

Mauku School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Ministry Number:	1366
Principal:	James Christie
School Address:	389 Union Road, Mauku
School Postal Address:	389 Union Road, RD3, Pukekohe 2678
School Phone:	09 236 3654
School Email:	admin@mauku.school.nz
Accountant / Service Provider:	School Finance Hub

Mauku School

Members of the Board

For the year ended 31 December 2025

Name	Position	How position Gained	Term Expired/Expires
Sally Richardson	Presiding Member	Elected	Sept-28
James Christie	Principal		Sept-28
Shane Keown	Staff Rep	Elected	Sept-28
Karl Lipscombe	Vice Presiding Member	Elected	Sept-28
Brad Aynsley	Parent Rep	Elected	Sept-28
Danielle Weck	Parent Rep	Elected	Sept-28
Kieran Wallbutton	Parent Rep	Elected	Sept-28

Mauku School

Annual Financial Statements - For the year ended 31 December 2025

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Mauku 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.

Karl Lipscombe
Full Name of Presiding Member

KELipscombe
Signature of Presiding Member

18.5.26
Date:

James Christie
Full Name of Principal

[Signature]
Signature of Principal

18-5-26
Date:

Mauku 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	1,877,790	1,812,957	1,805,689
Locally Raised Funds	3	120,630	97,379	91,524
Interest		18,088	25,000	29,804
Total Revenue		2,016,508	1,935,336	1,927,017
Expense				
Locally Raised Funds	3	45,044	46,100	53,797
Learning Resources	4	1,363,019	1,332,944	1,288,113
Administration	5	198,121	181,177	168,456
Interest		1,658	1,600	2,087
Property	6	331,548	373,250	375,073
Loss on Disposal of Property, Plant and Equipment		563	-	-
Total Expense		1,939,953	1,935,071	1,887,526
Net Surplus / (Deficit) for the year		76,555	265	39,491
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		76,555	265	39,491

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

Mauku 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	649,856	649,856	597,885
Total comprehensive revenue and expense for the year	76,555	265	39,491
Contribution - Furniture and Equipment Grant	9,702	-	12,480
Contributions from the Ministry of Education	10,587	-	-
Equity at 31 December	746,700	650,121	649,856
Accumulated comprehensive revenue and expense	746,700	650,121	649,856
Equity at 31 December	746,700	650,121	649,856

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.

Mauku 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	62,424	101,831	101,639
Accounts Receivable	8	110,142	104,000	102,436
Prepayments		12,278	7,000	6,852
Inventories	9	1,494	3,000	2,960
Investments	10	350,168	250,000	417,289
Funds Receivable for Capital Works Projects	15	6,326	-	-
		<u>542,832</u>	<u>465,831</u>	<u>631,176</u>
Current Liabilities				
GST Payable		12,585	15,000	10,944
Accounts Payable	12	129,274	129,000	138,527
Provision for Cyclical Maintenance	13	465	-	38,163
Finance Lease Liability	14	7,779	6,539	7,387
Funds held for Capital Works Projects	15	79,412	-	39,273
		<u>229,515</u>	<u>150,539</u>	<u>234,294</u>
Working Capital Surplus/(Deficit)		313,317	315,292	396,882
Non-current Assets				
Property, Plant and Equipment	11	454,313	357,703	276,203
		<u>454,313</u>	<u>357,703</u>	<u>276,203</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	12,709	17,717	11,480
Finance Lease Liability	14	8,221	5,157	11,749
		<u>20,930</u>	<u>22,874</u>	<u>23,229</u>
Net Assets		<u><u>746,700</u></u>	<u><u>650,121</u></u>	<u><u>649,856</u></u>
Equity		<u><u>746,700</u></u>	<u><u>650,121</u></u>	<u><u>649,856</u></u>

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

Mauku 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		576,776	534,957	613,874
Locally Raised Funds		120,314	97,358	86,545
Goods and Services Tax (net)		1,641	4,056	(6,173)
Payments to Employees		(316,318)	(307,492)	(333,081)
Payments to Suppliers		(320,909)	(335,481)	(271,514)
Interest Paid		(1,658)	(1,600)	(2,087)
Interest Received		20,260	25,415	29,742
Net cash from/(to) Operating Activities		80,106	17,213	117,306
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(221,743)	(137,597)	(39,200)
Purchase of Investments		-	-	(18,485)
Proceeds from Sale of Investments		67,121	167,289	-
Net cash from/(to) Investing Activities		(154,622)	29,692	(57,685)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,702	-	12,480
Finance Lease Payments		(8,214)	(7,440)	(12,400)
Funds Administered on Behalf of Other Parties		33,813	(39,273)	(54,079)
Net cash from/(to) Financing Activities		35,301	(46,713)	(53,999)
Net increase/(decrease) in cash and cash equivalents		(39,215)	192	5,622
Cash and cash equivalents at the beginning of the year	7	101,639	101,639	96,017
Cash and cash equivalents at the end of the year	7	62,424	101,831	101,639

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.

Mauku School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 11.

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

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 20.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery 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) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

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	4-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

k) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment 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 the valuer's approach to determining market value.

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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Funds Held for Capital Works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School's 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.

o) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7-10 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.

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

p) 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 the surplus or deficit.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services Received In-Kind

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

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	547,204	524,394	559,630
Teachers' Salaries Grants	1,055,764	1,002,000	955,473
Use of Land and Buildings Grants	255,837	276,000	271,707
Other Government Grants	18,985	10,563	18,879
	<u>1,877,790</u>	<u>1,812,957</u>	<u>1,805,689</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	8,982	15,000	10,244
Fees for Extra Curricular Activities	5,893	16,250	5,461
Trading	5,235	11,000	11,964
Fundraising and Community Grants	73,058	35,350	42,956
Other Revenue	27,462	19,779	20,899
	<u>120,630</u>	<u>97,379</u>	<u>91,524</u>
Expense			
Extra Curricular Activities Costs	8,812	10,900	8,233
Trading	5,593	11,150	12,828
Fundraising and Community Grant Costs	15,770	12,550	20,251
Other Locally Raised Funds Expenditure	12,191	11,500	12,485
International Student - Other Expenses	2,678	-	-
	<u>45,044</u>	<u>46,100</u>	<u>53,797</u>
Surplus / (Deficit) for the year Locally Raised Funds	<u>75,586</u>	<u>51,279</u>	<u>37,727</u>

During the year the school received \$15,000 donation from the The Four Winds and \$15,000 from The Lions Foundation both for the school playground.

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	40,131	56,400	43,803
Information and Communication Technology	2,496	1,750	4,111
Employee Benefits - Salaries	1,258,357	1,209,000	1,177,166
Staff Development	15,681	17,544	18,439
Depreciation	46,354	48,000	44,594
Other Learning Resources	-	250	-
	<u>1,363,019</u>	<u>1,332,944</u>	<u>1,288,113</u>

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	10,615	10,615	9,380
Board Fees and Expenses	28,142	14,012	14,391
Operating Leases	2,034	6,500	7,304
Other Administration Expenses	31,406	37,750	32,126
Employee Benefits - Salaries	114,398	100,800	93,159
Insurance	4,566	4,500	676
Service Providers, Contractors and Consultancy	6,960	7,000	11,420
	<u>198,121</u>	<u>181,177</u>	<u>168,456</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	32,944	23,800	14,247
Cyclical Maintenance	(14,112)	12,000	9,806
Heat, Light and Water	23,397	16,700	13,370
Repairs and Maintenance	5,732	17,000	20,428
Use of Land and Buildings	255,837	276,000	271,707
Employee Benefits - Salaries	-	-	1,255
Other Property Expenses	27,750	27,750	44,260
	<u>331,548</u>	<u>373,250</u>	<u>375,073</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	62,424	101,831	101,639
Cash and cash equivalents for Statement of Cash Flows	<u>62,424</u>	<u>101,831</u>	<u>101,639</u>

Of the \$62,424 Cash and Cash Equivalents and \$350,168 Short Term Deposits, \$73,086 is subject to restrictions for the following reasons:

- \$73,086 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the School's buildings. See note 15.

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	5,295	5,000	4,979
Interest Receivable	2,243	4,000	4,415
Teacher Salaries Grant Receivable	102,604	95,000	93,042
	<u>110,142</u>	<u>104,000</u>	<u>102,436</u>
Receivables from Exchange Transactions	7,538	9,000	9,394
Receivables from Non-Exchange Transactions	102,604	95,000	93,042
	<u>110,142</u>	<u>104,000</u>	<u>102,436</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	-	-	826
School Uniforms	1,494	3,000	2,134
	<u>1,494</u>	<u>3,000</u>	<u>2,960</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	350,168	250,000	417,289
Total Investments	<u>350,168</u>	<u>250,000</u>	<u>417,289</u>

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building improvements	152,154	4,330	-	-	(11,355)	145,129
Furniture and Equipment	86,574	20,322	(563)	-	(18,118)	88,215
Information and Communication Technology	30,126	35,851	-	-	(13,336)	52,641
Leased Assets	5,555	5,078	-	-	(3,545)	7,088
Work in Progress	1,794	161,240	(1,794)	-	-	161,240
	276,203	226,821	(2,357)	-	(46,354)	454,313

The net carrying value of furniture and equipment held under a finance lease is \$7,088 (2024: \$5,555)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building improvements	330,396	(185,267)	145,129	326,067	(173,913)	152,154
Furniture and Equipment	319,321	(231,106)	88,215	339,094	(252,520)	86,574
Information and Communication Technology	202,464	(149,823)	52,641	237,651	(207,525)	30,126
Leased Assets	13,175	(6,087)	7,088	8,097	(2,542)	5,555
Work in Progress	161,240	-	161,240	1,794	-	1,794
	1,026,596	(572,283)	454,313	912,703	(636,500)	276,203

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	12,357	20,000	32,376
Accruals	7,948	8,000	7,417
Employee Entitlements - Salaries	103,431	96,000	93,854
Employee Entitlements - Leave Accrual	5,538	5,000	4,880
	129,274	129,000	138,527
Payables for Exchange Transactions	129,274	129,000	138,527
	129,274	129,000	138,527

The carrying value of payables approximates their fair value.

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	49,643	11,480	44,242
Increase/(decrease) to the Provision During the Year	(23,918)	12,000	9,806
Use of the Provision During the Year	(12,551)	(5,763)	(4,405)
Provision at the End of the Year	13,174	17,717	49,643
Cyclical Maintenance - Current	465	-	38,163
Cyclical Maintenance - Non current	12,709	17,717	11,480
	13,174	17,717	49,643

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

14. Finance Lease Liability

The School has entered into a number of finance lease agreements for photocopier and computers.

Minimum lease payments payable:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	8,867	6,539	8,739
Later than One Year	8,856	5,157	12,813
Future Finance Charges	(1,723)	-	(2,416)
	16,000	11,696	19,136
Represented by			
Finance lease liability - Current	7,779	6,539	7,387
Finance lease liability - Non current	8,221	5,157	11,749
	16,000	11,696	19,136

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

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
	\$	\$	\$	\$	\$
School Canopies (227562)	30,769	-	(18,122)	(6,312)	6,335
LSC Office (220090)	8,504	-	(2,980)	-	5,524
Roofing Works	-	63,976	(2,735)	-	61,241
Electrical & Switchboard Replacement	-	-	(2,122)	-	(2,122)
Plumbing Items	-	-	(2,122)	-	(2,122)
Carpet Replacement	-	-	(536)	-	(536)
Window & Door Joinery	-	-	(1,546)	-	(1,546)
Block 1 Mains Electrical Fire (252128)	-	25,433	(25,433)	-	-
School Canopy (227563)	-	-	-	6,312	6,312
Totals	39,273	89,409	(55,596)	-	73,086

Represented by:

Funds Held on Behalf of the Ministry of Education

79,412

Funds Receivable from the Ministry of Education

(6,326)

73,086

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
School Canopies (227562)	79,751	-	(48,982)	-	30,769
LSC Office (220090)	13,290	-	(4,786)	-	8,504
Totals	93,041	-	(53,768)	-	39,273

Represented by:

Funds Held on Behalf of the Ministry of Education

39,273

Funds Receivable from the Ministry of Education

-

39,273

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

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

17. 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	2,870	3,185
<i>Leadership Team</i> Remuneration Full-time equivalent members	409,591 3	377,736 3
Total key management personnel remuneration	412,461	380,921

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	2.00	1.00
120 - 130	1.00	1.00
130 - 140	1.00	-
	4.00	2.00

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

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

Mauku School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

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 for 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 capital commitments of \$81,878 (2024:\$39,273) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
5YA/BOT: 1,2,4A,9,12: Roofing Works and Clearlite	62,820
5YA Blocks 11,14: Electrical, Switchboard Replacement x 3	5,258
5YA Blocks 2,5,9: Plumbing Fixtures and Fittings Repla	13,800
Total	<u>81,878</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments. (2024: Nil)

21. Financial Instruments

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	62,424	101,831	101,639
Receivables	110,142	104,000	102,436
Investments - Term Deposits	350,168	250,000	417,289
Total financial assets measured at amortised cost	<u>522,734</u>	<u>455,831</u>	<u>621,364</u>
Financial liabilities measured at amortised cost			
Payables	129,274	129,000	138,527
Finance Leases	16,000	11,696	19,136
Total financial liabilities measured at amortised cost	<u>145,274</u>	<u>140,696</u>	<u>157,663</u>

22. Events After Balance Date

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

We Care. We Contribute. We Conquer.

End of Year Data Report 2025

Below is a summary of achievement data at the middle of the year in Reading, Writing, and Mathematics. The judgement of 'below, at, and above' is made by classroom teachers in the form of Overall Teacher Judgments (OTJs) as to where the children best fit according to the expectation for their year level and age. These judgements are informed by

1. Teacher knowledge of the learning progressions in the 3 measured areas of Reading, Writing, and Mathematics.
2. Teacher observations and anecdotal notes as the children are working
3. The student's own assessment of their learning (assessment for learning).
4. Formal testing using standardised tools

Students Achieving At or Above Curriculum expectations over the past 2 years.

	End of 2023	Mid 2024	End of 2024	Term 1 2025	Mid 2025	Term 3 2025	Term 4 2025
Reading	75%	71%	74.6%	62%	71.8%	71%	78%
Writing	68%	67%	68.7%	45%	55%	55.2%	59%
Maths	75%	69%	70.0%	45%	57%	57.9%	61%

Percentage of students below expectations (*The red indicates that this cohort has a higher percent of students who are below when compared to the previous year*).

	Reading			Writing			Maths		
	Term 2 2025	Term 3 2025	Term 4 2025	Term 2 2025	Term 3 2025	Term 4 2025	Term 2 2025	Term 3 2025	Term 4 2025
Year 1	27%	27%	25%	27%	27%	33%	40%	36%	29%
Year 2	41%	43%	26%	55%	57%	52%	31%	32%	19%
Year 3	19%	20%	15%	37%	40%	27%	48%	48%	46%
Year 4	19%	19%	22%	50%	47%	39%	47%	44%	44%
Year 5	44%	44%	24%	56%	56%	52%	52%	52%	48%
Year 6	18%	19%	19%	29%	31%	44%	35%	38%	50%

Achievement Information 2025 - 2029

This table is a new addition to the EOY reports that I want to include to track cohort trends and monitor gaps over time, showing whether they are widening, narrowing, or staying the same, to assist with strategic planning.

Percentages of students at/above expected levels.

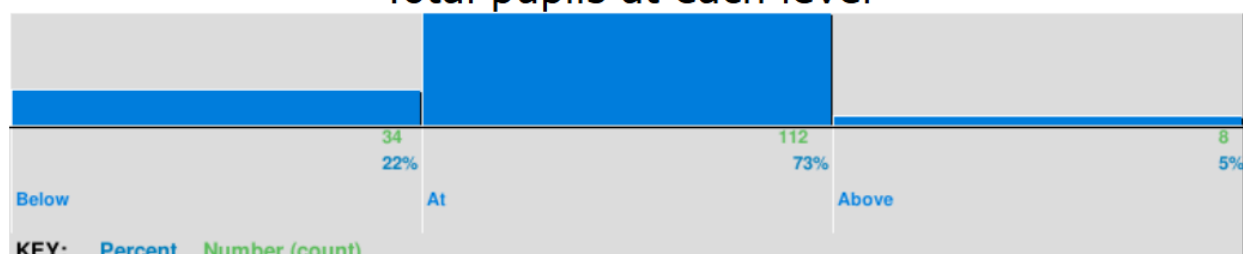
Reading	EOY 2025	EOY 2026	EOY 2027	EOY 2028	EOY 2029
All	78%				
Girls	81.9%				
Boys	73.2%				
Maori	73%				
Pacifika	80%				
NZE	81.1%				
Asian	73.7%				
MELAA	66.7%				
Other	100%				

Writing	EOY 2025	EOY 2026	EOY 2027	EOY 2028	EOY 2029
All	59%				
Girls	66.3%				
Boys	50.7%				
Maori	64.6%				
Pacifika	40%				
NZE	60.8%				
Asian	47.4%				
MELAA	66.7%				
Other	60%				

Maths	EOY 2025	EOY 2026	EOY 2027	EOY 2028	EOY 2029
All	61%				
Girls	61.4%				
Boys	60.5%				
Maori	52.1				
Pacifika	30%				
NZE	69.5%				
Asian	57.9%				
MELAA	66.7%				
Other	100%				

Reading

Total pupils at each level



	Below	At	Above	Total Below
Y1	25% (6)	75% (18)		25% (6)
Y2	26% (7)	67% (18)	7% (2)	26% (7)
Y3	15% (4)	81% (21)	4% (1)	15% (4)
Y4	22% (8)	67% (24)	11% (4)	22% (8)
Y5	24% (6)	76% (19)		24% (6)
Y6	19% (3)	75% (12)	6% (1)	19% (3)
Total pupils	22 % (34)	73 % (112)	5 % (8)	22% (34)

School-wide

- **78% of students at Mauku are achieving At or Above expectations in Reading. This is 6.2% more than Mid 2025.**
- 73.2% of boys are achieving At or Above expectations in Reading (8.5% more than Mid 2025) and 81.9% of girls are achieving At or Above expectations in Reading (4.1% more than Mid 2025).

From years 4 to 6

- 78.4% of Year 4 to 6 students at Mauku are achieving At or Above expectations in Reading. (This was 73% at Mid 2025).

Māori Students (48 students)

- **70% of Māori students at Mauku are achieving At or Above expectations in Reading.** (This was 65.3% at Mid 2025).
- 52.9% of Māori boys (17 students) are achieving At or Above expectations in Reading (2.9% more than at Mid 2025) and 83.9% of Māori girls (31 students) are achieving At or Above expectations in Reading (9.7% more than at Mid 2025).

Pasifika Students (10 Students)

- **76.9% of Pasifika students at Mauku are achieving At or Above expectations in Reading. This is 6.4% less than at Mid 2025**
- 80% of Pasifika boys (*5 students*) are achieving At or Above expectations in Reading (this is the same as mid 2025) and 75% of Pasifika girls (*5 students*) are achieving At or Above expectations in Reading (10.7% less than at Mid 2025).

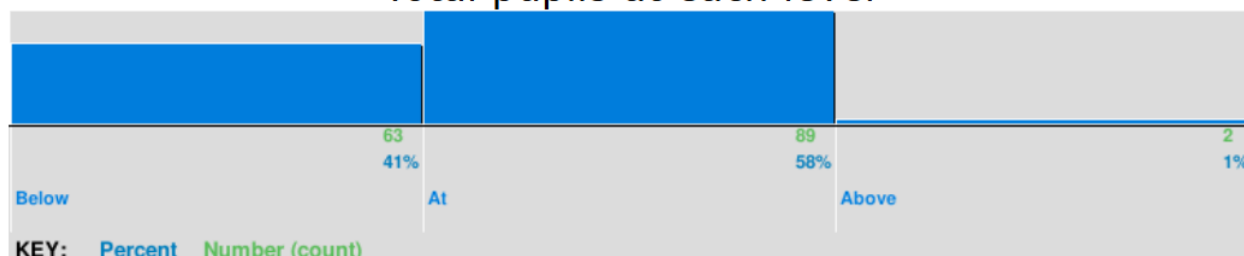
Summary and Statement

Summary: Reading is our area of strongest performance for 2025, with 78.0% of students achieving At or Above curriculum expectations. This represents a significant recovery and subsequent increase from the mid-year point and is 3.4% higher than our End of Year 2024 result of 74.6%. The strong upward trajectory from the Term 1 low (62%) demonstrates the growing confidence of our teachers in applying the new curriculum standards and making accurate Overall Teacher Judgments (OTJs). Of note, this is one area where our key standardised assessment tool has remained stable and less affected by wider curriculum and assessment changes from the current government.

Statement: Reading achievement in 2025 has surpassed historical performance, with a school-wide achievement of 78% At or Above expectations. While overall achievement is strong, a persistent equity gap remains, primarily between genders and within our Māori cohort. Targeted instructional strategies must be implemented for boys and especially for Māori boys to narrow the substantial achievement disparity.

Writing

Total pupils at each level



	Below	At	Above	Total Below
Y1	33% (8)	67% (16)		33% (8)
Y2	52% (14)	48% (13)		52% (14)
Y3	27% (7)	73% (19)		27% (7)
Y4	39% (14)	61% (22)		39% (14)
Y5	52% (13)	44% (11)	4% (1)	52% (13)
Y6	44% (7)	50% (8)	6% (1)	44% (7)
Total pupils	41 % (63)	58 % (89)	1 % (2)	41% (63)

School-wide

- **59% of students at Mauku are achieving At or Above expectations in Writing. This is 4% more than Mid 2025.**
- 50.7% of boys are achieving At or Above expectations in Writing (3.6% more than Mid 2025) and 66.3% of girls are achieving At or Above expectations in Writing (1.6% more than Mid 2025).

From years 4 to 6

- 55% of Year 4 to 6 students at Mauku are achieving At or Above expectations in Writing. (This was 55% at Mid 2025).

Māori Students (58 students)

- **64.6% of Māori students at Mauku are achieving At or Above expectations in Writing. This is 11.% more than at Mid 2025.**
- 52.9% of Māori boys (17 students) are achieving At or Above expectations in Writing (8.5% more than at Mid 2025) and 71% of Māori girls (31 students) are achieving At or Above expectations in Writing (12.9% more than at Mid 2025).

Pasifika Students (10 Students)

- **40% of Pasifika students at Mauku are achieving At or Above expectations in Writing. This is 10% less than at Mid 2025.**
- 20% of Pasifika boys (5 students) are achieving At or Above expectations in Writing (this is the same as mid 2025) and 60% of Pasifika girls (5 students) are achieving At or Above expectations in Writing (11.4% less than at Mid 2025).

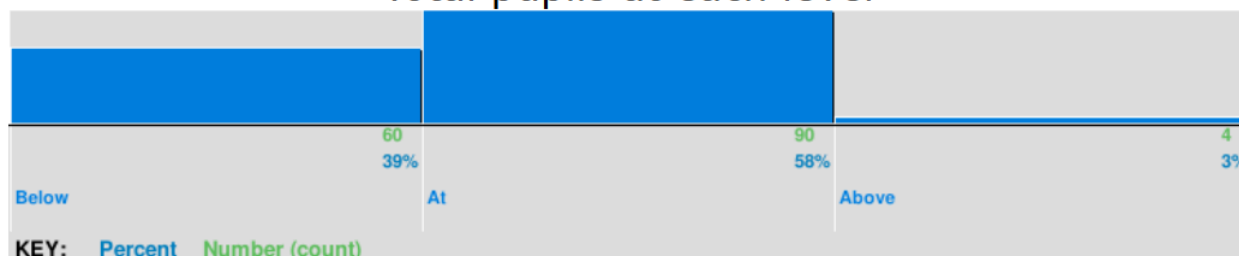
Summary and Statement

Summary: Writing remains our greatest area of concern. Despite a positive 4% increase from Mid-2025 (55%), the End of Year result of 59.0% is a significant regression of 9.7% from the 68.7% achieved in End of Year 2024. We observe a substantial gender inequity, with girls outperforming boys by 15.6% (66.3% vs 50.7%). Notably, Māori students are outperforming the school-wide average (64.6% vs 59%), driven by very strong performance from Māori girls.

Statement: Writing achievement is significantly below historical levels, indicating a regression from our 2024 results, and a need for consistency with our curriculum and assessment. The 15.6% gender gap is not ideal, and the underlying issues are magnified in the Māori cohort, where the disparity between Māori girls (83.9%) and Māori boys (44.4%) highlights a critical equity failure that requires targeted intervention in our 2026 strategic plan. Writing achievement for the 2026 Year 3 and Year 6 students is also an area that requires targeted intervention.

Maths

Total pupils at each level



	Below	At	Above	Total Below
Y1	29% (7)	71% (17)		29% (7)
Y2	19% (5)	81% (22)		19% (5)
Y3	46% (12)	54% (14)		46% (12)
Y4	44% (16)	53% (19)	3% (1)	44% (16)
Y5	48% (12)	40% (10)	12% (3)	48% (12)
Y6	50% (8)	50% (8)		50% (8)
Total pupils	39 % (60)	58 % (90)	3 % (4)	39% (60)

School-wide

- **61% of students at Mauku are achieving At or Above expectations in Maths. This is 4% more than Mid 2025.**
- 60.5% of boys are achieving At or Above expectations in Maths (1.6% more than Mid 2025) and 61.4% of girls are achieving At or Above expectations in Maths (4.4% more than Mid 2025).

From years 4 to 6

- **52.5% of Year 4 to 6 students at Mauku are achieving At or Above expectations in Maths. (This was 55.2% at Mid 2025).**

Māori Students (58 students)

- **65.4% of Māori students at Mauku are achieving At or Above expectations in Maths. This is 0.6% less than at Mid 2025.**
- 61.1% of Māori boys are achieving At or Above expectations in Maths (0.1% less than at Mid 2025) and 67.6% of Māori girls are achieving At or Above expectations in Maths (2.2% less than at Mid 2025).

Pasifika Students (10 Students)

- **30% of Pasifika students at Mauku are achieving At or Above expectations in Maths. This is 3.3% less than at Mid 2025.**
- 20% of Pasifika boys (5 students) are achieving At or Above expectations in Maths (this is the same as mid 2025) and 40% of Pasifika girls (5 students) are achieving At or Above expectations in Maths (2.9% less than at Mid 2025).

Summary and Statement

Summary: Maths achievement, at 61.0% At or Above expectations, remains an area of concern, representing a 9.0% regression from the 70.0% achieved at End of Year 2024. However, the 2025 data shows a significant success in achieving gender equity, with only a 0.9% difference between boys (60.5%) and girls (61.4%). Māori students are also outperforming the school-wide average at 65.4%. The primary equity challenge in Maths is focused on our Pasifika boys, who lag Pasifika girls by 22.5% (40% vs 62.5%), however, it is worth noting that this is a small data set.

Statement: Mathematics achievement, while showing a strong 4% gain from Mid-2025, has regressed from previous years, highlighting the ongoing impact of the new curriculum implementation. Crucially, we have achieved near gender equity school-wide. Our strategic focus for 2026 must be on embedding new curriculum-aligned practices and resources (Maths No Problem) to lift overall achievement back to 70%+.

Overall Analysis and Strategic Next Steps

Areas of Equity Achieved

- Gender Equity in Maths: Boys and girls achieved almost identical outcomes (60.5% vs 61.4%), demonstrating success in implementing gender-neutral, effective Maths pedagogy.
- Māori Student Achievement in Writing and Maths: The Māori cohort is achieving above the school-wide average in both Writing (64.6% vs 59%) and Maths (65.4% vs 61%).

Areas of Significant Inequity

Writing: Māori Boys 44.4%	-	39.5% gap to Māori Girls (83.9%)
Reading: Māori Boys 52.9%	-	31% gap to Māori Girls (83.9%)
Writing: Boys (overall) 50.7%	-	15.6% gap to Girls (66.3%)
Reading: Boys (overall) 73.2%	-	8.7% gap to Girls (81.9%)

Areas of Strong Progress and Regression

- **Strong Progress/Recovery:** All three subjects showed a significant rebound from the Term 1 2025 data, suggesting that the initial, extremely low results were likely a factor of teacher caution and a lack of confidence with the rushed curriculum implementation. Reading is the standout success, with 78% At or Above, the highest recorded achievement in the past two years.
- **Regression:** Both Writing (-9.7%) and Maths (-9.0%) have regressed significantly from their End of Year 2024 performance. This confirms that the pedagogical and assessment shifts associated with the new curriculum have had a greater negative impact on these two areas and still require substantial school-wide focus.

Next Steps for Strategic Planning (2026)

Our strategic focus for 2026 must be a dual approach: curriculum stability to reverse overall regression and equity action to address the major disparities.

1. High-Level Strategic Focus (Curriculum & Pedagogy):

- **Sustained Professional Development (PD):** Continue the intensive PD cycle focused on embedding the new curriculum, specifically targeting teacher confidence in assessment and instructional strategies for Writing and Maths.

2. Equity-Focused Strategic Action (Targeted Intervention):

- **Māori Boys Achievement Plan (Reading & Writing):** Include in the Annual Plan an implementation and specific action plan focused on teaching practices to lift Māori boys' achievement in Reading and Writing, with a short-term goal of halving the gender gap in these areas.
- **School-wide Boy Achievement:** Implement an inquiry into effective pedagogy for boys' engagement and achievement, particularly in Literacy, to address the consistent gender gap across Reading and Writing.

3. Targeted Cohort Focus (Achievement Gaps):

Implement a focused strategic approach for specific year groups to close identified achievement gaps and sustain high performance:

- **Writing:** Intensify instructional support for **2026 Year 3** (to close early foundational gaps before the middle school) and the **2026 Year 6** cohort (to ensure all graduating students meet curriculum expectations).
- **Maths:** Place a major instructional focus on the **2026 Year 4, Year 5, and Year 6** cohorts to address the high number of students below expectations in the senior school.

The strategic goal must be to return both subjects to at 70% At or Above expectations by EOY 2026.

Statement of Variance - Mauku School - 2025 School Year

Strategic Goal: Pedagogy: *High quality learning that supports success*

Goal: Consolidate assessment for learning practices				
Action	What did we achieve?	Evidence?	Reasons for variances:	Where to next?
Develop and implement a clear plan to reinforce assessment for learning strategies across the school	Conducted regular classroom observations using the Teacher Observation Framework (ToF) , specifically targeting explicit teaching, learning intentions, and feedback practices. Leadership introduced a Writing Self-Evaluation process and supported teachers in embedding modelling books and student goal-setting into daily literacy and numeracy routines.	Observation data confirming that all teachers now consistently use learning intentions and success criteria in planning and instruction. Further proof includes documented senior student learning goals , the presence of annotated modelling books across all classrooms, and student voice data where learners can successfully articulate their current learning objectives.	N/A	Business as usual
Goal: Review quality assessment practices.				
Action	What did we achieve?	Evidence?	Reasons for variances:	Where to next?
Evaluate current assessment practices and make improvements to ensure accurate tracking of student progress.	Standardised assessment through classroom modelling books and new structured numeracy reviews. Staff have integrated Maths No Problem and BSLA practices into their tracking of student progress and literacy. The school also expanded data collection via increased Math PAT usage, a Writing PAT trial, and mandatory junior phonics testing.	Evidence of these advancements is documented through annotated teacher modelling books and updated termly Overall Teacher Judgments (OTJs) . Achievement is further verified by completed 20 and 40-week phonics screening data , alongside comparative analysis of PAT results for Reading, Maths, and Writing.	Changes to assessment practices and curriculums throughout the year.	Continue to look at assessment and assessment tools in the following years - following Ministry guidance

Strategic Goal: Culture: *Build a strong, inclusive, and engaged school community*

Goal: Continue to develop use of te reo and inclusion of tikanga				
Action	What did we achieve?	Evidence?	Reasons for variances:	Where to next?
Engage in Te Rito (bicultural competence professional development), participate in NZ Histories workstream, implement and improve te reo Māori and tikanga progressions, and develop a Māori achievement plan	Prioritised bicultural development by allocating staff time for the Te Rito Cultural Competency course and integrating tikanga and te reo games into regular staff meetings. Students and staff learned new waiata and the Franklin haka, culminating in the design and successful implementation of the school's first Mihi Whakatau.	Evidenced by 100% staff completion of Te Rito modules by year-end and recorded positive feedback from whānau following the inaugural Mihi Whakatau. Further proof includes documented student participation in the Papakura Intermediate haka workshop and the visible, increased daily usage of te reo Māori throughout the school environment.	N/A	Continue to embed

Goal: Improved student wellbeing				
Action	What did we achieve?	Evidence?	Reasons for variances:	Where to next?
Implement Mitey approach across the school. Use the Linewize monitoring tools to monitor student device use. Use Pulse to monitor staff and student wellbeing and analyse data to	Integrated the Mitey mental health approach through weekly classroom lessons, coach-led modelling sessions, and the appointment of dedicated staff leads. The school also implemented the Pulse monitoring tool to track student and staff wellbeing trends, alongside Healthy Active Learning (HAL) training to provide teachers with practical, active classroom games.	Demonstrated by Pulse data showing an upward trend in student wellbeing (rising from 6.2 to 6.4/10) and increased peer-to-peer gratitude entries among staff. Further evidence includes the completed Mitey review tool for strategic planning and the inclusion of formal student-support protocols within the updated staff induction booklet.	N/A	Continue to embed. Mitey leads to work with staff developing Mitey programmes in classrooms.

inform support strategies. Integrate movement into everyday teaching practices/achievement plan				
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Goal: Support ongoing leadership development				
Action	What did we achieve?	Evidence?	Reasons for variances:	Where to next?
Provide leadership opportunities with Kahui Ako workstreams. Dissemination of responsibilities (Enviro, Cultural Groups). Senior leadership professional development	Prioritised leadership growth through participation in Kāhui Ako workstreams, NZPF and School Boards Association conferences, and targeted Deputy Principal development. Senior leaders engaged with ERO and professional coaching to enhance school governance, while internal leadership capacity was expanded by transitioning the Mitey programme leads to teaching staff.	Successful implementation of updated Health & Safety/EOTC protocols and the completion of annual Professional Growth Cycles for staff. Further proof includes the formal handover and documented sharing of Mitey strategies during staff meetings, alongside the established strategic roadmap developed through leadership sessions with professional coaches.	N/A	Business as usual

Strategic Goal: Learning: *Empowering students and teachers to achieve and succeed*

Goal: Have clear writing coverage documents which support agentic learning				
Action	What did we achieve?	Evidence?	Reasons for variances:	Where to next?
Review and refine	Updated Writing Progressions to align	Achievement is evidenced by stabilised	Goal conflicts with	Evaluate next year.

writing progressions to ensure clear learning pathways for students Support teachers with professional growth cycles Update writing progressions	with the new English curriculum, providing staff with clear definitions and glossaries to improve assessment accuracy. Leadership introduced student-specific writing goals in senior classrooms and implemented Structured Literacy (SLA) interventions, supported by RTLB and teacher aides, to target underachievement in reading.	Overall Teacher Judgments (OTJs) following the rollout of the updated progressions and documented progress for target students in the Structured Literacy programme. Further proof includes the established bank of senior writing goals and the completed development of new Reading Progressions designed to support consistent school-wide tracking.	changes of curriculum. Still using coverage documents for now.	
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Goal: Structured approaches to English & Mathematics, based on the science of learning.

Action	What did we achieve?	Evidence?	Reasons for variances:	Where to next?
Implement a structured Mathematics programme using Maths No Problem Engage in research based literacy interventions to support early literacy development	Fully implemented the Maths No Problem (MNP) and Better Start Literacy (BSLA) programmes across all year levels. Staff engaged in school-holiday PD and teacher-only days to refine these approaches, while the school explored new communication strategies, such as open mornings, to share these structured literacy and numeracy methods with whānau.	Achievement is evidenced by two staff members successfully completing literacy microcredentials and receiving high proficiency feedback from the BSLA facilitator. Further proof includes documented progress for targeted remedial reading groups and Pulse survey data indicating high student engagement and enjoyment during structured mathematics lessons.	N/A	Continue to monitor use and implementation of new curriculum. Evaluate and discuss curriculum regularly with teachers

Goal: Structured literacy support for at risk students

Action	What did we achieve?	Evidence?	Reasons for variances:	Where to next?
Provide targeted literacy interventions to support students who need	Targeted literacy underachievement through a structured referral process, including specialist RTLit and RTLB support to adapt classroom pedagogy. The school utilised Ministry monitoring	Achievement is evidenced by completed Ministry monitoring documents confirming measurable progress for targeted students and detailed reading assessments for junior learners. Further	N/A	Continue programme for 2026. Funding received to maintain.

additional assistance	tools to track student progress and implemented additional Structured Literacy (SLA) sessions and BSLA strategies for high-needs remedial groups.	proof includes documented RTL classroom observations and the successful implementation of specialist intervention strategies by BSLA-trained staff members.		
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MAUKU SCHOOL

We Care. We Contribute. We Conquer.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025

The Mauku School Board of Trustees:

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

Principal - James Christie

389 Union Road, Rd3, Mauku, 2678

Giving Effect to Te Tiriti o Waitangi - - For the 2025 school year

1. Strategic Commitment to Te Tiriti o Waitangi

The Mauku School 2025 Annual plan included a number of initiatives relating to the improved outcomes of Maori learners at Mauku School;

- Develop Mauku School procedures that align with local tikanga.
- Know about our connections to the whenua.
- Engage with our community around different cultural practices.
- Develop partnerships with local iwi through the Kahui Ako.

We have made considerable effort to engage and build relationships with Ngāti Tamaoho, this led to the official blessing and opening of a new classroom, and the sharing of a Franklin Haka with our staff and students. This relationship is good and both iwi and Māori students shared that having the iwi, 'my people' on the school grounds was wonderful.

2. Māori Student Success and Achievement

To ensure ākonga Māori achieve educational success as Māori;

- 70% of ākonga Māori met or exceeded expected levels in Reading (↑2% from 2024).
- 65% of ākonga Māori met or exceeded expected levels in Writing (no change from 2024).
- 66% of ākonga Māori met or exceeded expected levels in Mathematics (↑1% from 2024).

3. Strengthen Te Reo Māori and Tikanga Māori

Linked to our strategic initiatives and our professional standards, the entire staff has made efforts to improve understanding and use of te reo and tikanga at Mauku School. This has included;

- Formally opening and closing all meetings with karakia.
- Welcoming new students and new staff with a mihi whakatau
- Supporting staff to learn more te reo Māori to use in day-to-day practice.
- Receiving a Cultural Leadership Allowance (unit) and having a teacher recognised for leading staff and student learning and development of te reo Māori and tikanaga Māori.

4. Community and Whanau Engagement

We have continued to build our relationship with our local iwi by attending events they host, and ensuring we provided our community with opportunities to engage with our iwi at these events.

5. Future Focus: 2025 and Beyond

- Raise Māori achievement levels, especially boys.
- Embed and regularly use te reo Māori and tikanaga learning progressions.
- Raise staff awareness and understanding te reo Māori and tikanaga Māori by completing professional learning in this area.

Principal - James Christie

389 Union Road, Rd3, Mauku, 2678

MAUKU SCHOOL

We Care. We Contribute. We Conquer.

KiwiSport Report

For the year ended 31st December 2025

Mauku School's 2025 KiwiSport funding of \$2,565.76 directly boosted student participation in sports.

Funds purchased essential equipment, ensuring quality resources for all. Additionally, the funding enabled students to attend enriching sports trips and competitions. This support covered entry fees and travel costs, removing financial barriers.

The funding's impact fostered more active and engaged Mauku students.

Principal - James Christie

389 Union Road, Rd3, Mauku, 2678