

EAST TAIERI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

East Taieri School



Ministry Number:	3733
Principal:	Garth Powell
School Address:	11 Cemetery Road, East Taieri, Mosgiel 9024
School Email:	etaieri@east-taieri.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

EAST TAIERI SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
	Financial Statements
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 - 10	Statement of Accounting Policies
11 - 19	Notes to the Financial Statements
	Other Information
	Members of the Board
	Independent Auditor's Report
	Other Information

East 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.

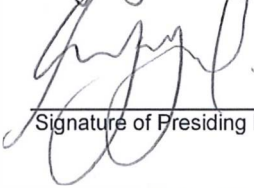
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Vijay Mowbray

Full Name of Presiding Member



Signature of Presiding Member

Date:

29 May 2026

Garth Powell

Full Name of Principal



Signature of Principal

Date:

29 May 2026

East 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	3,287,286	3,105,682	3,110,458
Locally Raised Funds	3	216,771	186,860	224,852
Interest		5,048	5,004	14,467
Total Revenue		3,509,105	3,297,546	3,349,777
Expenses				
Locally Raised Funds	3	119,327	132,490	146,773
Learning Resources	4	2,542,976	2,318,700	2,343,121
Administration	5	159,004	160,710	137,503
Interest		1,726	240	1,989
Property	6	687,484	729,356	721,600
Total Expenses		3,510,517	3,341,496	3,350,986
Net Surplus / (Deficit) for the year		(1,412)	(43,950)	(1,209)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(1,412)	(43,950)	(1,209)

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



East 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		469,200	469,200	459,071
Total comprehensive revenue and expense for the year		(1,412)	(43,950)	(1,209)
Contribution - Board of Trustees		(41,487)	-	-
Contribution - Furniture and Equipment Grant		-	-	11,338
Equity at 31 December		426,301	425,250	469,200
Accumulated comprehensive revenue and expense		426,301	425,250	469,200
Equity at 31 December		426,301	425,250	469,200

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.



East 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	223,206	272,630	235,742
Accounts Receivable	8	200,471	144,120	180,558
GST Receivable		11,825	(10,000)	26,995
Prepayments		6,419	6,500	5,714
Inventories	9	27,555	22,500	32,174
Funds Receivable for Capital Works Projects	14	-	-	38,211
		469,476	435,750	519,394
Current Liabilities				
Accounts Payable	11	251,010	175,000	218,030
Provision for Cyclical Maintenance	12	71,998	30,000	39,094
Finance Lease Liability	13	6,742	10,000	8,425
Funds held on Behalf of the Ministry of Education	14	-	-	1,636
		329,750	215,000	267,185
Working Capital Surplus/(Deficit)		139,726	220,750	252,209
Non-current Assets				
Property, Plant and Equipment	10	301,133	250,000	261,675
		301,133	250,000	261,675
Non-current Liabilities				
Provision for Cyclical Maintenance	12	5,964	40,000	37,187
Finance Lease Liability	13	8,594	5,500	7,497
		14,558	45,500	44,684
Net Assets		426,301	425,250	469,200
Equity		426,301	425,250	469,200

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



East Taieri 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		692,698	685,682	679,976
Locally Raised Funds		215,158	44,173	227,700
Goods and Services Tax (net)		15,170	36,995	(15,832)
Payments to Employees		(417,642)	(288,736)	(431,998)
Payments to Suppliers		(434,735)	(498,462)	(447,933)
Interest Paid		(1,726)	(240)	(1,989)
Interest Received		2,688	9,648	10,570
Net cash from/(to) Operating Activities		71,611	(10,940)	20,494
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(74,548)	11,675	(69,571)
Net cash from/(to) Investing Activities		(74,548)	11,675	(69,571)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	11,338
Repayment of Borrowings		-	36,575	(4,610)
Finance Lease Payments		(4,687)	(422)	(9,225)
Funds Administered on Behalf of Third Parties		(4,912)	-	-
Net cash from/(to) Financing Activities		(9,599)	36,153	(2,497)
Net increase/(decrease) in cash and cash equivalents		(12,536)	36,888	(51,574)
Cash and cash equivalents at the beginning of the year	7	235,742	235,742	287,316
Cash and cash equivalents at the end of the year	7	223,206	272,630	235,742

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.



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

East 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.

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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with 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

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

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 13.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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.



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Property, Plant and Equipment

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.



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

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 to crown owned assets	5-100 years
Furniture and equipment	5-20 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10 years

j) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

k) Accounts Payable

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



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) 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 Revenue and Expense.

n) Provision for Cyclical Maintenance

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 schools 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.

o) Financial Instruments

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

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

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



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) 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.



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Operational Grants	722,698	685,682	679,976
Teachers' Salaries Grants	2,089,432	1,900,000	1,909,413
Use of Land and Buildings Grants	475,156	520,000	521,069
	3,287,286	3,105,682	3,110,458

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 & Bequests	74,558	38,500	75,396
Fees for Extra Curricular Activities	94,831	95,860	97,199
Trading	35,671	42,500	34,510
Fundraising & Community Grants	2,340	10,000	17,747
Other Revenue	9,371	-	-
	216,771	186,860	224,852
Expenses			
Extra Curricular Activities Costs	98,427	90,990	95,890
Trading	20,900	41,500	50,883
	119,327	132,490	146,773
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	97,444	54,370	78,079

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	38,879	48,050	40,954
Equipment Repairs	2,510	4,000	3,834
Information and Communication Technology	35,508	38,600	34,884
Library Resources	4,563	5,000	3,384
Employee Benefits - Salaries	2,395,961	2,196,050	2,201,329
Staff Development	21,755	27,000	16,644
Depreciation	43,800	-	42,092
	2,542,976	2,318,700	2,343,121



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fee	11,170	4,810	8,561
Board Fees	4,600	-	4,525
Board Expenses	8,069	10,000	1,092
Communication	1,212	2,000	1,753
Consumables	15,651	15,700	15,163
Operating Lease	2,689	8,004	1,867
Other	13,698	12,944	12,130
Employee Benefits - Salaries	91,110	96,252	82,353
Insurance	6,874	7,200	6,315
Service Providers, Contractors and Consultancy	3,931	3,800	3,744
	159,004	160,710	137,503

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Caretaking and Cleaning Consumables	80,301	76,692	72,238
Cyclical Maintenance Provision	1,681	-	11,181
Grounds	6,787	7,804	7,888
Heat, Light and Water	25,630	30,000	26,471
Rates	17,822	17,000	15,962
Repairs and Maintenance	30,321	28,000	16,342
Use of Land and Buildings	475,156	520,000	521,069
Security	1,228	1,500	2,182
Employee Benefits - Salaries	48,558	48,360	48,267
	687,484	729,356	721,600

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	126,275	272,630	142,423
Short-term Bank Deposits	96,931	-	93,319
Cash and cash equivalents for Statement of Cash Flows	223,206	272,630	235,742

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



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables from the Ministry of Education	6,391	-	3,871
Receivables	3,046	144,120	1,433
Interest Receivable	613	-	773
Teacher Salaries Grant Receivable	190,421	-	174,481
	<u>200,471</u>	<u>144,120</u>	<u>180,558</u>
Receivables from Exchange Transactions	3,659	144,120	2,206
Receivables from Non-Exchange Transactions	196,812	-	178,352
	<u>200,471</u>	<u>144,120</u>	<u>180,558</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	660	-	838
School Uniforms	26,895	22,500	31,336
	<u>27,555</u>	<u>22,500</u>	<u>32,174</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Building Improvements	70,477	-	-	-	(1,941)	68,536
Furniture and Equipment	165,825	74,546	-	-	(31,404)	208,968
Leased Assets	13,147	8,711	-	-	(7,758)	14,100
Library Resources	12,226	-	-	-	(2,697)	9,529
Balance at 31 December 2025	<u>261,675</u>	<u>83,257</u>	<u>-</u>	<u>-</u>	<u>(43,800)</u>	<u>301,133</u>

The net carrying value of equipment held under a finance lease is \$14,100 (2024: \$13,147)

Restrictions

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 \$
Building Improvements	159,579	(91,043)	68,536	159,579	(89,102)	70,477
Furniture and Equipment	727,768	(518,800)	208,968	653,221	(487,396)	165,825
Leased Assets	123,684	(109,584)	14,100	114,974	(101,827)	13,147
Library Resources	166,348	(156,819)	9,529	166,348	(154,122)	12,226
Balance at 31 December	<u>1,177,379</u>	<u>(876,246)</u>	<u>301,133</u>	<u>1,094,122</u>	<u>(832,447)</u>	<u>261,675</u>



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

11. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	23,151	-	11,914
Accruals	11,199	-	8,561
Employee Entitlements - Salaries	204,600	175,000	185,299
Employee Entitlements - Leave Accrual	12,060	-	12,256
	<u>251,010</u>	<u>175,000</u>	<u>218,030</u>
Payables for Exchange Transactions	251,010	175,000	218,030
	<u>251,010</u>	<u>175,000</u>	<u>218,030</u>

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	76,281	76,281	65,100
Increase to the Provision During the Year	1,681	-	11,181
Use of the Provision During the Year	-	(6,281)	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>77,962</u>	<u>70,000</u>	<u>76,281</u>
Cyclical Maintenance - Current	71,998	30,000	39,094
Cyclical Maintenance - Non current	5,964	40,000	37,187
	<u>77,962</u>	<u>70,000</u>	<u>76,281</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

13. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	8,040	10,700	9,479
Later than One Year	9,425	5,800	8,253
Future Finance Charges	(2,129)	(1,000)	(1,810)
	<u>15,336</u>	<u>15,500</u>	<u>15,922</u>
Represented by			
Finance lease liability - Current	6,742	10,000	8,425
Finance lease liability - Non current	8,594	5,500	7,497
	<u>15,336</u>	<u>15,500</u>	<u>15,922</u>

14. 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.

	2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions /Transfers \$	Closing Balances \$
Middle Block	<i>Completed</i>	(25,720)	44,200	(59,966)	41,487	-
Senior Block Roof Replacement	<i>Completed</i>	1,636	-	-	(1,636)	-
Bike Track	<i>Completed</i>	(8,728)	-	(19,831)	28,559	-
Carpark Project	<i>Completed</i>	(3,763)	-	(6,762)	10,524	-
Totals		<u>(36,575)</u>	<u>44,200</u>	<u>(86,559)</u>	<u>78,934</u>	<u>-</u>

Represented by:

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

	2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Middle Block		(24,873)	365,802	(366,649)	-	(25,720)
Senior Block Roof Replacement	<i>Completed</i>	1,636	-	-	-	1,636
Bike Track		(8,728)	-	-	-	(8,728)
Carpark Project		-	-	(3,763)	-	(3,763)
Totals		<u>(31,965)</u>	<u>365,802</u>	<u>(370,412)</u>	<u>-</u>	<u>(36,575)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	1,636
Funds Receivable from the Ministry of Education	(38,211)



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

15. 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.

16. 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	4,600	4,525
<i>Leadership Team</i>		
Remuneration	511,338	483,309
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>515,938.00</u>	<u>487,833.95</u>

There are 6 members of the Board excluding the Principal. The Board held 10 full meetings of the Board in the year. The Board also has Finance (1x members) and Property (1 x members) that meet monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5

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	6	3
110 - 120	3	2
120 - 130	1	-
	<u>10</u>	<u>5</u>

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



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

17. 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	-	-

18. 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.

Pay Equity Settlement Wash Up

In 2025 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2025. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2025. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2026.

19. Commitments

(a) Capital Commitments

As at 31 December 2025 the Board had capital commitments of \$nil (2024: \$42,519).

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any contracts (2024: nil).



East Taieri School

Notes to the Financial Statements

For the year ended 31 December 2025

20. 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	223,206	272,630	235,742
Receivables	200,471	144,120	180,558
Total Financial assets measured at amortised cost	<u>423,677</u>	<u>416,750</u>	<u>416,300</u>

Financial liabilities measured at amortised cost

Payables	251,010	175,000	218,030
Finance Leases	15,336	15,500	15,922
Total Financial Liabilities Measured at Amortised Cost	<u>266,346</u>	<u>190,500</u>	<u>233,952</u>

21. Events After Balance Date

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

22. Comparatives

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



East Taieri School

Members of the Board

For the year ended 31 December 2025

Name	Position	How position on Board gained	Term expired/expires
Jared Hayes	Presiding Member	Elected	May 25
Liz Campbell	Secretary	Elected	May 25
Hayley Rivett	Treasurer	Elected	May 25
Garreth Jay	Health & Safety	Re-Elected	Sept 28
Andrew Hollands	Property	Elected	May 25
Janine Clague	Staff Rep	Elected	Sep 28
Jennifer Horgan	Principal	Appointed	
Vijay Mowbray	Presiding Member	Elected	Sept 28
Rory Dowding	Finance Portfolio	Elected	Sept 28
Jarrold Glass	Property Portfolio	Elected	Sept 28
Hayden Crow		Elected	Sept 28
Anna Campbell		Co-opted	Sept 28



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of East Taieri School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, 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
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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



Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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



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

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

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

Independence

We are independent of the School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

A handwritten signature in blue ink, appearing to read "M. Hawken".

Mike Hawken

for Deloitte Limited

On behalf of the Auditor-General

Dunedin, New Zealand



Statement of Variance Reporting 2025

School Name:	East Taieri School	School Number:	3733
---------------------	--------------------	-----------------------	------

Strategic Aim:		Annual Aims:
1	To establish an inclusive and culturally responsive curriculum that empowers ākongā, nurtures well-rounded individuals with strong values, and ensures success for all by providing clear learning pathways and maintaining high expectations.	<ol style="list-style-type: none"> 1. Implement the English & Maths Curriculum, while continuing to deepen our understanding and knowledge of both. 2. We will ensure our school curriculum is culturally responsive and inclusive for all ākongā. 3. Accelerate student learning in Reading, Writing & Maths for students whose needs have not yet been met.

Target 1	Target 2	Target 3
<p>Writing</p> <ol style="list-style-type: none"> 1. 80% of our students will be achieving within, proficient or well above curriculum expectations. 2. An additional target of 12% of students will be proficient or well above. Intervention programmes will continue supporting those children requiring extra support. 	<p>Maths</p> <ol style="list-style-type: none"> 1. 80% of our students will be achieving within, proficient or well above curriculum expectations. 2. An additional target of 20% of girls will be proficient or well above. Intervention programmes will continue supporting those children requiring extra support. 	<p>Māori Tamariki</p> <ol style="list-style-type: none"> 1. 72% of our Māori students will be achieving within, proficient or well above curriculum expectations in writing. Intervention programmes will continue supporting those children requiring extra support.

Explanation of East Taieri Curriculum Level Achievement based on the New Zealand Curriculum Levels (Curriculum Descriptors used in 2025)

Needs Support - Working at least two years below expected curriculum level

Working Towards - Working at a level up to one year below expected curriculum level

Within - Working at expected curriculum level

Proficient - Demonstrating proficiency at expected level and showing achievement of some aspects of the level above

Well Above - Working at least two years above expected curriculum level

To be well above, a Year 4 student (for example) needs to be able to demonstrate an understanding of the difference between a clause and an adverbial phrase and identify these in sentences within a range of structures. They also need to plan and write for an audience and purpose, making careful choices of the most appropriate genre and style, with language register and word choices selected and justified to communicate meaning to the identified audience.

TARGET 1				
Area	Target	Current Data and Information	EY Data	Achieved?
Writing	<ol style="list-style-type: none"> 80% of our students will be achieving within, proficient or well above curriculum expectations. An additional target of 12% of students in proficient or well above. Intervention programmes will continue supporting those children requiring extra support. 	<ul style="list-style-type: none"> Following our identification of, and subsequent success in increasing the number of children achieving Proficient or Well Above in Reading (in 2024), we aim to achieve similar results in writing. Current data is - In 2024 (EY) we had 77% of all children working Within, Proficient and Well Above in Writing. 26 children (9%) were achieving Proficient or Well Above in Writing. 	<ol style="list-style-type: none"> 228 (292) - 78% of our students are achieving within, proficient or well above expectations in writing. This shows an increase of 4% from MY data: MY - 203 (276) - 74% And an increase from EY 2024. 35 (292) 12% students achieving proficient or well above 	<ol style="list-style-type: none"> Not Achieved Achieved

Specific OTJ Data

WRITING - OTJ DATA - EAST TAIERI SCHOOL - END YEAR - 2025

	NEEDS SUPPORT	WORKING TOWARDS	WITHIN	PROFICIENT	WELL ABOVE	TOTAL	WITHIN AND ABOVE	PERCENTAGE
ALL STUDENTS	10	54	193	31	4	292	228	78%
Girls	3	18	93	20	3	137	116	83%
Boys	7	36	100	11	1	155	112	72%
Maori								
Maori	1	9	25	4	1	40	30	75%
Pasifika								
Pasifika	0	0	2	0	0	2	2	100%
Asian / Indian								
Asian / Indian	0	1	8	2	0	11	10	91%
Middle Eastern								
Middle Eastern	1	0	0	0	0	1	0	0%
NZ Pakeha / European / Other								
NZ Pakeha / European / Other	8	44	158	25	3	238	186	78%

TARGET 2				
Area	Target	Current Data and Information	EY Data	Achieved?
Maths	<ol style="list-style-type: none"> 80% of our students will be achieving within, proficient or well above curriculum expectations. An additional target of 20% of girls in proficient or well above. Intervention programmes will continue supporting those children requiring extra support. 	<ul style="list-style-type: none"> Following our data analysis of the 2024 progress and achievement results, we identified that a greater number of our boys are achieving Proficient and well Above than girls in Maths. We aim to increase the number of girls achieving at Proficient and Well Above in Maths. Current data - 13% of girls are working in Well Above and Proficient in Maths. 27% of boys are working in Well Above and Proficient in Maths. 	<p><u>Number & Algebra</u></p> <ol style="list-style-type: none"> 228 (292) - 78% Girls - 22 (137) - 16% of girls achieved with Proficient and Well Above. Although not reaching our target of 20%, there has been a positive increase from 13% to 16%. <p>A greater number of our boys continue to achieve Proficient and Well Above which is still higher than girls' achievement in maths: Boys - 43 (155) - 28% However, the increased percentage of achievement of girls has reduced the gap.</p>	<ol style="list-style-type: none"> Not Achieved Not Achieved

Specific OTJ Data

MATHS: Number & Algebra - OTJ DATA - EAST TAIERI SCHOOL - END YEAR - 2025								
	NEEDS SUPPORT	WORKING TOWARDS	WITHIN	PROFICIENT	WELL ABOVE	TOTAL	WITHIN AND ABOVE	PERCENTAGE
ALL STUDENTS	9	55	163	53	12	292	228	78%
Girls	4	29	82	20	2	137	104	76%
Boys	5	26	81	33	10	155	124	80%
Maori	0	8	22	8	2	40	32	80%
Pasifika	0	1	1	0	0	2	1	50%
Asian / Indian	0	3	5	0	3	11	8	73%
Middle Eastern	1	0	0	0	0	1	0	0%
NZ Pakeha / European / Other	6	43	137	47	7	238	191	80%

TARGET 3

Area	Target	Current Data and Information	EY Data	Achieved?
Māori Tamariki	<p>Target 3</p> <p>1. 72% of our Māori students will be achieving within, proficient or well above curriculum expectations in writing. Intervention programmes will continue supporting those children requiring extra support.</p>	<ul style="list-style-type: none"> We want to ensure our culturally responsive teaching practices have a positive impact on the achievement of our Māori students. End of Year data showed that 69% of our Māori students were achieving within and above curriculum expectations for writing. 	<p>1. 30 (40) - 75% of Māori students are achieving Within, Proficient or Well Above in writing, exceeding our 2025 target expectations.</p>	<p>1. Achieved</p>

Specific OTJ Data

WRITING - OTJ DATA - EAST TAIERI SCHOOL - END YEAR - 2025								
	NEEDS SUPPORT	WORKING TOWARDS	WITHIN	PROFICIENT	WELL ABOVE	TOTAL	WITHIN AND ABOVE	PERCENTAGE
ALL STUDENTS	10	54	193	31	4	292	228	78%
Girls	3	18	93	20	3	137	116	83%
Boys	7	36	100	11	1	155	112	72%
Maori	1	9	25	4	1	40	30	75%

Actions - *What did we do?*

Our Strategic Focus:

To establish an inclusive and culturally responsive curriculum that empowers ākongā, nurtures well-rounded individuals with strong values, and ensures success for all by providing clear learning pathways and maintaining high expectations.

Writing

- We have extremely capable and knowledgeable teaching staff who are able to cater for a wide variety of needs, ensuring they provide both support and extension programmes within their classrooms.
- Extra support is also provided by LSC, SENCO and Literacy Support teachers and Tier 2 intervention programmes within classes.
- BSLA is a critical component of our school wide Literacy programme.
- Priority and target students identified by Week 3
- Ongoing progress tracking
- Ongoing team and SLT meetings discussing progress tracking and effectiveness of planned interventions and programmes for accelerated learning
- Ensure that learning programmes include an hour of reading and an hour of writing each day
- Continue to develop learner agency
- Maintain reading and writing practices developed over the previous years
- Regular moderation and monitoring of reading and writing achievement to reinforce and support OTJ
- Continue working on alignment with Literacy Progressions
- Ensure that literacy is integrated, enabling the children to access and meet the demands of the curriculum
- Focus on target children (accelerated learning), continuing with implementation of ALL programme throughout the school
- Ongoing upskilling and PLD opportunities for Structured Literacy/BSLA training for all staff across the school
- Tier 2 Structured Literacy within class as an intervention
- Assess using a range of tools – aTTle, PAT, STAR, Probe, BSLA, PM Benchmarks, exemplars, Literacy Progressions, NZC

Maths

- Continue working with Rob to develop our maths programme and align it with the new maths curriculum
- Review & refine assessment practices in maths
- Purchased additional mathematics resources to support teachers in delivering effective programmes
- Maths planning is consistent and coherent across the school
- Enhanced pedagogical knowledge and approaches for all kaiako
- U,K,D will be evident in planning and assessment
- Streamlined approach to assessment in maths
- Stocktake of current practices & next steps planned
- Te Mātaiaho is reflected in planning and communication
- Increased teacher knowledge and understanding of the kaupapa

Māori Tamariki

- Daily karakia and waiata
- Integration of Te Reo Māori across the day
- All ākonga, kaiako and kaimahi have a pepeha and are working towards presenting it
- Weekly mahi tahi sessions across the school
- An active kapa haka group in each team across the school
- Termly mihi whakatau welcoming new Kaiako and whānau
- Whole Team involvement
- Increased number of ākonga in Kapa Haka
- Performances to the wider community
- Taieri Hui Ako
- Our goal is to increase the number of tamariki participating in tikanga/te reo for at least 3 hours per week
- Developed connections and relationships with whānau and local iwi
- Ākonga able to tell stories of the Taieri
- Makamaka tramp
- Continue to refine our local curriculum to reflect the unique identity of the Taieri
- Within each team, the teacher with strengths in Te Reo will lead the team in Te Reo, sharing skills, knowledge and resources with the team.
- Participation in MAC - Māori Achievement Collaborative

Outcomes - *What happened?*

School wide data:

- 2025 overall levels of students achieving Within, Proficient and Well Above expected curriculum level at end of year are:
 - Reading: 79.1%
 - Writing: 78%
 - Maths: 78%
- In 2024 overall levels of students achieving Within, Proficient and Well Above expected curriculum level at end of year were:
 - Reading: 81%
 - Writing: 77%
 - Maths: 82%
- Our Māori tamariki have achieved Within, Proficient and Well Above expected curriculum level at end of year:
 - Reading: 75%

2025 Targets and Outcomes:

Target 1 - Writing

1. 80% of our students will be achieving within, proficient or well above curriculum expectations.
NOT ACHIEVED (Result = 78%)
2. An additional target of 12% of students in proficient or well above.
ACHIEVED (Result = 12%)

Target 2 - Maths

1. 80% of our students will be achieving within, proficient or well above curriculum expectations.
NOT ACHIEVED (Result = 78%)
2. An additional target of 20% of girls in proficient or well above.

- Writing: 75%
- Maths: 80%

- Girls and Boys data for end of year 2025 achieving Within, Proficient and Well Above expected curriculum level at end of year is:

- Girls
 - Reading: 83%
 - Writing: 83%
 - Maths: 76%
- Boys
 - Reading: 75.4%
 - Writing: 75%
 - Maths: 80%

- Girls and Boys data for end of year 2025 achieving Proficient and Well Above expected curriculum level at end of year is:

- Girls
 - Reading: 25%
 - Writing: 17%
 - Maths: 16%
- Boys
 - Reading: 23%
 - Writing: 7%
 - Maths: 28%

NOT ACHIEVED (Result = 16%)

Target 3 - Māori Tamariki

1. 72% of our Māori students will be achieving within, proficient or well above curriculum expectations in writing. Intervention programmes will continue supporting those children requiring extra support.

ACHIEVED (Result = 75%)

Reasons for the variance - *Why did it happen?*

Writing

- There were curriculum changes made by the Ministry of Education which impacted achievement data because teachers had to develop knowledge of that new curriculum and effective assessment. The parameters within achievement expectations changed and then changed again.
- As a response to the curriculum changes we have continued to upskill staff with PLD in structured literacy practice for years 4-6. The impact of this professional development is not reflected in the 2025 achievement data.
- The number of girls achieving within is decreasing, however the number at Proficient has increased from 12 to 20 over the past 3 years. Boys are maintaining their within numbers and have increased their Proficient and Well Above. This reflects the focus that we have had on boys' writing and our targets.
- We wonder whether children's executive functioning skills are taking longer to develop which could then have a direct impact on writing and is heavily influenced by executive functioning skills.

- Overall there is a marked improvement in writing across the school - the Year 1 increase is a big part of this. The structured literacy approach has been shown to positively impact children’s writing.
- Writing is complex. To be Well Above children need to be writing at a level at least 2 years above - For Example: [To be well above, a Year 4 student needs to be able to demonstrate an understanding of the difference between a clause and an adverbial phrase and identify these in sentences within a range of structures. They also need to plan and write for an audience and purpose, making careful choices of the most appropriate genre and style, with language register and word choices selected and justified to communicate meaning to the identified audience.](#)

Maths

- There were curriculum changes made by the Ministry of Education which impacted achievement data because teachers had to develop knowledge of that new curriculum and effective assessment. The parameters within achievement expectations changed and then changed again.
- Over the past several years we have placed a significant focus on mathematics PLD looking at increasing teacher content knowledge, teaching and assessment, which has had a positive impact. However these changes in curriculum expectations have meant that children have to achieve concepts at an earlier stage than in the previous curriculum.
- A positive impact is that there are more children achieving at a “Proficient” level and as a result there are less children working “Within”.
- Māori students continue to have high achievement in maths which is a reflection on our cultural inclusive and response practice.

Māori tamariki

- Māori students have made progress in writing, and met the 2025 writing target.

Evaluation - *Where to next?*

Team evaluations of 2025 end of year data:

Junior Team	Middle Team	Senior Team	LSC and Maths Specialist Analysis
<p>Maths: We noticed an overall decline in Maths Achievement within our Year 1 students. Upon further investigation, we noted that the changes to the curriculum have impacted on this achievement level. As a response we have noted that support and intervention in this area,</p>	<p>Overall, writing achievement across the school is a strength, with consistent progress evident across year levels.</p> <p>In maths, there has been a notable improvement in outcomes for girls. This shift reflects a move away from traditional stereotypes of maths being</p>	<p>Reading</p> <ul style="list-style-type: none"> ● Year 3 Achievement: We noted there are 14 children currently identified as Working Towards (WT) in Reading and will need to monitor this cohort as they move through the school. 	<p>Denise and I had a look at the OTJ's. Some thoughts that I am sure you have already had - think we just spotted the same as you. Maths and writing; We noticed the 2025 Y1 (which I know why!) and Y3 (nature of cohort? or also teachers being cautious with curriculum changes?) have a high proportion of</p>

would be beneficial. This would enable some specific areas to be targeted and identified areas of change to be explicitly taught.

Literacy

Writing achievement continues to increase across the school. We have noticed that the structured literacy teaching at the foundational level is having a positive impact.

The explicit and sequential focus on these foundational skills in areas such as the transcription component of the English Curriculum (handwriting and spelling) is contributing to this.

The team discussed and have an awareness of the multiple curriculum changes and the impact and effect this has on data.

There has been a shift in the number of girls who are achieving 'well above'.

Cohort longitudinal Reading
Drop for Year 6 - we looked at possible reasons for this. The complexity when children get to Year 6. Types of assessment and specific cohort individual needs also

The Cohort of children who started school in 2022 are achieving well and maintaining - even though there are a number of children within this cohort who have complexities and other learning needs, alongside a group of children who think deeply.

a predominantly male strength and indicates positive progress towards greater equity in learner achievement. The use of incorporating small group 'campfires' into maths sessions has been successful in supporting student engagement and wellbeing. Based on discussion within our team, there is an opportunity to explore the inclusion of a girls-only option to further support learner voice and participation.

Year 3 Cohort Overview

The Year 3 cohort is currently achieving at lower levels across curriculum areas. This group presents with a high proportion of learners experiencing speech and language challenges, complex learning needs, and dyslexia. Fourteen students are currently identified as *Working Towards* curriculum expectations. While some learners in this cohort can be passive in their learning approach, they are a positive and cohesive group who work well together. A targeted focus on Literacy learning support has been implemented for this cohort, with Katey and Belinda providing structured and targeted interventions.

Writing Achievement

Fourteen students are currently *Working Towards* expectations in writing and are part of Belinda and Katey's Literacy Target Group. Nine students across Years 3 and 4 are

- **Year 5 Achievement:** The Year 5 cohort shows a diverse spread of achievement, with 7 students identified as Well Above (WAb) and 9 students identified as Working Towards (WT) or Needs Support (NS). This cohort may need a variety of interventions to support their progress next year.
- **Demographics (Māori):** There are 9 Māori students currently Working Towards (WT) in Reading.
- **Gender Trends:** A slightly higher number of boys are achieving at "Above" or "Within" levels in Reading; however, more boys are also identified in the Needs Support (NS) category. The number of boys and girls at the Proficient level is equal.
- **Year 5 to 6 Transition:** There is a drop in Reading achievement between Year 5 (91% at/above) and Year 6 (77% at/above). We wonder if this is due to the increase in text complexity at Year 6.

Writing

- **Year 5 Correlation:** Analysis is required to determine if the same Year 5 children identified as NS and WT in Reading are

WT - will be interesting to see how they track. TA's upskilling in Numicon to support in Junior School. I think an 80% for At again for maths and the 20% for girls into proficient + for maths would be good - feel like there are more things we can put in place to build on what we have done so far in that space.

Māori - goal of maintenance as we have more new whānau in Junior school and we don't know how they will track.

Tricky to set goals with new descriptors.....

Monitoring:

2024 EY Year 1 children achieved at a significantly higher achievement rate in Reading than in previous years. E.g., Year 1 2024 92%, whereas previous years had been 2020 52%, 2021 61% and 2022 67%. This reflects the positive impact of structured literacy, however we monitored them closely to see whether this achievement rate was maintainable and/or accurate. Although the 2025 EY (same cohort - Y2) data was not as high 82%, it was still significantly higher than the previous years.

Targets:

Year 1 maths - much lower than it has been previously. See above information and response.

The Year 3 cohort achievement results are lower in reading and writing than the rest of the school across curriculum areas. There are a number of complex learners within this group and this needs to be taken into account. A number of children within this group have made significant personal progress during their time at school.

The transition from Year 5 to 6 in reading - does this need intervention funding and to be a target?

Māori

achieving at a *Proficient* level, highlighting a wide range of achievement within the year levels. Providing opportunities for higher-achieving students to participate in ALL (Accelerated Literacy Learning) groups proved highly successful last year. We have decided that this approach will continue this year, with a strong focus on accelerating progress for students achieving at *Proficient* and *Well Above* levels.

The mechanics of writing remain an area for ongoing development. Many students demonstrate strong ideas and creativity; however, clarity, structure, and technical accuracy are needed to ensure writing is accessible and readable for others.

Mathematics Achievement

In mathematics, fourteen Year 3 students are currently *Working Towards* expectations. These students are identified as suitable candidates for Jess's intervention group, alongside seven Year 2 students requiring additional support.

Intervention support provided by RTLB Trudi Stanway has been highly effective, and the Middle Team would like to continue accessing this support in the future.

Year 4 mathematics achievement is a strength, with consistently strong results across the cohort. The school is

also those struggling in Writing.

- **Overall Drop-off:** There is a significant decrease of 22 children when comparing Reading to Writing at the Proficient level. Furthermore, the number of students at Well Above (WAb) drops from 18 in Reading to only 4 in Writing, suggesting it may be more challenging to meet Overall Teacher Judgment (OTJ) criteria in Writing.
- **Gender Comparison:** In contrast to Reading, Writing achievement shows an opposite trend regarding gender distribution.

Maths

- **High Achievement:** We would like to see more achieving at the Well Above level in Mathematics.
- **Cross-Subject Consistency:** Similar numbers are observed across all achievement markers in Maths, warranting an investigation into whether the same individual students are performing consistently across all subjects.
- **Gender Gap:** There is a gender disparity in Maths, with 124

<p>Alignment with the new Ministry of Education curriculum has shifted expectations. Despite these changes, the data reflects that our Māori tamariki continue to have success. To maintain this, we need to ensure our culturally responsive practice continues to respond effectively to meet our community.</p>	<p>well resourced in mathematics and benefits from Rob's guidance, clear routines and structured teaching practices, which continue to support positive outcomes for learners.</p>	<p>boys achieving Within/Above compared to 104 girls.</p> <p>Asian/Indian Students: Overall our this cohort is achieving well across the curriculum. 91% of Asian/Indian students are achieving in Reading and Writing, 73% in Maths.</p>	
--	--	--	--

- Introduce and learn new assessments as provided by the Ministry of Education, such as the "SMART" tool to be used in terms 2 and terms 4. Continued use of PAT and STAR in term 1 of each year as a longitudinal assessment tracking system.
- Continue to support teachers to understand and implement the new curriculum and to develop their understanding of the knowledge, practices and phases within this.
- Develop the staff's understanding of assessment practices and how these relate to the new curriculum.
- Ensure our reporting at mid and end of year aligns to the new curriculum.
- Investigate and understand how the new 2026 progress descriptors align to our current descriptors and analysis of assessment.

Planning for next year

- Implement the curriculum refresh changes through the ongoing development of our local school curriculum and relationship with tangata whenua.
- We will ensure our school curriculum is culturally responsive and inclusive for all ākongā.
- Build awareness of Te Mātaiaho with kaiako and our school community.
- Continue to develop and embed our Learner Qualities framework across the school.
- School values are reflected and celebrated in all aspects of school life.
- Continue to develop and strengthen our teaching, learning and assessment practices in Literacy and Maths to improve engagement and achievement levels of all ākongā.
- Ensure there is consistency of practice, expectations, assessment and reporting for all kaiako.
- Our curriculum actively reflects Te Mātaiaho and our communities' priorities for their tamariki and local tangata whenua priorities for our kura.
- Kaiako are clear and confident about the learning that matters within our local curriculum, and access and utilise it easily with ākongā.
- Systems and processes are established to measure and report on individual and kura wide student progress.
- Kaiako are consistently teaching and assessing tamariki, and reporting this clearly to whānau.
- Kaiako are using assessment (both summative and formative) to inform planning.
- Our planning documents and whānau communications clearly articulate the framework of Te Mātaiaho.
- Kaiako confidently apply their understanding of the kaupapa to design learning that is grounded in local context.

From this analysis, planning and discussion as a senior leadership team, we determined the following targets for 2026:

Targets for 2026 are:

1. Maths Targets

- a. To increase the number of students working within Consolidating, Proficient and Exceeding in Maths to 80%.
- b. To increase the number of Year 2 (2026) students working within, Consolidating, Proficient and Exceeding in Maths to 65%
- c. To increase the number of Year 4 (2026) students working within, Consolidating, Proficient and Exceeding in Maths to 75%
- d. To increase the number of girls achieving within Proficient and Exceeding in Maths to 20%.

2. Māori students

- a. 77% of our Māori students will be working within, Consolidating, Proficient and Exceeding in Literacy

3. Specific Cohort

- a. Cohort 1: Year 4 2026
 - i. Reading - Goal 70 - 73%
 - ii. Writing - Goal 70 - 73%
 - iii. Maths - Goal 72 - 75%
- b. Cohort 2: Senior Tamariki (Yr4-6)
 - i. Maths - To increase the number of students working within Consolidating, Proficient and Exceeding in Maths to 80%.
 - ii. Literacy - 78% of Year 6 students were At or Above the expected level in Writing. To maintain or improve this achievement, we will target a group of students with a specific focus on strengthening spelling skills.

OTJ - BOT Report - EY - 2025

1. East Taieri Curriculum Expectations and Guidelines *(using new early 2025 - changing again 2026)*
2. Curriculum Level Achievement based on the New Zealand Curriculum Levels
3. 2025 Targets
4. Overview: Reading, Writing, and Maths
5. OTJ Summary Tables
6. Specific Demographic Information - Reading
7. Year Group Information - Reading
8. Specific Demographic Information - Writing
9. Year Group Information - Writing
10. Specific Demographic Information - Number and Algebra
11. Year Group Information - Number and Algebra
12. Longitudinal Data: Reading, Writing, and Maths
13. Specific Information

East Taieri Curriculum Expectations and Guidelines

(using new early 2025 - changing again 2026)

Tier 1: Effective Classroom Teaching & Quality Learning Environments

Everyday quality teaching and learning = expected progress from one year to the next

		At the End of Year 1		At the End of Year 2		At the End of Year 3		At the End of Year 4		At the End of Year 5		At the End of Year 6	
		Mid Year 1	End Year 1	Mid Year 2	End Year 2	Mid Year 3	End Year 3	Mid Year 4	End Year 4	Mid Year 5	End Year 5	Mid Year 6	End Year 6
Expected Curriculum Level/ Signpost	ETS Curriculum Expectations												
	ETS Reading/Writing and Mathematics Learning Progressions												
	Level 1.0	Level 1.2	Level 1.2	Level 1.3	Level 1.3	Level 2.1	Level 2.1	Level 2.2	Level 2.2	Level 2.3	Level 2.3	Level 3.1	Level 3.2
	Level 1.1		Level 1.3		Level 2.1	Level 2.2	Level 2.2	Level 2.3	Level 2.3	Level 3.1	Level 3.2	Level 3.3	Level 3.3

Curriculum Level Achievement based on the New Zealand Curriculum Levels

Explanation of East Taieri Curriculum Level Achievement based on the New Zealand Curriculum Levels (Changing 2026)

Needs Support - Working at least two years below expected curriculum level

Working Towards - Working at a level up to one year below expected curriculum level

Within - Working at expected curriculum level

Proficient - Demonstrating proficiency at expected level and showing achievement of some aspects of the level above

Well Above - Working at least two years above expected curriculum level

To be well above, a Year 4 student (for example) needs to be able to demonstrate an understanding of the difference between a clause and an adverbial phrase and identify these in sentences within a range of structures. They also need to plan and write for an audience and purpose, making careful choices of the most appropriate genre and style, with language register and word choices selected and justified to communicate meaning to the identified audience.

2025 Targets

TARGET	CURRENT DATA AND INFORMATION	EY DATA
<p>Writing: 80% of our students will be achieving within, proficient or well above curriculum expectations, with an additional target of 12% of students in proficient or well above. Intervention programmes will continue supporting those children requiring extra support.</p>	<ul style="list-style-type: none"> Following our identification of, and subsequent success in increasing the number of children achieving Proficient or Well Above in Reading (in 2024), we aim to achieve similar results in writing. Current data is - In 2024 (EY) we had 77% of all children working Within, Proficient and Well Above in Writing. 26 children (9%) were achieving Proficient or Well Above in Writing. 	<p>228 (292) - 78% of our students are achieving within, proficient or well above expectations in writing. This shows an increase of 4% from MY data: MY - 203 (276) - 74% And an increase from EY 2024.</p> <p>35 (292) 12% students achieving proficient or well above</p>
<p>Maths Target - 80% of our students will be achieving within, proficient or well above curriculum expectations, with an additional target of 20% of girls in proficient or well above. Intervention programmes will continue supporting those children requiring extra support.</p>	<ul style="list-style-type: none"> Following our data analysis of the 2024 progress and achievement results, we identified that a greater number of our boys are achieving Proficient and well Above than girls in Maths. We aim to increase the number of girls achieving at Proficient and Well Above in Maths. Current data - 13% of girls are working in Well Above and Proficient in Maths. 27% of boys are working in Well Above and Proficient in Maths. 	<p><u>Number & Algebra</u> 228 (292) - 78%</p> <p>Girls - 22 (137) - 16% of girls achieved with Proficient and Well Above. Although not reaching our target of 20%, there has been a positive increase from 13% to 16%.</p> <p>A greater number of our boys continue to achieve Proficient and Well Above which is still higher than girls' achievement in maths: Boys - 43 (155) - 28% However, the increased percentage of achievement of girls has reduced the gap.</p>
<p>Target for Māori students - 72% of our Māori students will be achieving within, proficient or well above curriculum expectations in writing. Intervention programmes will continue supporting those children requiring extra support.</p>	<ul style="list-style-type: none"> We want to ensure our culturally responsive teaching practices have a positive impact on the achievement of our Māori students. End of Year data showed that 69% of our Māori students were achieving within and above curriculum expectations for writing. 	<p>30 (40) - 75% of Māori students are achieving Within, Proficient or Well Above in writing, exceeding our 2025 target expectations.</p>

General Information:

This data does not include Year 0 children of which there 33 children. These children have been at school for less than 6 months. This data includes children who started during the first half of the year, but were not counted in Mid Year data.

There are 3 children from Room 9 and 10 who have been reclassified as Year 0 and they are not included in this data.

This data includes children who were not identified as Māori at the start of the year, but are now.

Overview: Reading, Writing, and Maths

Children who are Within; Proficient and Well Above East Taieri Curriculum Expectations

READING					
2020 - END YEAR	2021 - END YEAR	2022 - END YEAR	2023 - END YEAR	2024 - END YEAR	2025 - END YEAR
243 (313) - 78%	234 (314) - 75%	228 (294) - 78%	224 (294) - 76%	246 (302) - 81%	231 (292) - 79%
WRITING					
2020 - END YEAR	2021 - END YEAR	2022 - END YEAR	2023 - END YEAR	2024 - END YEAR	2025 - END YEAR
217 (313) - 69%	212 (314) - 68%	213 (294) - 72%	212 (293) - 72%	232 (302) - 77%	228 (292) - 78%
MATHS					
2020 - END YEAR	2021 - END YEAR	2022 - END YEAR	2023 - END YEAR	2024 - END YEAR	2025 - END YEAR
239 (313) - 76%	229 (314) - 73%	<u>Number & Algebra</u> 218 (294) - 74%	<u>Number & Algebra</u> 240 (294) - 82%	<u>Number & Algebra</u> 249 (303) - 82%	<u>Number & Algebra</u> 228 (292) - 78%

Other Notes:

OTJ Summary Table - 2025 - End Year

READING - EY - 2025

	Needs Support	Working Towards	Within	Proficient	Well Above	No. of students
Year 1	0	9	34	2	0	45
Year 2	1	7	25	10	2	45
Year 3	2	14	17	17	4	54
Year 4	3	6	21	15	3	48
Year 5	3	6	35	5	7	56
Year 6	1	9	28	4	2	44
Total	10	51	160	53	18	292

WRITING - EY - 2025

	Needs Support	Working Towards	Within	Proficient	Well Above	No. of students
Year 1	0	11	33	1	0	45
Year 2	2	5	34	4	0	45
Year 3	2	14	27	9	2	54
Year 4	3	11	24	9	1	48
Year 5	2	9	39	5	1	56
Year 6	1	4	36	3	0	44
Total	10	54	193	31	4	292

MATHEMATICS: Number & Algebra - EY - 2025

	Needs Support	Working Towards	Within	Proficient	Well Above	No. of students
Year 1	0	18	27	0	0	45
Year 2	2	7	29	7	0	45
Year 3	1	14	20	15	4	54
Year 4	2	6	24	14	2	48
Year 5	2	5	35	10	4	56
Year 6	2	5	28	7	2	44
Total	9	55	163	53	12	292

READING - OTJ DATA - EAST TAIERI SCHOOL - END YEAR - 2025

	NEEDS SUPPORT	WORKING TOWARDS	WITHIN	PROFICIENT	WELL ABOVE	TOTAL	WITHIN AND ABOVE	PERCENTAGE
ALL STUDENTS	10	51	160	53	18	292	231	79.1
Girls	1	22	79	27	8	137	114	83
Boys	9	29	81	26	10	155	117	75.4
Maori	1	9	25	4	1	40	30	75%
Pasifika	0	0	2	0	0	2	2	100%
Asian / Indian	0	1	8	2	0	11	10	91%
Middle Eastern	1	0	0	0	0	1	0	0%
NZ Pakeha / European / Other	7	42	160	26	3	238	189	79%

Analysis:

- Note the following changes from 2023 - 2025:

	<i>Within</i> 2023 - 2024 - 2025	<i>Proficient</i> 2023 - 2024 - 2025	<i>Well Above</i> 2023 - 2024 - 2025
Girls	85 - 92 - 79	21 - 27 - 27	7 - 9 - 8
Boys	79 - 83 - 81	25 - 27 - 26	7 - 8 - 10
Māori	18 - 22 - 25		

WRITING - OTJ DATA - EAST TAIERI SCHOOL - END YEAR - 2025

	NEEDS SUPPORT	WORKING TOWARDS	WITHIN	PROFICIENT	WELL ABOVE	TOTAL	WITHIN AND ABOVE	PERCENTAGE
ALL STUDENTS	10	54	193	31	4	292	228	78%
Girls	3	18	93	20	3	137	116	83%
Boys	7	36	100	11	1	155	112	72%
Maori	1	9	25	4	1	40	30	75%
Pasifika	0	0	2	0	0	2	2	100%
Asian / Indian	0	1	8	2	0	11	10	91%
Middle Eastern	1	0	0	0	0	1	0	0%
NZ Pakeha / European / Other	8	44	158	25	3	238	186	78%

Analysis:

- *The number of girls achieving within is decreasing, however the number at Proficient has increased from 12 to 20 over the past 3 years. Boys are maintaining their within numbers and have increased their Proficient and Well Above.*
- *Māori students have made progress in writing, and met the 2025 writing target.*
- *Overall there is a marked improvement in writing across the school - Year 1 continues to improve.*
- *Writing is complex. To be Well Above children need to be writing at a level at least 2 years above*
- For Example:

To be well above, a Year 4 student needs to be able to demonstrate an understanding of the difference between a clause and an adverbial phrase and identify these in sentences within a range of structures. They also need to plan and write for an audience and purpose, making careful choices of the most appropriate genre and style, with language register and word choices selected and justified to communicate meaning to the identified audience.

Changes are as follows:

	Within 2023 - 2024 - 2025	Proficient 2023 - 2024 - 2025	Well Above 2023 - 2024 - 2025
<i>Girls</i>	97 - 106 - 94	12- 16 - 20	1 - 2 - 3
<i>Boys</i>	91 - 100 - 100	7 - 7 - 11	0 - 1 - 1
<i>Māori</i>	24 - 23 - 25	1 - 2 - 4	0 - 0 - 1

MATHS: Number & Algebra - OTJ DATA - EAST TAIERI SCHOOL - END YEAR - 2025

	NEEDS SUPPORT	WORKING TOWARDS	WITHIN	PROFICIENT	WELL ABOVE	TOTAL	WITHIN AND ABOVE	PERCENTAGE
ALL STUDENTS	9	55	163	53	12	292	228	78%
Girls	4	29	82	20	2	137	104	76%
Boys	5	26	81	33	10	155	124	80%
Maori	0	8	22	8	2	40	32	80%
Pasifika	0	1	1	0	0	2	1	50%
Asian / Indian	0	3	5	0	3	11	8	73%
Middle Eastern	1	0	0	0	0	1	0	0%
NZ Pakeha / European / Other	6	43	137	47	7	238	191	80%

Analysis:

- *Less children are meeting the 'Within' target as some have moved into the Proficient level.*
- *There are less students within, but a greater number in Proficient, however this is not accounting for all of the reduced numbers at within*
- *Māori students continue to have high achievement in maths*
- *Year 1 students are noticeably lower than previous years. The number of children in working towards reflects the children who have not had a full year at school yet. Teachers have been cautious with OTJs because of the changes within the new curriculums and greater expectations at Year 1.*

Changes are as follows:

	Within 2023 - 2024	Proficient 2023 - 2024	Well Above 2023 - 2024
<i>All Students</i>	196 - 185 - 163	32 - 51 - 53	12 - 12 - 12
<i>Girls</i>	99 - 101 - 82	10 - 15 - 20	4 - 5 - 2
<i>Boys</i>	97 - 84 - 81	22 - 36 - 33	8 - 7 - 10
<i>Māori</i>	27 - 25 - 22	2 - 6 - 8	1 - 1 - 2

READING

	EY 2020	EY 2021	EY 2022	EY 2023	EY 2024	EY 2025
Year 1	27 (52) - 52%	36 (61) - 59%	29 (48) - 60%	30 (52) - 58%	44 (48) - 92%	36 (45) - 80%
Year 2	32 (52) - 62%	30 (54) - 56%	44 (61) - 72%	36 (51) - 71%	39 (53) - 74%	37 (45) - 82%
Year 3	35 (41) - 85%	40 (52) - 77%	35 (45) - 78%	41 (58) - 71%	38 (50) - 76%	38 (54) - 70%
Year 4	48 (56) - 86%	37 (40) - 93%	44 (51) - 86%	36 (46) - 78%	48 (57) - 84%	39 (48) - 81%
Year 5	44 (52) - 84%	45 (55) - 82%	34 (36) - 94%	38 (49) - 78%	41 (45) - 91%	47 (56) - 84%
Year 6	57 (60) - 95%	46 (52) - 88%	42 (53) - 79%	32 (38) - 84%	36 (49) - 73%	34 (44) - 77%
ALL STUDENTS	243 (313) - 78%	234 (314) - 75%	228 (294) - 78%	224(294) - 76%	246 (302) - 81%	231 (292) - 79%

WRITING

	EY 2020	EY 2021	EY 2022	EY 2023	EY 2024	EY 2025
Year 1	27 (52) - 52%	37 (61) - 61%	32 (48) - 67%	31 (52) - 59%	42 (48) - 88%	34 (45) - 76%
Year 2	30 (52) - 58%	27 (54) - 50%	38 (61) - 62%	36 (51) - 71%	35 (53) - 66%	38 (45) - 84%
Year 3	30 (41) - 73%	36 (52) - 69%	31 (45) - 69%	42 (58) - 72%	38 (50) - 76%	38 (54) - 70%
Year 4	39 (56) - 70%	30 (40) - 75%	41 (51) - 80%	36 (46) - 78%	45 (57) - 79%	34 (48) - 79%
Year 5	41 (52) - 79%	42 (55) - 76%	29 (36) - 80%	38 (49) - 78%	35 (45) - 78%	45 (56) - 80%
Year 6	50 (60) - 84%	40 (52) - 77%	39 (53) - 74%	32 (37) - 86%	37 (49) - 76%	39 (44) - 89%
ALL STUDENTS	217 (313) - 69%	212 (314) - 68%	213 (294) - 72%	212 (293) - 72%	232 (302) - 77%	229 (292) - 78%
BOYS - TARGET (ALL BOYS)	97 (158) - 61%	93 (159) - 58%	94 (143) - 66%	102 (151) - 68%	108 (151) - 72%	112 (155) - 72%

MATHEMATICS - Number and Algebra

	EY 2020	EY 2021	EY 2022	EY 2023	EY 2024	EY 2025
Year 1			32 (48) - 67%	38 (52) - 73%	37 (48) - 77%	27 (45) - 60%
Year 2			46 (61) - 75%	45 (51) - 88%	42 (53) - 79%	36 (45) - 80%
Year 3			31 (45) - 69%	47 (58) - 81%	43 (50) - 86%	39 (54) - 72%
Year 4			40 (51) - 78%	38 (46) - 83%	51 (57) - 89%	40 (48) - 83%
Year 5			32 (36) - 89%	38 (49) - 78%	40 (45) - 89%	49 (56) - 88%
Year 6			37 (53) - 70%	34 (38) - 89%	35 (49) - 71%	37 (44) - 84%
ALL STUDENTS			218 (294) - 74%	240 (294) - 82%	248 (302) - 82%	228 (292) - 78%

SPECIFIC INFORMATION

During 2025, we spent a considerable number of hours participating in PLD based around the curriculum that was introduced and that we understood to be the final for reading, writing, and maths.

Teachers spent many hours coming to grips with the many changes from the previous curriculum.

This involved looking at our East Taieri School Curriculum Expectations and how to use this information to make correct overall teacher judgments.

As a Senior Leadership Team we had to understand new descriptors, criteria, language and layout, assessment tasks, reporting information, all while developing the knowledge of the teaching staff.

In October we received notification that there will be a further refreshed curriculum for 2026, with changes to criteria, year level information, assessment expectations, and descriptors.

East Taieri School

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2025

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2025, the school received total Kiwisport funding of \$4,900 (2024: Nil).

The funding was spent on supporting the cost of a specialist swimming tutor for our swimming programme. We also had sport coaches from different codes come into the school.

Statement of Compliance with Employment Policy

For the year ended 31 December 2025 the East Taieri School Board:

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