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MAUNGATAPERE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1048
Principal:	Terry Brock
School Address:	Mangakahia Road
School Postal Address:	Counter Delivery, Maungatapere PostCentre, Maungatapere, 0152
School Phone:	09 434 6743
School Email:	office@maungatapere.school.nz
Accountant / Service Provider:	Education Services. Dedicated to your school

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MAUNGATAPERE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Maungatapere 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.

Carina Dickson
Full Name of Presiding Member

Signature of Presiding Member

29 May 2026
Date

RACHAEL MURRAY
Full Name of Principal

Signature of Principal

29 MAY 2026
Date

Maungatapere School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	3,089,912	2,887,597	3,090,228
Locally Raised Funds	3	240,503	161,111	164,203
Interest		26,692	30,000	46,642
Total Revenue		3,357,107	3,078,708	3,301,073
Expense				
Locally Raised Funds	3	104,595	94,016	109,734
Learning Resources	4	2,435,207	2,254,664	2,408,243
Administration	5	241,250	228,502	228,695
Interest		2,671	810	1,699
Property	6	539,841	557,107	606,633
Loss on Disposal of Property, Plant and Equipment		-	-	353
Total Expense		3,323,564	3,135,099	3,355,357
Net Surplus / (Deficit) for the year		33,543	(56,391)	(54,284)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		33,543	(56,391)	(54,284)

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

BENNETT & ASSOCIATES AUDIT

Education Services.
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Maungatapere 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		735,237	725,098	770,482
Total comprehensive revenue and expense for the year		33,543	(56,391)	(54,284)
Contribution - Furniture and Equipment Grant		-	-	19,039
Contributions from the Ministry of Education - Te Mana Tuhono		37,407	-	-
Equity at 31 December		806,187	668,707	735,237
Accumulated comprehensive revenue and expense		806,187	668,707	735,237
Equity at 31 December		806,187	668,707	735,237

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.

BENNETT & ASSOCIATES AUDIT

Maungatapere 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	170,592	92,493	204,257
Accounts Receivable	8	214,039	174,764	197,571
GST Receivable		-	9,892	42,395
Prepayments		28,089	12,492	13,232
Inventories	9	1,571	667	1,775
Investments	10	594,691	440,553	468,786
Funds Receivable for Capital Works Projects	16	489	-	1,945
		1,009,471	730,861	929,961
Current Liabilities				
GST Payable		9,558	-	-
Accounts Payable	12	263,896	219,633	254,454
Revenue Received in Advance	13	7,000	7,964	-
Provision for Cyclical Maintenance	14	198,181	89,602	162,782
Finance Lease Liability	15	10,886	23,475	9,425
Funds held for Capital Works Projects	16	2,389	-	17,381
		491,910	340,674	444,042
Working Capital Surplus/(Deficit)		517,561	390,187	485,919
Non-current Assets				
Property, Plant and Equipment	11	361,863	288,528	330,558
		361,863	288,528	330,558
Non-current Liabilities				
Provision for Cyclical Maintenance	14	46,325	-	74,671
Finance Lease Liability	15	26,912	10,008	6,569
		73,237	10,008	81,240
Net Assets		806,187	668,707	735,237
Equity		806,187	668,707	735,237

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

BENNETT & ASSOCIATES AUDIT

Maungatapere 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		666,117	611,316	657,529
Locally Raised Funds		246,308	161,111	160,663
Goods and Services Tax (net)		51,953	-	(32,503)
Payments to Employees		(486,523)	(365,024)	(498,335)
Payments to Suppliers		(365,282)	(558,201)	(313,028)
Interest Paid		(2,671)	(810)	(1,699)
Interest Received		28,887	30,000	45,859
Net cash from/(to) Operating Activities		138,789	(121,608)	18,486
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(22,815)	(19,700)	(45,351)
Purchase of Investments		(125,906)	-	(28,231)
Net cash from/(to) Investing Activities		(148,721)	(19,700)	(73,582)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,039
Finance Lease Payments		(10,197)	(10,568)	(20,214)
Funds Administered on Behalf of Other Parties		(13,536)	-	16,159
Net cash from/(to) Financing Activities		(23,733)	(10,568)	14,984
Net increase/(decrease) in cash and cash equivalents		(33,665)	(151,876)	(40,112)
Cash and cash equivalents at the beginning of the year	7	204,257	244,369	244,369
Cash and cash equivalents at the end of the year	7	170,592	92,493	204,257

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.

BENNETT & ASSOCIATES AUDIT

Maungatapere School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

BENNETT & ASSOCIATES AUDIT

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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

c) Revenue Recognition

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

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

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

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

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

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

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

BENNETT & ASSOCIATES AUDIT

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

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

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

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

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

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

h) Inventories
Inventories are consumable items held for sale and are comprised of stationery. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

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

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

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.
Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

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

BENNETT & ASSOCIATES AUDIT

Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings	40 years
Building Improvements	40 years
Furniture and Equipment	10 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Textbooks	8 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

BENNETT & ASSOCIATES AUDIT

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

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

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

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

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

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

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

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

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

The School carries out painting maintenance of the whole school over a 7 to 23 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

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

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

BENNETT & ASSOCIATES AUDIT

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	674,969	616,167	667,944
Teachers' Salaries Grants	1,984,157	1,843,932	1,936,762
Use of Land and Buildings Grants	429,972	427,498	481,810
Other Government Grants	814	-	3,712
	3,089,912	2,887,597	3,090,228

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	105,044	49,800	47,836
Fees for Extra Curricular Activities	116,037	94,351	91,932
Trading	717	-	941
Fundraising and Community Grants	18,705	16,960	23,494
	240,503	161,111	164,203
Expense			
Extra Curricular Activities Costs	99,458	93,556	105,656
Trading	1,732	-	1,206
Fundraising and Community Grant Costs	3,405	460	2,872
	104,595	94,016	109,734
Surplus for the year Locally Raised Funds	135,908	67,095	54,469

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	95,418	103,874	80,532
Information and Communication Technology	11,176	11,000	7,063
Employee Benefits - Salaries	2,230,844	2,054,712	2,222,900
Staff Development	25,547	21,000	15,130
Depreciation	70,098	60,078	78,630
Other Learning Resources	2,124	4,000	3,988
	2,435,207	2,254,664	2,408,243

BENNETT & ASSOCIATES AUDIT

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	8,300	8,300	7,980
Board Fees and Expenses	9,711	10,949	6,090
Other Administration Expenses	36,731	30,800	27,384
Employee Benefits - Salaries	161,708	154,244	164,993
Insurance	7,341	7,332	7,332
Service Providers, Contractors and Consultancy	17,459	16,877	14,916
	241,250	228,502	228,695

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	23,602	26,500	25,680
Cyclical Maintenance	7,053	30,400	26,285
Heat, Light and Water	23,302	22,809	27,562
Repairs and Maintenance	39,027	27,700	24,764
Use of Land and Buildings	429,972	427,498	481,810
Other Property Expenses	16,885	22,200	20,532
	539,841	557,107	606,633

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.

BENNETT & ASSOCIATES AUDIT

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	170,592	(72,566)	204,257
Short-term Bank Deposits	-	165,059	-
Cash and cash equivalents for Statement of Cash Flows	170,592	92,493	204,257

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

Of the $170,592 Cash and Cash Equivalents $9,389 is subject to restrictions for the following reasons:

- $2,389 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.
- $7,000 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	610	5,147	15
Receivables from the Ministry of Education	6,319	-	2,650
Interest Receivable	10,307	11,719	12,502
Teacher Salaries Grant Receivable	196,803	157,898	182,404
	214,039	174,764	197,571
Receivables from Exchange Transactions	10,917	16,866	12,517
Receivables from Non-Exchange Transactions	203,122	157,898	185,054
	214,039	174,764	197,571

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	1,571	667	1,775
	1,571	667	1,775

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	594,691	440,553	468,786
Total Investments	594,691	440,553	468,786

BENNETT & ASSOCIATES AUDIT

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Board-owned Buildings	84,723	-	-	-	(3,984)	**80,739**
Building Improvements	72,647	-	-	-	(2,553)	**70,094**
Furniture and Equipment	87,509	4,256	-	-	(18,257)	**73,508**
Information and Communication Technology	61,244	59,869	-	-	(27,348)	**93,765**
Leased Assets	17,002	35,399	-	-	(15,665)	**36,736**
Library Resources	7,433	1,879	-	-	(2,291)	**7,021**
	330,558	101,403	-	-	(70,098)	**361,863**

The net carrying value of equipment held under a finance lease is $36,736 (2024: $17,002)

Restrictions

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

	2025	**2025**	**2025**	**2024**	**2024**	**2024**
	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**	**Cost or Valuation**	**Accumulated Depreciation**	**Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Board-owned Buildings	159,353	(78,614)	**80,739**	159,353	(74,630)	**84,723**
Building Improvements	102,047	(31,953)	**70,094**	102,047	(29,400)	**72,647**
Furniture and Equipment	518,831	(445,323)	**73,508**	518,246	(430,737)	**87,509**
Information and Communication Technology	428,374	(334,609)	**93,765**	371,528	(310,284)	**61,244**
Leased Assets	76,809	(40,073)	**36,736**	81,049	(64,047)	**17,002**
Library Resources	89,742	(82,721)	**7,021**	87,864	(80,431)	**7,433**
	1,375,156	(1,013,293)	**361,863**	1,320,087	(989,529)	**330,558**

12. Accounts Payable

	2025 Actual $	**2025 Budget (Unaudited) $**	**2024 Actual $**
Creditors	35,479	35,095	46,009
Accruals	8,300	5,200	7,980
Banking Staffing Overuse	2,658	6,969	-
Employee Entitlements - Salaries	196,803	157,898	182,404
Employee Entitlements - Leave Accrual	20,656	14,471	18,061
	263,896	219,633	254,454
Payables for Exchange Transactions	263,896	219,633	254,454
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	263,896	219,633	254,454

The carrying value of payables approximates their fair value.

BENNETT & ASSOCIATES AUDIT

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	3,428	-
Other Revenue In Advance	7,000	4,536	-
	7,000	7,964	-

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	237,453	59,202	211,168
Increase/(decrease) to the Provision During the Year	7,053	30,400	26,285
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	244,506	89,602	237,453
Cyclical Maintenance - Current	198,181	89,602	162,782
Cyclical Maintenance - Non current	46,325	-	74,671
	244,506	89,602	237,453

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

15. Finance Lease Liability

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	13,351	23,475	10,399
Later than One Year	30,002	10,008	7,149
Future Finance Charges	(5,555)	-	(1,554)
	37,798	33,483	15,994
Represented by			
Finance lease liability - Current	10,886	23,475	9,425
Finance lease liability - Non current	26,912	10,008	6,569
	37,798	33,483	15,994

BENNETT & ASSOCIATES AUDIT

16. Funds Held for Capital Works Projects

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

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
ILE Upgrades & Window Joinery	234224	17,381	102,805	(120,675)	-	(489)
Temporary Fencing	246328	(1,945)	(4,412)	6,357	-	-
Drainage	234229	-	37,668	(35,279)	-	2,389
Totals		15,436	136,061	(149,597)	-	1,900

Represented by:

Funds Held on Behalf of the Ministry of Education	2,389
Funds Receivable from the Ministry of Education	(489)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Court Canopy	255290	5,692	3,346	(9,038)	-	-
ILE Upgrades & Window Joinery	234224	(7,665)	874,640	(849,594)	-	17,381
Temporary Fencing	246328	-	4,412	(6,357)	-	(1,945)
Totals		(1,973)	882,398	(864,989)	-	15,436

Represented by:

Funds Held on Behalf of the Ministry of Education	17,381
Funds Receivable from the Ministry of Education	(1,945)

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.

BENNETT & ASSOCIATES AUDIT

18. Remuneration

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	-	-
Leadership Team		
Remuneration	646,445	619,159
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	646,445	619,159

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	7.00	3.00
110 - 120	1.00	2.00
120 - 130	2.00	1.00
	10.00	6.00

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

BENNETT & ASSOCIATES AUDIT

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	$0	$0
Number of People	0	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.

Pay Equity and Collective Agreement Funding Wash-up

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

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2025 (Capital commitments at 31 December 2024: $0).

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

(b) Operating Commitments

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	170,592	92,493	204,257
Receivables	214,039	174,764	197,571
Investments - Term Deposits	594,691	440,553	468,786
Total financial assets measured at amortised cost	979,322	707,810	870,614

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	263,896	219,633	254,454
Finance Leases	37,798	33,483	15,994
Total financial liabilities measured at amortised cost	301,694	253,116	270,448

23. Events After Balance Date

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

24. Comparatives

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

BENNETT & ASSOCIATES AUDIT

Maungatapere School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Carina Dickson	Presiding Member	Elected	Sep 2028
Terry Brock	Principal	ex Officio	
Patrick Maeely	Parent Representative	Elected	Sep 2028
Leah Baker	Parent Representative	Elected	Sep 2028
Paola Child	Parent Representative	Elected	Sep 2028
Chris Frost	Parent Representative	Co-opted	Sep 2028
Vicky Booth	Parent Representative	Elected	Sep 2028
Douglas Kelly	Staff Representative	Elected	Sep 2028

Maungatapere School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $5,085 (excluding GST). The funding was spent on sporting endeavours through Active Attitude.

Statement of Compliance with Employment Policy

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

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

Statement of variance: Maungatapere School - Progress Against Targets

STRATEGIC GOALS: *As per the strategic plan*

ENGAGED LEARNERS	ENGAGED STAFF	ENGAGED COMMUNITY
Learning through inquiry	Staff growing and learning together	Share our school culture & identity
Resilient, cooperative learners	Using cooperative & inquiry learning	Continue to promote school support groups
Learning through authentic and culturally inclusive experiences	Strengthening Māori culture, local authentic learning	Maintain & utilise communication & consultation systems

STRATEGIC GOAL 1: ENGAGED LEARNERS
As per annual implementation plan

Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	*What were the outcomes of our actions?* *What impact did our actions have?*	*This is the source of information the board used to determine those outcomes.*	*Think about both where you have exceeded your targets or not yet met them.*	*What do you need to do to address targets that were not achieved.* *Consider if these need to be included in your next annual implementation plan.*
Learning Through Authentic Inquiry – improving engagement for all learners	Whole school authentic inquiry focus for 2025 of Wānanga – Student culture within the school, including the use of te reo and understanding of tikanga and what it is to be culturally inclusive has continued to grow. Students will communicate effectively, share ideas, and collaborate in different situations. They will think critically to solve problems, explore perspectives, and create innovative solutions. By applying their learning to real-world challenges, they will develop adaptability and contribute positively to their communities. In 2025 the Year 5-8 senior student leadership structure continued to grow and strengthen with students' levels of responsibility increasing as roles continued to evolve.	High level of success across the senior school at 2025 Central Northland Science & Technology Fair, and Mathex Students are able to communicate their learning process inquiry learning with parents teachers each other and the wider community - Ag Day - Science fair week - Movie night/Matariki sharing Evening - Parent teacher conferences - School reports to parents Students can identify, explain and talk about the school values and how they relate to themselves, their learning – walk to talk	As staff's understanding of an integrated curriculum develops, learning continues to become more authentic for students and is delivered in contexts of interest to the students themselves (greater control over the inquiry process). This has resulted in inquiries not being channelled to fit one particular area of the curriculum.	Tangata Whenuatanga focus for 2026 specifically connected to turangawaewae

Build resilient cooperative learners who demonstrate positive values well-being and problem-solving skills to become confident capable and connected learners	Students regularly articulating their wellbeing through an online tool of Pulse, Pause Breathe Smile and Think and Be Me, to communicate needs and or emotions	Schoolwide well-being model used throughout the school. All students are able to articulate the meaning within the image, what each part represents and how it fits together to ensure total well-being. Weekly data reports from pulse surveys that are analysed by teachers with further follow up conversations with students as and when the need arises.	Revised school behaviour management plan focused on setting clear expectations with restorative practices as a focus - students and parents fully understood and are aware of set guidelines to be followed when behaviours occur. Students are getting consistent messaging across the staff, with a reduction of repeat behaviours.	Students develop their awareness and understanding of their zones of regulation and how to manage this. Students will participate in the Life Education Trust programme in Term 2 of 2026 with a focus on the strands of Identity & Resilience, and Relationships and Communities
Giving effect to Te Tiriti O Waitangi and its principles	Introduction of student led powhiri each term to welcome new students and whanau (no longer once a year at the beginning) Tuakana / teina relationships are now seen as the norm across a range of contexts	Students run, and lead Powhiri each term to welcome new families (and staff) with little teacher input utilising a run sheet. Students able to recite roles without paper by the end of the year. Increased participation in a wider range of Kapa Haka festivals. Tikanga, te reo, history and culture naturally interwoven throughout our integrated inquiries. Greater evidence seen within planning that specifically focuses on language development which is then integrated within subject areas such as mathematics	New students coming in at the beginning of the year are starting the programme again. Kapa Haka taking part in more festivals, providing greater opportunity to develop skills and or leadership capabilities.	In consultation with Kapa Haka tutor continue to expand capabilities of students in both Kapa Haka and junior waiata including their knowledge of the language and meaning behind the waiata/poi/rakau etc. Manage a performance group with the aim of competing at a regional level Look to create a mentor role in the second half of the year within the group of the up and coming leaders. Tangata Whenuatanga focus for 2026 specifically connected to turangawaewae Students will develop their overall understanding of a full pepeha as they transition through their time at Maungatapere School (building on prior knowledge)
To raise student achievement in reading writing & mathematics for our year 4 to 8 students to 80% At or Above by the end of 2025 (Minister of Ed target is for 2030) - maths 7% increase - Writing 12% increase - Reading maintain current levels	Build the students ability to have learning conversations about their assessment pathways with the teacher and their families, with their achievements and their next steps.	Improved levels of student understanding and ability to have learning conversations as a result of assessment outcomes	We did not make as much progress as we would have liked due to constant amendments to assessment including the tool itself and shifts in benchmarks as the curriculum itself continued to shift *Refer data report for specific details*	Continue to develop student understanding of assessment outcomes including the ability to identify/articulate their areas of strengths, and their next learning steps. This includes developing the ability to set achievable short term and long goals

			Reduction in Board funded T/A hours by 20% as it is no longer feasible to be funding to the levels that have occurred previously	Based on MoE approval for Structured Literacy Support (0.15 to be matched by school) in 2026 member of staff to undertake Tier 2 BSLA training
Attendance: 80% of students present for more than 90% of the term by 2030	Attendance report at end of year shows our overall attendance for the year ended December 2025 averaged 92% School offers differing opportunities and hands-on real life experiences for children. Students wellbeing and Hauora managed in ways to be make school a safer more enjoyable environment to attend	Attendance report	Holidays during term times, cheaper than holidays during school times	Meeting with Attendance service providers scheduled (Nga Ratonga) Implement new STAR policies in absence reports and concerns Attendance management plan and supporting STAR procedures document to be developed
STRATEGIC GOAL 2: ENGAGED STAFF *As per annual implementation plan*				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	*What were the outcomes of our actions?* *What impact did our actions have?*	*This is the sources of information the board used to determine those outcomes.*	*Think about both where you have exceeded your targets or not yet met them.*	*What do you need to do to address targets that were not achieved.* *Consider if these need to be included in your next annual implementation plan.*
Learning through authentic inquiry - adopting an integrated approach to the curriculum delivering culturally inclusive student centered learning opportunities that are culturally inclusive	Developed staff understanding (and ability to deliver) authentic inquires through an integrated approach to teaching and learning	Staff implementing this through planning and in class programmes that are based on integrated teaching approaches in the classroom (individual planning and assessment outcomes)	Curriculum shifts and changes in expectations	Move towards the full implementation of the growth cycle which include both individual and schoolwide goals (this can be seen to fit any of the below in terms of engaged staff moving into next year depending on what personal goals they set themselves).
Build resilient, cooperative kaiako who demonstrate positive values, wellbeing and problem solving skills	Collectively we moved to a better place in terms of our ability to support one and other through a time of constant change Improved communication (and with the right people) across the school	Stronger relationships Development of Leadership, schoolwide and syndicate essential agreements	Challenges that arose due to the direction in which the school was moving for long serving staff members has now been resolved. A shift in expectations of the school in and around strategies and approaches to dealing with conflict	Continue to work with the Education Group Ubers training planned for teacher only day before school goes back with Zones of Regulation PLD to follow. This will then be incorporated within classroom programmes

	Begun work with the education group in and around changes to teacher standards, communication pathways and moving from an appraisal system towards a growth cycle		and robust discussions. Changes in staff, reflecting adapting to new personalities, skills and personality styles.	Staff to follow and implement the teachings of the Life education Trust programmes designed to build identity and resilience; relationships and communities. Review staff job descriptions before the beginning of 2026 in line with growth cycle, new teaching standards and direction of the school moving forward
Staff growing and learning together - working collaboratively to develop knowledge and understanding of: - The refreshed English & Mathematics curriculum - The Science of Learning - Changes to assessment	Refreshed Curriculum: Teacher only days and in-house PLD undertaken as part of the refresh and moving towards using the new curriculum as part of ministry mandates. All staff with the exception of Yr7-8 and Leadership have commenced BSLA training as part of understanding a Structured Literacy Approach. A stronger focus throughout the year on ensuring syndicate meetings took place to allow for discussion around teaching and learning at the appropriate level Assessment: greater consistency (including accuracy, reliability and validity) of data. Robust learning conversations in and around data have taken place. Staff able to articulate the difference between assessment **of** learning compared to assessment **for** learning Throughout the year we endeavoured to follow Ministry recommendations in terms of curriculum implementation and reporting to parents this included making changes to mid-year	A record of all PLD has been kept through leadership, staff and syndicate meeting minutes Assessment: Changes to assessment: In 2024 we began to utilise the e-asttle tool to assess reading and mathematics. This year we extended this to include writing. This involved extensive in-house PLD, whole school, syndicate and year level moderation Changes in report formats and communication home to parents Staff are better equipped to identify patterns and trends within cohorts and to plan for this accordingly (differentiation)	Staff have high expectations of students and their ability to succeed (despite a massive shift in curriculum year level expectations). This has been clearly articulated to students who aspire to live up to their teachers expectations. As a school we made a positive start to 2025 utilising the refreshed curriculums for both English and Mathematics. Staff were positive but become frustrated, disillusioned and challenged when a refresh of the refresh landed in October 2025 No English curriculum refresh for Year 7 & 8 until October 2025 - challenge came as staff are trying to move together as a **full primary** Due to constant (last minute) shifts in expectations, curriculum design and the curriculum being refreshed for a second time in one year, alongside a shift in expectations when reporting to parents, PLD in and around the science of learning did not happen and has become a focus for 2026 Disestablishment of the Kahui Ako (community of practice) of which we had 2 within school teachers	Develop understandings of how to gain curriculum coverage when teaching in a composite classroom Continue PLD in Structured Literacy (BSLA) including leadership and Tier 2 intervention Staff to continue to develop knowledge and understanding in and around progress markers, indicators and descriptors in both English and Mathematics Continue Mathematics PLD with Charlotte Wilkinson and implementing change based on feedback and feed-forward from PLD providers and team leaders Unpack draft curriculums and send relevant feedback TOD curriculum focus: The Science of Learning (Term 2)

	reporting which was then revised to reflect shifts for end of year reporting.			
Giving effect to Te Tiriti O Waitangi and its principles	Continue to strengthen Te Reo /Tikanga/Cultural Competencies	Taitiako Cultural Competencies are considered when developing our overarching theme for the year. Developing Wānanga was the staff and student focus for 2025		Tangata Whenuatanga focus for 2026 specifically connected to turangawaewae
Attendance: 80% of students present for more than 90% of the term by 2030	Attendance report at end of year shows our overall attendance for the year ended December 2025 averaged 92%	Attendance report	Teachers developed a better understanding of which code to use and when which has led to more accurate reporting of student absences	Staff developing understanding of attendance procedures to actively target attendance concerns Maintain similar levels of attendance, through current practices and schoolwide strategies
STRATEGIC GOAL 3: ENGAGED COMMUNITY *As per annual implementation plan*				
Actions *List all the actions from your Annual Implementation Plan for this Annual Target/Goal.*	*What were the outcomes of our actions?* *What impact did our actions have?*	*This is the source of information the board used to determine those outcomes.*	*Think about both where you have exceeded your targets or not yet met them.*	*What do you need to do to address targets that were not achieved.* *Consider if these need to be included in your next annual implementation plan.*
Sharing of Authentic Inquiry learning as a way of improving engagement and involvement of whānau and the wider community Communicate changes in and around the refreshed curriculum and assessment including gathering voice in regards to our local curriculum	Student in a wide range of school events Student representation at a wide range of community events	Students are able to communicate their learning process inquiry learning with parents teachers each other and the wider community - Ag Day - Science fair week - Mathex evening - Movie night/Matariki sharing Evening - Parent teacher conferences - School reports to parents School represented positively by our student leadership group and/or kapa haka at a range of community events i.e. ANZAC dawn service, Armistice Day, supporting Lions and various events, powhiri, central Ag Day	High level of parent involvement in all areas of these events - timings and days sort out by staff members to the community to find best days to suit. Students are given guidance and support in these events to speak and represent the school. Changes to the curriculum and reporting, around expectations for parents - understanding the change in levels.	As the school develops their understanding of the curriculum refresh, hold community conversations about the changes and what this looks like at Maungatapere School. Community consultation in and around moving to BYOD for our Year 5-8 to enable access to online learning & assessment, and meeting curriculum expectations and requirements Improved levels of community understanding around the curriculum expectations and achievement levels of their children, through current reporting

		School newsletters, posts of school Facebook page and website		tools.
Continue to support AG Day Committee, PTA and Maunga Mahem Committee	High level of staff involvement in events organised by the different parent support groups Staff willingly support initiatives suggested by these support groups	Staff rep on PTA regularly feeding back what this group is doing, and how they would like to support the school moving forward (refer PTA minutes) School picnic, Matariki celebrations etc	Changing members on the PTA and the name of the PTA group to PSG and back PTA being scaled back with their ideas and feasibility of some ideas and actions.	Continue high level of staff involvement at future events
LSC relationships with whanau and support of teachers/students as and when appropriate including facilitation of IEPs, CAPs etc, bringing in 'experts in their field' to deliver PLD to grow staff understanding of our diverse learners and their needs	IEP's and CAPs undertaken with a handful of students. Funding applications for Learning support children with parental consent.	Students and teachers create plans and actions to move forward with to best suit the needs of the child and their learning. Students who were eligible to receive funding for various reasons were done so and achieved.	Not all parties were aware of what was happening for different students at different times (Communication between home and school at times was forgotten) Parents directly contacting LSC (classroom teacher unaware of contact or any decisions arising from this)	Improve communication channels with team leaders to ensure that they are aware of what is happening within their syndicate and that teachers in their teams are aware of what is happening for their students Refine communication policy to specify who contacts who and when LSC is an integral part of the school and not a stand alone entity. LSC to attend all leadership/management meetings for the full duration in 2026 LSC to alternate weekly between junior and senior syndicate meetings LSC to facilitate and co-ordinate with staff/school and community with regards to Tier 2 literacy support and intervention.
Participation of whanau in EOTC events - in support roles, meeting with whanau to develop support plans for students to ensure that EOTC experiences	Staff to meet with parents of children who have additional needs that need to be considered in order to access EOTC experiences equally	Individual support plans completed, alongside the IEPs, CAPs and Support plans (medical). Class teacher to work through these	Some parents are not comfortable with certain aspects of the medical forms. Parents are more willing to support	Review current EOTCC documentation to see if there is any possible way of combining forms and reducing the amount of paperwork that needs to be

are inclusive, safe and caters to the needs of all students		with parents, LSC, Team leader and child when appropriate.	and allow their child to participate, knowing that their needs will be met. Parents have found documentation to be repetitive and are reluctant to complete more than once despite it being different events	completed for each event Blanket consents to start the year off for all children to minimise paper work for future events.
Value input from our community	Listened to feedback and feedforward from our community and responded accordingly	Amendments to EOTC policy and procedure Email responses Survey responses	Low participation for consultation means the entire community voice is not heard.	Continue to ask for community feedback in and around change

Evaluation and analysis of Maungatapere School students' progress and achievement

Staff have continued to implement change throughout the year. At times this has caused frustration as student expectations around levels of achievement have changed yet again (since the time of mid-year reporting) as has both the English and Mathematics curriculum (October 2025) in and around what is expected to be covered each year. One of the challenges for our Year 7 & 8 teaching team is that although the expectations around levels of attainment have shifted the actual English Curriculum for this cohort was not made available until October 2025. Despite these challenges our staff have remained open to the new learning and are committed to doing their best for our students.

As a staff we have unpacked both of the new documents (English & Mathematics) the changes within them. We have continued with our professional development in these areas resulting in feelings of positivity and a better understanding of how to integrate the curriculum moving forward. This includes familiarising ourselves and extending our knowledge of the Ministry approved testing tools (e-asttle and the 20 & 40 week Phonic Check as well as the change in expectations and reporting requirements.

At the end of Term 2 we had the opportunity to apply to the Ministry for additional staffing in 2026 to support the Literacy development of our students who are not likely to attain the expected levels of achievement without additional support in Years 0-6. We were successful in our application and awarded additional staffing of 0.15 (which we as a school had to match). This means that in 2026 we will be able to run a programme 4 days a week in the afternoons to support these students. The reason that the afternoon has been identified as the time in which these programmes will occur is that it means students will receive instruction over and above the classroom programme (double dosing) as opposed to 'instead of' or at the cost of mathematics.
The table below shows the predicted numbers that were submitted as part of the application process (end of Term 2) as well as the actual numbers as at the end of Term 4 2025. It is important to note that end of year data has been guided by (and reflects) the change in expectations aligned with the refreshed curriculum.

School Wide Writing Predictions (Term 2, 2025) v Actual (Term 4, 2025)
NB: Predictions/Actual take into consideration assessment outcomes as well as teacher observation (therefore OTJ's)

Predicted Numbers (end of Term 2)		Actual Numbers (end of Term 4)	
Needs Support	15 (4%)	**Needs Support**	17 (5%)
Progressing Towards	41 (13%)	**Progressing Towards**	72 (23%) *

* Interestingly of note is that 28 of the students identified as progressing towards are in the Year 1 cohort (68% of Year 1 students). Of this 28, 21 are in classrooms that have adopted the Little Learners Love Literacy structured Literacy Approach.

Junior Reading

Predicted Numbers (end of Term 2)		Actual Numbers (end of Term 4)		
	Whole cohort		Little Learners Love Literacy	Balanced approach
Needs Support	4 (4%)	**Needs Support**	12 (21%)	1 (1.7%)*
Progressing Towards	15 (15%)	**Progressing Towards**	12 (21%)	21 (36%)**

* Note this is a Year 7 student not yet accessing the senior curriculum (High absenteeism & Learning Support in place)
** Of these 21 students only 7 are in the Year 0-2 cohort - important to distinguish this if making a direct comparison to their peers in structured literacy (Little Learners Love Literacy -LLLL)
Direct comparison - LLLL 24 students require support compared to 7 who were part of a balanced approach - Note we are NOT continuing with LLLL in 2026.
Upon reflection one of the junior teachers has suggested that one of the potential reasons for the high number of students who are either progressing towards or in need of support that were part of the structured literacy programme (LLLL) is that it follows a different scope and sequence (variations in the sequence and frequency of sounds and formation of letters) to what was being assessed within the Phonics Check and other assessment tools employed by the junior school.

Senior Reading

Predicted Numbers (end of Term 2)		Actual Numbers (end of Term 4)	
Needs Support	5 (4%)	**Needs Support**	5 (2%)*
Progressing Towards	20 (10%)	**Progressing Towards**	27 (13%)

* Change in percentages are a result of new students coming into the senior school

Junior Mathematics - Knowledge

Predicted Numbers (end of Term 2)		Actual Numbers (end of Term 4)	
Needs Support	1 (1%)	**Needs Support**	2 (2%)
Progressing Towards	19 (19%)	**Progressing Towards**	19 (18%)*

* Change in percentages are a result of new students coming into the senior school

Junior Mathematics - Strategy

Predicted Numbers (end of Term 2)		Actual Numbers (end of Term 4)	
Needs Support	1 (1%)	**Needs Support**	2 (2%)
Progressing Towards	19 (19%)	**Progressing Towards**	19 (18%)

It is interesting that the number requiring support for number knowledge is identical to that in strategy as we normally would see a difference between the two. Additionally, it is the same students who feature in both which is also different from past trends. It could be argued that a potential reason for this is a better 'balance' and coverage of both is occurring across the mathematics curriculum and that knowledge/strategy is being developed in real-life contexts through explicit teaching which has been a huge part of our PLD this year.

Senior Mathematics

Predicted Numbers (end of Term 2)		Actual Numbers (end of Term 4)	
Needs Support	17 (8%)	**Needs Support**	5 (2%)
Progressing Towards	18 (9%)	**Progressing Towards**	24 (12%)

Whole School Writing

As seen on the table below there is very little difference in numbers between our Māori students and their NZ European counterparts. Nor is there a markable difference between our male and female students.

Overall Teacher Judgement Summary

Overall	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian	2	14%	3	21%	3	21%	6	43%	14
MELAA	2	22%	1	11%	2	22%	4	44%	9
Maori	5	6%	25	30%	36	44%	16	20%	82
NZ/European	8	4%	42	20%	108	53%	47	23%	205
Other			1	17%	5	83%			6
Pasifika					1	50%	1	50%	2
Total	17	5%	72	23%	155	49%	74	23%	318

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	6	4%	32	20%	81	50%	43	27%	162
Male	11	7%	40	26%	74	47%	31	20%	156
Total	17	5%	72	23%	155	49%	74	23%	318

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y0					14	100%			14
Y1			28	68%	12	29%	1	2%	41
Y2			6	15%	17	44%	16	41%	39
Y3	5	15%	3	9%	13	38%	13	38%	34
Y4	3	8%	7	18%	19	48%	11	28%	40
Y5	4	10%	6	15%	18	45%	12	30%	40
Y6	4	11%	5	14%	19	51%	9	24%	37
Y7	1	3%	12	32%	20	54%	4	11%	37
Y8			5	14%	23	64%	8	22%	36
Total	17	5%	72	23%	155	49%	74	23%	318

Data Summary across all elements of writing by Cohort: TERM 1 TERM 4

Phase 1 - Year 0-1

	Overall considering all elements (OTJ)	Ideas	Structure	Organisation	Vocabulary	Sentences	Punctuation	Spelling
Needs support								
Working Towards	65% (22) 51% (28)	65% (22) 71% (39)	65% (22) 34% (19)	65% (22) 70% (55)	65% (22) 73% (40)	65% (22) 37% (20)	65% (22) 32% (17)	65% (22) 61% (33)
Proficient	35% (12) 47% (26)	35% (12) 25% (14)	35% (12) 61% (34)	35% (12) 25% (14)	35% (12) 25% (14)	35% (12) 61% (34)	35% (12) 54% (16)	35% (12) 27% (15)
Exceeding	2% (1)	4% (2)	4% (2)	5% (2)	2% (1)	2% (1)	14% (8)	12% (7)

Year 2

	Overall considering all elements (OTJ)	Ideas	Structure	Organisation	Vocabulary	Sentences	Punctuation	Spelling
Needs support								
Working Towards	83% (33) 15% (6)	88% (35) 44% (17)	58% (23) 33% (13)	90% (36) 36% (14)	68% (27) 38% (15)	65% (22) 54% (21)	73% (29) 33% (13)	95% (38) 38% (15)
Proficient	18% (7) 44% (77)	3% (1)			33% (13)	35% (12)		5% (2) 59% (23)
Exceeding	41% (16)	13% (5) 53% (21)	3% (1) 67% (26)	10% (4) 64% (25)	62% (24)	46% (18)	5% (2) 67% (26)	3% (1)

Year 3

	Overall considering all elements (OTJ)	Ideas	Structure	Organisation	Vocabulary	Sentences	Punctuation	Spelling
Needs support	3% (1) 15% (5)	3% (1) 24% (8)		3% (1) 30% (10)	3% (1) 27% (9)	3% (1) 3% (1)	6% (2) 12% (4)	3% (1) 27% (9)
Working Towards	67% (24) 9% (3)	56% (20)	69% (25) 36% (12)	64% (23)	83% (30) 3% (1)	89% (32) 36% (12)	69% (25) 18% (6)	69% (25)
Proficient	31% (11) 38% (13)	55% (18)	3% (1) 3% (1)	31% (11) 40% (13)	3% (1)	3% (1)	25% (9) 43% (14)	28% (10) 55% (18)
Exceeding	38% (13)	42% (15) 21% (7)	25% (9) 61% (20)	3% (1) 30% (10)	14% (5) 67% (22)	8% (3) 58% (19)	27% (9)	18% (6)

Phase 2

Year 4

	Overall considering all elements (OTJ)	Ideas	Structure	Organisation	Vocabulary	Sentences	Punctuation	Spelling
Needs support	22% (9) 8% (3)	24% (10) 3% (1)	32% (13) 13% (4)	39% (16) 3% (1)	34% (14) 17% (7)	37% (15) 14% (5)	41% (12) 18% (7)	22% (9) 17% (7)
Working Towards	37% (15) 18% (7)	44% (17)	3% (1)	44% (18) 62% (25)			51% (21) 45% (18)	63% (26) 48% (19)
Proficient	32% (13) 47% (19)	61% (25) 3% (1)	59% (24) 30% (12)	2% (1)	66% (27) 53% (21)	49% (20) 46% (19)	2% (1) 3% (1)	
Exceeding	10% (4) 27% (11)	15% (6) 50% (19)	10% (4) 54% (22)	15% (6) 25% (10)	30% (12)	15% (6) 40% (16)	5% (2) 34% (14)	15% (6) 35% (14)

Year 5

	Overall considering all elements (OTJ)	Ideas	Structure	Organisation	Vocabulary	Sentences	Punctuation	Spelling
Needs support	16% (6) 11% (4)	30% (11) 8% (3)	24% (9) 5% (2)	27% (10) 6% (2)	30% (11) 5% (2)	38% (14) 13% (5)	22% (8) 11% (4)	27% (10) 8% (3)
Working Towards	30% (11) 16% (6)	13% (5)	3% (1)	38% (14) 56% (20)	45% (17)	13% (5)	65% (24) 42% (16)	32% (12) 42% (16)
Proficient	51% (19) 42% (16)	46% (17) 26% (10)	57% (21) 39% (15)	35% (13) 35% (13)	62% (23) 13% (5)	46% (17) 32% (12)	13% (5)	38% (14) 42% (16)
Exceeding	3% (1) 31% (12)	24% (9) 53% (20)	19% (7) 53% (20)	3% (1)	8% (3) 37% (14)	16% (6) 42% (16)	14% (5) 34% (13)	3% (1) 8% (3)

Year 6

	Overall considering all elements (OTJ)	Ideas	Structure	Organisation	Vocabulary	Sentences	Punctuation	Spelling
Needs support	31% (12) 11% (4)	18% (7) 5% (2)	18% (7)	59% (23) 19% (7)	21% (8) 22% (8)	21% (8) 11% (4)	72% (28) 22% (8)	51% (20) 22% (8)
Working Towards	31% (12) 14% (5)	41% (16) 3% (1)	54% (21) 27% (10)	57% (21)	67% (26) 8% (3)	54% (21) 19% (7)	14% (5)	43% (16)
Proficient	38% (15) 51% (19)	73% (27)	22% (8)	41% (16) 16% (6)	54% (20)	22% (8)	28% (11) 53% (20)	46% (18) 19% (7)
Exceeding	24% (9)	41% (16) 19% (7)	28% (11) 51% (19)	8% (3)	13% (5) 16% (6)	26% (10) 48% (18)	11% (4)	3% (1) 16% (6)

Phase 3

Year 7

	Overall considering all elements (OTJ)	Ideas	Structure	Organisation	Vocabulary	Sentences	Punctuation	Spelling
Needs support	26% (10) 3% (1)	34% (13) 16% (6)	3% (1) 19% (7)	47% (18) 41% (15)	66% (25) 19% (7)	11% (4) 19% (7)	50% (19) 29% (10)	45% (17) 57% (21)
Working Towards	50% (19) 32% (12)	22% (8)	45% (17) 5% (2)	39% (15) 24% (9)	46% (17)	53% (20) 5% (2)	44% (16)	53% (20) 19% (7)
Proficient	21% (8) 54% (20)	63% (24) 32% (12)	50% (19) 57% (21)	13% (5) 32% (12)	29% (11) 24% (9)	34% (13) 62% (23)	45% (17) 8% (3)	24% (9)
Exceeding	3% (1) 11% (4)	3% (1) 30% (11)	3% (1) 19% (7)	3% (1)	5% (2) 11% (4)	3% (1) 14% (5)	5% (2) 19% (7)	3% (1)

Year 8

	Overall considering all elements (OTJ)	Ideas	Structure	Organisation	Vocabulary	Sentences	Punctuation	Spelling
Needs support	58% (21)	28% (10) 14% (5)	33% (12) 14% (5)	92% (33) 49% (17)	67% (24) 17% (6)	33% (12) 23% (8)	25% (9) 47% (16)	86% (31) 31% (11)
Working Towards	33% (12) 14% (5)	64% (23) 26% (9)	20% (7)	11% (4)	22% (8) 26% (9)	64% (23) 31% (11)	67% (24) 12% (4)	9% (3)
Proficient	8% (3) 63% (22)	8% (3) 31% (11)	64% (23) 29% (10)	8% (3) 40% (14)	11% (4) 54% (19)	3% (1) 17% (6)	8% (3) 38% (13)	14% (5) 51% (18)
Exceeding	23% (8)	29% (10)	3% (1) 37% (13)		3% (1)	29% (10)	3% (1)	9% (3)

- PLD & moderation initially as a whole staff and then revisited regularly at syndicate level is helping staff to gain confidence in and around 'what writing looks like' at their level and what needs to be done to shift them to the next.
- Having the ability to go back to e-asTTle (or Gemini which is e-asTTle aligned) to question those that we are unsure about has also helped to develop understanding and trust in the data.
- This data has enabled staff to drill down, identify weakness, and ultimately target teaching.

Junior Reading

Mid-way through the first term of the year senior leadership were met with a request from two of our Year 0-2 teachers who were wanting to trial the use of the Little Learners Love Literacy (LLLL) structured literacy programme. It was agreed (with some conditions attached) knowing that our schoolwide structured literacy provider had not been decided at that point in time. It was also agreed upon that once it was, they would need to be prepared to undertake the PLD with whichever provider was selected if it was not Little Learners. For this reason the junior reading data falls within two separate sets - one containing the data for those students who were taught under the structured literacy programme of LLLL and the other set reflecting the teaching and learning under a balanced literacy programme.

LLLL STRUCTURED LITERACY APPROACH

	Stage 1	Stage 2	Stage 3	Stage 4	Stage +4	Stage 5	Stage 6	Stage 7.1	Stage 7.2	Stage 7.3	Stage 7.4	Stage 7.5	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	86% (12)		14% (2)										0%	0%	86% (12)	14% (2)	25% (14)
Y1	10% (3)	10% (3)	13% (4)	13% (4)	3% (1)	23% (7)	13% (4)	13% (4)					33% (10)	17% (5)	50% (15)	0%	53% (30)
Y2					15% (2)		15% (2)	38% (5)	8% (1)		8% (1)	15% (2)	15% (2)	54% (7)	8% (1)	23% (3)	23% (13)
Total pupils	26 % (15)	5 % (3)	11 % (6)	7 % (4)	5 % (3)	12 % (7)	11 % (6)	16 % (9)	2 % (1)		2 % (1)	4 % (2)	21% (12)	21% (12)	49% (28)	9% (5)	(57)

BALANCED APPROACH

4018	L0	L1	L2	L3	L4	L5	L6	L7	L8	L9	L10	L11	L12	L13	L14	L15	L16	L17	L18	L19	L20	L21	L22
Y0																							
Y1								18% (2)	9% (1)	9% (1)				18% (2)	18% (2)	9% (1)		18% (2)					
Y2							4% (1)	4% (1)	4% (1)								4% (1)	29% (8)	7% (2)	7% (2)	4% (1)	7% (2)	21% (6)
Y3									11% (1)			11% (1)				11% (1)	22% (2)		11% (1)		11% (1)	11% (1)	
Y4													14% (1)		14% (1)	14% (1)				14% (1)		14% (1)	
Y5																							
Y6																							
Y7																100% (1)							
Y8																							
Totals							1.7% 1	5.2% 3	5.2% 3	1.7% 1		1.7% 1	1.7% 1	3.4% 2	5.2% 3	6.9% 4	5.2% 3	17.2% 10	5.2% 3	5.2% 3	3.4% 2	6.9% 4	10.3% 6

4018	7.5-8.5yrs	8-9yrs	8.5-9.5yrs	9-10yrs	9.5-10.5yrs	10-11yrs	10.5-11.5yrs	11-12yrs	11.5-12.5yrs	12-13yrs	12.5-13.5yrs	13-14yrs	13.5-14.5yrs	14-15yrs	14.5-15.5yrs	15+	Well Below	Below	At	Above	Total
Y0																					0
Y1																		36% (4)	36% (4)	27% (3)	11
Y2	7% (2)	4% (1)																11% (3)	39% (11)	50% (14)	28
Y3	11% (1)																	78% (7)	22% (2)		9
Y4			29% (2)															71% (5)	29% (2)		7
Y5																					0
Y6				100% (2)														100% (2)			2
Y7																	100% (1)				1
Y8																					0
Totals	5.2% 3	1.7% 1	3.4% 2	3.4% 2													1.7% 1	36.2% 21	32.8% 19	29.3% 17	58

NB: Year 3 & 4 student data above is reflective of those students who are not currently accessing Level 2 of the curriculum independently. Those who are, will be reflected in the senior writing data

LLLL STRUCTURED LITERACY APPROACH - OTJ

Overall Teacher Judgement Summary

Reading Stage	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian					3	75%	1	25%	4
MELAA							1	100%	1
Maori	4	19%	8	38%	9	43%			21
NZ/European	8	26%	4	13%	16	52%	3	10%	31
Total	12	21%	12	21%	28	49%	5	9%	57

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	5	17%	8	28%	14	48%	2	7%	29
Male	7	25%	4	14%	14	50%	3	11%	28
Total	12	21%	12	21%	28	49%	5	9%	57

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y0					12	86%	2	14%	14
Y1	10	33%	5	17%	15	50%			30
Y2	2	15%	7	54%	1	8%	3	23%	13
Total	12	21%	12	21%	28	49%	5	9%	57

BALANCED APPROACH - OTJ

Overall Teacher Judgement Summary

Reading Age/Level	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			2	100%					2
MELAA			1	100%					1
Maori	1	5%	6	30%	5	25%	8	40%	20
NZ/European			12	35%	14	41%	8	24%	34
Other							1	100%	1
Total	1	2%	21	36%	19	33%	17	29%	58

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female			8	29%	10	36%	10	36%	28
Male	1	3%	13	43%	9	30%	7	23%	30
Total	1	2%	21	36%	19	33%	17	29%	58

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y1			4	36%	4	36%	3	27%	11
Y2			3	11%	11	39%	14	50%	28
Y3			7	78%	2	22%			9
Y4			5	71%	2	29%			7
Y6			2	100%					2
Y7	1	100%							1
Total	1	2%	21	36%	19	33%	17	29%	58

Overall Teacher Judgement Summary

Overall	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian	1	13%			2	25%	5	63%	8
MELAA			1	14%	1	14%	5	71%	7
Maori			10	24%	11	26%	21	50%	42
NZ/European	4	3%	15	11%	53	39%	63	46%	136
Other			1	17%	4	67%	1	17%	6
Pasifika							2	100%	2
Total	5	3%	27	14%	71	36%	97	49%	200

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	2	2%	10	10%	39	38%	52	50%	103
Male	3	3%	17	17%	32	33%	45	46%	98
Total	5	3%	27	14%	71	36%	97	49%	200

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y3					12	48%	13	52%	25
Y4			7	21%	11	33%	14	42%	33
Y5	2	5%	9	24%	8	21%	19	50%	38
Y6	2	6%	6	17%	16	46%	11	31%	35
Y7	1	3%	1	3%	10	28%	24	67%	36
Y8			4	12%	14	41%	16	47%	34
Total	5	3%	27	14%	71	36%	97	49%	200

Please note the following data comparisons are predominantly between Term 2 and Term 4 - Not Term 1 due to the content of the curriculum being assessed at these points in time

Phase 1

Year 3

	Overall considering all elements (OTJ) TERM 1	Overall considering all elements (OTJ) TERM 2 & 4 (TERM 2 / TERM 4)	Language Features	Ideas	Structure
Needs support					
Working Towards		15% (3)	25% (5)	25% (5)	15% (3)
Proficient	70% (7)	80% (16) 48% (12)	70% (14) 44% (11)	60% (12) 44% (11)	70% (14) 52% (13)
Exceeding	30% (3)	5% (1) 52% (13)	5% (1) 56% (14)	15% (3) 56% (14)	15% (3) 48% (12)

Phase 2

Year 4

	Overall considering all elements (OTJ) TERM 1	Overall considering all elements (OTJ) TERM 2 & 4 (TERM 2 / TERM 4)	Language Features	Ideas	Structure
Needs support					
Working Towards	28% (7)	22% (6) 22% (7)	31% (8) 24% (8)	24% (6) 24% (8)	22% (6) 21% (7)
Proficient	60% (15)	52% (14) 33% (11)	46% (12) 36% (12)	38% (10) 24% (8)	56% (15) 27% (9)
Exceeding	12% (3)	26% (7) 45% (15)	23% (6) 40% (13)	38% (10) 52% (17)	22% (6) 52% (17)

Phase 2

Year 5

	Overall considering all elements (OTJ) TERM 1	Overall considering all elements (OTJ) TERM 2 & 4		Language Features		Ideas		Structure	
		TERM 2	TERM 4						
Needs support			5% (2)	3% (1)	3% (1)		3% (1)		3% (1)
Working Towards	9% (3)	19% (7)	24% (9)	31% (11)	24% (9)	15% (5)	16% (6)	13% (4)	18% (7)
Proficient	46% (16)	38% (14)	21% (8)	23% (8)	23% (9)	32% (11)	39% (15)	10% (3)	8% (3)
Exceeding	46% (16)	43% (16)	50% (19)	43% (15)	50% (19)	53% (18)	42% (16)	77% (24)	71% (27)

Year 6

	Overall considering all elements (OTJ) TERM 1	Overall considering all elements (OTJ) TERM 2 & 4		Language Features		Ideas		Structure	
		TERM 2	TERM 4						
Needs support	5% (2)	6% (2)	6% (2)	5% (2)	11% (4)		6% (2)	6% (2)	
Working Towards	35% (13)	26% (10)	17% (6)	30% (11)	14% (5)	22% (8)	26% (9)	16% (5)	9% (3)
Proficient	30% (11)	42% (16)	46% (16)	41% (15)	21% (7)	54% (20)	31% (11)	37% (12)	51% (18)
Exceeding	30% (11)	26% (10)	31% (11)	24% (9)	54% (19)	24% (9)	37% (13)	41% (13)	40% (14)

Phase 3

Year 7

	Overall considering all elements (OTJ) TERM 1	Overall considering all elements (OTJ) TERM 2 & 4 (TERM 2 / TERM 4)	Language Features	Ideas	Structure
Needs support		3% (1) 3% (1)		6% (2) 3% (1)	17% (6) 8% (3)
Working Towards	14% (5)	14% (5) 3% (1)	8% (3) 3% (1)	6% (2)	6% (2) 3% (1)
Proficient	49% (18)	39% (14) 28% (10)	25% (9) 14% (5)	19% (7) 17% (6)	6% (2) 6% (2)
Exceeding	38% (13)	44% (16) 66% (24)	67% (24) 83% (30)	69% (25) 80% (29)	71% (26) 83% (30)

Year 8

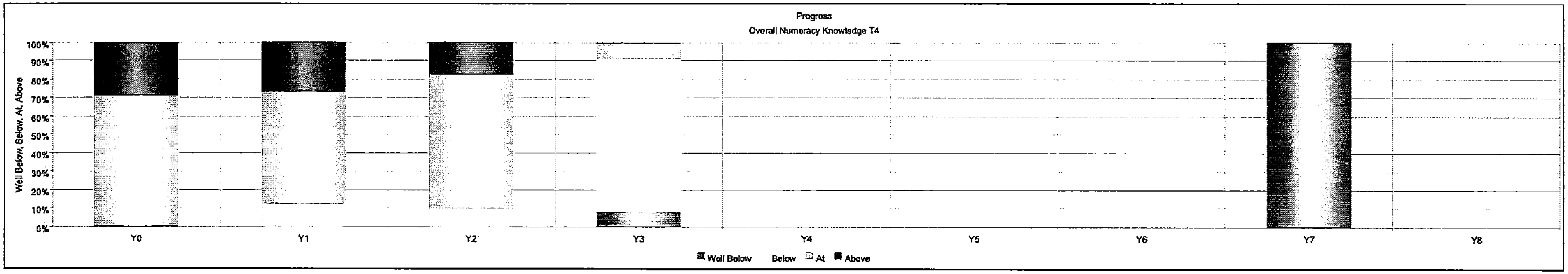
	Overall considering all elements (OTJ) TERM 1	Overall considering all elements (OTJ) TERM 2 & 4 (TERM 2 / TERM 4)	Language Features	Ideas	Structure
Needs support	11% (4)	9% (3)	11% (4) 3% (1)	14% (5) 12% (4)	11% (4) 6% (2)
Working Towards	17% (6)	6% (2) 12% (4)	9% (3) 12% (4)	14% (5) 6% (2)	3% (1) 6% (2)
Proficient	64% (23)	62% (22) 41% (14)	29% (10) 53% (18)	46% (16) 38% (13)	57% (20) 41% (14)
Exceeding	5% (3)	23% (8) 47% (16)	51% (18) 32% (11)	26% (9) 44% (15)	29% (10) 47% (16)

Junior Mathematics
Number Knowledge

Maungatapere School
Junior Numeracy T4

Overall Numeracy Knowledge T4
All pupils (Past,Present,PreEnrol)

10008	S0	S1 Beginning	S1	S2 Beginning	S2	S3 Beginning	S3	S4 Beginning	S4	S5 Beginning	S5	S6 Beginning	S6	S7 Beginning	S7	S8 Beginning	S8	Well Below	Below	At	Above	Total
Y0	14% (2)	7% (1)	14% (2)	36% (5)	14% (2)		14% (2)													71% (10)	29% (4)	14
Y1	2% (1)		7% (3)	2% (1)	15% (6)	24% (10)	22% (9)	17% (7)	2% (1)	5% (2)	2% (1)								12% (5)	61% (25)	27% (11)	41
Y2						3% (1)	8% (3)	15% (6)	58% (23)	10% (4)	8% (3)								10% (4)	73% (29)	18% (7)	40
Y3						8% (1)	8% (1)	25% (3)	50% (6)	8% (1)								8% (1)	83% (10)	8% (1)		12
Y4																						0
Y5																						0
Y6																						0
Y7							100% (1)											100% (1)				1
Y8																						0
Totals	2.8% 3	0.9% 1	4.6% 5	5.6% 6	7.4% 8	11.1% 12	14.8% 16	14.8% 16	27.8% 30	6.5% 7	3.7% 4							1.9% 2	17.6% 19	60.2% 65	20.4% 22	108



Overall Teacher Judgement Summary

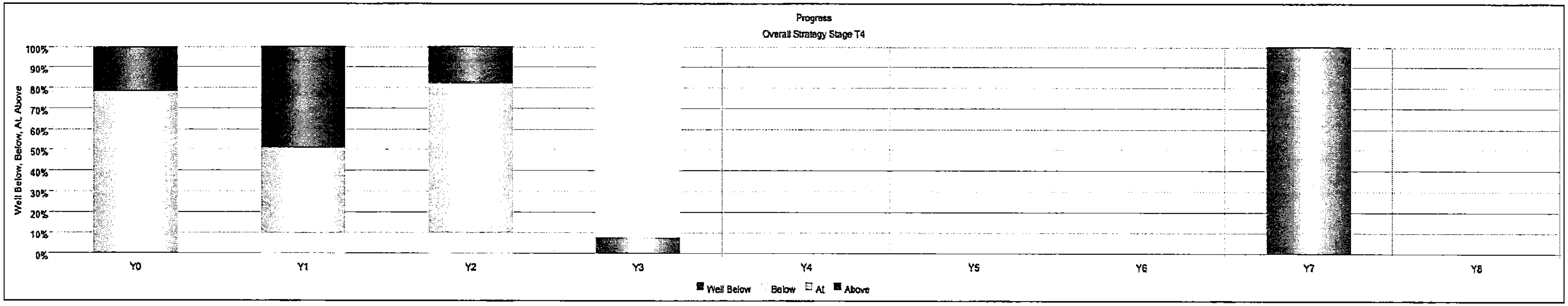
Overall Numeracy Knowledge	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			3	43%	1	14%	3	43%	7
MELAA			1	50%			1	50%	2
Maori	1	3%	4	11%	26	72%	5	14%	36
NZ/European	1	2%	11	18%	37	60%	13	21%	62
Other					1	100%			1
Total	2	2%	19	18%	65	60%	22	20%	108

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	1	2%	9	16%	35	61%	12	21%	57
Male	1	2%	10	20%	30	59%	10	20%	51
Total	2	2%	19	18%	65	60%	22	20%	108

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y0					10	71%	4	29%	14
Y1			5	12%	25	61%	11	27%	41
Y2			4	10%	29	73%	7	18%	40
Y3	1	8%	10	83%	1	8%			12
Y7	1	100%							1
Total	2	2%	19	18%	65	60%	22	20%	108

Junior Mathematics
Number Strategy

	S0	S1 Beginning	S1	S2 Beginning	S2	S3 Beginning	S3	S4 Beginning	S4	S5 Beginning	S5	S6 Beginning	S6	S7 Beginning	S7	S8 Beginning	S8	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	7% (1)		71% (10)		7% (1)		14% (2)											0%	0%	79% (11)	21% (3)	13% (14)
Y1		2% (1)	7% (3)		10% (4)	29% (12)	2% (1)	27% (11)	17% (7)	2% (1)	2% (1)							0%	10% (4)	41% (17)	49% (20)	38% (41)
Y2						3% (1)	8% (3)	15% (6)	58% (23)	10% (4)	8% (3)							0%	10% (4)	73% (29)	18% (7)	37% (40)
Y3						8% (1)		50% (6)	42% (5)									8% (1)	92% (11)	0%	0%	11% (12)
Y7									100% (1)									100% (1)	0%	0%	0%	1% (1)
Total pupils	1 % (1)	1 % (1)	12 % (13)		5 % (5)	13 % (14)	6 % (6)	21 % (23)	33 % (36)	5 % (5)	4 % (4)							2% (2)	18% (19)	53% (57)	28% (30)	(108)



Overall Teacher Judgement Summary

Overall Strategy Stage	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			3	43%	1	14%	3	43%	7
MELAA			1	50%			1	50%	2
Maori	1	3%	3	8%	23	64%	9	25%	36
NZ/European	1	2%	12	19%	32	52%	17	27%	62
Other					1	100%			1
Total	2	2%	19	18%	57	53%	30	28%	108

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	1	2%	9	16%	28	49%	19	33%	57
Male	1	2%	10	20%	29	57%	11	22%	51
Total	2	2%	19	18%	57	53%	30	28%	108

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y0					11	79%	3	21%	14
Y1			4	10%	17	41%	20	49%	41
Y2			4	10%	29	73%	7	18%	40
Y3	1	8%	11	92%					12
Y7	1	100%							1
Total	2	2%	19	18%	57	53%	30	28%	108

Senior Mathematics

Overall Teacher Judgement Summary

Overall	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian							6	86%	7
MELAA			1	14%			6	86%	7
Maori	1	2%	9	20%	14	30%	22	48%	46
NZ/European	4	3%	13	9%	53	38%	69	50%	139
Other			1	17%	2	33%	3	50%	6
Pasifika							2	100%	2
Total	5	2%	24	12%	69	33%	108	52%	206

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	3	3%	11	11%	44	43%	44	43%	102
Male	2	2%	13	12%	25	24%	64	61%	105
Total	5	2%	24	12%	69	33%	108	52%	206

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y3					3	14%	19	86%	22
Y4			3	8%	15	38%	21	54%	39
Y5	2	5%	5	13%	7	18%	23	61%	38
Y6	2	5%	5	14%	15	41%	15	41%	37
Y7	1	3%	3	8%	15	42%	17	47%	36
Y8			8	23%	14	40%	13	37%	35
Total	5	2%	24	12%	69	33%	108	52%	206

Comparisons are shown between Term 1 and 4 for the OTJ's, Number Knowledge and Number Sense and Operations. Term 4 data is shown for Algebra, Position, Orientation and Transformation reflecting the Term 4 strand focusses outside of Number

Phase 1 - Year 3

TERM 1 TERM 4

	Overall considering all elements (OTJ)	Number Knowledge	Number Sense & Operations
Needs support			
Working Towards			
Proficient	82% (9) 14% (3)	61% (11) 33% (7)	88% (15) 14% (3)
Exceeding	18% (2) 86% (19)	39% (7) 67% (14)	12% (2) 86% (19)

Algebra	Geometry	Position, Orientation & Transformation
18% (2)	15% (4)	8% (2)
82% (9)	85% (22)	92% (24)

Phase 2 - Year 4

	Overall considering all elements (OTJ)	Number Knowledge	Number Sense & Operations
Needs support			
Working Towards	33% (4) 8% (3)	58% (19) 22% (8)	39% (12) 19% (7)
Proficient	50% (6) 38% (15)	15% (5) 36% (13)	39% (12) 31% (11)
Exceeding	17% (2) 54% (21)	27% (9) 42% (15)	23% (7) 50% (18)

Algebra	Geometry	Position, Orientation & Transformation
20% (5)	16% (6)	8% (3)
24% (6)	18% (7)	24% (9)
56% (14)	66% (25)	68% (26)

Phase 2 - Year 5

TERM 1 TERM 4

	Overall considering all elements (OTJ)	Number Knowledge	Number Sense & Operations
Needs support	5% (2)	10% (4)	3% (1)
Working Towards	6% (2) 13% (5)	6% (2) 16% (6)	14% (5) 11% (4)
Proficient	51% (18) 18% (7)	34% (12) 16% (6)	37% (13) 23% (9)
Exceeding	43% (15) 64% (24)	60% (21) 58% (22)	49% (17) 63% (19)

Algebra	Geometry	Position, Orientation & Transformation
5% (2)	5% (2)	
13% (5)	11% (4)	13% (5)
8% (3)	18% (7)	13% (5)
74% (28)	66% (25)	74% (28)

Phase 2 - Year 6

	Overall considering all elements (OTJ)	Number Knowledge	Number Sense & Operations
Needs support	3% (1) 5% (2)	5% (2) 8% (3)	13% (5) 3% (1)
Working Towards	32% (12) 13% (5)	18% (7) 11% (4)	24% (9) 38% (14)
Proficient	39% (15) 41% (15)	42% (16) 43% (16)	45% (17) 46% (17)
Exceeding	26% (10) 41% (15)	34% (13) 38% (14)	18% (7) 13% (5)

Algebra	Geometry	Position, Orientation & Transformation
5% (2)	5% (2)	11% (4)
19% (7)	19% (7)	14% (5)
38% (14)	38% (14)	56% (21)
38% (14)	38% (14)	19% (7)

Phase 3 - Year 7

	Overall considering all elements (OTJ)	Number Knowledge	Number Sense & Operations
Needs support	6% (2) 3% (1)	3% (1) 3% (1)	8% (3) 6% (2)
Working Towards	8% (3) 8% (3)	17% (6) 8% (3)	8% (3) 17% (6)
Proficient	61% (22) 42% (15)	64% (23) 36% (13)	68% (25) 28% (10)
Exceeding	25% (9) 47% (17)	17% (6) 53% (19)	16% (6) 49% (18)

Algebra	Geometry	Position, Orientation & Transformation
3% (1)	3% (1)	14% (5)
31% (11)	11% (4)	31% (11)
11% (4)	22% (8)	14% (5)
54% (19)	64% (23)	41% (15)

Phase 3 - Year 8 TERM 1 TERM 4

	Overall considering all elements (OTJ)	Number Knowledge	Number Sense & Operations
Needs support	8% (3)	8% (3) 3% (1)	8% (3) 11% (4)
Working Towards	31% (11) 23% (8)	31% (11) 14% (5)	22% (8) 14% (5)
Proficient	42% (15) 40% (14)	33% (12) 17% (6)	53% (19) 35% (12)
Exceeding	19% (7) 37% (13)	28% (10) 66% (23)	17% (6) 40% (14)

Algebra	Geometry	Position, Orientation & Transformation
9% (3)	9% (3)	14% (5)
31% (11)	29% (10)	14% (5)
31% (11)	40% (14)	31% (11)
29% (10)	23% (8)	40% (14)

- Ministry Target is to have 80% of Year 8 students achieving at the expected levels by 2030. At MTPE our goal is to exceed this across all year levels.
- Although some of the above data may look as if we have gone 'backwards' since the beginning of the year it is important to note that we have had 2 significant shifts in expectation this year in line with the release of the refreshed curriculum. We are extremely proud of our data and the progress we have made both as a staff and for our students.

As at the end of 2025 our progress towards the Ministry's target:

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Writing	100%	31%	85%	72%	76%	74%	75%	65%	76%
Reading	100%	53%	70%	79%	73%	71%	79%	95%	88%
Mathematics	100%	88%	90%	75%	92%	81%	79%	89%	77%

- Yellow highlighting indicates where the Ministry target has been met or exceeded. With targeted intervention in Literacy approved for Year 0-6 in 2026 this should help in terms of lifting these levels of achievement in Reading and Writing. We can also see very clearly that the highest need is across our Year 1 cohort which interestingly enough is where a structured approach has been rolled out this year and results contradict what has been promoted by the Ministry/Media. However, it is fair to say that teachers who implemented this at the beginning of the year had received no formal training at that point in time and were using a different programme to that which the school has opted to run with (BSLA - Better Start Literacy Approach)

- BSLA was selected after extensive research into the various providers was undertaken by the leadership team. Leadership presented these findings to the staff, collected staff voice, and then made the decision to run with BSLA. BSLA has a targeted writing component (unlike several of their counterparts who have focused on reading or have programmes that are not integrated) as well as spelling. BSLA readily acknowledges that they are constantly revising and aligning their programme as new information ' comes to hand' without prior warning from the Ministry and are currently working to ensure that any future PLD undertaken by staff, is reflective of these changes.

- As it stands currently, with consideration of BSLA and a similar structured literacy approach, with regards to writing this programme contains a specific writing element within each step (Taumata) that covers the requirements of the English (literacy) Curriculum.

- As at the end of 2025 all staff have commenced their BSLA training with the exception of the Year 7 & 8 teaching team and leadership. These individuals are all scheduled to commence in Term 1 2026 along with our returning and new member of staff.

- As a school it has been addressed that any form of structured literacy is a PROGRAMME designed to support the development of reading and writing. It is NOT THE CURRICULUM. As we move into 2026 we need to ensure that the programme does not come at the expense of developing student knowledge and understanding across the curriculum.

- Interestingly the area that we are showing a clear strength in is that of Mathematics yet in previous years this has been our weakest area in terms of data but also the area that staff felt they needed the greatest support to deliver effectively. BoT investment in PLD that is supporting staff to deliver a refreshed curriculum through in class modelling, support and co-teaching has had a positive impact on outcomes. Additionally, this is the curriculum area that had the biggest increase in expectations.

- Future investment in PLD by the BoT will enable staff to continue to embed what has been learnt to date, to refine pedagogy and practice in line with the latest Mathematics curriculum drop, and ultimately ensure that we are in a strong position mathematically moving forward. Additionally, and just as importantly, it will continue to build staff confidence in a curriculum area that they have previously felt challenged by. This is particularly important as the content covered by primary teachers includes areas of mathematics which were previously taught in high school by specialist subject teachers (see table below).

Shift in expectations:

MATHEMATICS example

TERM 2

Scale Score Range		e-asTTle sub-levels[1]	Phase 1	Phase 2			Phase 3	
Min	Max		Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
1548	1570	4A						
1526	1547	4P						
1505	1525	4B						
1479	1504	3A						
1439	1478	3P						
1414	1438	3B						
1381	1413	2A						
1356	1380	2P						
1294	1355	2B						
-	1293	<2B						

TERM 4

Scale Score Range		e-asTTle sub-levels[1]	Phase 1	Phase 2			Phase 3	
Min	Max		Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
1571	1594	5B						
1548	1570	4A						
1526	1547	4P						
1505	1525	4B						
1479	1504	3A						
1439	1478	3P						
1414	1438	3B						
1381	1413	2A						
1356	1380	2P						
1294	1355	2B						
-	1293	<2B						

- Under the 2007 curriculum, each curriculum level took two years to cover i.e. in Year 5 & 6 a student would be expected to be progressing through level 3 of the curriculum, covering all of its content in that two year period ready to commence Level 4 in Year 7. Now, students are expected to be working in Level 4 during Year 6. This is a 6-12 month shift in expectation.
- Students in Year 8 should be beginning to cover Level 5 of the curriculum which was previously covered in the first two years of high school.

S.K. Bennett, C.A.
Director

BENNETT & ASSOCIATES
CHARTERED ACCOUNTANTS
57 Clyde Street
PO Box 627
WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

INDEPENDENT AUDITOR'S REPORT TO THE READERS OF MAUNGATAPERE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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

Opinion

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 Statement of Variance including Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Members of the Board 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.

Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand