

TAMARIKI SCHOOL



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	4143
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Accountant / Service Provider:	Schooled Limited



TAMARIKI SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
1	Members of the Board
2	Statement of Responsibility
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 17	Notes to the Financial Statements
18 - 20	Independent Auditor's Report

Tamariki School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Phoebe James	Presiding Member	Proprietor Appointee Sept 2025	Sept-28
Blake Michell	Principal ex Officio	Appointed Principal Feb 2024	
Martin Burley	Parent Representative	Re-Elected Sept 2025	Sept-28
Kharma Stacey	Parent Representative	Elected Sept 2025	Sept-28
Raewin Boot	Staff Representative	Re-Elected Sept 2025	Sept-28
Clark Honor	Parent Representative	Co-opted Nov 2025	Sept-28
David Goldsmith	Proprietor Appointee		Sept-25
Jess Reed	Parent Representative		Sept-25

Tamariki 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.

Phoebe James

Full Name of Presiding Member

Blake Michell

Full Name of Principal

Signed by:
Phoebe James
BCFEA74420BBBAFC

Signature of Presiding Member

Signed by:
Blake Michell
D16900AA4E7B7083

Signature of Principal

29/05/2026

Date

29/05/2026

Date

Tamariki School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	632,840	585,501	591,877
Locally Raised Funds	3	101,215	67,280	90,458
Use of Proprietor's Land and Buildings		88,500	94,695	88,500
Interest		510	-	2,217
Total Revenue		823,065	747,476	773,052
Expense				
Locally Raised Funds	3	6,117	1,910	1,263
Learning Resources	4	500,618	527,328	535,851
Administration	5	77,992	86,436	105,478
Interest		426	301	158
Property	6	149,953	161,328	121,096
Loss on Disposal of Property, Plant and Equipment		4	-	7
Total Expense		735,110	777,303	763,853
Net Surplus / (Deficit) for the year		87,955	(29,827)	9,199
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		87,955	(29,827)	9,199



Tamariki School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		29,533	29,532	12,709
Total comprehensive revenue and expense for the year		87,955	(29,827)	9,199
Contribution - Furniture and Equipment Grant		9,517	-	7,625
Equity at 31 December		127,005	(295)	29,533
Accumulated comprehensive revenue and expense		127,005	(295)	29,533
Equity at 31 December		127,005	(295)	29,533



Tamariki School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	173,198	43,539	78,671
Accounts Receivable	8	59,674	44,591	42,894
GST Receivable		665	1,542	1,544
Prepayments		2,601	2,351	2,351
		<u>236,138</u>	<u>92,023</u>	<u>125,460</u>
Current Liabilities				
Accounts Payable	10	65,680	65,901	64,600
Revenue Received in Advance	11	7,000	-	8,281
Provision for Cyclical Maintenance	12	3,027	-	-
Finance Lease Liability	13	4,098	3,456	3,313
Funds held in Trust	14	4,034	3,844	-
		<u>83,839</u>	<u>73,201</u>	<u>76,194</u>
Working Capital Surplus/(Deficit)		152,299	18,822	49,266
Non-current Assets				
Property, Plant and Equipment	9	18,695	16,902	18,554
		<u>18,695</u>	<u>16,902</u>	<u>18,554</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	37,102	32,654	32,654
Finance Lease Liability	13	6,887	3,365	5,633
		<u>43,989</u>	<u>36,019</u>	<u>38,287</u>
Net Assets		<u>127,005</u>	<u>(295)</u>	<u>29,533</u>
Equity		<u>127,005</u>	<u>(295)</u>	<u>29,533</u>



Tamariki School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		204,216	156,893	188,232
Locally Raised Funds		100,199	66,264	88,220
Goods and Services Tax (net)		879	2	(106)
Payments to Employees		(139,235)	(150,002)	(174,990)
Payments to Suppliers		(80,216)	(104,613)	(100,225)
Interest Paid		(426)	(301)	(158)
Interest Received		510	-	2,217
Net cash from/(to) Operating Activities		85,927	(31,757)	3,190
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(4)	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(969)	-	(1,673)
Net cash from/(to) Investing Activities		(973)	-	(1,673)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,517	-	7,625
Finance Lease Payments		(3,978)	(7,219)	(4,307)
Funds Administered on Behalf of Other Parties		4,034	3,844	-
Net cash from/(to) Financing Activities		9,573	(3,375)	3,318
Net increase/(decrease) in cash and cash equivalents		94,527	(35,132)	4,835
Cash and cash equivalents at the beginning of the year	7	78,671	78,671	73,836
Cash and cash equivalents at the end of the year	7	173,198	43,539	78,671

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.



Tamariki School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Tamariki 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 12.

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 9.



Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 18.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Proprietor. 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. This expense is based on an assumed market rental yield on the 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 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.

g) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 to buildings owned by the Proprietor 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:

Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

h) 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.

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.

i) 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.



j) 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.

k) Revenue Received in Advance

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

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

l) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

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

m) 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.

The School's financial liabilities comprise of accounts payable and finance lease. 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.

n) 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.

o) Budget Figures

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

p) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected 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	222,512	165,855	185,334
Teachers' Salaries Grants	410,328	419,646	406,543
	<u>632,840</u>	<u>585,501</u>	<u>591,877</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	89,518	58,790	71,679
Fees for Extra Curricular Activities	528	390	313
Trading	252	150	165
Fundraising and Community Grants	9,526	6,800	187
Other Revenue	1,391	1,150	18,114
	<u>101,215</u>	<u>67,280</u>	<u>90,458</u>
Expense			
Extra Curricular Activities Costs	5,855	1,460	1,263
Fundraising and Community Grant Costs	262	50	-
Other Locally Raised Funds Expenditure	-	400	-
	<u>6,117</u>	<u>1,910</u>	<u>1,263</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>95,098</u>	<u>65,370</u>	<u>89,195</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	4,865	9,336	7,461
Information and Communication Technology	588	2,200	1,196
Employee Benefits - Salaries	486,170	499,446	517,195
Staff Development	2,150	9,500	3,067
Depreciation	6,845	6,746	6,933
Other Learning Resources	-	100	-
	<u>500,618</u>	<u>527,328</u>	<u>535,852</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,846	10,896	9,480
Board Expenses	3,563	5,640	25,439
Other Administration Expenses	19,153	19,180	24,292
Employee Benefits - Salaries	43,565	50,000	45,186
Insurance	865	720	1,081
	<u>77,992</u>	<u>86,436</u>	<u>105,478</u>

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Consultancy and Contract Services	15,460	17,400	13,716
Cyclical Maintenance	7,475	8,683	(18,946)
Heat, Light and Water	8,470	8,700	8,008
Rates	2,464	2,500	2,259
Repairs and Maintenance	2,150	5,500	2,773
Use of Land and Buildings	88,500	94,695	88,500
Employee Benefits - Salaries	22,391	20,500	21,151
Other Property Expenses	3,043	3,350	3,635
	<u>149,953</u>	<u>161,328</u>	<u>121,096</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a proxy for the market rental of the property.

7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Bank Accounts	173,198	43,539	78,671
Cash and cash equivalents for Statement of Cash Flows	<u>173,198</u>	<u>43,539</u>	<u>78,671</u>

Of the \$173,198 Cash and Cash Equivalents \$8,068 is subject to restrictions for the following reasons:

- \$4,034 of unspent grant funding is subject to conditions which specify how the grant is required to be spent.
- \$4,034 of Funds Held in Trust Received are held by the School, as disclosed in note 14.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited) \$	\$
Receivables	-	-	2,828
Receivables from the Ministry of Education	20,859	4,525	-
Teacher Salaries Grant Receivable	38,815	40,066	40,066
	<u>59,674</u>	<u>44,591</u>	<u>42,894</u>
Receivables from Exchange Transactions	-	-	2,828
Receivables from Non-Exchange Transactions	59,674	44,591	40,066
	<u>59,674</u>	<u>44,591</u>	<u>42,894</u>

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Furniture and Equipment	4,139	504	-	-	(1,134)	3,508
Information and Communication Technology	3,283	-	-	-	(1,185)	2,098
Leased Assets	8,880	6,017	-	-	(4,186)	10,711
Library Resources	2,252	470	(4)	-	(340)	2,378
	18,554	6,990	(4)	-	(6,845)	18,695

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
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	29,711	(26,203)	3,508	29,207	(25,068)	4,139
Information and Communication Technology	27,870	(25,772)	2,098	27,870	(24,587)	3,283
Leased Assets	18,900	(8,189)	10,711	12,883	(4,003)	8,880
Library Resources	8,229	(5,851)	2,378	7,772	(5,520)	2,252
	84,710	(66,015)	18,695	77,732	(59,178)	18,554

10. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	2,704	1,939	1,939
Accruals	8,896	10,896	9,893
Employee Entitlements - Salaries	38,815	40,066	40,066
Employee Entitlements - Leave Accrual	15,265	13,000	12,702
	65,680	65,901	64,600
Payables for Exchange Transactions	65,680	65,901	64,600
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	65,680	65,901	64,600

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	7,000	-	4,437
Other revenue in Advance	-	-	3,844
	7,000	-	8,281

12. Provision for Cyclical Maintenance

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	32,654	32,654	51,961
Increase/(decrease) to the Provision During the Year	7,475	-	(19,307)
Provision at the End of the Year	<u>40,129</u>	<u>32,654</u>	<u>32,654</u>
Cyclical Maintenance - Current	3,027	-	-
Cyclical Maintenance - Non current	37,102	32,654	32,654
	<u>40,129</u>	<u>32,654</u>	<u>32,654</u>

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 the painting quote supplied by Chamlang.

13. Finance Lease Liability

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

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	4,621	4,106	3,487
Later than One Year	7,468	4,015	5,844
Future Finance Charges	(1,104)	(1,300)	(386)
	<u>10,985</u>	<u>6,821</u>	<u>8,945</u>
Represented by			
Finance lease liability - Current	4,098	3,456	3,313
Finance lease liability - Non current	6,887	3,365	5,633
	<u>10,985</u>	<u>6,821</u>	<u>8,946</u>

14. Funds held in Trust

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	4,034	3,844	-
	<u>4,034</u>	<u>3,844</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



14. Related Party Transactions

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

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

The Proprietor of the School (Tamariki School Incorporated Society) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects fund on behalf of the school (or vice versa), the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

15. Remuneration

Key management personnel compensation

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

	2025	2024
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,910	3,150
<i>Leadership Team</i>		
Remuneration	249,095	215,841
Full-time equivalent members	2	3
Total key management personnel remuneration	252,005	218,991

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair 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 1

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

	2025	2024
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	70-80
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Principal 2

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

	2025	2024
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments		30-40
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration	2025	2024
\$000	FTE Number	FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	0.00
	2.00	1.00

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

16. Compensation and Other Benefits Upon Leaving

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

	2025	2024
	Actual	Actual
Total	\$ -	\$ 20,000
Number of People	-	1



17. 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.

18. Commitments

(a) Capital Commitments

at 31 December 2025, the Board had no capital commitment (2024:\$0).

(b) Operating Commitments

As at 31 December 2025, the Board has entered into no contracts.

19. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	173,198	43,539	78,671
Receivables	59,674	44,591	42,894
Total financial assets measured at amortised cost	<u>232,872</u>	<u>88,130</u>	<u>121,565</u>

Financial liabilities measured at amortised cost

Payables	65,680	65,901	64,600
Finance Leases	10,985	6,821	8,946
Total financial liabilities measured at amortised cost	<u>76,665</u>	<u>72,722</u>	<u>73,546</u>

20. 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 TAMARIKI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Tamariki School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 29 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 Tamariki School Statement of Variance, End-of-Year Curriculum Achievement Analysis, Reporting on the principles of being a Good Employer, and 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.



Warren Johnstone
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Tamariki School Statement of Variance: 2025

This Statement of Variance (SOV) reviews the progress made against the goals set out in the 2025 Annual Plan. It highlights areas of outstanding success, positive trends, and key focus areas for strategic planning in 2026.

1. Teaching and Learning with Equity

Planned Action (2025 Annual Plan)	Outcome Status	Key Variance Summary & Positive Trends	2026 Focus & Next Steps
<p>Goal: Increase student attendance with a target of 80% regularly attending.</p>	<p>Not Achieved</p>	<p>Variance: Attendance fell significantly short of the 80% target, with a critical drop in the Regular Attendance Rate from 56.6% (T1) to 31.0% (T2). This collapse occurred independently of the major health crisis (COVID-19/RSV) which later drove Chronic Absences to 24.5% in T3.</p>	<p>Action: Commission a Root Cause Analysis to understand the fundamental issues behind the Term 2 collapse. Dedicate resources to targeted academic support and wellbeing checks for all non-regular attenders to mitigate learning loss.</p>
<p>Goal: Accelerate the progress of Māori students.</p>	<p>Partially Achieved</p>	<p>Variance: Māori student achievement remains an area for improvement, particularly in Writing (9% At/Above T1 Baseline). Contextual Factor: An extremely high rate of 80.00% of Māori students are diagnosed or suspected of having neurodiversity, which is a key barrier requiring targeted intervention.</p>	<p>Action: Implement a targeted Whole-School Writing Focus through professional development in 2026, specifically aimed at closing the achievement gap for Māori students. Secure dedicated specialist resourcing to support our neurodiverse learners.</p>

Tamariki School Statement of Variance: 2025

<p>Goal: Maintain particular emphasis on writing for Years 2-6.</p>	<p>Partially Achieved</p>	<p>Positive Trend: Strong progress was noted in specific cohorts, with Year 5 Writing improving by 23% from baseline to reach 56% At/Above by EOY. Variance: Writing consistently remains the curriculum area where the largest proportion of students across multiple year levels are performing below expectations.</p>	<p>Action: Continue the Whole-School Writing Focus into 2026. This focus will include targeted support for students in the transition years to ensure readiness for the mandatory class environment.</p>
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2. Treaty Partnerships

Planned Action (2025 Annual Plan)	Outcome Status	Key Variance Summary & Positive Trends	2026 Focus & Next Steps
<p>Goal: Hold two well attended consultation Hui to understand Māori whānau needs.</p>	<p>Partially Achieved</p>	<p>Positive Trend: The Term 4 Māori Whānau Hui resulted in several actionable outcomes and saw a positive increase in community attendance to 4 whānau attendees (double the attendance from the previous year). Variance: Despite this improvement, the goal of achieving a "well</p>	<p>Action: Prioritise the implementation of the actions agreed upon at the Hui, including introducing simple Te Reo sentences in daily routines, creating Te Reo signage, and securing regular support for Kapa Haka. This responsiveness is intended to encourage greater engagement in 2026.</p>

Tamariki School Statement of Variance: 2025

		attended" meeting by the <i>wider</i> whānau remains a challenge.	
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3. Community Engagement and Special Character Learning

Planned Action (2025 Annual Plan)	Outcome Status	Key Variance Summary & Positive Trends	2026 Focus & Next Steps
<p>Goal: Continued raising rates of student and whānau attendance at community events.</p>	<p>Partially Achieved</p>	<p>Outstanding Success: Key community engagement events were highly successful: the Matariki Hangi, Transition to High School Talk, and Working Bees were very well attended and successfully promoted the school's special character. Variance: The success of these events contrasts with the difficulty in engaging the wider whānau for less event-based activities, such as Board/Society meetings, which continue to only draw a small core group of less than 10 people.</p>	<p>Action: Focus communications on translating the high attendance at community events into increased participation at strategic and governance-related meetings. Continue to plan and promote the highly successful working bees and Matariki Hangi.</p>

Principal's Report to the Board of Trustees: End-of-Year Curriculum Achievement Analysis

Date: 18th November 2025]

To: Board of Trustees, Tamariki School

From: Blake Michell, Principal

Subject: Comparative Achievement Analysis: Term 1 vs. Term 4, 2025 (Reading, Writing, Mathematics)

1. Executive Summary of Achievement Gains

This report provides a comparative analysis of student achievement across the core curriculum areas, tracking progress from the **start of the year (Term 1)** to the **end of the year (Term 4)**. The focus is on the shift in the percentage of students meeting or exceeding curriculum expectations within the assessed cohort.

It is important to note that this analysis **excludes a small, high-needs cohort of students** who are currently not achieving at a level measurable by our standardised assessment tools. This cohort often includes students with **varying degrees of neurodiversity**, for whom, as noted in the Term 1-2 report, we rely on robust **formative assessment** and individualised learning plans to track progress against tailored goals.

For the students included in this comparative data, we are proud to report a **strong and positive trajectory** in overall achievement. We secured significant gains in **Writing (+30 points)** and observed substantial growth within our priority focus groups, notably **Māori students and male students**, demonstrating the success of targeted programme implementation across the year.

2. Overall Achievement Trends (Term 1 vs. Term 4)

The table below illustrates the progress made in the percentage of students achieving **At or Above** curriculum expectations, comparing the Term 1 baseline data with the Term 4 outcome data.

Subject	Term 1 (% At/Above)	Term 4 (% At/Above)	Improvement (Percentage Points)
Reading	75%	95%	+20
Writing	50%	80%	+30
Mathematics	75%	85%	+10

The school achieved an average gain of **+20 percentage points** across core subjects over the academic year, signifying successful curriculum delivery and targeted intervention strategies.

3. Detailed Subject Analysis and Student Cohort Context

Reading

Reading achievement has progressed exceptionally well, moving from a baseline of 75% to an outstanding **95%** of students achieving at or above expectations by Term 4.

- **Impact:** This 20-point gain means we have successfully reduced the number of students performing below expectations from 5 to only **1 student**, confirming a high degree of foundational literacy acquisition across the cohort. The remaining student is now receiving the most intensive individual support.

Writing

Writing was our key strategic focus at the start of the year (50% At/Above) and showed the most impactful shift, with a **+30 percentage point increase** to reach **80%** At or Above expectations in Term 4.

- **Impact:** This result validates the focused teaching practices in literacy. The number of students scoring below expectations has dropped from 10 students to **4 students**.
- **Next Steps:** Writing retains the highest residual number of students below the standard, confirming it as the primary focus for our ongoing curriculum review and resource allocation in the upcoming year.

Mathematics

Mathematics showed robust progress with a **+10 percentage point improvement**, moving the overall attainment to **85%** At or Above expectations.

- **Impact:** The number of students below expectations reduced from 5 to **3**.
- **Context on Non-Assessed Cohort:** The Term 1-2 report highlighted challenges in the earlier and middle year levels. While the Term 4 cohort data is strong, our greatest focus going forward is ensuring **equity for the high-needs, non-assessed students** by continuing to build and refine specialised, high-quality support programmes that acknowledge their neurodiverse learning profiles.

4. Equity and Focus Group Achievement

Our targeted approach to addressing equity in achievement for key focus groups has yielded impressive results over the year.

- **Male Students (Boys):** This group demonstrated dramatic increases in achievement, particularly closing the gap in Writing:
 - **Reading:** Improvement from 58.3% to **91.7%** At/Above.
 - **Writing:** Improvement from 25% to **75%** At/Above.
- **Māori Students:** Focused support has resulted in significant shifts, largely closing the achievement gap in Mathematics and showing substantial gains in literacy:
 - **Reading:** Increased from 40% to **80%** At/Above (**+40 points**).
 - **Writing:** Increased from 0% to **40%** At/Above (**+40 points**).
 - **Mathematics:** Increased from 40% to **80%** At/Above (**+40 points**), bringing Māori student achievement for this subject into alignment with the overall school result.

5. Conclusion and Strategic Planning

The Term 4 data confirms the effectiveness of the strategic interventions and teaching programmes implemented throughout the 2025 academic year, leading to significant progress across core curriculum areas and equitable outcomes for our priority student groups.

Our strategic focus for the upcoming year will be defined by:

1. **Universal Literacy Uplift:** Concentrating resources to reduce the remaining 4 students below expectations in Writing, while integrating highly engaging literacy activities across the curriculum.
2. **Specialised Needs Focus:** Strengthening the individualised learning plans and provision for the high-needs, neurodiverse cohort to ensure tangible progress is documented and reported through formative assessments.
3. **Sustaining Equity:** Maintaining sharp monitoring and targeted support for male and Māori student achievement to ensure these substantial gains are sustained and extended.

I am confident that these results reflect a high level of dedication from our staff and a clear, effective strategic direction. I welcome the Board's questions and discussion on these findings.

Reporting on the principles of being a Good Employer

<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Tamariki School actively cultivates a safe, inclusive, and supportive environment for all staff, prioritizing both physical and emotional well-being. This is achieved through comprehensive induction, zero tolerance for harassment, flexible work options, professional growth opportunities, proactive stress management, clear safety protocols, and accessible support systems including EAP. Staff are empowered to report concerns, and robust procedures are in place for managing incidents, injuries, and illnesses, overseen by the Health and Safety Committee.</p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>Our Equal Employment Opportunities (EEO) programme, readily available to all staff, is integral to our commitment as a good employer. It aims to eliminate bias, foster inclusivity, ensure fair treatment, and provide equitable access to all employment aspects. We implement this through transparent policies, ongoing monitoring, staff feedback mechanisms, and reporting on compliance.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>We ensure fair appointments through transparent processes and objective evaluation of candidates against a consistent matrix.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<ul style="list-style-type: none"> – Actively recruiting qualified Māori staff through targeted outreach and inclusive recruitment practices. – Providing professional development opportunities focused on Te Tiriti o Waitangi, Māori language, and culturally responsive pedagogy to enhance staff understanding and competency. – Creating avenues for Māori staff to contribute their perspectives to school governance and decision-making processes. – Valuing and promoting Māori language and cultural practices within the school environment, fostering a sense of belonging for Māori staff and students. – Considering flexible working arrangements that acknowledge cultural commitments and responsibilities within the Māori community.
<p>How have you enhanced the abilities of individual employees?</p>	<p>We invest in our staff through diverse professional development opportunities, such as first aid, curriculum updates, and EOTC planning, alongside valuable coaching and mentoring from experienced colleagues.</p>

<p>How are you recognising the employment requirements of women?</p>	<ul style="list-style-type: none"> – Offering flexible working arrangements and leave options to support work-life balance and caregiving responsibilities. – Ensuring equal opportunities for leadership roles and career advancement through fair and transparent processes. – Providing supportive return-to-work processes following parental leave. – Regularly reviewing our compensation practices to ensure equitable pay.
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Tamariki School is committed to creating an accessible and inclusive workplace for persons with disabilities by:</p> <ul style="list-style-type: none"> • Ensuring the physical environment is accessible and making reasonable adjustments where needed. • Implementing a clear process for providing individualised reasonable accommodations to enable staff to perform their roles effectively. • Adopting inclusive recruitment practices to ensure equal opportunities for candidates with disabilities. • Providing staff training to raise awareness and promote understanding of disability inclusion.

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	

Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$808.60 (excluding GST). The funding was spent on participation in interschool Netball and internal football games, as well as sporting equipment to support Netball and football practices and games. The number of students participating in organised sport was 20.