

WAIMAUKU SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1550

Principal: Gary Pasfield

School Address: 2 Muriwai Road, Waimauku 0812

School Postal Address: 2 Muriwai Road, Waimauku 0812

School Phone: 09 411 8222

School Email: office@waimauku.school.nz

Accountant / Service Provider: Edtech Financial Services Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Finn Scott	Presiding Member	Elected September 2025	Sep-28
Gary Pasfield	Principal	Ex-officio	
Lillie Blackbourn	Parent representative	Elected September 2025	Sep-28
Skaya Hudson	Staff representative	Elected September 2025	Sep-28
Tui Moore	Parent representative	Elected September 2025	Sep-28
Thomas Nehemia	Parent representative	Elected September 2025	Sep-28
Laura Preston	Parent representative	Elected September 2025	Sep-28
Craig Harrison	Parent representative	Elected September 2022	Sep-25



WAIMAUKU SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 22	Notes to the Financial Statements
	Independent Auditor's Report

Waimauku 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.

FINN SCOTT

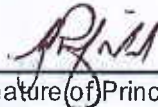
Full Name of Presiding Member

GARY PASFIELD

Full Name of Principal



Signature of Presiding Member



Signature of Principal

29 MAY 2026

Date

29 May 2026

Date

Waimauku 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	6,620,201	6,456,649	5,959,497
Locally Raised Funds	3	511,228	262,612	671,442
Interest		45,780	20,750	63,636
Total Revenue		7,177,209	6,740,011	6,694,575
Expense				
Locally Raised Funds	3	211,478	22,500	337,444
Learning Resources	4	4,993,870	5,171,219	4,606,211
Administration	5	314,694	329,889	315,342
Interest		11,107	8,500	7,002
Property	6	1,439,146	1,305,210	1,261,631
Other Expense	7	845	500	336
Loss on Disposal of Property, Plant and Equipment		3,394	-	9,006
Total Expense		6,974,534	6,837,818	6,536,972
Net Surplus / (Deficit) for the year		202,675	(97,807)	157,603
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		202,675	(97,807)	157,603

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

Waimauku 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		<u>3,234,239</u>	<u>3,233,921</u>	<u>2,942,646</u>
Total comprehensive revenue and expense for the year		202,675	(97,807)	157,603
Contribution - Furniture and Equipment Grant		-	-	112,937
Contributions from the Ministry of Education - Te Mana Tuhono		17,098	-	21,053
Equity at 31 December		<u>3,454,012</u>	<u>3,136,114</u>	<u>3,234,239</u>
Accumulated comprehensive revenue and expense		3,454,012	3,136,114	3,234,239
Equity at 31 December		<u>3,454,012</u>	<u>3,136,114</u>	<u>3,234,239</u>

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.

Waimauku School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	442,412	418,410	376,748
Accounts Receivable	9	591,306	380,500	384,514
GST Receivable		18,240	25,000	26,154
Prepayments		39,012	12,000	19,580
Inventories	10	26,635	17,500	17,559
Investments	11	877,245	830,000	829,201
Funds Receivable for Capital Works Projects	17	42,216	-	583
		<u>2,037,066</u>	<u>1,683,410</u>	<u>1,654,339</u>
Current Liabilities				
Accounts Payable	13	563,245	440,500	437,473
Revenue Received in Advance	14	18,386	2,500	1,815
Provision for Cyclical Maintenance	15	-	37,500	35,569
Finance Lease Liability	16	59,209	40,000	39,548
Funds held for Capital Works Projects	17	157,831	-	-
		<u>798,671</u>	<u>520,500</u>	<u>514,405</u>
Working Capital Surplus/(Deficit)		1,238,395	1,162,910	1,139,934
Non-current Assets				
Property, Plant and Equipment	12	2,286,000	2,133,204	2,233,204
Work in Progress		119,393	-	-
		<u>2,405,393</u>	<u>2,133,204</u>	<u>2,233,204</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	124,575	105,000	104,047
Finance Lease Liability	16	65,201	55,000	34,852
		<u>189,776</u>	<u>160,000</u>	<u>138,899</u>
Net Assets		<u>3,454,012</u>	<u>3,136,114</u>	<u>3,234,239</u>
Equity		<u>3,454,012</u>	<u>3,136,114</u>	<u>3,234,239</u>

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

Waimauku 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		1,365,309	1,336,649	1,293,938
Locally Raised Funds		477,802	263,744	647,457
Goods and Services Tax (net)		7,911	1,150	16,714
Payments to Employees		(279,771)	(537,266)	(415,549)
Payments to Suppliers		(1,125,654)	(958,930)	(1,296,825)
Interest Paid		(11,107)	(8,500)	(7,002)
Interest Received		54,248	26,163	58,338
Net cash from/(to) Operating Activities		488,738	123,010	297,071
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(3,394)	-	(297,060)
Purchase of Property Plant & Equipment (and Intangibles)		(420,953)	(157,891)	-
Purchase of Investments		(48,044)	(799)	(42,032)
Net cash from/(to) Investing Activities		(472,391)	(158,690)	(339,092)
Cash flows from Financing Activities				
Furniture and Equipment Grant		(112,937)	(112,937)	102,767
Contributions from Ministry of Education		(3,955)	(21,053)	21,053
Finance Lease Payments		50,010	210,749	(20,073)
Funds Administered on Behalf of Other Parties		116,199	583	(583)
Net cash from/(to) Financing Activities		49,317	77,342	103,164
Net increase/(decrease) in cash and cash equivalents		65,664	41,662	61,143
Cash and cash equivalents at the beginning of the year	8	376,748	376,748	315,605
Cash and cash equivalents at the end of the year	8	442,412	418,410	376,748

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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Waimauku 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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

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 15.

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 12.

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 16. Future operating lease commitments are disclosed in note 22.

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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date 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.

m) Revenue Received in Advance

Revenue received in advance relates to revenue 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.

n) Funds Held for Capital Works

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

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

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

The School's financial liabilities comprise accounts payable 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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services Received In-kind

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

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,360,707	1,331,649	1,286,064
Teachers' Salaries Grants	4,141,416	4,200,000	3,753,400
Use of Land and Buildings Grants	1,112,151	920,000	916,051
Other Government Grants	5,927	5,000	3,982
	<u>6,620,201</u>	<u>6,456,649</u>	<u>5,959,497</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
<i>Revenue</i>	\$	\$	\$
Donations and Bequests	115,356	115,000	117,774
Fees for Extra Curricular Activities	246,729	102,612	449,957
Trading	63,831	15,000	16,307
Fundraising and Community Grants	85,312	30,000	87,404
	<u>511,228</u>	<u>262,612</u>	<u>671,442</u>
<i>Expense</i>			
Extra Curricular Activities Costs	149,641	8,500	282,806
Trading	23,886	14,000	12,922
Fundraising and Community Grant Costs	37,951	-	41,716
	<u>211,478</u>	<u>22,500</u>	<u>337,444</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>299,750</u>	<u>240,112</u>	<u>333,998</u>

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	536,037	443,882	424,514
Information and Communication Technology	33,328	29,947	31,316
Employee Benefits - Salaries	4,137,267	4,452,000	3,887,645
Staff Development	32,628	38,500	30,345
Depreciation	248,764	200,000	226,606
Other Learning Resources	5,846	6,890	5,785
	<u>4,993,870</u>	<u>5,171,219</u>	<u>4,606,211</u>

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	12,440	12,510	12,030
Board Fees and Expenses	20,149	25,700	13,977
Other Administration Expenses	53,493	67,250	65,099
Employee Benefits - Salaries	203,104	197,300	200,501
Insurance	18,379	20,000	17,048
Service Providers, Contractors and Consultancy	7,129	7,129	6,687
	<u>314,694</u>	<u>329,889</u>	<u>315,342</u>

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	63,431	64,500	56,546
Cyclical Maintenance	(15,041)	48,810	10,350
Heat, Light and Water	75,158	62,500	69,955
Repairs and Maintenance	39,129	47,500	39,094
Use of Land and Buildings	1,112,151	920,000	916,051
Employee Benefits - Salaries	94,763	90,000	82,432
Other Property Expenses	69,555	71,900	87,203
	<u>1,439,146</u>	<u>1,305,210</u>	<u>1,261,631</u>

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

7. Other Expense

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Transport	845	500	336
	<u>845</u>	<u>500</u>	<u>336</u>

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

8. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	442,412	418,410	376,748
Cash and cash equivalents for Statement of Cash Flows	<u>442,412</u>	<u>418,410</u>	<u>376,748</u>

Of the \$442,412 Cash and Cash Equivalents \$176,217 is subject to restrictions for the following reasons:

- \$18,386 of revenue received in advance, mainly related to proceeds received towards Golf Day and Camp fees for 2026. This is included in Revenue in Advance in note 14.
- \$157,831 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 17.

9. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	192,343	8,000	8,447
Interest Receivable	16,945	20,000	25,413
Teacher Salaries Grant Receivable	382,018	352,500	350,654
	<u>591,306</u>	<u>380,500</u>	<u>384,514</u>
Receivables from Exchange Transactions	209,288	28,000	33,860
Receivables from Non-Exchange Transactions	382,018	352,500	350,654
	<u>591,306</u>	<u>380,500</u>	<u>384,514</u>

10. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Stationery	3,192	-	2,983
School Uniforms	23,443	17,500	14,576
	<u>26,635</u>	<u>17,500</u>	<u>17,559</u>

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

11. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	877,245	830,000	829,201
Total Investments	877,245	830,000	829,201

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	1,606,096	99,477	-	-	(53,263)	1,652,310
Furniture and Equipment	459,872	59,468	-	-	(104,698)	414,642
Information and Communication Technology	38,899	21,985	-	-	(16,424)	44,460
Leased Assets	67,929	116,094	-	-	(66,261)	117,762
Library Resources	60,408	7,930	(3,394)	-	(8,118)	56,826
	2,233,204	304,954	(3,394)	-	(248,764)	2,286,000

The net carrying value of furniture and equipment held under a finance lease is \$117,762 (2024: \$67,929)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	2,112,794	(460,484)	1,652,310	2,013,316	(407,220)	1,606,096
Furniture and Equipment	1,357,086	(942,444)	414,642	1,348,132	(888,260)	459,872
Information and Communication Technology	150,178	(105,718)	44,460	134,193	(95,294)	38,899
Leased Assets	213,630	(95,868)	117,762	190,149	(122,220)	67,929
Library Resources	217,382	(160,556)	56,826	221,920	(161,512)	60,408
	4,051,070	(1,765,070)	2,286,000	3,907,710	(1,674,506)	2,233,204

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

13. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	135,457	55,000	55,494
Accruals	17,857	17,000	15,941
Banking Staffing Overuse	-	-	1,418
Employee Entitlements - Salaries	391,587	355,750	352,475
Employee Entitlements - Leave Accrual	18,344	12,750	12,145
	<u>563,245</u>	<u>440,500</u>	<u>437,473</u>
Payables for Exchange Transactions	563,245	440,500	437,473
	<u>563,245</u>	<u>440,500</u>	<u>437,473</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Other revenue in Advance	18,386	2,500	1,815
	<u>18,386</u>	<u>2,500</u>	<u>1,815</u>

15. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	139,616	104,047	207,543
Increase/(decrease) to the Provision During the Year	(15,041)	38,453	10,350
Use of the Provision During the Year	-	-	(78,277)
Provision at the End of the Year	<u>124,575</u>	<u>142,500</u>	<u>139,616</u>
Cyclical Maintenance - Current	-	37,500	35,569
Cyclical Maintenance - Non current	124,575	105,000	104,047
	<u>124,575</u>	<u>142,500</u>	<u>139,616</u>

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

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

16. 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	68,791	40,000	44,825
Later than One Year	73,886	55,000	41,712
Future Finance Charges	(18,267)	-	(12,137)
	<u>124,410</u>	<u>95,000</u>	<u>74,400</u>
Represented by			
Finance lease liability - Current	59,209	40,000	39,548
Finance lease liability - Non current	65,201	55,000	34,852
	<u>124,410</u>	<u>95,000</u>	<u>74,400</u>

17. 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 8, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
New Classroom Block	(583)	583	-	-	-
Junior block - doors, sliders & windows (252269)	-	180,000	(35,508)	-	144,492
Bells, Fire Alarm & PA system (252273)	-	12,200	(6,761)	-	5,439
Junior block toilets (252270)	-	20,000	(12,100)	-	7,900
Roofing Works (252268)	-	30,014	(72,230)	-	(42,216)
Totals	<u>(583)</u>	<u>242,797</u>	<u>(126,599)</u>	<u>-</u>	<u>115,615</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	157,831
Funds Receivable from the Ministry of Education	(42,216)

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

	2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
New Classroom Block		-	55,062	(55,642)	-	(583)
Totals		-	55,062	(55,642)	-	(583)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

-
(583)

18. Related Party Transactions

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

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

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	5,550	5,450
<i>Leadership Team</i> Remuneration Full-time equivalent members	556,784 4	520,056 4
Total key management personnel remuneration	562,334	525,506

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has a Finance Committee (3 members) that meet 8 times a year (pre Board meetings). As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	180 - 190	170 - 180
Benefits and Other Emoluments	0 - 5	0 - 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	12.00	7.00
110 - 120	3.00	3.00
120 - 130	3.00	2.00
130 - 140	1.00	0.00
	19.00	12.00

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

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

20. Compensation and Other Benefits Upon Leaving

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

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

21. 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 a liability regarding this funding wash-up, which is expected to be settled in July 2026.

Waimauku School

Notes to the Financial Statements

For the year ended 31 December 2025

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$728,702 (2024:\$0), as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	\$
Junior block - doors, sliders & windows	164,492
Bells, Fire Alarm & PA system	142,939
Junior block toilets	187,900
Roofing Works	233,371
Total	<u>728,702</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2025, the Board has not entered into any operating contracts.

23. 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	442,412	418,410	376,748
Receivables	591,306	380,500	384,514
Investments - Term Deposits	877,245	830,000	829,201
Total financial assets measured at amortised cost	<u>1,910,963</u>	<u>1,628,910</u>	<u>1,590,463</u>

Financial liabilities measured at amortised cost

Payables	563,245	440,500	437,473
Finance Leases	124,410	95,000	74,400
Total financial liabilities measured at amortised cost	<u>687,655</u>	<u>535,500</u>	<u>511,873</u>

24. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Waimauku School (the School). The Auditor-General has appointed me, Sungesh Singh, using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on pages 2 to 22, 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 31.05.26. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Auckland CBD Office

4th Floor, Smith & Caughey Building
253 Queen Street, Auckland Central
T +64 9 303 5844 E info@uhyhn.co.nz

Kumeū Office

329A Main Road, Kumeū 0810
PO Box 242, Kumeū 0841
T +64 9 412 9853 E kumeu@uhyhn.co.nz

Audit | Tax | Consulting

Urbach Hacker Young International Limited is the administrative entity of the International UHY network of independent accounting and consulting firms. The UHY network is a member of the Forum of Firms.

Urbach Hacker Young International Ltd. Registered office: Quadrant House, 4 Thomas More Square, London E1W 1YW.
Registered in England 3692575

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 on behalf of the School 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 there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of 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) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



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

Student Progress and Achievement

EOY 2024/ EOY 2025 - Cohort

Reading

Timeframe	Working towards	Working at and beyond
End-of-year 2024	17% (98)	83% (479)
End-of-year 2025	11.6% (67)	88.4% (510)
Disparity		5.4% (31)

This analysis compares reading performance between the end of the year (EOY) 2024 and EOY 2025 for a specific cohort.

Key Observations

1. Significant Improvement in Performance

- The percentage of students *working at and beyond* proficiency increased from 83% (479 students) in 2024 to 88.4% (510 students) in 2025.
- This represents a substantial 5.4% (31 students) improvement, indicating a strong positive shift in overall reading proficiency.

2. Substantial Decrease in 'Working Towards'

- The proportion of students *working towards* proficiency declined from 17% (98 students) in 2024 to 11.6% (67 students) in 2025.
- This suggests that 31 students moved from 'working towards' to 'working at and beyond'.

3. Leading Positive Shift

- The 5.4% increase in disparity was reported. This suggests a highly effective year of reading instruction and targeted support.

Implications & Considerations

- The significant improvement confirms the effectiveness of existing reading instruction, programs, and interventions for this cohort.
- To sustain and further build on this success, strategies should focus on:
 - Identifying and formally documenting the high-impact teaching strategies used for this cohort for replication across other year levels.
 - Targeting the remaining 11.6% (67 students) who are *working towards* proficiency with tailored, intensive support.

Writing

Timeframe	Working towards	Working at and beyond
End-of-year 2024	23.2% (134)	76.8% (444)
End-of-year 2025	16.8% (97)	83.2% (481)
Disparity		6.4% (37)

Analysis of Writing Performance (EOY 2024 vs. EOY 2025)

Key Observations

1. **Significant Improvement in Performance**

- The percentage of students *working at and beyond* proficiency increased from 76.8% (444 students) in 2024 to 83.2% (481 students) in 2025.
- This represents a substantial 6.4% (37 students) improvement, indicating a strong positive shift in overall writing proficiency.

2. **Substantial Decrease in 'Working Towards'**

- The proportion of students *working towards* proficiency declined from 23.2% (134 students) in 2024 to 16.8% (97 students) in 2025.
- This suggests that 37 students moved from 'working towards' to 'working at and beyond'.

3. **Largest Positive Shift**

- The 6.4% increase is the largest positive disparity reported across all subjects (Reading: 5.4%, Mathematics: 1%), suggesting an exceptionally effective year of writing instruction and targeted support.

Implications & Considerations

- The significant improvement confirms the effectiveness of existing writing instruction, programs, and interventions for this cohort.
- To sustain and further build on this success, strategies should focus on:
 - Identifying and formally documenting the high-impact teaching strategies used for this cohort for replication across other year levels.
 - Targeting the remaining 16.8% (97 students) who are *working towards* proficiency with tailored, intensive support.

Mathematics

Timeframe	Working towards	Working at and beyond
End-of-year 2024	13.9% (80)	86.2% (497)
End-of-year 2025	12.8% (74)	87.2% (503)
Disparity		1% (6)

Analysis of Mathematics Performance (EOY 2024 vs. EOY 2025)

Key Observations

1. Improvement in Performance

- The percentage of students *working at and beyond* proficiency increased from 86.2% (497 students) in 2024 to 87.2% (503 students) in 2025.
- This represents a 1% (6 students) improvement, indicating a positive shift in overall mathematics proficiency.

2. Decrease in 'Working Towards'

- The proportion of students *working towards* proficiency declined from 13.9% (80 students) in 2024 to 12.8% (74 students) in 2025.
- This suggests that 6 students moved from 'working towards' to 'working at and beyond'.

3. Smallest Positive Shift

- The 1% increase in disparity is the smallest positive shift reported across all subjects (Reading: 5.4%, Writing: 6.4%).

Implications & Considerations

- The improvement confirms the effectiveness of existing mathematics instruction, programs, and interventions for this cohort.
- To sustain and further build on this success, strategies should focus on:
 - Identifying and formally documenting the high-impact teaching strategies used for this cohort for replication across other year levels.
 - Targeting the remaining 12.8% (74 students) who are *working towards* proficiency with tailored, intensive support.

Statement of Variance Reporting



Writing

School Name:	Waimauku School	School Number:	1550
Strategic Aim:	To ensure that all children develop the necessary Literacy and Numeracy skills to enable them to be successful in their learning		
Annual Aim:	To accelerate the progress of students of concern to increase the number of students who are not yet achieving the expected level for the time at school		
Target:	<p>Targets</p> <p>By the end of 2026</p> <ul style="list-style-type: none"> • Students in Year 4 (21/91) will have realised accelerated progress and be more closely aligned to the expected level • Students in Year 5 (25/86) will have realised accelerated progress and be more closely aligned to the expected level • The gender difference (11%) in all students working towards expectations will have reduced • Male students in Year 4 (17/41) and Year 5 (16/46) will have realised accelerated progress and be more closely aligned to the expected level • Female students in Year 5 (9/40) and Year 6 (10/44) will have realised accelerated progress and be more closely aligned to the expected level • NZ Māori students (33/118) will have realised accelerated progress • NZ Māori Year 5 (10/16) will have realised accelerated progress and be more closely aligned to the expected level 		



Baseline Data:

Writing Year Level	Working towards		Working at		Working beyond		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 3	21	23%	70	77%	-	-	91
Year 4	25	29%	57	66%	4	5%	86

Writing Gender	Working towards		Working at		Working beyond		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	
Male	87	25%	258	74%	5	1%	350
Female	49	14%	274	79%	22	6%	345
Total	136	20%	532	77%	27	4%	695

Writing Target Male	Working towards		Working at		Working beyond		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 3	17	18%	24	26%	-	-	41
Year 4	16	19%	28	33%	2	2%	46

Writing Target Female	Working towards		Working at		Working beyond		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 4	9	10%	29	34%	2	2%	40
Year 5	10	12%	30	35%	4	5%	44

Writing Target NZ Māori	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
All students	136	20%	534	77%	27	4%	697
All NZ Māori	33	28%	83	70%	2	2%	118
Year 4	10	63%	5	31%	1	6%	16

- School-wide Writing data in December 2025 showed 81% of all students were working at or beyond the expected level
- Further analysis of the data identified that 72% of all our NZ Māori students were working at or beyond the expected level
- Analysis of the data indicated an imbalance between male and female achievement. Across the school, 25% of boys were working towards expectations, whereas 14% of girls were not working at the expected level for their time at school
- Further analysis of the data indicated an imbalance in NZ Māori achievement, with 28% (33/118) working towards expectations, whereas 16% (82/503) of NZ/European were working towards expectations

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> 1. Identified students working towards the expected level 2. Copies were given to team leaders, class teachers, SENCO and LSC 3. At a team level, time is allocated for discussing students at risk of not achieving the expected level in Writing 4. Discussions were recorded in the SPAAP (Student Progress and Achievement Plan) in the Student Management System 5. Teachers will review specific interventions from previous years 6. Data/target staff meeting timetabled 7. Two formative writing samples were taken by students in terms 1 and 3 and then analysed for the next teaching steps using either the school rubric or the asTTle rubric. 8. Years 5-8 trialled the new PAT Writing AI-marked tool. 	<p>At the end of 2024, whole-school data showed that Year 2 (24/25%), Year 3 (31/35%), and Year 6 (24/32%) were working towards expectations; therefore, they were identified as our target groups for the 2025 academic year.</p> <p>2024/2025 end-of-year, cohort data showed the following, Year 2 (16/20%), Year 3 (29/35%) and Year 6 (18/35%).</p> <p>End-of-year whole-school data for 2025 showed that 21/23% of the Year 2 (2024), now Year 3 (2025) students were working towards expectations. This means 3 students showed acceleration in Writing achievement</p> <p>Cohort data showed that 16/20% of the Year 2 (2024), now Year 3 (2025) students were working towards expectations. This means that these students maintained their progress.</p> <p>This indicates a 5/3% disparity between whole-school and cohort data, favouring cohort data.</p> <p>End-of-year data for 2025 showed that 25/29% of Year 3 (2024), now</p>	<p>Continued use of SPAAP so all discussions, next steps and interventions were recorded.</p> <p>LSC organised specific programmes for the Learning Assistants to take for identified students.</p> <p>Teachers knew that our school target had been lowered to 80% achieving at or beyond for the first time. Our target year groups were Years 3, 4, 7, and 8, meaning we had to move 31 students from these groups to achieve 80%. If we had maintained our previous 85%, it would mean 48 students would need to realise accelerated progress. This meant we needed a systematic, focused approach to teaching writing across our school.</p> <p>We also have two WSLs focusing on writing acceleration who shared their work with staff.</p>	<p>Previous years' SPAAP will be available to staff so they can refer to interventions that have already taken place for target students.</p> <p>LSC will be in contact with information for teachers regarding students who have received interventions from LA's and services.</p> <p>The Principal and Curriculum Director (CD) will take a data/target staff meeting at the beginning of Term 1. This will include our Strategic and Annual Plan, data comparisons and how many students per level need to realise accelerated progress to achieve our revised 85% target of students working at and beyond.</p> <p>CD will work with all staff at the beginning of Term 1 to improve data literacy.</p> <p>CD will upskill teachers and team leaders on the functions of our SMS so they can complete their data analysis and navigate effectively.</p>

<p>9. Targeted purchases of resources to suit students' needs across all abilities</p> <p>10. Learning Assistant (LA) time was allocated to classes with high learning needs</p> <p>11. Students with very high literacy needs have been targeted in withdrawal groups</p> <p>12. Year 5-8 teachers have begun their BSLA micro-credential</p> <p>13. End-of-year data was analysed to inform progress and planning for the following year</p>	<p>Year 4 (2025), students were working towards expectations. This means that 6 students showed acceleration in Writing achievement.</p> <p>Cohort data showed the 24/30% of Year 3 (2024), now Year 4 (2025), students were working towards expectations. This means that 5 students showed accelerated progress. This indicates a disparity of 1/1% between whole-school and cohort data, favouring cohort data.</p> <p>End-of-year data for 2025 showed that 12/21% of Year 7 students were working towards expectations. This means that 12 students realised accelerated progress in Writing.</p> <p>Cohort data showed that 11/22% of Year 7 students were working towards expectations. Meaning that 7 students showed accelerated progress in Writing. This indicates a disparity of 1/1% between whole-school and cohort data, favouring cohort data.</p>	<p>All teachers in Years 3-8 will undertake professional learning with an external facilitator from Writers Toolbox. Focusing on sentence structures, then paragraphing for Years 5-8 and expansion.</p> <p>Years 5-8 will continue to use the PAT writing for assessment in Terms 1 and 3.</p> <p>Year 1-4 will write an unassisted writing sample in Terms 1 and 3. This will be marked using the Waimaiku School's 'I can' sheets, which are taken directly from NZC (OCT2025)</p> <p>Within-team moderation will occur at the beginning of term two, following a staff meeting to upskill staff with the new descriptors, reporting to parents and 'I can' sheets.</p> <p>Writing samples will be formative and unassisted.</p>
--	--	---



Planning for next year:

- An emphasis is required for next year in the teaching of Writing, so our overall results increase and reflect our target of 85% of our students working at or beyond expectation for their time at school.
- We will teach in line with NZC (Oct 2025).
- Team meetings will have a scheduled time for specific, robust conversations about specific, timely, collaborative planning of teaching Writing based on specific next learning steps.
- Teams will use a CRT day each term to plan for Literacy using the new curriculum. CD will attend to assist with implementation.
- BSLA will be undertaken by all year levels, ensuring fidelity to the programme is maintained.
- CD will complete the Literacy Leader microcredential for BSLA so that teachers have direct access and support.
- Moderation across teams to strengthen OTJ understanding.
- SPAAP is linked to team meeting conversations, TL meetings and staff meetings when necessary so they are aligned and meaningful.
- Identification, monitoring and discussions of students who are not yet achieving the expected writing achievement for their time at school are included in the SPAAP.
- LSC has full knowledge of all students requiring accelerated learning in Writing.
- Using the knowledge of our Learning Assistants to implement pre-writing skills, e.g. PMP, eye tracking, and brain gym
- Writing is timetabled for one hour daily.
- Specific learning needs of target students are identified using assessment for learning practices, and actions/outcomes are recorded on the SPAAP.
- Ensure there are focused learning conversations around the teaching of writing and teaching approaches for supporting our struggling students.
- LSC will continue to support, advise and guide our teachers.
- All teachers in Years 3-8 will complete professional development in Writers Toolbox - unplugged.
- The 2025 data suggest that our particular areas of focus for the future will be Year 3 (2026 Y4) and Year 4 (2026 Y5).
- Our data shows that more NZ Maori in Year 4 (2026 Y5) are working towards in Writing.
- Our data also suggests a gender imbalance, with 25% of male and 14% of female students working towards expectations in Writing.

Statement of Variance Reporting



Reading

School Name:	Waimauku School
School Number:	1550

Strategic Aim:	To ensure that all children develop the necessary Literacy and Numeracy skills to enable them to be successful in their learning
Annual Aim:	To accelerate the progress of students of concern, to increase the number of students who are not yet achieving the expected level for the time at school
Target:	<p>Targets</p> <p>By the end of 2026</p> <ul style="list-style-type: none"> • Students in Year 2 (17/89) will have realised accelerated progress and be more closely aligned to the expected level. • Students in Year 6 (11/86) will have realised accelerated progress and be more closely aligned to the expected level. • The gender difference (3%) in all students working towards expectations will be reduced. • Male students in Year 2 (11/47) and Year 4 (10/41) will have made accelerated progress and be more closely aligned with the expected level. • Female students in Year 2 (6/42) and Year 6 (7/44) will have realised accelerated progress and be more closely aligned to the expected level. • NZ Māori students (23/118) will have realised accelerated progress • NZ Māori Year 5 (5/16) will have realised accelerated progress and be more closely aligned to the expected level



Baseline Data:

Reading Year Level	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 1	17	19%	72	81%	-	-	89
Year 5	11	13%	58	67%	17	20%	86

Reading Gender	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Male	57	16%	236	67%	57	16%	350
Female	44	13%	239	69%	62	18%	345
Total	101	15%	475	68%	119	17%	695

Reading Target Male	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 1	11	12%	36	40%	-	-	47
Year 3	10	11%	25	27%	6	7%	41



Reading Target	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Female							
Year 1	6	7%	36	40%	-	-	42
Year 5	7	8%	30	35%	7	8%	44

Reading Target	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
NZ Māori							
All students	101	15%	476	68%	119	17%	696
All NZ Māori	23	20%	78	66%	17	14%	118
Year 4	5	31%	9	56%	2	13%	16

- School-wide Reading data in December 2025 showed 85% of all students were working at or beyond the expected level
- Further analysis of the data identified that 80% of all our NZ Māori students were working at or beyond the expected level
- Analysis of the data indicated a slight imbalance between male and female achievement. Across the school, 16% of boys were working towards expectations, whereas 13% of girls were not reading at the expected level for their time at school
- Further analysis of the data indicated an imbalance in Māori achievement, with 20% (23/118) working towards expectations, whereas 13% (66/502) of NZ/European were working towards expectations



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> Identified students working towards the expected level Copies were given to team leaders, class teachers, SENCO and LSC At a team level, time was allocated for discussing students at risk of not achieving the expected level in Reading Discussions were recorded in SPAAP (Student Progress and Achievement Plan), which is located in the Student Management System Teachers will review specific interventions from previous years Data/target staff meeting timetabled Targeted purchases of resources to suit students' needs across all abilities Learning Assistant (LA) time was allocated to classes with high learning needs 	<p>At the end of 2024, whole-school data showed that Year 2 (27/29%) and Year 3 (27/31%) were working towards expectations; therefore, they were identified as our target groups for the 2025 academic year.</p> <p>2024/2025 end-of-year, cohort data showed the following, Year 2 (19/24%) and Year 3 (25/30%).</p> <p>End-of-year whole-school data for 2025 showed that 12/13% of the Year 2 (2024), now Year 3 (2025) students were working towards expectations. This means that 15 students showed acceleration in Reading achievement.</p> <p>Cohort data showed that 9/11% of the Year 2 (2024), now Year 3 (2025) students were working towards expectations. This means that 10 of the students showed acceleration in Reading.</p> <p>This indicates a 3/2% disparity between whole-school and cohort data, favouring cohort data.</p>	<p>Students with two data points were more likely to accelerate.</p> <p>Accelerated progress is recognised once students have completed their second and third years of schooling. Students can use the foundation learning that has taken place in Years 0-2 and are putting into practice and consolidating their learning.</p> <p>Students in Years 3 and 4 received 4 days per week of BSLA whole-class taumata teaching for 30+ weeks.</p> <p>Students in Year 3 and Year 4 have had specific LA programmes.</p> <p>Target students in Years 3 and 4 were all tracked using our SPAAP, with all discussions, next steps, and interventions recorded.</p>	<p>All year levels will teach Structured Literacy using BSLA. This will begin within the first two weeks of Term 1.</p> <p>One YO-1 teacher will start her BSLA micro-credential in term 1.</p> <p>One new Year 3 teacher will start their BSLA micro-credential in term 2. The Year 5 and 6 teachers will complete their BSLA micro-credential in term 1. The Year 7 and 8 teachers will complete their training in term 2.</p> <p>Our Year 4 trainers are retraining using phase 2 (Year 4-6) starting term 1. The Curriculum Director is retraining as a Literacy Lead starting term 1. By the end of the year 5 of our regular relievers will have also completed their BSLA training.</p> <p>New to school students in Years 1 and 2 will have baseline data collected before formal teaching starts.</p>

<p>9. Students with very high literacy needs have been targeted in withdrawal groups</p> <p>10. Year 5-8 teachers have begun their BSLA micro-credential</p> <p>11. Year 1 and 2 students who were identified as tier 2 received 10 weeks, 4 times per week, for 30 minutes, following the tier 2 intervention programme</p> <p>12. End-of-year data was analysed to inform progress and planning for the following year</p>	<p>End-of-year data for 2025 showed that 13/15% of Year 3 (2024), now Year 4 (2025), students were working towards expectations. This means 14 students recognised accelerated learning. Cohort data showed that 12/15% of Year 3 (2024), now Year 4 (2025), students were working towards expectations. This means that 13 of the students showed accelerated progress. This indicates a disparity of 1/0% between whole-school and cohort data, favouring cohort data.</p>	<p>All Year 1 and 2 teachers will follow the BSLA assessment schedule, i.e. after 10 weeks of teaching, tier 2 will be identified, and those who take part will have a 20-week check. Those who are progressing as expected will be assessed after 30+ weeks.</p> <p>Years 3-8 will follow the BSLA assessment schedule.</p> <p>Years 1 and 2 will also complete Phonics Checks at 20 and 40 weeks.</p> <p>Previous years' SPAAP will be available to staff so they can refer to interventions that have already taken place for target students.</p> <p>LSC will be in contact with information for teachers regarding students who have received interventions from LA's and services.</p> <p>The Principal and Curriculum Director (CD) will take a data/target staff meeting at the beginning of Term 1. This will include our Strategic and Annual</p>
--	--	---



<p>Plan, data comparisons for our target students and how many students per level need to realise accelerated progress to achieve our 85% target of students working at and beyond in Reading.</p> <p>CD will work with all staff at the beginning of Term 1 to improve data literacy.</p> <p>CD will upskill teachers and team leaders on the functions of our SMS so they can complete their data analysis and navigate effectively.</p>		
<p>Planning for next year:</p>		
<ul style="list-style-type: none"> • An emphasis is required next year in the teaching of Reading to maintain our overall results and meet our target of 85% of our students working at or beyond expectation for their time at school. • We will teach in line with the refreshed Curriculum (Oct 2025). • Team meetings will have a scheduled time for robust conversations about timely, collaborative planning for teaching Reading based on specific next learning steps. • BSLA will be undertaken by all classes, ensuring fidelity to the programme is maintained. • CD will continue to serve as the Literacy Leader for BSLA, ensuring teachers have direct access and support. • BSLA tier 2 groups will be formed after 10 weeks of teaching for those at risk of not reaching the expected standard. • Moderation across teams to strengthen OTJ understanding using 2026 descriptors. • SPAAP is linked to team meeting conversations, TL meetings and staff meetings when necessary so they are aligned and meaningful. • Identification, monitoring and discussions of students who are not yet achieving the expected reading level for their time at school are included in the SPAAP. 		



- LSC has full knowledge of all students requiring accelerated learning in Reading.
- Using the knowledge of our Learning Assistants to implement pre-reading skills, e.g. PMP, eye tracking, and brain gym
- Reading is timetabled for one hour daily - Year 0-4, stand-alone and Year 5-8, integrated.
- Specific learning needs of target students are identified using assessment for learning practices, and actions/outcomes are recorded on the SPAAP.
- Ensure there are focused learning conversations about teaching reading and approaches to supporting our struggling readers.
- LSC will continue to support, advise and guide our teachers.
- The 2025 data suggest that our focus areas for the future will be Year 1 (2026 Y2) and Year 5 (2026 Y6).
- Our data shows that more NZ Maori in Year 4 (2026 Y5) are working towards in Reading.
- Our data also suggest a slight gender imbalance, with 16% male and 13% female students working to meet expectations in Reading.

Statement of Variance Reporting



Mathematics

School Name:	Waimauku School	School Number:	1550
Annual Aim:	To accelerate the progress of students of concern to increase the number of students who are not yet achieving the expected level for the time at school		
Strategic Aim:	To ensure that all children develop the necessary Literacy and Numeracy skills to enable them to be successful in their learning		
Target:	<p>Targets</p> <p>By the end of 2026</p> <ul style="list-style-type: none"> • Students in Year 5 (18/86) will have realised accelerated progress and be more closely aligned to the expected level • The gender difference (3%) in all students working towards will have reduced • Male students working towards in Year 4 (9/41) and Year 5 (9/46) will have realised accelerated progress and be more closely aligned to the expected level • Female students working towards in Year 5 (9/40) and Year 6 (10/44) will have realised accelerated progress and be more closely aligned to the expected level • NZ Māori students working towards (23/118) will have realised accelerated progress and be more closely aligned to the expected level • NZ Māori Year 5 (6/16) students will have realised accelerated progress and be more closely aligned to the expected level 		



Baseline Data

Maths Year Level	Working towards		Working at		Working beyond		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 4	18	21%	57	66%	11	13%	86

Maths Gender	Working towards		Working at		Working beyond		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	
Male	46	13%	239	68%	65	19%	350
Female	55	16%	264	77%	26	8%	345
Total	101	15%	503	72%	91	13%	695

Maths Target Male	Working towards		Working at		Working beyond		Total Number
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 3	9	22%	29	71%	3	7%	41
Year 4	9	19.5%	28	61%	9	19.5%	46



Maths Target Female	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
Year 4	9	22.5%	29	72.5%	2	5%	40
Year 5	10	23%	30	68%	4	9%	44

Maths Target NZ Māori	Working towards		Working at		Working beyond		Total
	Number	Proportion	Number	Proportion	Number	Proportion	
All students	101	15%	504	72%	91	13%	696
All NZ Māori	23	19%	86	73%	9	8%	118
Year 4	6	37.5%	10	62.5%	-	-	16

- School-wide Mathematics data in December 2025 showed 85% of all students were working at or beyond the expected level
- Further analysis of the data identified that 81% of all our NZ Māori students were working at or beyond the expected level
- Analysis of the data indicates an imbalance between male and female achievement. Across the school, 13% of boys were working towards expectations, whereas 16% of girls were not at the expected level for their time at school.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reviewed 2024 end of year data, identified target students, and shared this information with staff.</p> <p>Analysed team feedback for curriculum reporting in 2024 to look for areas of need or for attention.</p> <p>Implemented the PR1ME mathematics programme to ensure consistency and integrity of mathematics teaching throughout the school. Provided staff with professional development designed to familiarise them with the PR1ME programme to aid with its implementation.</p> <p>Introduced staff to the use of the 'Bar Model' - a visual representation tool used in PR1ME to aid in the teaching and learning of mathematics. Provided each teacher with a workbook to ensure they were able to develop a full, working understanding of the model that could be implemented in the classroom.</p> <p>Teachers referred to the 2024 SPAAP plan for information about</p>	<p>At the end of 2024, whole school data showed that 17(18%) Year 2 students, 23(26%) Year 3 students, and 16(19%) Year 4 students were working towards expectations; therefore Year 3, Year 4, and Year 5 were identified as our target groups for the 2025 academic year.</p> <p>2024/2025 cohort data showed the following for 2024 end of year, Year 2 (9/11%), Year 3 (20/24%) and Year 4 (15/19%).</p> <p>End-of-year whole-school data for 2025 showed that 11/13% of the Year 2 (2024), now Year 3 (2025) students were working towards expectations. This means that 6 students showed acceleration in Mathematics achievement.</p> <p>End-of-year cohort data for 2025 showed that 11/14% of the Year 2 (2024), now Year 3 (2025) students were working towards expectations. This means that 2 additional students are now working towards expectation. This indicates a disparity of 8 students between whole-school and cohort data.</p>	<p>It has been noted that there was a significant jump in expectation for some students moving from year 2 to year 3, showing up in their ability to work with the expected subject matter.</p> <p>As teachers have become more proficient in using data from PAT testing for diagnostic purposes, they have been able to target students with effective next steps for teaching.</p> <p>School-wide implementation of the PR1ME programme has ensured all students have had exposure to the content required at their appropriate level.</p> <p>Teachers have been provided with new strategies and teaching tools/methods to use in aiding mathematics learning.</p> <p>Tools have been put in place to assist teachers with the focus on basic number knowledge development.</p>	<p>Work with Team Leaders to continue developing staff capability in data analysis, aiming to identify specific trends and areas of need within teams and classes.</p> <p>Maths Lead Teacher to continue to analyse school-wide data to look for trends and particular areas of need.</p> <p>Staff will continue to use the PR1ME maths programme throughout the school, with a shift to the New Zealand version of the books aligned with the curriculum once they become available towards/at the end of the year.</p> <p>Ensure staff are familiar with, and using, the curriculum refresh document to provide appropriate coverage and learning opportunities that include both number and strand concepts.</p> <p>Work in team meetings to ensure staff understand the concepts that need to be taught at each level before the student is able to move on to the next stage of learning.</p>

<p>techniques that have (or have not) been useful for target students in the past.</p> <p>Numbots (y1-4) and Times Table Rockstars (y5-8) online programmes introduced throughout the school to help students develop basic number knowledge that can support mathematics learning.</p> <p>Held an information evening to inform parents about the introduction of the PR1ME programme and the Numbots/ Times Table Rockstars programmes to ensure they were informed about the changes taking place and how learning could be supported from home.</p> <p>PAT data from T1 and T3 was analysed to look for gaps and trends that need to be addressed, and to provide some consistent tracking of data alongside the implementation of PR1ME.</p> <p>Worked with team leaders and teams as necessary to implement the PR1ME programme, including</p>	<p>End-of-year whole-school data for 2025 showed that 18/21% of the Year 3 (2024), now Year 4 (2025) students were working towards expectations. This means that 5 students showed acceleration in Mathematics achievement.</p> <p>End-of-year cohort data for 2025 showed that 16/20% of the Year 3 (2024), now Year 4 (2025) students were working towards expectations. This means that 4 students showed acceleration in Mathematics achievement. This indicates a disparity of 1 student between whole-school and cohort data.</p> <p>End-of-year whole-school data for 2025 showed that 14/16% of the Year 4 (2024), now Year 5 (2025) students were working towards expectations. This means that 2 students showed acceleration in Mathematics achievement.</p> <p>End-of-year cohort data showed that 13/17% of the Year 4 (2024), now Year 5 (2025) students were working towards expectations. This means that 2 students</p>	<p>Continue to use online tools throughout the school that can assist with basic number knowledge development. Year 1-4 will use Numbots, year 5-8 will use Times Table Rockstars, all year groups will use Mathpro in alignment with the in class course material.</p> <p>Team Leaders and Maths Leads will identify students who would benefit from teacher aide-led basic facts groups to give an additional layer of support in building strong foundations for learning.</p> <p>Teachers will undertake PLD to further understanding of the curriculum refresh and to promote effective mathematics teaching practice.</p>
--	--	---

<p>ensuring resourcing and knowledge required for successful implementation...</p> <p>Maths Lead Teachers attended MOE Mathematics PLD to help with familiarisation of the curriculum refresh.</p>	<p>showed acceleration in Mathematics achievement. This indicates there is no significant difference between the whole-school and cohort data.</p>		
<p>Planning for next year:</p>			
<p>Review November 2025 achievement data with staff Analyse the specific learning needs of the identified target student groups Provide team leaders with a list of all students who are working towards expectation Team leaders to schedule regular professional conversations in team meetings about the next actions for target students Continue to use the SPAAP plan to review strategies that have been tried with target students Staff who are new to school to complete the 'Mathematical Problem Solving - The Bar Model Method' workbook as professional development Existing staff to use the bar model method in explicit teaching to enable students to visualise the problem Ensure staff are aware of the resources that can support learning in each year level Continue to provide target students with number knowledge development groups with learning assistants Conduct PAT testing in term 1 and 3 and work with staff to look for deeper information, such as trends, in the data Teachers to review progress of target students in testing at mid year to inform direction for second half of year Implement the PR1ME maths programme and the Numbots/Times Table Rockstars programmes in all classes throughout the school Provide staff with MOE Mathematics and Statistics PLD with Rhian Johnson - two days Continue to develop staff understanding, familiarisation, and confidence with the curriculum refresh and learning areas</p>			



Waimauku School

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

The following questions address key aspects of compliance with the good employer policy:

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>Waimauku School has a full range of policies to ensure that we provide good and safe working conditions for all of our staff. Adherence to these policies is reviewed on an ongoing basis by the Board of Trustees and we have a Health and Safety Committee who meet regularly.</i></p> <p><i>The following policies relating to providing good and safe working conditions can be found on School Docs via this link</i></p> <p>https://waimauku.schooldocs.co.nz/</p> <ul style="list-style-type: none">● <i>Health, Safety and Welfare Policy</i>● <i>Employment Policy</i>● <i>Risk Management</i>● <i>Worker Engagement, Participations and Representation</i>● <i>Health and Safety Induction and Training</i>● <i>Visitors</i>● <i>Contractors Working at School</i>● <i>Emergency Management</i>● <i>Health Support</i>● <i>Bullying and Harassment</i>● <i>Behaviour Management</i>● <i>Safety On and Off School Grounds</i>● <i>EOTC</i>● <i>Inclusive School Culture</i>



Waimauku School

<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>Our Equal Employment Opportunities Policy can be found on School Docs via this link https://waimauku.schooldocs.co.nz/</i></p> <p><i>Yes, we follow this programme.</i></p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>The Board of Trustees:</i></p> <ul style="list-style-type: none"> - <i>Has appointed a member to be the EEO officer</i> - <i>Shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service and career development.</i> - <i>Selects the person most suited to the position in terms of skills, experience, qualifications and aptitude</i> - <i>Recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc) and the employment requirements of diverse individuals / groups.</i> - <i>Ensures that employment and personnel practices are fair and free of any bias.</i> <p><i>Our Appointment Policy can be found on School Docs via this link https://waimauku.schooldocs.co.nz/</i></p>



Waimauku School

<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p><i>The aims and aspirations of Māori are reflective in our Māori Strategic Plan and also more widely in our School Charter and School Strategic Plan.</i></p> <p><i>We do have Māori representation on our Board of Trustees and staff and liaise regularly with tangata whenua on school matters.</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>All staff are offered opportunities for group and individual professional development.</i></p> <p><i>There are leadership opportunities in team, curriculum, extra-curricula and Kāhui Ako areas that all staff can engage with according to their interests and skills.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>Waimauku School recognises the employment requirements of women.</i></p> <p><i>Our Employer Responsibility Policy can be found on School Docs via this link</i> https://waimauku.schooldocs.co.nz/</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>Our Employment Policy and our Equal Employment Opportunities Policy can be found on School Docs via this link</i> https://waimauku.schooldocs.co.nz/</p>

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



Waimauku School

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



Waimauku School

Kiwi Sport - 2025

Kiwi Sport is a government funding initiative to support students participating in organised sport. In 2025 the school received \$11,025 in Kiwisport Funding.

This funding is used to provide extra sporting activities to all students and to promote activities that students would not usually be exposed to.


Gary Pasfield

Principal