave, and understanding the roles of wahine within schools.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Making necessary changes to the environment, and ensuring property plans are meeting the needs of our ākonga and community.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy.

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

SCHOOL ORGANISATION AND STRUCTURES

	<u>Health & Safety</u>	<u>Personnel</u>	<u>Property</u>
2026			
2025	<p>We have a Health & Safety Committee who meet once a term, or when is required. The committee is made up of the Tumuaiki, BoT Representative/s & Caretaker. We keep minutes of our meetings.</p> <p>We use Schooldocs which is an online policy and procedure service for schools. This means our school policies and procedures are up to date and in line with all law changes/expectations. We review policies and procedures every term in accordance with the School Docs timeline, and when necessary.</p> <p>The Tumuaiki meets regularly (once a month) with the Caretaker.</p> <p>We have a Health and Safety register which records all outside businesses who are working on our school site.</p>	<p>We have 12 teachers and 15 support staff.</p> <p>We have 2 kaiawhina who have LAT's - they support our ORS students</p> <p>Te Oro Karaka Kahui Ako - We have several ASTs (Across School Teachers) who will be supporting our kura and our WST (Within School Teacher) this year.</p> <p>We have an RTLB Liaison Officer who works alongside our Senco supporting our most at risk students/whanau.</p> <p>We have a Public Health Nurse who visits us supporting our students' health and wellbeing needs.</p> <p>We are part of an early childhood roopu whose goal is to improve our transition process from ECE to Primary School.</p>	<p>Cyclical Maintenance completed (whole school washdown, painting touch ups).</p> <p>Beaver Trees arbour'd kura (part of our maintenance plan).</p> <p>Wairau pathway extended to a fence.</p> <p>Vegetable Gardens maintained.</p> <p>Plans for Block 1 approved and the project is underway.</p> <p>Pool serviced due to readings from the new pump system failing. A pool specialist called in.</p> <p>Shade Clothes erected in the pool.</p> <p>More bollards erected around the newest part of our Wairau path to protect it.</p>

<p>We have a hazards register that records up to date hazards and alerts all visitors to our kura of these.</p> <p>We have inductions for all new staff.</p> <p>We have orange emergency response processes and procedures on the walls of all environments.</p> <p>We have regular emergency drills/practices (earthquake, fire).</p> <p>We include a Health & Safety section in our Staff Meeting and Leadership Meeting minutes.</p> <p>RAM/SAP paperwork completed for all EOTC opportunities.</p> <p>Inclusion of MoE Attendance Targets monitored.</p> <p>Van use made available for the year to support attendance increasing.</p> <p>All people working at or for Te Kura o wairau are police vetted.</p> <p>Extension of Wairau pathway made entrance safer as the drain was levelled out.</p> <p>Orange bollards installed alongside the extended Wairau pathway protecting it.</p> <p>More chlorine purchased due to the pool pump system not working.</p> <p>New robot was purchased to clean our pool.</p>	<p>We have a Wellbeing Specialist who works in our kura.</p> <p>New Caretaker employed due to Caretaker retiring.</p>	<p>Car park Fence to be replaced by Paver Solutions due to it being unsafe. Neighbour contributing to this capital cost.</p> <p>Car Park paint on concrete redone by Halligans Roadmarkings.</p> <p>Back Drayton Place gate is being replaced due to being hit by the mower company - insurance claim.</p> <p>Printer in R3 returned.</p>
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	<p>Linewise invested in and up and running (cybersafety).</p> <p>New bark was delivered and dispensed on both playgrounds.</p> <p>All staff have high viz vests to wear when on duty.</p> <p>All staff have lanyards with information in them to support them when on duty.</p> <p>New caretaker shadowing the retiring caretaker 2 months prior to starting.</p>		
<p>2024</p>	<p>We have a Health & Safety Committee who meet once a term, or when is required. The committee is made up of the Tumuaki, BoT Deputy Presiding member, BoT Staff Representative & Caretaker. We keep minutes of our meetings.</p> <p>We use Schooldocs which is an online policy and procedure service for schools. This means our school policies and procedures are up to date and in line with all law changes/expectations.</p> <p>The Tumuaki meets regularly (once a month) with the Caretaker.</p> <p>We have a Health and Safety register which records all outside businesses who are working on our school site.</p> <p>We have a hazards register that records up to date hazards and alerts all visitors to our kura of these.</p>	<p>We have 12 teachers and 13 support staff</p> <p>Kahui Ako - We have an AST (Across School Teacher) supporting our kura and a WST (Within School Teacher) working alongside the AST.</p> <p>We have a RTLB Liaison Officer who works alongside our Senco supporting our most at risk students/whanau.</p> <p>We have a Public Health Nurse who visits us supporting our students' health and wellbeing needs.</p> <p>We employ Arahunga staff to support our ORS students.</p> <p>We are part of an early childhood roopu whose goal is to improve our transition process from ECE to Primary School.</p>	<p>Safety fencing around the pool completed.</p> <p>New camera in the pool installed.</p> <p>New aircon unit installed in Team Leaders office beside Room 6.</p> <p>Beaver Trees arbourred kura (part of our maintenance plan).</p> <p>Vegetable Gardens maintained.</p> <p>Plans for Block 1 to MoE/GETS process in place.</p>

	<p>We have inductions for all new staff.</p> <p>We have orange emergency response processes and procedures on the walls of all environments.</p> <p>We have regular emergency drills/practices (earthquake, fire).</p> <p>We include a Health & Safety section in our Staff Meeting and Leadership Meeting minutes.</p> <p>RAM/SAP paperwork completed for all EOTC opportunities.</p> <p>Fencing around our pool was completed.</p> <p>1 more camera installed in the pool area.</p> <p>Room 4 set up for our most vulnerable ākongā.</p> <p>Shower fixed in Room 4.</p>	<p>We have a Wellbeing Specialist who works on Mondays and Wednesdays based at our kura.</p>	
<p>2023</p>	<p>We have a Health & Safety Committee who meet once a term, or when is required (e.g Covid-19 pandemic). The committee is made up of the Tumuaki, BoT Chairperson, Deputy Principal/Senco, BoT Member & Caretaker. We keep minutes of our meetings.</p> <p>We use Schooldocs which is an online policy and procedure service for schools. This means our school policies and procedures are up to date and in line with all law changes/expectations.</p>	<p>We have 12 teachers and 13 support staff</p> <p>Kahui Ako - We have an AST (Across School Teacher) supporting our kura and 2 WST's (Within School Teachers) working alongside the AST.</p> <p>We have a RTLB Liaison Officer who supports our most at risk students/whānau.</p> <p>We have a Public Health Nurse who visits us supporting our students' health and wellbeing needs.</p>	<p>We are completing the ceiling and roof work in the fale (old dental clinic) due to mold and leaking.</p> <p>The electrical/lighting/zip work across the school is completed</p> <p>New PB4L Uara/Principles boards are up around our school.</p>

<p>The Tumuaki meets regularly (once a month) with the Caretaker.</p> <p>We have a Health and Safety register which records all outside businesses who are working on our school site.</p> <p>We have a hazards register that records up to date hazards and alerts all visitors to our kura of these.</p> <p>We have inductions for all new staff.</p> <p>We have orange emergency response processes and procedures on the walls of all environments.</p> <p>We have regular emergency drills/practices (lockdown, earthquake, fire, flood).</p> <p>New sunshade over our Senior Playground installed.</p> <p>New sandpit cover installed.</p> <p>Staffroom Courtyard was unsafe as the tree roots lifted the concrete causing major cracks and lifting of parts of the concrete. All has been removed and replaced with new pavers. Trees causing the problem were removed and their roots cut off and stumped.</p>	<p>We employ Arahunga staff to support our ORS students.</p> <p>We have a new Caretaker on our team.</p> <p>We are part of an early childhood roopu whose goal is to improve our transition process from ECE to Primary School.</p> <p>We have a Wellbeing Specialist who works on Mondays and Wednesdays based at our kura.</p>	<p>New flags with our Uara (Whanaungatanga, Manaakitanga, Kaitiakitanga) have gone up along our front fence.</p> <p>The Swimming Pool safety fencing will be improved.</p> <p>Swings have been purchased for our senior playground and are put out and away each day by our Caretaker.</p> <p>Some of our gardens have been planted (roundabout, hall, back of first aid room, bike track).</p> <p>Yellow walls in our school have been changed to a deeper green colour (like on our atua 'Tane Mahuta').</p> <p>We have changed our cyclical maintenance provider. It is now Brendon Dorn Ltd.</p> <p>We have a new pump & filter system in our swimming pool.</p> <p>We have a camera in our pool area now.</p> <p>We have had our trees arbores.</p> <p>Tractor painted and welded (by neighbour).</p> <p>New playground alphabet snake, Tongan & Samoan hopscotches, and a map of Aotearoa has been painted on our concrete areas.</p>
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			<p>The concrete courtyard was replaced with new pavers.</p> <p>Uniforms removed from the Server Room to their own room.</p> <p>Stationary moved from the Server Room to a lockable cabinet.</p> <p>Server Room tidied with IT resources and equipment in labelled boxes</p> <p>Curtains in the hall on the stage were fixed.</p> <p>Fridge in the Wharekai fixed.</p> <p>Room 4 was cleaned and cleared due to an infestation of cockroaches.</p> <p>Vegetable Gardens maintained.</p> <p>Compost made and in use.</p> <p>Orchard trees added to our orchard.</p> <p>New sand is put into our sandpit.</p> <p>New sandpit cover installed.</p> <p>New garden created in the old Junior sandpit.</p> <p>Pump track sprayed for weeds and grass laid.</p> <p>Cladding job across the school completed.</p>
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Review of School Improvement Plan and Consultation

2026	<p>Health</p> <p>Whānau Hui</p> <p>Curriculum Refresh/Reporting to Whānau</p>
2025	Fanau Fono
2024	Our Pasifika Whānau were consulted via a talanoa fono. Collection of voices across various subjects was collated and then actions based on these voices began to take place.
2023	Our School Improvement Plan will continue in the same form it is (this is based on the advice & guidance given from the MoE). We have to give our 'Analysis of Variance' to the MoE by March 31st. We have to give our School Improvement Plan 'Annual Plan' information by May 31st. We will consult with our community about our Localised Curriculum, knowledge they may have re Our Region/Our Place. We will also consult in Term 3/4 about offering bilingual/full immersion (Rumaki) education at Te Kura on Wairau in Te Reo Maori & Tongan.

Te Kura o Wairau

Kiwisport

For the Year Ended 31 December 2025

Kiwisport is a Government funding initiative to support student's participation in organized sport. In 2025 the school received \$2808.84(excl GST). The funding was spent on various sporting endeavors.