



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	3837
Principal:	Marlina Howden
School Address:	33 Swansea Street, Middlemarch, 9597
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

STRATH TAIERI SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Strath Taieri 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.

Bevan Wilson
Full Name of Presiding Member

Marling Howden
Full Name of Principal

B. Wilson
Signature of Presiding Member

M. Howden
Signature of Principal

7/5/26.
Date:

7/5/26.
Date:

Strath Taieri School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Bevan Wilson	Presiding Member	Elected	Sep 2028
Marlina Howden	Principal	ex Officio	
Lisa Bankshaw	Principal	ex Officio	Dec 2025
Alice Scott	Parent Representative	Elected	Sep 2025
Charlotte Dykes	Parent Representative	Elected	Sep 2026
William Jones	Parent Representative	Elected	Sep 2028
Angus Barr	Parent Representative	Elected	Sep 2028
Kylie Hannah	Parent Representative	Elected	Sep 2026
Kirsty Lynch	Staff Representative	Elected	May 2026

Strath Taieri 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	594,111	549,120	584,239
Locally Raised Funds	3	66,411	52,490	100,534
Interest		8,843	7,000	15,440
Total Revenue		669,365	608,610	700,213
Expense				
Locally Raised Funds	3	13,029	12,000	9,771
Learning Resources	4	468,193	423,229	445,606
Administration	5	70,623	70,053	64,073
Interest		780	-	919
Property	6	141,909	156,612	136,661
Loss on Disposal of Property, Plant and Equipment		4	-	-
Total Expense		694,538	661,894	657,030
Net (Deficit)/Surplus for the year		(25,173)	(53,284)	43,183
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(25,173)	(53,284)	43,183

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

Strath Taieri 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		330,102	330,102	277,668
Total comprehensive revenue and expense for the year		(25,173)	(53,284)	43,183
Contribution - Furniture and Equipment Grant		-	-	3,030
Contribution - Te Mana Tūhono		-	-	6,221
Equity at 31 December		304,929	276,818	330,102
Accumulated comprehensive revenue and expense		304,929	276,818	330,102
Equity at 31 December		304,929	276,818	330,102

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.

Strath Taieri School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	19,650	58,539	67,198
Accounts Receivable	8	42,114	33,694	33,694
GST Receivable		2,001	-	-
Prepayments		6,713	9,095	9,095
Investments	9	194,901	165,769	170,769
		<u>265,379</u>	<u>267,097</u>	<u>280,756</u>
Current Liabilities				
GST Payable		-	1,488	1,488
Accounts Payable	11	49,916	42,917	42,917
Revenue Received in Advance	12	127	156	156
Provision for Cyclical Maintenance	13	40,214	42,085	17,941
Finance Lease Liability	14	4,278	4,222	4,222
Funds held for Capital Works Projects	15	-	17,389	17,389
		<u>94,535</u>	<u>108,257</u>	<u>84,113</u>
Working Capital Surplus		<u>170,844</u>	<u>158,840</u>	<u>196,643</u>
Non-current Assets				
Property, Plant and Equipment	10	164,166	159,421	179,421
		<u>164,166</u>	<u>159,421</u>	<u>179,421</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	27,061	34,145	38,664
Finance Lease Liability	14	3,020	7,298	7,298
		<u>30,081</u>	<u>41,443</u>	<u>45,962</u>
Net Assets		<u><u>304,929</u></u>	<u><u>276,818</u></u>	<u><u>330,102</u></u>
Equity		<u><u>304,929</u></u>	<u><u>276,818</u></u>	<u><u>330,102</u></u>

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

Strath Taieri School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		187,426	169,409	247,027
Locally Raised Funds		66,315	52,490	100,475
Goods and Services Tax (net)		(3,489)	-	(34,421)
Payments to Employees		(138,056)	(133,355)	(161,337)
Payments to Suppliers		(110,768)	(104,203)	(111,688)
Interest Paid		(780)	-	(919)
Interest Received		10,748	7,000	13,434
Net cash from/(to) Operating Activities		11,396	(8,659)	52,571
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(14,597)	(5,000)	(25,245)
Purchase of Investments		(24,132)	-	(53,756)
Proceeds from Sale of Investments		-	5,000	-
Net cash (to) Investing Activities		(38,729)	-	(79,001)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,030
Finance Lease Payments		(2,826)	-	(2,623)
Funds Administered on Behalf of Other Parties		(17,389)	-	11,863
Net cash (to)/from Financing Activities		(20,215)	-	12,270
Net (decrease) in cash and cash equivalents		(47,548)	(8,659)	(14,160)
Cash and cash equivalents at the beginning of the year	7	67,198	67,198	81,358
Cash and cash equivalents at the end of the year	7	19,650	58,539	67,198

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.

Strath Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

Strath Taieri 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.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 20b.

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.

1.3. 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.

1.4. Operating Lease Payments

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

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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.

1.9. Property, Plant and Equipment

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

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

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-50 years
Furniture and Equipment	5-20 years
Information and Communication Technology	2-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	10% Diminishing value

1.10. 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 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

1.11. 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.

1.12. Employee Entitlements

Short-term employee entitlements

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

1.13. Revenue Received in Advance

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

1.14. 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.

1.15. 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 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.16. Financial Instruments

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

The School's financial liabilities comprise 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.

1.17. 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.

1.18. Budget Figures

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

1.19. Services received in-kind

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

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	194,116	169,954	218,369
Teachers' Salaries Grants	295,352	268,479	255,183
Use of Land and Buildings Grants	104,643	110,687	110,687
	<u>594,111</u>	<u>549,120</u>	<u>584,239</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	27,786	14,000	46,677
Fees for Extra Curricular Activities	4,501	6,500	22,438
Trading	1,968	1,750	1,751
Fundraising and Community Grants	13,747	21,000	21,013
Other Revenue	18,409	9,240	8,655
	<u>66,411</u>	<u>52,490</u>	<u>100,534</u>
Expense			
Trading	2,812	2,500	2,493
Fundraising and Community Grant Costs	509	500	164
Transport (Local)	9,708	9,000	7,114
	<u>13,029</u>	<u>12,000</u>	<u>9,771</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>53,382</u>	<u>40,490</u>	<u>90,763</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	37,950	32,800	38,259
Information and Communication Technology	1,038	950	702
Employee Benefits - Salaries	392,434	358,879	375,125
Staff Development	6,499	5,000	2,545
Depreciation	29,848	25,000	28,413
Other Learning Resources	424	600	562
	<u>468,193</u>	<u>423,229</u>	<u>445,606</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,253	10,253	8,141
Board Fees and Expenses	5,220	3,600	2,800
Operating Leases	130	1,500	43
Other Administration Expenses	13,634	11,100	10,564
Employee Benefits - Salaries	36,080	38,000	37,494
Insurance	613	600	600
Service Providers, Contractors and Consultancy	4,693	5,000	4,431
	<u>70,623</u>	<u>70,053</u>	<u>64,073</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cyclical Maintenance	10,670	19,625	(3,469)
Heat, Light and Water Rates	12,522	9,000	8,687
Rates	843	850	825
Repairs and Maintenance	8,709	8,200	8,847
Use of Land and Buildings	104,643	110,687	110,687
Employee Benefits - Salaries	1,457	5,500	5,215
Other Property Expenses	3,065	2,750	5,869
	<u>141,909</u>	<u>156,612</u>	<u>136,661</u>

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

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	19,650	58,539	67,198
Cash and cash equivalents for Statement of Cash Flows	<u>19,650</u>	<u>58,539</u>	<u>67,198</u>

Of the \$19,650 Cash and Cash Equivalents, \$127 is subject to restrictions for the following reasons:

- \$127 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 12.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	300	233	233
Receivables from the Ministry of Education	5,614	3,248	3,248
Interest Receivable	2,056	3,961	3,961
Teacher Salaries Grant Receivable	34,144	26,252	26,252
	<u>42,114</u>	<u>33,694</u>	<u>33,694</u>
Receivables from Exchange Transactions	2,356	4,194	4,194
Receivables from Non-Exchange Transactions	39,758	29,500	29,500
	<u>42,114</u>	<u>33,694</u>	<u>33,694</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	194,901	165,769	170,769
Total Investments	<u>194,901</u>	<u>165,769</u>	<u>170,769</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	99,398	11,969	-	-	(8,139)	103,228
Furniture and Equipment	28,021	-	-	-	(4,843)	23,178
Information and Communication Technology	17,569	2,241	-	-	(6,629)	13,181
Motor Vehicles	20,080	-	-	-	(5,603)	14,477
Leased Assets	11,242	-	-	-	(4,284)	6,958
Library Resources	3,111	387	(4)	-	(350)	3,144
	<u>179,421</u>	<u>14,597</u>	<u>(4)</u>	<u>-</u>	<u>(29,848)</u>	<u>164,166</u>

The net carrying value of furniture and equipment held under a finance lease is \$6,958 (2024: \$11,242)

Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	180,904	(77,676)	103,228	168,935	(69,537)	99,398
Furniture and Equipment	141,862	(118,684)	23,178	141,861	(113,840)	28,021
Information and Communication Technology	112,032	(98,851)	13,181	109,791	(92,222)	17,569
Motor Vehicles	28,019	(13,542)	14,477	28,019	(7,939)	20,080
Leased Assets	16,503	(9,545)	6,958	16,503	(5,261)	11,242
Library Resources	31,701	(28,557)	3,144	31,353	(28,242)	3,111
	<u>511,021</u>	<u>(346,855)</u>	<u>164,166</u>	<u>496,462</u>	<u>(317,041)</u>	<u>179,421</u>

11. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	2,895	1,926	1,926
Accruals	11,825	8,141	8,141
Banking Staffing Overuse	-	545	545
Employee Entitlements - Salaries	34,400	30,109	30,109
Employee Entitlements - Leave Accrual	796	2,196	2,196
	<u>49,916</u>	<u>42,917</u>	<u>42,917</u>
Payables for Exchange Transactions	49,916	42,917	42,917
	<u>49,916</u>	<u>42,917</u>	<u>42,917</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other Revenue in Advance	127	156	156
	<u>127</u>	<u>156</u>	<u>156</u>

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	56,605	56,605	60,074
Increase/(decrease) to the Provision During the Year	10,670	19,625	(3,469)
Provision at the End of the Year	67,275	76,230	56,605
Cyclical Maintenance - Current	40,214	42,085	17,941
Cyclical Maintenance - Non current	27,061	34,145	38,664
	67,275	76,230	56,605

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. 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	4,708	4,680	4,680
Later than One Year	3,172	7,605	7,605
Future Finance Charges	(582)	(765)	(765)
	7,298	11,520	11,520
Finance lease liability - Current	4,278	4,222	4,222
Finance lease liability - Non current	3,020	7,298	7,298
	7,298	11,520	11,520

Represented by:

Finance lease liability - Current
Finance lease liability - Non current

15. Funds Held for Capital Works Projects

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

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Roofing Upgrade - 235457	17,389	1,758	(19,147)	-	-
Totals	17,389	1,758	(19,147)	-	-
2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Roofing Upgrade - 235457	255,526	275,883	(514,020)	-	17,389
MOE Water Leak Project - 242444	-	2,232	(2,232)	-	-
Totals	255,526	278,115	(516,252)	-	17,389

Represented by:

Funds Held on Behalf of the Ministry of Education

17,389



16. 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.

17. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	2,750	2,800
<i>Leadership Team</i>		
Remuneration	137,960	122,569
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	140,710	125,369

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (one member) and Property (one member) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-135	115-120
Benefits and Other Emoluments	4-5	3-4
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 -110	-	-
	-	-

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

18. 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 the number of persons to whom all or part of that total was payable was as follows:

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



19. 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 of specific individuals. As such, this is expected to resolve the liability for school boards.

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024: \$36,006).

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

21. 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	19,650	58,539	67,198
Receivables	42,114	33,694	33,694
Investments - Term Deposits	194,901	165,769	170,769
Total financial assets measured at amortised cost	<u>256,665</u>	<u>258,002</u>	<u>271,661</u>

Financial liabilities measured at amortised cost

Payables	49,916	42,917	42,917
Finance Leases	7,298	11,520	11,520
Total financial liabilities measured at amortised cost	<u>57,214</u>	<u>54,437</u>	<u>54,437</u>

22. 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 Strath Taieri School's financial statements for the year ended 31 December 2025

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

Opinion

In our opinion the financial statements:

- a) present fairly, in all material respects:
 - the School's financial position as at 31 December 2025; and
 - the School's financial performance and cash flows for the year then ended; and
- b) 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 7 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going

concern and using the going concern basis of accounting, unless the Board intends to close or merge the School, or has no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, report on how the School has given effect to Te Tiriti O Waitangi 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)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Dunedin, New Zealand

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 a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>We have a staff rep on the Board, as a Board and Staff we do a lot of social activities together to build up a strong and cohesive partnership. Regular check-ins with staff and Principal about 'What's on Top?' or what we can help support with. Small community which looks after each other.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Our PLD programme and cultural competencies, our inclusive education practices and professional learning around this.</i> <i>Our Strategic and Annual Plans which link directly to the NELPs, as well as our individual Professional Growth Cycles.</i> <i>We also use School Docs to guide us from a policy perspective.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Teaching appointments panel always has 2x staff members (one of which is the Principal); as well as 3 Board members. All candidates are carefully considered based on their applications, shortlisted by the appointments panel, and always asked the same set of questions in the interviews. Referees are always contacted after the interview process has taken place.</i>
How are you recognising, <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? 	<i>Regular reporting and data gathering for priority learners.</i> <i>Weekly discussions at Staff Meetings about Māori and other priority students and groups.</i> <i>PLD workshops and development opportunities including a workshop to cover Te Tiriti o Waitangi principles with a MOE Advisor.</i> <i>Coverage and implementation of Aotearoa NZ Histories and the New Zealand curriculum document.</i> <i>Commitment to developing Māori tikanga, te reo, and a close relationship with our local marae as well as regular weekly Te Reo lessons by a Māori teacher through Kotui Ako online platform.</i>
How have you enhanced the abilities of individual employees?	<i>PLD offered to all Staff - support/admin included. We attended a lot of PLD as a whole staff to enhance not only Teachers but our Teacher Aides and Support Staff also.</i>

How are you recognising the employment requirements of women?	<i>We work in a very female dominated workplace. Females are very well represented, heard, and respected by all staff and Board. We also allow flexibility around family events and childcare/illness for those on staff who have children (some of who are pre schoolers). Allowing a close partnership with our Playgroup (which is on-site at school) means teaching Mums and their children often get to spend some time together whenever Playgroup is on.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We acknowledge and provide the appropriate support and equipment for those who need support with a range of disabilities. Whether it be with our ramp and wheelchair access for all school buildings, recognising neurodiversity, or long-term chronic illnesses.</i>

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

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



KiwiSport funding 2025

Students participated in organised sport. In 2025 the school received Kiwisport funding of \$741.68 (\$697.84 in 2024).

The funding was spent on sports equipment, and providing a swimming skills & safety program targeted at Years 5-8 students at Strath Taieri School run by Just Swim, Moana Pool.

Statement of Variance for 2025

Strategic Goal 1: Develop whānau engagement and links with learning		
Annual GOAL	Parents and whānau knowing where their children are at with their learning across the Numeracy and Literacy curriculum areas.	
Target	Raise achievement levels in numeracy and literacy for all students across the school.	
What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Reasons for any differences (variances) between the target and the outcomes: <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan</i>
Key Actions Undertaken: <ul style="list-style-type: none"> All students were provided with access to Hero. Teachers participated in professional development and webinars to build capability and troubleshoot issues. Individual student goals were uploaded for all learners. Hero was used increasingly to share learning snapshots and classroom activity. Medical and first-aid information began being recorded in Hero and made visible to parents. 	Targets Met or Exceeded: <ul style="list-style-type: none"> Successful implementation and broad use of Hero across learning, wellbeing, and attendance. Strong staff engagement in professional learning. Increased parent engagement over time. Clear alignment with MOE attendance expectations and reporting requirements. Areas Where Targets Are Still Being Developed: <ul style="list-style-type: none"> Parent interaction on Hero is increasing but not yet consistent across all families. 	Hero: <ul style="list-style-type: none"> Establish clear guidelines for classroom use, including frequency and expectations. Continue to build parent understanding and engagement through information sessions and regular communication. Increase student voice and ownership through greater student uploads and goal reflection. Curriculum Benchmarks on Hero will need to be changed to align with the new MOE Phases of Learning. Attendance:

1

<ul style="list-style-type: none"> Attendance interventions were implemented and aligned with MOE STAR attendance guidelines. Attendance data and reports were regularly reviewed and shared with families. An Attendance Management Plan (AMP) for 2026 was developed and prepared for implementation. Outcomes and Impact: <ul style="list-style-type: none"> Hero is now embedded as a key school-wide communication and reporting tool. Teacher confidence and consistency in using Hero has increased significantly. Parent access to learning, goals, attendance, and wellbeing information has improved transparency. Student agency increased, with some students uploading their own learning. Attendance is more systematically monitored, with clearer identification of students requiring support. School practices are well aligned with Ministry of Education expectations, reflected in positive feedback and professional engagement opportunities. 	<ul style="list-style-type: none"> Teachers not consistent with uploading Hero updates/posts about learning content. A small number of students continue to experience attendance challenges, remaining in the "Worrying" and "Serious Concern" categories. Reasons for Variance: <ul style="list-style-type: none"> Time was required for staff, students, and families to adapt to new systems and expectations. Parent engagement varies due to differing levels of access and confidence with digital platforms. Attendance is influenced by complex factors, including health and family circumstances. MOE attendance frameworks and expectations were introduced during the year, requiring time for full implementation. 	<ul style="list-style-type: none"> Implement the Attendance Management Plan (AMP) from 1 February 2026. Apply STAR attendance guidelines consistently to identify and respond early to attendance concerns. Continue targeted interventions for students not meeting attendance expectations. Maintain regular communication with families around attendance expectations and progress.
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Strategic Goal 2: Strengthen our understandings of te reo and tikanga Māori		
Annual GOAL	Grow teacher confidence, competency and implementation of Te Reo.	
Target	All Years 4-8 ākonga to be working at Level 1 of the Te Reo benchmarks	
What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Reasons for any differences (variances) between the target and the outcomes: <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan</i>
<p>Key Actions Undertaken:</p> <ul style="list-style-type: none"> Implemented Te Puna Reo lessons school-wide from February. Students prepared and shared their pepeha, developing confidence in self-introduction and cultural identity. Planned and delivered a Term 2 integrated unit connecting ANZH curriculum content, Marae visit, Hui Ako practices, and Matariki celebrations. Marae day trip to Puketeraki in Karitane completed in May, with student participation in learning and cultural activities. Students performed in Hui Ako Matariki Kapa Haka event in June. <p>Outcomes and Impact:</p> <ul style="list-style-type: none"> Students demonstrated increased cultural awareness and confidence in te reo Māori and tikanga. 	<p>Targets Met or Exceeded:</p> <ul style="list-style-type: none"> School-wide implementation of Te Puna Reo lessons in Term One. Students confidently shared their pepeha at school and Marae. Participation in community Kapa Haka performances exceeded expectations, fostering school visibility and cultural pride. <p>Areas Where Targets Are Still Being Developed:</p> <ul style="list-style-type: none"> Marae trip was shorter than intended due to scheduling changes, limiting full immersion. Cross-curricular integration across classrooms continues to be refined for maximum impact. <p>Reasons for Variance:</p> <ul style="list-style-type: none"> Online lessons through Te Puna Reo were clunky and not good as the website 	<p>Next Steps:</p> <ul style="list-style-type: none"> Plan for longer Marae stays next year to provide fuller cultural immersion and a more thorough experience for everyone. Find a new provider for Te Reo lessons as Te Puna Reo didn't work. Continue strengthening cross-curricular Inquiry units having a Māori focus. Increase student performance and leadership opportunities in cultural events both within school and in the community. Maintain and grow community engagement through events, performances, and whānau involvement. Foster deeper school-community connections through participation in cultural events and performances.

3

<ul style="list-style-type: none"> School-wide engagement in cultural learning and community events strengthened connections with whānau and local community. Reflections from the Marae trip highlighted the value of immersive experiences, informing planning for future visits. Integration of classroom learning with real-world cultural events enhanced student engagement and motivation. 	<p>underwent an upgrade that took a long time for content to be uploaded to it.</p> <ul style="list-style-type: none"> Trip rescheduling reduced the time available for students to fully experience Marae activities. Coordinating multiple classroom units, Hui Ako practices, and community events is complex and requires ongoing planning. 	
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Strategic Goal 3: Extend children's opportunities by engaging with our diverse community & environment, alongside literacy & numeracy learning		
Annual GOAL	Develop school-wide best practice and understandings around literacy and numeracy assessment to lift achievement.	
Target	Priority learners making steady and consistent progress across Numeracy and Literacy curriculum areas.	
What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Reasons for any differences (variances) between the target and the outcomes: <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan</i>
Key Actions Undertaken: <ul style="list-style-type: none"> Teachers attended PLD: Numicon interventions, Oxford Maths, MOE Teacher Only Days, and Structured Literacy PLD. Targeted interventions implemented for struggling learners. Updated classroom resources: Maths No Problem resources ordered; benchmarks aligned with new Phases of Learning on Hero. Assessment and reporting strengthened: mid-year and EOY data analysed; Phonics Check completed; whole-school assessment aligned with Structured Literacy initiatives. 	Targets Met or Exceeded: <ul style="list-style-type: none"> Full staff engagement in PLD; successful implementation of interventions and resources. End of Year and Mid-Year achievement data exceeded expectations for some learners. Very pleasing results across all curriculum areas in EOY data with children being moved from 'Below' to 'At', and 'At' to 'Above' in all core curriculum areas. Structured Literacy and Science of Learning very strong and consistent across the school with experienced and passionate teachers in all classrooms. EOY Data results are testament to this. 	Next Steps: <ul style="list-style-type: none"> Continue targeted interventions using EOY 2025 data information. Fully embed new curriculum expectations and Phases of Learning across classrooms. Align assessment practices with SMART tool guidance when released from MOE. Maintain teacher capability development through PLD, collaborative planning, and peer support. Maintain and expand teacher PLD engagement for curriculum and assessment implementation. Prepare for SMART assessment tool implementation and adjust reporting accordingly.

5

<ul style="list-style-type: none"> Ongoing planning and reflection to prepare for new curriculum changes and MOE assessment initiatives (SMART tool). Outcomes and Impact: <ul style="list-style-type: none"> End of Year and Mid-Year data showed notable improvement, particularly in girls' Maths achievement. Very pleasing results and impact. Teachers developed greater capability in implementing curriculum and interventions. Structured Literacy initiatives embedded into classroom practice, and structured learning at Maths time well on their way with Teachers confident of process and the Science of Learning. Data-driven planning supports teaching, interventions, and resourcing. Staff prepared for upcoming MOE curriculum changes through PLD with Lauren Latimer, and the Maths contract with Outram School. 	Areas Where Targets Are Still Being Developed: <ul style="list-style-type: none"> SMART assessment tool implementation delayed due to MOE. Reasons for Variance: <ul style="list-style-type: none"> New curriculum and MOE assessment tools are still being clarified. Staff adapted teaching and assessment while awaiting guidance for SMART tool. 	
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6

2025 Te Tiriti o Waitangi obligations at Strath Taieri School

Introduction:

Te Tiriti o Waitangi serves as the foundation for the partnership between the Crown and Māori in New Zealand. This report assesses how Strath Taieri School meets its obligations under Te Tiriti o Waitangi, based on its 2025 activities and initiatives, as well as the guidelines provided in the document "School Planning and Reporting Legislation Comparison".

Te Tiriti o Waitangi Principles:

Te Tiriti o Waitangi emphasises partnership, participation, and protection. These principles guide institutions like schools in their engagement with Māori students, families, and communities.

Analysis of Strath Taieri School's Initiatives

1. Partnership Agreement with Puketeraki Marae:

Signing a partnership agreement with Puketeraki Marae signifies a commitment to partnership and collaboration with the local Māori community, in alignment with the principle of partnership under Te Tiriti o Waitangi.

2. Overnight Stay at Puketeraki Marae:

This initiative fosters partnership and participation by immersing students in Māori culture and traditions. It provides firsthand experiences of tikanga (customs) and fosters understanding and respect for Māori heritage.

3. Learning Mihi/Pepeha:

Teaching the entire school to develop their own mihi/pepeha contributes to participation by empowering students to express their cultural identity and connections to their heritage, land, and community.

4. Participation in Taieri Schools Hui Ako:

By participating in collaborative events like the Taieri Schools Hui Ako, Strath Taieri School actively engages with the wider community to improve educational outcomes for Māori students, reflecting a commitment to partnership and participation.

5. Kotui Ako Online Lessons:

Providing Te reo online lessons from Te Puna Reo for all students throughout the year addresses the principle of protection by offering targeted support to Māori students to enhance their learning outcomes.

Conclusion:

Strath Taieri School's activities and initiatives in 2025 demonstrate a proactive approach to fulfilling its Te Tiriti o Waitangi obligations. Through partnership with Māori communities, promotion of Māori language and culture, and targeted support for Māori student achievement, the school upholds the principles of Te Tiriti o Waitangi.

Recommendations

1. Continued Engagement:

Maintain and strengthen partnerships with local Māori communities to ensure ongoing collaboration and support.

2. Professional Development:

Provide professional development opportunities for staff to enhance cultural competency and incorporate Māori perspectives into teaching and learning.

3. Evaluation and Feedback:

Regularly evaluate the impact of initiatives on Māori student outcomes and solicit feedback from Māori stakeholders to inform future planning and decision-making.

This report highlights Strath Taieri School's efforts to honour its Te Tiriti o Waitangi obligations and provides recommendations for further improvement in fostering a partnership with Māori communities and supporting Māori student success.

2025 End of Year Student Achievement Report

OVERVIEW:

At the end of Term Four we had a roll of 43 students but 41 students achievement data is reported on within this report. Our two Year 0 students were not included as they have not had enough learning time to be assessed against our school benchmarks.

Of the 41 students - 18 are boys and 23 are girls. Compared with the mid-year data analysis we reported on 44 students at that time. We have had four students leave Strath since our Mid Year Data analysis which has impacted on some of our achievement levels.

We always include all our students who have been at school for more than 1 year - even those who have been identified as complex learners and require a lot of support and intervention to access learning. These two learners need Tier 3 support and gain funding from the Ministry to support them as their needs are so complex. A lot of schools do not include these students in their data.

The assessments in this report are from a range of on-going formative assessments from throughout Terms Three and Four of 2025, and summative assessments undertaken by Teachers during Weeks 6-8 of Term Four. As well as the above assessments, teachers use their Overall Teacher Judgement (OTJ) to monitor student progress in class, their application of skills/understandings, and achievement within the literacy and numeracy curriculum areas against the current New Zealand Curriculum (NZC) standards. The same testing assessments were used at both mid year and end of year to give a consistent picture of progress and achievement for each child.

As there is a very low number of identified Māori students on our roll they are easily identifiable so this report will not be broken down into ethnicity-based statistics to ensure the anonymity of our students.

We have our own school-wide benchmarks that were reviewed at the beginning of the year along with the Assessment Schedule for 2025 to ensure teachers were clear of expectations about assessment and data gathering as well as looking at our learners and ensuring our standards were aligned with the NZC.

REPORTING TO PARENTS:

NZC achievement is reported on in detail in each child's Mid Year and End of Year reports to parents and whānau. This is supported by twice yearly 3-way conferences - once at the beginning of the year, and then again in Weeks Two and Three of Term Three, so we can be open and transparent, monitor progress and communicate with parents to reinforce a strong home-school partnership.

READING

Reading data has been gathered across a range of assessments and using a variety of testing methods. Teachers have all used appropriate Structured Literacy and decodable text assessment platforms such as the Learning Matters 'Independent Reading Skills' assessments which align with our structured literacy approach, as well as the Little Learners Love Literacy Assessment of Reading Skills.

READING					
	BOYS	GIRLS	OVERALL		<i>End of Year 2024 comparison</i>
			Number of students:	Percentage	
Well Below	-	5%	2	5%	7%
Below	17%	9%	5	12%	5%
At	50%	35%	17	42%	56%
Above	33%	39%	15	36%	32%
Well Above	-	9%	2	5%	0%

Reading Summary

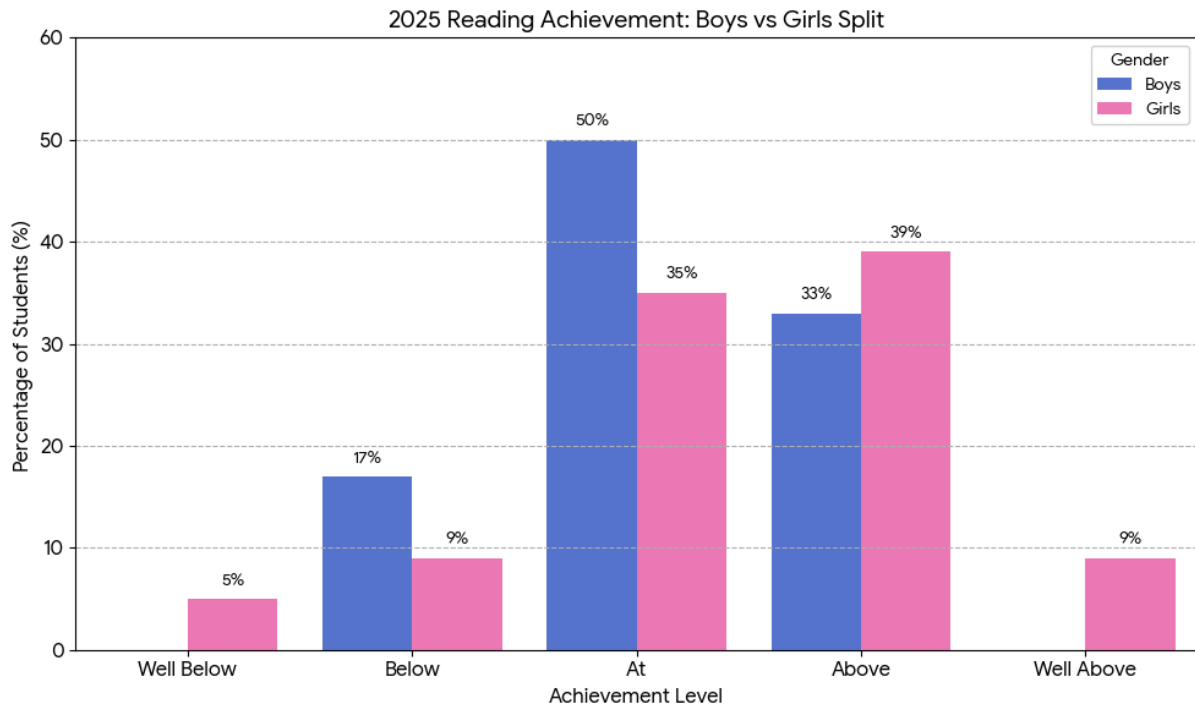
The overall results show that 83% of students are achieving 'At' or 'Above' the curriculum standard in reading which is a great achievement in results. 19/24 girls are achieving At or higher, and 15/18 boys which is a very promising result and bucks the national trend.

The data shows strong overall achievement but highlights key areas for acceleration - particularly in gender distribution and preventing students from slipping below standard.

Strengths:

- **Overall, 83% of students are meeting or exceeding the standard, which is a strong result.**
- Girls are significantly driving the 'Above/Well Above' achievement, with nearly half of the female cohort in the highest tiers.
- The 50% of boys achieving 'At' standard represents a solid foundation for future literacy acceleration efforts.
- There was significant success in moving students into the highest tiers, with the 'Above/Well Above' cohort increasing by 10%, to 42%.

Analysis by Gender



The gender split for 2025 shows that boys and girls have the same achievement percentage for 'At or Above' standard (Boys: 83%; Girls: 83%), but the distribution differs dramatically.

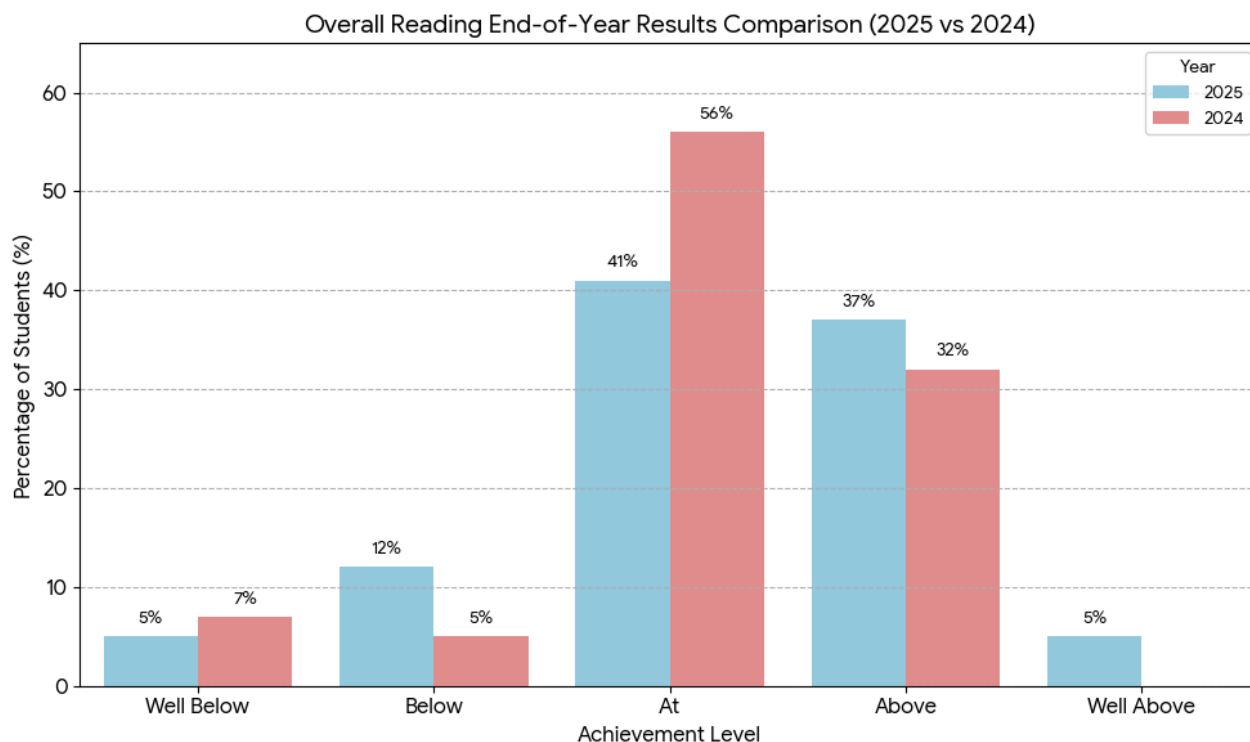
Girls demonstrate stronger results at the higher achievement levels:

- 48% of girls are achieving 'Above' or 'Well Above' standard (39% Above+9% Well Above), which is 15% higher than the boys at 33%.
- 35% of girls are achieving 'At' standard.
- Students Needing Support: 14% of girls are in the 'Well Below' or 'Below' categories, suggesting a smaller cohort requires targeted intervention compared to the middle achievement band.

Boys show a greater concentration in the mid-range achievement levels:

- 50% of boys are achieving 'At' standard, making up half the male cohort.
- 33% of boys are achieving 'Above' standard (with 0% 'Well Above').
- Students Needing Support: 17% of boys are achieving 'Below' standard, which is 3% higher than the girls' for the two lowest tiers.
- Half of the boys (50%) are concentrated in the 'At Standard' tier. This represents the largest single pool of students ready for acceleration into the high-achieving categories.

Overall comparison from 2024 to 2025



Next Steps for 2026:

- Focused interventions are needed to address the 7% increase in students achieving 'Below' standard, particularly aiming to shift them into the 'At' band.
- 2026 should be focused on the 50% cohort of boys in 'At'. Moving 10–15% of this group into 'Above' would eliminate the high achievement gap and push the overall attainment past 90%.
- Use regular PLD coaching to support teachers with structured literacy and implementing the new Phases of Learning and the English curriculum document.
- Extension for those children in the Above or Well Above categories - investigate Kotui Ako courses
- Ensuring the Well Below group receives strengthened Tier 2 & 3 supports (e.g., ALL-style interventions, explicit decoding/fluency programs)

With 83% At/Above and clear evidence of upward shifts, Reading remains a strong learning area. Continued targeted interventions will be key to further progress in 2026.

Reading achievement has moved in a positive direction, with more learners achieving success and shifting upward through curriculum levels. Continued focus on acceleration for boys and intensive early support for our most at-risk learners will be central to lifting Reading outcomes even further in 2026.

WRITING

Writing data is gathered from a range of sources such as formal, standardised national tests such as asTTLe, as well as in class guided writing sessions where texts are developed and improved using the writing process.

WRITING					
	BOYS	GIRLS	OVERALL		<i>End of Year 2024 comparison</i>
			Number of students:	Percentage	
Well Below	6%	9%	3	7%	4%
Below	11%	-	2	5%	16%
At	78%	61%	28	68%	60%
Above	6%	26%	7	17%	18%
Well Above	-	4%	1	2%	4%

Writing Summary

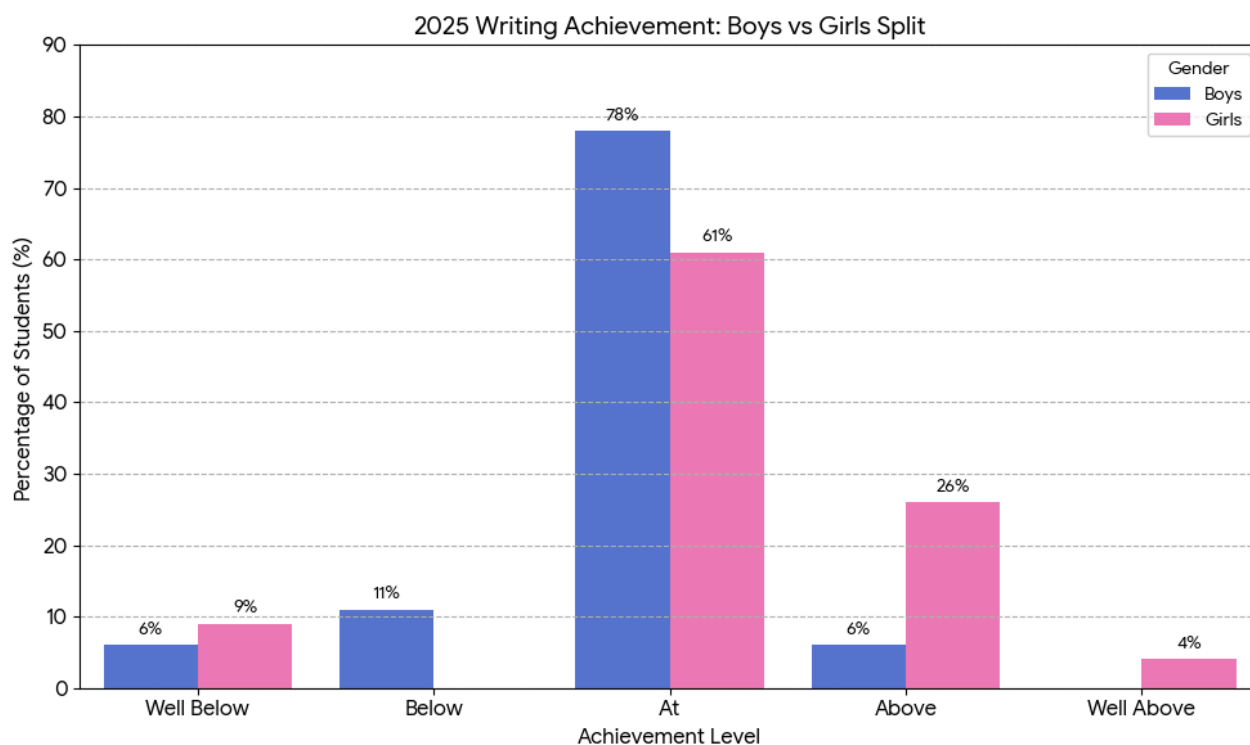
The overall writing results are very strong, showing that 88% of students are achieving 'At' or 'Above' the curriculum standard, and this is our strongest year of writing achievement to date, which is fantastic!

The data shows a highly successful year for writing, with substantial movement of students from the 'Below' tier up to the 'At' standard.

Strengths:

- 88% of all students are meeting or exceeding the writing standard, a clear success.
- The shift of 11% of students out of the 'Below' category is a major achievement in closing the gap. Well done to our hardworking teachers and students for their outstanding mahi.
- With 91% of girls at or above standard and zero in the 'Below' tier, the effectiveness of literacy programs for girls is demonstrated. 21/23 girls are all achieving 'At' or higher which is phenomenal and shows the strength of girls at Literacy time.

Analysis by Gender



The gender analysis reveals that girls outperform boys in both overall attainment and high achievement, though boys have a stronger concentration in the 'At' category.

- Girls are achieving more strongly than boys overall:
 - **91% of girls** are At/Above
 - **83% of boys** are At/Above
- Boys make up the majority of the Below/Well Below cohort

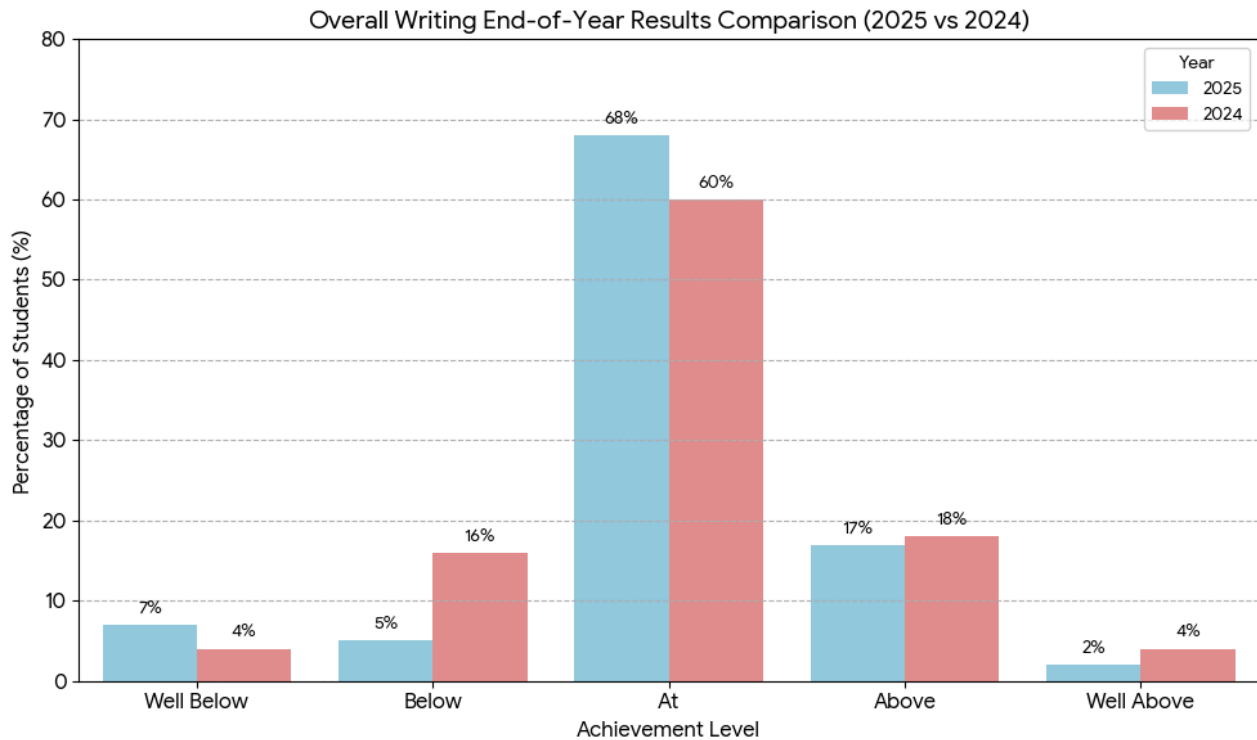
Girls' results show exceptionally high attainment with almost no students in the lowest tier:

- 30% of girls are achieving 'Above' or 'Well Above' standard (26% Above; 4% Well Above).
- Only 9% of girls are in the 'Well Below' category, and these two students are the high priority learners who have complex learning needs.

Boys' results show a majority of students in the 'At' achievement band:

- A majority of boys are achieving 'At' standard (78%).
- Only 6% of boys (1 student) are achieving 'Above' standard indicating a significant need to accelerate students from the 'At' band into the higher achievement tiers.
- 17% of boys are achieving 'Well Below' or 'Below' standard (6% Well Below, 11% Below), highlighting a target group for intervention.

Overall comparison from 2024 to 2025



Next Steps for 2026:

- The main focus needs to be on implementing targeted programs to accelerate the 78% of boys in the 'At' category into the 'Above' standard.
- Maintain strong teacher pedagogy and effective day-to-day classroom practice, as well as Professional Learning Development with Lauren Latimer, and conversations between Staff to ensure this great result continues into 2026. With a significant reduction in role it maybe a tricky thing to navigate.
- Acceleration of Students Close to Achievement: Targeted conferencing and goal-setting to push “nearly there” students to expected levels.

Writing shows outstanding improvement, but it remains a focus learning area heading into 2026, particularly for boys and learners requiring foundational support. Targeted support for boys and those in the 'Well Below' band, will be essential to maintain this fabulous result and strong classroom teaching practices.

MATHS

Maths data was made up of a range of assessments by classroom teachers. They collected data within class learning sessions, small anecdotal tests, as well as more formalised 1:1 individual assessments which are graded according to the current New Zealand Curriculum standards for Basic Facts, as well Oxford Maths levels which align with the NZC levels also.

MATHS					
	BOYS	GIRLS	OVERALL		<i>End of Year 2024 comparison</i>
			Number of students:	Percentage	
Well Below	-	9%	2	5%	5%
Below	17%	9%	5	12%	20%
At	50%	65%	22	54%	57%
Above	33%	17%	12	29%	18%
Well Above	-	-	-	-	-

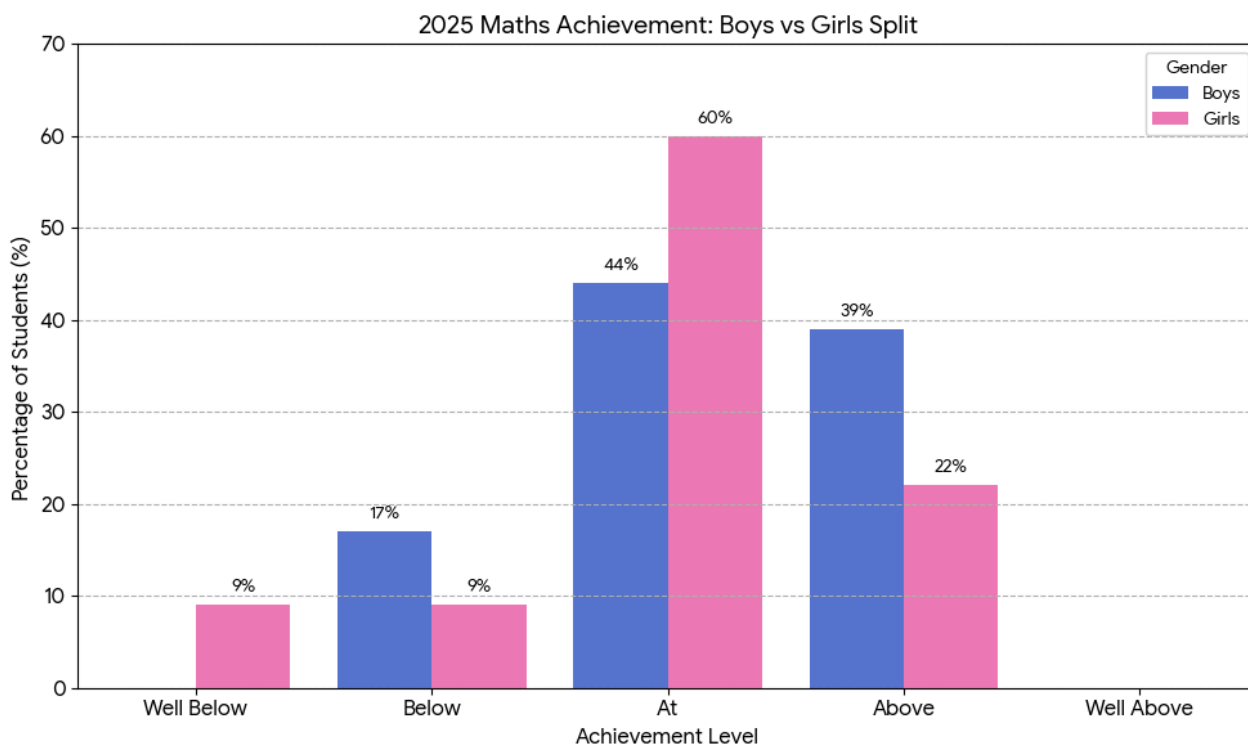
Maths Summary

The overall data indicates a very strong level of maths achievement across the school and a great increase in girls achievement.

Strengths:

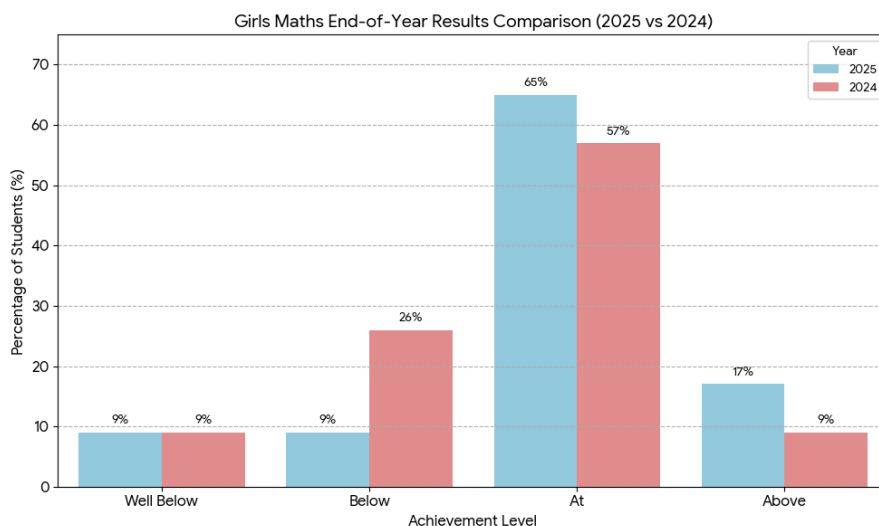
- A total of 83% of students achieved 'At' or 'Above' the expected curriculum standard, which demonstrates effective maths programmes running across the school.
- The largest group of students, 59%, are performing 'At' the expected curriculum standard.
- 24% of all students achieved the 'Above' standard, indicating a significant proportion of high achievers.
- 33% of boys achieving 'Above' standard is a significant achievement and a major strength for the school.
- The high concentration of 65% of girls performing 'At' standard provides a strong base for future acceleration strategies.

Analysis by Gender



Girls Maths achievement was an annual plan goal of ours for 2025 and it is very rewarding to see the hard work that students and teachers have put in to focussed Maths learning and confidence for girls has paid off with these outstanding results.

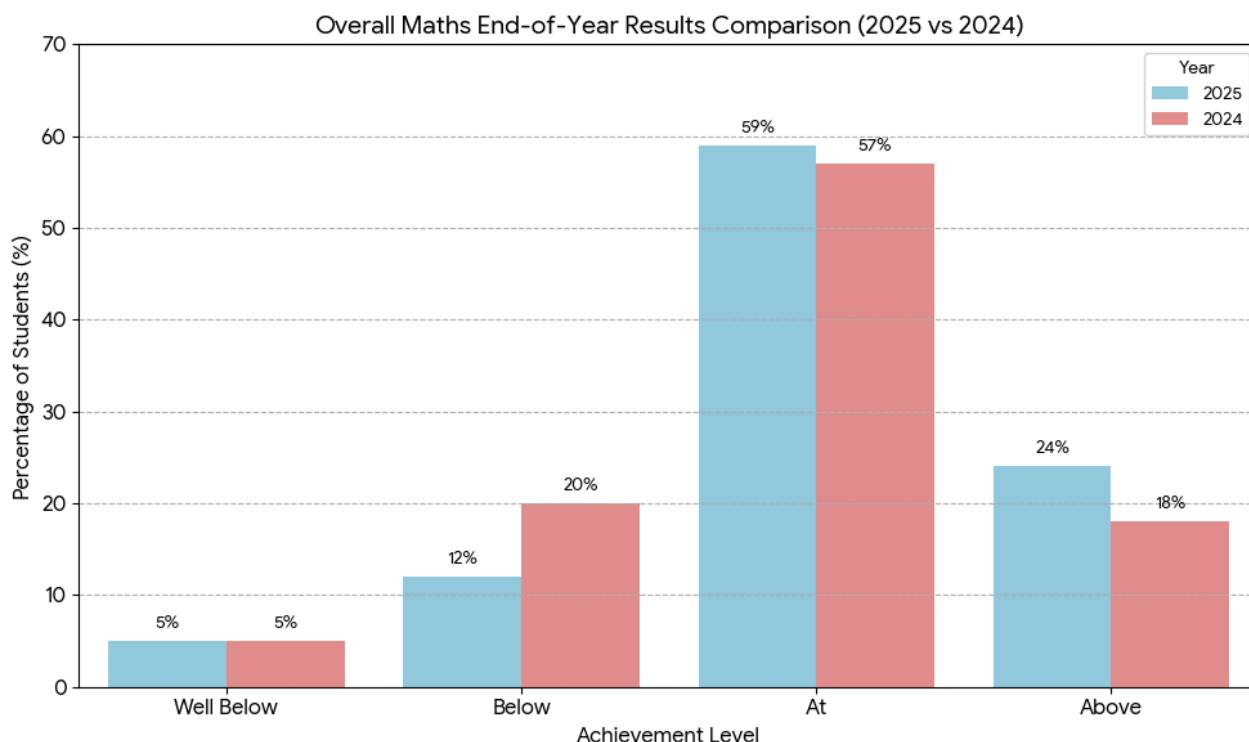
- Girls' results show a lot of success and movement into the 'At' category in 2025:
- A high percentage of girls (65%) are achieving 'At', which is 15% higher than the boys (50%).
- 17% of girls are achieving 'Above' standard which is a significant increase from the 2024 data with only 9% of girls at the standard.
- 18% of girls are achieving 'Below' or 'Well Below' standard, indicating a moderately sized group that still requires targeted support.



Boys' results show a more polarized distribution with higher representation in both the top and the lower-middle tiers:

- 33% of boys are achieving 'Above' standard, which is 16% higher than the girls (17%). This is the largest difference between the genders and represents a key strength for boys.
- 50% of boys are achieving 'At' standard.
- 17% of boys are achieving 'Below' standard - however, no boys were recorded in the 'Well Below' category.

Overall comparison from 2024 to 2025



Next Steps for 2026:

- The 17% of students achieving 'Below' or 'Well Below' requires a focus, particularly in the 'Well Below' category (5% overall) where intervention is most critical.
- While achievement of children 'At' standard is high, planning should be implemented to accelerate the 65% of girls at the 'At' level into the 'Above' level, which will increase the overall percentage of students exceeding the standard.
- Attention should be given to reducing the 17% of boys currently achieving 'Below' standard to ensure all students are progressing adequately.

SUMMARY

Students who are achieving 'At' or higher:

	End of Year 2025	Mid Year 2025	End of Year 2024	End of Year 2023
READING	83% (34 chn)	89% (39 chn)	87% (39 chn)	85%
WRITING	88% (36 chn)	80% (35 chn)	80% (35 chn)	85%
MATHS	83% (34 chn)	86% (38 chn)	75% (33 chn)	83%

The 2025 End of Year data demonstrates strong performances across all three core curriculum areas, with Writing achieving our highest result at 88% of children 'At' or 'Above', and both Reading and Maths recovering to 83% achievement, which is in line with the 2023 data.

These results, particularly the significant 11% increase in 'Above' achievement in Maths, and the successful movement of students out of the 'Below' categories in Writing, shows the effectiveness of our current programmes and high standard of teaching and learning programmes. Having established a solid foundation of structured literacy, high expectations, experienced teachers, and funding a third classroom, have all contributed to these outstanding results.

The focus for 2026 must now shift towards acceleration, setting a clear goal to push the school's overall achievement of those students in the 'At' categories to 'Above'. In Reading (50% of boys) and Writing (78% of boys), the boys represent the key group needing acceleration into the 'Above' tiers. It is the opposite with Maths, where the 65% of girls who are 'At' the standard who need targeted intervention to match the high achievement rates of boys in Maths.