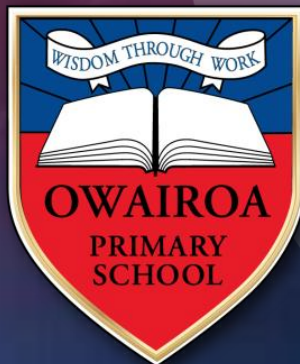


# Annual Report

2025



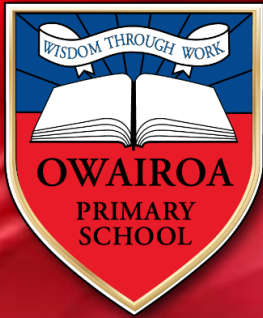
OWAIROA  
PRIMARY SCHOOL

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# KA HIKITIA

This school acknowledges and supports Māori people as our Bi-Cultural Partners as written in the Treaty of Waitangi



## Mission Statement

Our mission is to provide pathways to access challenging, stimulating, quality education that creates self-motivated, lifelong learners equipped for a changing world.

Our vision is to lead children along the pathway which prepares them for the future and challenges them to continually strive for new horizons.



We as a school value te reo Māori as a taonga - we share the belief emanating from the Treaty of Waitangi that our Māori people and all people should have a say in decision making. Māori people, as our bicultural partners, will enjoy quality 'rights', privileges, opportunities and outcomes. We passionately wish for this to happen so that Māori people are empowered and valued as tangata te whenua of our land. Ka hikitia means to step up; to lift up, to lengthen one's stride – to empower. We embrace this as a whakatauki for all people sharing the journey with us at this school. It is engagement and achievement that for all people and this in reference to Māori (te Ao) is understanding our world from a Māori and Pakeha perspective.

## Our RISE Values

### RESPECT

for ourselves, our property, our whanau, our peers, our bicultural heritage, and our environment

### INTEGRITY

honesty, responsibility, accountability, ethical actions

### SELF-ESTEEM

self-confidence, decisiveness

### EXCELLENCE

in behaviour, work, personal standards, aspirations

We will **RISE** to the challenge!

# OWAIROA PRIMARY SCHOOL

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### School Directory

<b>Ministry Number:</b>	1413
<b>Principal:</b>	Alan McIntyre
<b>School Address:</b>	85s Nelson Street, Howick, Auckland
<b>School Postal Address:</b>	85s Nelson Street, Howick, Auckland
<b>School Phone:</b>	09-5380060
<b>School Email:</b>	executiveofficer@owairoa.school.nz
<b>Accountant / Service Provider:</b>	Edtech Financial Services

### Members of the Board:

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Shaun Davidson	Presiding Member	Elected	31.8.2028
Alan McIntyre	Principal	Ex-officio	
Emma Nasimi	Parent Representative	Elected	31.8.2028
Leia Roberts	Parent Representative	Elected	31.8.2028
Brendon Foy	Parent Representative	Elected	31.8.2028
Dana Williams	Parent Representative	Elected	31.8.2028
Barry Maxwell	Parent Representative	Co-opted	31.8.2028
Sally Taka	Staff Representative	Elected	31.8.2028
Bruce Howard	Parent Representative	Co-opted	31.8.2025
Megan Bowles	Parent Representative	Elected	31.8.2025
Kitty Lu	Parent Representative	Elected	31.8.2025
Katherine Foy	Parent Representative	Elected	31.8.2025
Shaun Rice	Staff Representative	Co-opted	31.8.2025



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF OWAIROA PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Owairoa Primary School (the school). The Auditor-General has appointed me, Bhavin Sanghavi, using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on pages 2 to 22, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

#### Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the school's financial position as at 31 December 2025; and
  - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 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.

#### Auckland CBD Office

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

#### Kumeū Office

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

#### Audit | Tax | Consulting

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

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

### **Responsibilities of the Board for the financial statements**

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

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

In preparing the financial statements, the Board is responsible 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, 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 that reads 'Bhavin Sanghavi'. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

.....  
**Bhavin Sanghavi**  
**UHY Haines Norton (Auckland) Limited**  
**On behalf of the Auditor-General**  
**Auckland, New Zealand**

# OWAIROA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

## Index

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3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 22	Notes to the Financial Statements
23 - 25	Independent Auditor's Report

# Owairoa Primary School

## Statement of Responsibility

For the year ended 31 December 2025

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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.

Shawn Douglas Davidsoen  
Full Name of Presiding Member

Shawn Davidsoen  
Signature of Presiding Member

28 May 2026  
Date

Alan Stuart McIntyre  
Full Name of Principal

Alan McIntyre  
Signature of Principal

28 May 2026  
Date

# Owairoa Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	8,284,010	7,835,949	8,050,213
Locally Raised Funds	3	1,150,667	1,173,442	1,015,632
Interest		95,115	90,000	146,017
Gain on Sale of Property, Plant and Equipment		(39)	1,826	1,521
<b>Total Revenue</b>		<b>9,529,753</b>	<b>9,101,217</b>	<b>9,213,383</b>
<b>Expense</b>				
Locally Raised Funds	3	348,153	354,577	331,813
Learning Resources	4	6,802,798	6,345,570	6,138,579
Administration	5	529,604	556,966	510,604
Interest		6,219	9,830	9,768
Property	6	1,948,200	1,909,619	2,034,318
Loss on Disposal of Property, Plant and Equipment		5,188	-	2,637
<b>Total Expense</b>		<b>9,640,162</b>	<b>9,176,562</b>	<b>9,027,719</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(110,409)</b>	<b>(75,345)</b>	<b>185,664</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(110,409)</b>	<b>(75,345)</b>	<b>185,664</b>

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

# Owairoa Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		3,362,670	3,346,222	3,096,204
Total comprehensive revenue and expense for the year		(110,409)	(75,345)	185,664
Contribution - Furniture and Equipment Grant		52,200	-	80,802
Contributions from the Ministry of Education		2,739	-	-
<b>Equity at 31 December</b>		3,307,200	3,270,877	3,362,670
Accumulated comprehensive revenue and expense		3,307,200	3,270,877	3,362,670
<b>Equity at 31 December</b>		3,307,200	3,270,877	3,362,670

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.

# Owairoa Primary School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	352,809	504,551	314,118
Accounts Receivable	8	830,878	471,456	487,904
Prepayments		22,295	17,731	17,731
Investments	9	1,863,946	1,828,195	1,828,195
Funds Receivable for Capital Works Projects	16	111,471	-	373,908
		<u>3,181,399</u>	<u>2,821,933</u>	<u>3,021,856</u>
<b>Current Liabilities</b>				
GST Payable		40,852	4,593	4,597
Accounts Payable	11	677,743	592,738	600,049
Revenue Received in Advance	12	341,198	328,576	328,576
Provision for Cyclical Maintenance	13	100,823	145,228	145,228
Finance Lease Liability	14	34,566	52,787	52,787
Funds held in Trust	15	-	12,548	12,548
Funds held for Capital Works Projects	16	-	-	14,844
		<u>1,195,182</u>	<u>1,136,470</u>	<u>1,158,629</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>1,986,217</u>	<u>1,685,463</u>	<u>1,863,227</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,545,573	1,767,103	1,681,133
		<u>1,545,573</u>	<u>1,767,103</u>	<u>1,681,133</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	186,796	138,083	138,083
Finance Lease Liability	14	37,794	43,606	43,606
		<u>224,590</u>	<u>181,689</u>	<u>181,689</u>
<b>Net Assets</b>		<u><u>3,307,200</u></u>	<u><u>3,270,877</u></u>	<u><u>3,362,670</u></u>
<b>Equity</b>		<u><u>3,307,200</u></u>	<u><u>3,270,877</u></u>	<u><u>3,362,670</u></u>

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

# Owairoa Primary School

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,713,083	1,777,181	1,855,383
Locally Raised Funds		132,694	520,442	393,137
International Students		744,886	653,000	618,099
Goods and Services Tax (net)		36,254	-	12,812
Payments to Employees		(1,670,353)	(1,702,502)	(1,589,485)
Payments to Suppliers		(1,019,295)	(801,588)	(920,343)
Interest Paid		(6,219)	(9,830)	(9,768)
Interest Received		109,200	90,000	145,639
Net cash from/(to) Operating Activities		40,250	526,703	505,474
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(5,227)	(24,537)	(1,116)
Purchase of Property Plant & Equipment (and Intangibles)		(226,532)	(618,011)	(305,218)
Purchase of Investments		(35,751)	-	-
Proceeds from Sale of Investments		-	-	27,772
Net cash from/(to) Investing Activities		(267,510)	(642,548)	(278,562)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		52,200	-	80,802
Contributions from Ministry of Education		2,739	-	-
Finance Lease Payments		(24,033)	(52,787)	(52,627)
Funds Administered on Behalf of Other Parties		235,045	359,064	(360,863)
Net cash from/(to) Financing Activities		265,951	306,277	(332,688)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>38,691</b>	<b>190,432</b>	<b>(105,776)</b>
Cash and cash equivalents at the beginning of the year	7	314,118	314,118	419,894
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>352,809</b>	<b>504,550</b>	<b>314,118</b>

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.

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

---

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Owairoa Primary 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.

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

---

### ***Critical Accounting Estimates And Assumptions***

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

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

### ***Cyclical maintenance***

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

### ***Useful lives of property, plant and equipment***

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

### ***Critical Judgements in applying accounting policies***

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

### ***Classification of leases***

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21.

### ***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.

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

---

### c) Revenue Recognition

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### d) Finance Lease Payments

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

### e) Cash and Cash Equivalents

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

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### **f) Accounts Receivable**

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

### **g) 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.

### **h) 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:

Board-owned Buildings	10–40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	3–10 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### **i) Impairment of property, plant, and equipment**

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

#### *Non cash generating assets*

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

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

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

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

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

### **j) 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.

### **k) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### **l) Revenue Received in Advance**

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

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

### **m) Funds Held in Trust**

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

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

### **n) Funds Held for Capital Works**

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

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

### **o) Provision for Cyclical Maintenance**

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

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

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

### **p) Financial Instruments**

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

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

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### 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.

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,694,869	1,746,733	1,713,577
Teachers' Salaries Grants	5,121,507	4,655,900	4,669,411
Use of Land and Buildings Grants	1,465,634	1,419,316	1,653,556
Other Government Grants	2,000	14,000	13,669
	<u>8,284,010</u>	<u>7,835,949</u>	<u>8,050,213</u>

### 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	275,836	270,000	220,871
Fees for Extra Curricular Activities	95,989	105,362	106,496
Trading	23,001	20,080	19,634
Fundraising and Community Grants	766	75,000	8,631
Other Revenue	22,863	50,000	31,514
International Student Fees	732,212	653,000	628,486
	<u>1,150,667</u>	<u>1,173,442</u>	<u>1,015,632</u>
<b>Expense</b>			
Extra Curricular Activities Costs	70,466	82,317	67,977
Trading	26,625	14,860	14,588
Fundraising and Community Grant Costs	11,575	15,000	222
International Student - Employee Benefits - Salaries	202,794	200,500	208,606
International Student - Other Expenses	36,693	41,900	40,420
	<u>348,153</u>	<u>354,577</u>	<u>331,813</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>802,514</u>	<u>818,865</u>	<u>683,819</u>

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	109,490	138,948	71,659
Information and Communication Technology	143,504	159,767	139,582
Employee Benefits - Salaries	6,145,825	5,668,036	5,578,676
Staff Development	35,458	28,000	27,993
Depreciation	362,091	344,309	315,145
Other Learning Resources	6,430	6,510	5,524
	<u>6,802,798</u>	<u>6,345,570</u>	<u>6,138,579</u>

### 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	13,591	8,487	13,204
Board Fees and Expenses	42,407	32,493	24,844
Other Administration Expenses	108,247	117,651	75,536
Employee Benefits - Salaries	333,140	366,500	367,459
Insurance	20,846	21,459	18,931
Service Providers, Contractors and Consultancy	11,373	10,376	10,630
	<u>529,604</u>	<u>556,966</u>	<u>510,604</u>

### 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	92,984	93,230	91,195
Cyclical Maintenance	32,316	60,000	(8,733)
Heat, Light and Water	70,043	68,000	66,584
Repairs and Maintenance	107,603	61,290	49,999
Use of Land and Buildings	1,465,634	1,419,316	1,653,556
Employee Benefits - Salaries	128,084	123,366	120,611
Other Property Expenses	51,536	84,417	61,106
	<u>1,948,200</u>	<u>1,909,619</u>	<u>2,034,318</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.

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	352,809	504,551	314,118
Cash and cash equivalents for Statement of Cash Flows	<u>352,809</u>	<u>504,551</u>	<u>314,118</u>

Of the \$352,809 Cash and Cash Equivalents and \$1,863,946 Investments, \$280,852 is subject to restrictions for the following reasons:

- \$280,853 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 12.

### 8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	317,482	31,773	31,773
Receivables from the Ministry of Education	5,244	5,010	21,458
Interest Receivable	28,446	42,531	42,531
Teacher Salaries Grant Receivable	479,706	392,142	392,142
	<u>830,878</u>	<u>471,456</u>	<u>487,904</u>
Receivables from Exchange Transactions	345,928	74,304	74,304
Receivables from Non-Exchange Transactions	484,950	397,152	413,600
	<u>830,878</u>	<u>471,456</u>	<u>487,904</u>

### 9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	1,863,946	1,828,195	1,828,195
Total Investments	<u>1,863,946</u>	<u>1,828,195</u>	<u>1,828,195</u>

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	422,904	2,714	-	-	(20,089)	<b>405,529</b>
Furniture and Equipment	774,688	112,924	(3,953)	-	(150,667)	<b>732,992</b>
Information and Communication Technology	323,781	75,480	-	-	(114,504)	<b>284,757</b>
Motor Vehicles	30,714	-	-	-	(7,522)	<b>23,192</b>
Leased Assets	85,200	31,170	-	-	(61,846)	<b>54,524</b>
Library Resources	43,846	9,432	(1,236)	-	(7,463)	<b>44,579</b>
	<b>1,681,133</b>	<b>231,720</b>	<b>(5,189)</b>	<b>-</b>	<b>(362,091)</b>	<b>1,545,573</b>

The net carrying value of furniture and equipment held under a finance lease is \$54,524 (2024: \$85,200).

#### Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	866,796	(461,267)	<b>405,529</b>	864,082	(441,178)	<b>422,904</b>
Furniture and Equipment	1,920,321	(1,187,329)	<b>732,992</b>	1,933,479	(1,158,791)	<b>774,688</b>
Information and Communication Technology	872,278	(587,521)	<b>284,757</b>	886,956	(563,175)	<b>323,781</b>
Motor Vehicles	47,808	(24,616)	<b>23,192</b>	47,809	(17,095)	<b>30,714</b>
Leased Assets	193,666	(139,142)	<b>54,524</b>	187,731	(102,531)	<b>85,200</b>
Library Resources	117,478	(72,899)	<b>44,579</b>	111,183	(67,337)	<b>43,846</b>
	<b>4,018,347</b>	<b>(2,472,774)</b>	<b>1,545,573</b>	<b>4,031,240</b>	<b>(2,350,107)</b>	<b>1,681,133</b>

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	(2,624)	17,918	25,756
Accruals	13,731	13,731	13,204
Employee Entitlements - Salaries	481,161	396,294	396,294
Employee Entitlements - Leave Accrual	185,475	164,795	164,795
	<u>677,743</u>	<u>592,738</u>	<u>600,049</u>
Payables for Exchange Transactions	677,743	592,738	600,049
	<u>677,743</u>	<u>592,738</u>	<u>600,049</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
International Student Fees in Advance	280,853	268,178	268,178
Other revenue in Advance	60,345	60,398	60,398
	<u>341,198</u>	<u>328,576</u>	<u>328,576</u>

### 13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	283,311	283,311	394,612
Increase/(decrease) to the Provision During the Year	32,316	60,000	(8,733)
Use of the Provision During the Year	(28,008)	(60,000)	(102,568)
Provision at the End of the Year	<u>287,619</u>	<u>283,311</u>	<u>283,311</u>
Cyclical Maintenance - Current	100,823	145,228	145,228
Cyclical Maintenance - Non current	186,796	138,083	138,083
	<u>287,619</u>	<u>283,311</u>	<u>283,311</u>

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

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 14. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	39,294	52,787	58,330
Later than One Year	41,297	43,606	47,003
Future Finance Charges	(8,231)	-	(8,940)
	<u>72,360</u>	<u>96,393</u>	<u>96,393</u>
<b>Represented by</b>			
Finance lease liability - Current	34,566	52,787	52,787
Finance lease liability - Non current	37,794	43,606	43,606
	<u>72,360</u>	<u>96,393</u>	<u>96,393</u>

### 15. Funds Held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	-	12,548	12,548
	<u>-</u>	<u>12,548</u>	<u>12,548</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
5,9&A Targeted Roof Replacement - 234237	3,110	(6,697)	-	3,587	-
Block 3 Upgrade (AMS Combined) - 234240	(373,908)	286,809	(24,372)	-	(111,471)
Drainage Works - 234238	11,734	(458)	(11,276)	-	-
Totals	<u>(359,064)</u>	<u>279,654</u>	<u>(35,648)</u>	<u>3,587</u>	<u>(111,471)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(111,471)

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
5,9&A Targeted Roof Replacement - 234237	3,110	-	-	-	3,110
Block 3 Upgrade (AMS Combined) - 234240	(13,045)	567,255	(928,118)	-	(373,908)
Drainage Works - 234238	11,734	-	-	-	11,734
<b>Totals</b>	<b>1,799</b>	<b>567,255</b>	<b>(928,118)</b>	<b>-</b>	<b>(359,064)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	14,844
Funds Receivable from the Ministry of Education	(373,908)

### 17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 18. Remuneration

#### Key management personnel compensation

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

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
<i>Board Members</i> Remuneration	8,942	9,250
<i>Leadership Team</i> Remuneration Full-time equivalent members	767,642 5	717,336 5
Total key management personnel remuneration	<u>776,584</u>	<u>726,586</u>

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:

	<b>2025 Actual \$000</b>	<b>2024 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	200-210
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100-110	12	9
110-120	7	5
120-130	4	2
130-140	2	2
	<u>25</u>	<u>18</u>

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

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

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### 19. Compensation and Other Benefits Upon Leaving

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

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
Total	-	-
Number of People	-	-

### 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

#### Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts for specific individuals. As such, this is expected to resolve the liability for school boards.

#### Pay Equity and Collective Agreement Funding Wash-up

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

### 21. Commitments

#### (a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$0 (2024:\$0).

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

#### (b) Operating Commitments

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

# Owairoa Primary School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 22. Financial Instruments

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

#### Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	352,809	504,551	314,118
Receivables	830,878	471,456	487,904
Investments - Term Deposits	1,863,946	1,828,195	1,828,195
Total financial assets measured at amortised cost	<u>3,047,633</u>	<u>2,804,202</u>	<u>2,630,217</u>

#### Financial liabilities measured at amortised cost

Payables	677,743	592,738	600,049
Finance Leases	72,360	96,393	96,393
Total financial liabilities measured at amortised cost	<u>750,103</u>	<u>689,131</u>	<u>696,442</u>

### 23. Events After Balance Date

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

### 24. Comparatives

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



## Owairoa Primary School - Statement of Variance Reporting Against 2025 Targets

### Strategic Goal One: Responsive Curriculum

To raise levels of achievement for all students through effective teaching and learning

Focus	Annual Targets & Progress to Date	Planning for Next Year – Where to Next																				
<p><b>1.1 Literacy Learning Progress</b></p> <p>Effectively integrate structured literacy to raise student outcomes in reading</p> <p><b>Junior School Reading Data</b></p> <table border="1"> <thead> <tr> <th></th> <th>WT</th> <th>WW</th> <th>E</th> </tr> </thead> <tbody> <tr> <td>Y 0</td> <td>17% (3)</td> <td>33% (6)</td> <td>50% (9)</td> </tr> <tr> <td>Y 1</td> <td>23% (25)</td> <td>39% (43)</td> <td>38% (42)</td> </tr> <tr> <td>Y 2</td> <td>22% (23)</td> <td>13% (14)</td> <td>65% (69)</td> </tr> <tr> <td><b>Total</b></td> <td><b>22% (51)</b></td> <td><b>27% (63)</b></td> <td><b>51% (120)</b></td> </tr> </tbody> </table>		WT	WW	E	Y 0	17% (3)	33% (6)	50% (9)	Y 1	23% (25)	39% (43)	38% (42)	Y 2	22% (23)	13% (14)	65% (69)	<b>Total</b>	<b>22% (51)</b>	<b>27% (63)</b>	<b>51% (120)</b>	<p><b>Target</b></p> <ul style="list-style-type: none"> <li>To raise standards of achievement in Reading across the school</li> <li>Ensure all children below expectation, for their curriculum year group, make continued progress</li> </ul> <p><b>Progress in 2025</b></p> <p>0% <span style="float: right;">100%</span></p> <ul style="list-style-type: none"> <li>All classes at Owairoa teach Reading and Writing for at least one hour everyday</li> <li><b>Reading Data, 2025:</b></li> <li>Year 6 students were the highest cohort at 'Proficient' or 'Exceeding' in their year level at 78% (116), however, Year 4 and Year 5 students were close behind 22% (51) Year 0 - 2 students were 'working towards' at the end of 2025</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>Share the strategic direction (targets) of literacy with staff and the community</li> <li>Continue to develop guidelines and expectations within Literacy, aligned to the new curriculum document</li> </ul> <p>• Provide professional learning and development (PLD) opportunities, throughout the year, that are ongoing, and deliberate from both internal experts or outside facilitators</p> <p>• Team meetings focus on students learning, priority learners, progress and achievement and how to improve learning outcomes</p> <p>• Teachers continue to follow structured literacy, through BSLA approaches in Y0-3 (Phase 1) and 4-6 (phase 2)</p> <p>• All new teacher staff to participate in the BSLA training programme, at their year level phase</p> <p>• Continue to effectively use student data to inform next</p>
	WT	WW	E																			
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**Please Note:** Three descriptors were used to assess students at that time

PT= Working Towards  
P = Working Within  
E = Exceeding

**Middle and Senior School Reading Data**

	NS	PT	P	E
<b>Y 3</b>	5% (8)	23% (34)	52% (76)	20% (29)
<b>Y 4</b>	13% (19)	12% (18)	53% (79)	22% (29)
<b>Y 5</b>	9% (11)	18% (23)	45% (57)	28% (35)
<b>Y 6</b>	12% (18)	10% (15)	36% (53)	42% (63)
<b>Total</b>	<b>10% (56)</b>	<b>16% (90)</b>	<b>47% (265)</b>	<b>27% (156)</b>

**Please Note:** Four descriptors were used to assess students at that time.

NS = Needs Support  
PT= Progressing Towards  
P = Proficient  
E = Exceeding

- 10% (56) students 'needed support' at the end of 2025
- 57% (37) of Maori students were at 'Proficient' or 'Exceeding' in Reading overall
- 61% (30) of Pasifika students were at 'Proficient' or 'Exceeding' in Reading overall
- 75% (295) of Asian students were at 'Proficient' or 'Exceeding' in Reading overall
- Middle leadership were provided with PLD to develop effective teaching and learning practices to have a positive impact on student outcomes
- Classroom observations were undertaken to support a balanced literacy programme and provide feedback for staff, to improve learning outcomes
- Kahui Ako literacy leaders provided with PLD
- Staff were supported to use a variety of assessment tools to pinpoint students next learning steps
- Student data, in middle and senior school, informed progressions in the classroom and can be seen in the Pre and Post test using Easttle and PAT results. This includes tests that the teachers conduct within their teams and classroom to monitor each child's progress and attainment.
- Teachers used a range of assessment tools both formative and summative to measure student outcomes and decide on reliable and valid overall teacher judgements (OTJ's)
- Teachers practice has changed and they now follow a structured learning approach to literacy through BSLA approaches
- New assessments such as 'Dibels' and 'Connected Text' used in literacy programmes
- Improvement of teacher skills, understanding and knowledge for those on the BSLA micro credential with Canterbury University
- Students able to unpack their spelling words with more success as they can use phonics to sound out letters and blends correctly
- PLD such as online and in person supported teachers to unpack the new curriculum expectations (ongoing)
- Reports remained concise and we also trialed the MOE Progress Descriptors at the end of the year

- learning steps and share these results with the student and their whanau
- Develop effective feedback, through targeted PLD, to enhance learning opportunities for students to plug their gaps
- Teachers use the renewed 'Progress Markers' and 'Progress Descriptors' when reporting to parents
- Teachers continue to unpack the new English curriculum and to implement into their planning, teaching programmes and assessment practices
- Develop some clear guidelines for Writing and what it looks like with examples of how to structure different types of writing (genre's) at each year level
- SLT, SENCO and ESOL teachers to continue to take tier 2 structured reading groups
- Teachers continue to be open to revise, reflect and learn new ideas when required, due to the changing requirements and expectations of the English curriculum and how to report student progress linked to the new Progress Descriptors and Progress Markers

## 1.2 ESOL Learners

Provide opportunities for ESOL learners and engage them in their learning across all curriculum areas

### Oral Language (Speaking) Breakdown (S1)

Stage	No	%
Foundation	99	65%
S 1	37	24%
S 2	16	10%
S 3	1	1%
<b>Total</b>	<b>153</b>	<b>100%</b>

### Oral Language (Speaking) Breakdown - (S2)

Stage	No	%
Foundation	59	36%
S 1	66	40%
S 2	39	23%
S 3	2	1%
<b>Total</b>	<b>166</b>	<b>100%</b>

- The data shown from the March intake (S1) compared to December (S2) saw a lot of progress within each stage with the students in the Foundation stage in March having a 26% shift into stage 1. (40 students).
- There were 16% (29 students) less students Stage 1, at the end of the year
- In stage 3 the percentage stayed the same (1%) which we did expect as the move from stage 2 to stage 3 is significant. However, there were a lot of students who moved within the stage and did make progress but did not meet all of the stage 2 goals, so they stayed within stage 2.

**Please Note:**

## Target

- To raise standards of achievement in oral language in ESOL funded students





## Progress in 2025

- 153 students participated the ESOL programme in 2025
- The School employed 2 teachers and 1 support person to deliver the ESOL programmes (This was funded by the school)
- The learning programmes were set up to cater for Year 3 - 6 students within the school
- Programmes were adapted and modified each term
- ESOL teachers used a range of formative assessments to measure student outcomes and provide valid and reliable OTJ's for classroom teachers
- Opportunities were provided to acknowledge and value a student's identity, language and culture within ESOL programmes
- Teachers provided authentic and relevant learning experiences, linked to current events and ideas from students, this was also linked back to classroom programmes
- Prior learning and knowledge was developed to motivate thinking and learning and provided a starting point of where students' were at currently in the understanding and knowledge
- Teachers developed explicit acts of teaching to target student learning needs in classrooms
- ESOL teachers supported staff with how to use an ELLP matrix for 2026, to assess their students
- Teachers have developed more confidence in taking risks as they try new learning approaches with their ESOL learners
- Students have shown they have grown in confidence to speak to their peers and in front of the class (speaking full sentences)

## Where to Next?

- Continue to develop oral language across the curriculum, where teachers build familiarity and implement oral language, as outlined in the refreshed curriculum
- Continue to assess learners to determine if they are eligible for the school ESOL programme
- Classroom teachers will be provided with PLD opportunities to work with and understand their ESOL learners through PLD, drop in workshops, while being taught new teaching strategies to meet learning needs
- Continue to offer ESOL programmes to ensure those students below the expected year level, in Year 3 - 6, are able to receive a boost in their learning
- Teachers continue to use a range of assessment both formative and summative to measure student outcomes and reliable and valid OTJ's
- Students are involved in their learning outcomes and make judgements on work produced using criteria developed during the learning process
- Teachers continue to provide authentic and relevant learning experiences, linked to prior knowledge, current events and ideas from students
- Continue to integrate a student's prior learning and knowledge to motivate their thinking and build on their confidence
- Focus on measurable outcomes specific to those students in the ESOL programme, such as the ELLP progressions, formative assessment strategies and ongoing OTJ's
- Continue to employ teachers to support ESOL learners, funded by the school, if possible
- Students with ESOL needs distributed throughout all classrooms at all year levels, in 2026
- Provide teachers with specific PLD to work with students with learning delays or from an ESOL background
- ESOL and classroom teachers share planning and themes so there is consistency between learning in the classroom and at ESOL lessons. (Same learning ideas in a different learning context)
- Continue to integrate students having 'voice' in their learning programmes
- Continue to make the ESOL programme a focus in 2026 as we have nearly one quarter of our current student population
- Continue to track the students in the ESOL programme and monitor their progress, then share

<p>The data gathered in S2 was an overall result as we had new students arrive at school and attended ESOL classes</p>	<ul style="list-style-type: none"> <li>Teachers continue to use visual aids to enhance vocabulary and content understanding</li> <li>An ESOL audit was undertaken in July 2025 and the school received very positive feedback on the current learning programmes</li> <li>Students who were registered in the ESOL programme who do not attend school regularly do not make as much progress as those who do attend regularly</li> </ul>	<p>this information with classroom teachers and whanau</p>																				
<p><b>1.3 Better Start Literacy Approach (BSLA)</b></p> <p>Develop and implement a structured literacy programme (BSLA) in Year 4, 5 and 6 to improve literacy outcomes for our students</p>	<p><b>Targets</b></p> <ul style="list-style-type: none"> <li>To raise standards of achievement in Reading in Year 4 - 6 students (Phase 2) using the BSLA structured learning approach</li> <li>18 staff were successful obtaining their training and micro credentials from Canterbury University in 2025.</li> <li>Four SLT members completed their Leadership In BSLA years 4-6 and achieved the micro credentials from Canterbury University in 2025.</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>Continue to implement the BSLA approach in all year groups and track individual and year group progress</li> <li>Ensure all Owairoa staff have received BSLA PLD and implement this approach into their daily learning programmes</li> <li>New teaching staff will receive PLD for implementing the BSLA programme in their classrooms, to ensure there is consistency for structured literacy programme delivery</li> </ul>																				
	<div style="text-align: center;">  <p>0% <span style="float: right;">100%</span></p> </div> <p><b>Progress in 2025</b></p> <ul style="list-style-type: none"> <li>100% (18/18) of the Year 4 - 6 teachers received PLD on the BSLA structured Literacy approach, and taught it in their teaching programmes, while achieving their micro credential from Canterbury University.</li> <li>Four SLT members were trained in the BSLA leadership programme in 2025</li> </ul> <p><b>Table 1</b></p> <table border="1" data-bbox="737 1138 1331 1505"> <thead> <tr> <th>Reading Data</th> <th>Exceeding</th> <th>Proficient</th> <th>Progressing Towards</th> <th>Needs Support</th> </tr> </thead> <tbody> <tr> <td><b>Year 4</b></td> <td>22% (32)</td> <td>53% (79)</td> <td>12% (18)</td> <td>13% (19)</td> </tr> <tr> <td><b>Year 5</b></td> <td>28% (35)</td> <td>45% (57)</td> <td>18% (23)</td> <td>9% (11)</td> </tr> <tr> <td><b>Year 6</b></td> <td>42% (63)</td> <td>36% (53)</td> <td>10% (15)</td> <td>12% (18)</td> </tr> </tbody> </table>	Reading Data	Exceeding	Proficient	Progressing Towards	Needs Support	<b>Year 4</b>	22% (32)	53% (79)	12% (18)	13% (19)	<b>Year 5</b>	28% (35)	45% (57)	18% (23)	9% (11)	<b>Year 6</b>	42% (63)	36% (53)	10% (15)	12% (18)	<ul style="list-style-type: none"> <li>Continue to inform the community of the initiatives we are creating at Owairoa School and provide parent evenings to upskill the community on what is happening at school and how they can support their child at home</li> <li>Continue to identify students requiring extra support and implement tier 2 programmes, starting in term 1</li> <li>Key staff to develop some guidelines as to where teachers can start their students or what Taumata's to begin with once they have looked at the 2025 data</li> <li>Report format to encompass the Progress Markers and Progress Descriptors created by the MOE</li> <li>Use 'Open Home' concept, during the year, and invite parents to see a real lesson being implemented in the classroom, so they can understand how things are taught at Owairoa</li> <li>Monitor and report back on the Year 4, Year 5 and Year 6 Reading data in 2026 to gauge their progress as a cohort, which we will compare to the 2025 data</li> <li>Closely monitor the students who 'Need Support' (48 students) in 2026</li> </ul>
Reading Data	Exceeding	Proficient	Progressing Towards	Needs Support																		
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	<table border="1" data-bbox="737 77 1314 159"> <tr> <td><b>2025 Overall</b></td> <td><b>33 % (130)</b></td> <td><b>41 % (163)</b></td> <td><b>14 % (56)</b></td> <td><b>12 % (48)</b></td> </tr> </table> <ul data-bbox="758 191 1331 630" style="list-style-type: none"> <li>• Overall 75% of our students, in 2025, achieved Proficient or Exceeding OTJ's, with the Year 6 students achieving 78%, our biggest cohort achievement</li> <li>• 26% are progressing towards or Need Support in Reading in 2025.</li> <li>• This data includes all Year 4 - 6 ESOL students</li> <li>• In 2025 the senior and middle school, Year 3 - 6, had identified four areas (Exceeding, Proficient, Progressing towards and Needs Support to report back to parents, at the end of the year</li> <li>• The school was trying to adopt, see above, the Ministry of Education draft assessment descriptors, which are now called Progress Descriptors (Emerging, Developing, Consolidating, Proficient, Exceeding)</li> </ul>	<b>2025 Overall</b>	<b>33 % (130)</b>	<b>41 % (163)</b>	<b>14 % (56)</b>	<b>12 % (48)</b>	
<b>2025 Overall</b>	<b>33 % (130)</b>	<b>41 % (163)</b>	<b>14 % (56)</b>	<b>12 % (48)</b>			
<p><b>1.4 Culturally Responsive Curriculum</b></p> <p>Continue to implement a culturally responsive local curriculum that provides equal opportunities for all students</p>	<p><b>Target</b></p> <ul data-bbox="747 769 1289 821" style="list-style-type: none"> <li>• To ensure learning conversations about priority learners occur at a team level</li> </ul>  <p><b>Progress to Date</b></p> <ul data-bbox="747 1013 1331 1312" style="list-style-type: none"> <li>• Outside providers, Cognition and Education Associates, supported PLD across the school, in Maths and Literacy, to enhance staff capabilities of culturally responsive teaching</li> <li>• Community groups such as Eastern Asia, Phillipines, South African and Japanese/Koreans consulted throughout the year and feedback was provided to the school</li> <li>• All learners exposed to different learning contexts, opportunities and assessments practices throughout the year</li> </ul>	<p><b>Where to Next?</b></p> <ul data-bbox="1377 769 1976 1235" style="list-style-type: none"> <li>• Continue to provide PLD opportunities, throughout the year, that are ongoing, deliberate and frequent</li> <li>• Team meetings to provide an opportunity for discussions to extend student learning, especially priority learners</li> <li>• Review and update both the Owairoa Maori and Pasifika Education Plans</li> <li>• Use feedback and data from parent evenings/conferences and weave these ideas into planning and school event opportunities</li> <li>• Provide greater opportunities to incorporate different language weeks throughout the year, e.g. Tokelauan, Cook Island</li> <li>• Provide opportunities for parents to learn more about how we teach the new English and Math curriculums and how they can support learning at home (Open Mornings, Parent Information evenings, etc)</li> </ul>					
	<ul data-bbox="747 1344 1331 1534" style="list-style-type: none"> <li>• BSLA programmes incorporated Te Reo in all lessons</li> <li>• Teachers integrated Te Reo Maori into their learning programmes and recognised special events such as Matariki and Treaty of Waitangi.</li> <li>• Tongan, Samoan and Maori language weeks took place in 2025</li> </ul>	<ul data-bbox="1377 1344 1934 1534" style="list-style-type: none"> <li>• Use data from curriculum reviews to inform 2026 budgets and annual strategic plan direction</li> <li>• Continue to use student data to inform teaching practice and identify students for tier 2 groups or extension groups</li> <li>• Continue to focus on our target students including Maori and Pasifika learners and monitor progress</li> </ul>					

	<ul style="list-style-type: none"><li>• Book week and International Day took place during the year to celebrate the love of books and our diverse cultures at Owairoa Primary School</li><li>• SENCO teacher attended team meetings to share research and common traits of students with different learning needs</li><li>• SENCO delivered a staff meeting on students with special learning needs and how to work with these students in classrooms (learning and behaviour concerns)</li><li>• Confidential discussions occurred to provide classroom teachers information about learning concerns and family dynamics and backgrounds of our priority learners</li><li>• SLT and SENCO worked with whanau throughout the year via conversations, home visits, meetings at school so discuss barriers to learning or attending school with an IEP often being the final outcome, to improve learning</li></ul>	
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**Outcome:**  
Students will progress and achieve at high levels across all aspects of their learning journey while at Owairoa Primary School





## Strategic Goal Two: Professional Capability

Through staff Professional Development, implement a responsive curriculum that provides inclusive and balanced educational programmes.

Focus	Annual Targets & Progress to Date	Planning for Next Year – Where to Next
<p><b>2.1 Professional Growth Cycle</b></p> <p>Teaching staff to improve individual knowledge and skills through effective professional growth cycle inquiries</p>	<p><b>Target</b></p> <ul style="list-style-type: none"> <li>All teaching staff will undertake and complete an individual PGC inquiry by December 2025.</li> </ul> <p>0% <span style="float: right;">100%</span></p> <hr style="width: 100%; border: 1px solid black;"/> <p style="text-align: right;"><span style="color: green; font-size: 1.2em;">●</span></p> <p><b>Progress to Date</b></p> <ul style="list-style-type: none"> <li>Teaching staff set their own professional goals in term one, 2025, with their Professional Leader (PL) and focused on achieving these throughout the year</li> <li>Professional leaders supported teachers in their PL group with their professional growth in their inquiry, this included regular</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>Ensure we continue to have opportunities to share PCG goals with other teachers and discuss how their actions enabled teachers to achieve their goals or not achieve their goals</li> <li>All teaching staff in 2026 will undertake and complete an individual PGC inquiry, to improve professional knowledge and skills, with a focus on mathematical outcomes, linked to the strategic goals and 'Executive Function', so there is alignment, rigour and validity</li> </ul> <ul style="list-style-type: none"> <li>Continue to align the school Quality Assurance document to the new Teacher Registration guidelines</li> <li>Provide additional support for new teachers and PCTs in 2026 to set goals in their PCG inquiries</li> <li>Continue to grow middle leaders to become confident to take on leadership opportunities during the year with and external facilitator (Tony Burkin)</li> <li>Offer coaching conversations to staff, through drop in workshops, to support middle leaders or new teachers, to meet their goals and targets</li> <li>SLT to work with the Education Group on their PCG's again in 2026</li> </ul>

	<p>professional group and individual meetings, with check in's during the year</p> <ul style="list-style-type: none"> <li>• Teachers undertook personal professional research related to their inquiry</li> <li>• Teachers used Interlead an online digital platform, to journal their progress, PLD undertaken and provide evidence on reflections and research articles</li> <li>• Teachers were able to share their goals and highlight their strengths and areas for improvement within their PL groups</li> </ul>	<ul style="list-style-type: none"> <li>• SLT to join other professional learning groups to gain new or more knowledge and network with other like minded people</li> </ul>
<p><b>2.2 Assessment for Learning Pedagogy</b></p> <p>Further strengthen Assessment for Learning (AfL) pedagogy with an emphasis on providing feedback, to enhance student progression and achievement</p>	<p><b>Target</b></p> <ul style="list-style-type: none"> <li>• Teaching staff to use AfL capabilities matrix to identify own strengths and areas for development</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>• Use of AfL principles to further engage and motivate learners</li> <li>• Provide more opportunities for self reflection and sharing individual perspectives on the different chapters, from the AfL book, such as relationships, self assessment, planning, feedback and assessment</li> <li>• Use experienced teachers as experts and ask them</li> <li>• to share their ideas and resources, that have worked for them in the past</li> </ul>
	<p>0% <span style="float: right;">100%</span></p>  <p><b>Progress to Date</b></p> <ul style="list-style-type: none"> <li>• Teachers did not use the AfL capabilities matrix to identify their own strengths and weaknesses in 2025, rather they focused on one area, that being teacher feedback to students</li> <li>• Teachers consistently integrated feedback approaches across the curriculum in classrooms</li> <li>• Assessment data was used by teachers to adapt their teaching to better meet learner needs</li> <li>• Teaching staff used feedback as their main focus for their own personal development and monitored improvements with more emphasis on where to next steps</li> <li>• Teachers consistently used AfL language across the school and in PL group meetings</li> <li>• AfL principles were unpacked in regular PL group meetings during the year</li> <li>• The new teaching standards were introduced to all PL groups, with a consistent message and overview to upskill teachers, in Term 3 and 4</li> </ul>	<ul style="list-style-type: none"> <li>• Teachers continue to integrate AfL approaches across the curriculum and consistently use a common language across the school</li> <li>• Teachers continue to be conscious of the AfL learning approaches and use these to full effect in the classroom</li> <li>• Focus on 'Feedback, Clarity and Self reflection' as a way of enhancing student progress and outcomes in 2026</li> <li>• Develop a school definition of a 'Growth Mindset' for and with teachers</li> <li>• Align the new Teacher Standards to the refreshed Owiarioa Quality Assurance document in 2026</li> <li>• Continue to link Quality Assurance document to teacher PCG inquiries</li> <li>• Ask the students to provide some of their own feedback and reflection, if they can, on teaching practises, such as giving feedback and how this supports their learning</li> </ul>

<p><b>2.3 Teacher Professional Development</b></p> <p>Professional Development aligns to school priorities and targeted areas in Literacy</p>	<p><b>Target</b></p> <ul style="list-style-type: none"> <li>Teachers to implement knowledge and skills acquired in PLD sessions in their teaching and learning programmes to raise standards of achievement</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>Continue to offer PLD that is relevant and aimed at improving student achievement</li> <li>Continue to use curriculum days to enhance teachers knowledge of the Mathematics and Statistics and the English curriculum, using outside facilitators, which will align to PGC inquiries</li> <li>Focused PLD sessions will address identified target areas for staff in using assessment data to inform planning and learning opportunities</li> </ul>
	<p>0% <span style="float: right;">100%</span></p>  <p><b>Progress to Date</b></p> <ul style="list-style-type: none"> <li>Teachers consistently provided with PLD opportunities to improve literacy outcomes</li> <li>Focused PLD sessions addressed identified target areas in Literacy (Tools for Teachers PLD) throughout the school</li> <li>Middle Leadership provided with the capacity to develop leadership practices within teams (Outside expert contracted: Tony Burkin)</li> <li>All new staff Y0 - Y3 completed the BSLA programme training and implemented these new teaching approaches in their literacy programmes (Canterbury University)</li> <li>Moderation of Writing assessments took place at a school level and within our Kahui Ako</li> <li>Teachers were provided with opportunities to link PLD with their own goals and targets</li> <li>Curriculum days were delivered by school leaders and also Ministry of Education facilitators</li> <li>Facilitators from “Mitey’ worked with staff to embed and improve teacher understanding, as well as delivery of the programme</li> <li>18 staff were successful obtaining their training and micro credentials from Canterbury University in 2025.</li> <li>Four SLT members completed their Leadership In BSLA years 4-6 and achieved the micro credentials from Canterbury University in 2025.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to build Middle Leadership capacity to develop effective leadership and teaching practice with Team Leaders and PL leaders</li> <li>All teachers new to Owairoa undertake the BLSA training when it is rolled out nationwide (Term One, 2026) and subsequent teachers joining Owairoa throughout the year</li> <li>Purchase relevant resources to support teaching programmes</li> <li>Teachers continue to lead staff curriculum meetings, especially SLT and curriculum lead teachers</li> <li>Involve outside agencies to provide PLD to teachers e.g. MoE at TOD’s, Tony Burkin, Education Associates, Cognition - Literacy/Reporting to Parents</li> <li>Provide opportunities to attend offsite workshops or conferences and come back and share the key ‘Take Outs’</li> </ul>

<p><b>2.4 NZ Curriculum Refresh</b></p> <p>Design and implement Te Mataiaho Curriculum refresh expectations (Mathematics and Statistics) that is reflected in our Owairoa local curriculum</p>	<p><b>Target</b></p> <ul style="list-style-type: none"> <li>Teachers implement the refreshed Mathematics and Statistics curriculum in their planning and teaching programmes</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>Teachers to continue to undertake more PLD on the refreshed Mathematics and Statistics in 2026, starting on Wednesday 4 February (Module 3), and Thursday 2 April (Module 4), lead by MOE facilitators</li> <li>Teachers will be given opportunities to unpack and implement the revised Mathematics and Statistics curriculum in their planning and assessment of student learning, starting in Term 1, 2026.</li> </ul>
	<p>0% <span style="float: right;">100%</span></p>  <p><b>Progress to Date</b></p> <ul style="list-style-type: none"> <li>Teachers unpacked Te Mataiaho refreshed Mathematics and Statistics Curriculum during the year completed Module 1 &amp; 2 during the year (MoE PLD)</li> <li>Teachers began to integrate their new knowledge of the Mathematics and Statistics into learning programmes and planning, from term 1, 2025</li> <li>Outside facilitators supported the completion of the Owairoa Mathematics overview and its implementation</li> <li>Teachers new to the school were provided with opportunities to learn from recorded workshops taken throughout the year and also offered support to learn more about the Mathematics and Statistics curriculum as part of their induction</li> </ul>	<ul style="list-style-type: none"> <li>Lead teacher in mathematics to provide PLD throughout the year and update staff on any developments variances or changes made to the refreshed document and expectations with the SLT</li> <li>Continue to develop smart coverage and alignment of mathematic overview in Junior, Middle and Senior school</li> <li>SLT to undertake PLD to develop an overview of what 'Reporting to Parents' will look like in 2026, and create a timeline of how we will achieve this</li> <li>Employ a teacher to teach the MOE initiative Mathematics Acceleration Programme (MAP) 2026. (Owairoa to match the government payment of 3.5 hours)</li> <li>DP to work with new MAP facilitator</li> <li>MAP teacher to share resources, attend online and in person workshops/webinars throughout the year</li> <li>Identify students who are below their expected year level and create groups for tier 2 mathematics teaching, so they receive a boost in basic knowledge</li> </ul>


**Outcome:**


Through targeted PLD, teachers will develop more skills, understanding and confidence to deliver learning opportunities that will further enhance learning outcomes and success for students.




## Strategic Goal Three: Community Connections

To strengthen school-community relationships to support learning pathways for students.

Focus	Annual Targets & Progress to Date	Planning for Next Year – Where to Next
<p><b>3.1 Whanau Engagement (Wellbeing)</b></p> <p>To engage with the community to further develop and strengthen wellbeing and school values</p>	<p><b>Target</b></p> <ul style="list-style-type: none"> <li>To inform and engage the community about 'Wellbeing' programmes and the positive impact on students</li> </ul>  <p><b>Progress to Date</b></p> <ul style="list-style-type: none"> <li>Regular blogs shared with parents featuring Wellbeing across the school</li> <li>Team newsletters identified and promoted Wellbeing initiatives, including teaching outcomes each term and events happening in the classrooms</li> <li>Teachers shared their 'Mitey' outcomes and lessons at team and staff meetings</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>Parents provided with an opportunity to learn more about Wellbeing programmes at a parent evenings during the year</li> <li>Mitey leads to continue to promote the workshops and webinars to promote and sustain Mitey initiative</li> <li>Continue to provide Wellbeing opportunities for staff each term, including team building opportunities</li> </ul> <ul style="list-style-type: none"> <li>Parents asked to provide feedback on the Wellbeing programmes at Owairoa at interviews and open evenings</li> <li>Use Mitey principles linked to the Owairoa 'RISE' values when a need arises in the classroom or playground and use as a teaching opportunity</li> <li>Continue to provide a School Counselor/Psychiatrist, part time, to support mental wellbeing for students, staff and the community</li> <li>Continue to develop 'Popokotea Wellbeing Nest' initiative and share this resource with the community (backed by the Board)</li> <li>Develop an overview of what our Wellbeing focus will look like over the duration of the year, so it is clear</li> </ul>

	<ul style="list-style-type: none"> <li>• Staff meetings were held throughout the year and online webinars/workshops promoted by the Mitey lead teacher</li> <li>• Teachers integrated Mitey, Wellbeing and RISE values into their classroom programmes</li> <li>• This is an area we could generate more time too in 2026 and share these developments with our community</li> <li>• The 'Popokotea Wellbeing Nest' continued to develop (funded by the Board) and had a variety of different people in it to support students: These included a registered psychotherapist, school chaplain, speech language therapist, paediatric audiologist, SENCO, student counsellor and music therapy for students</li> </ul>	<p>and concise and everyone can see what is happening and where next</p> <ul style="list-style-type: none"> <li>• Continue to make Wellbeing a priority in 2026</li> </ul>
<p><b>3.2 Curriculum Updates</b></p> <p>To keep the school community informed of curriculum updates in Literacy and Mathematics</p>	<p><b>Target</b></p> <ul style="list-style-type: none"> <li>• To engage and inform the community, of ways they can support their child at home</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>• Parents to be provided with more opportunities to learn more about the new English and Math and Statistics curriculums, throughout the year</li> <li>• Provide BSLA information at different parents evenings, including the Open Day</li> <li>• Year 4- 6 parents have an opportunity to unpack and share information on the BSLA programmes in Term Two or Three</li> </ul>
	 <p><b>Progress to Date</b></p> <ul style="list-style-type: none"> <li>• Literacy events for parents focused on building stronger partnerships so parents were better able to support their child at home. These included: BSLA workshops</li> <li>• The Junior school held a meeting for parents of Year 0-2 students outlining the BSLA approach and how parents can work in partnership to support their child at home</li> <li>• Digital platforms were used to inform parents of how the school was implementing the Mathematics and Statistics and English curriculum and when scheduled events were happening throughout the year, such as Teacher Only Days, Open Days and Teacher Conferences</li> </ul>	<ul style="list-style-type: none"> <li>• Information regarding BSLA is shared with Year 4 - 6 parents, highlighting how the structured learning approach aligns to the teaching in the classrooms and what they can do to support learning at home</li> <li>• Keep parents up to date with curriculum changes via digital media platforms and how they affect our students at Owairoa school</li> <li>• Continue to create opportunities for open mornings where parents can go into classrooms and observe teachers teaching, each term</li> <li>• Keep parents informed if their child is in any of the following classes: Tier 2 reading or Tier 2 Mathematics and what they can do to support learning at home</li> </ul>

	<ul style="list-style-type: none"> <li>Teachers provided feedback to parents at student conferences and open days to support their children at home</li> <li>Parents involved in learning at home with their children (book reading, math problems, etc)</li> </ul>	
<p><b>3.3 Community Engagement</b></p> <p>Expand opportunities for our parent community to share with the school their cultural identity and aspirations for their child's learning journey</p>	<p><b>Target</b></p> <ul style="list-style-type: none"> <li>To provide a wider catchment of multicultural community groups for consultation to ensure their voices are heard and acted upon to promote success for our students</li> <li>Continue to develop relationships with parents of Korean/Japanese, Indian/Sri Lankan, and Filipino communities</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>Owairoa to consider and action the goals/targets from the parent evenings and link them into key Owairoa documents</li> <li>Continue to consult with different ethnic groups to seek broader perspectives on learning and assessment practices at Owairoa Primary School</li> <li>Provide more opportunities for parents to provide feedback on school initiatives, throughout the year</li> <li>Consult with Maori and Pasifika parents through parent evenings and highlight what has happened and been actioned since they last spoke with the school, 2 years ago.</li> </ul>
	<div data-bbox="800 695 1318 764" data-label="Figure"> </div> <p><b>Progress to Date</b></p> <ul style="list-style-type: none"> <li>Opportunities taken each term with specific ethnic communities to strengthen bicultural and multicultural community perspectives , these included Korean/Japanese, Indian/Sri Lankan, European and Philippines communities</li> <li>Parents were provided with opportunities to share goals for their children at interviews and open homes, throughout the year</li> <li>Parents were asked to attend several community events to share their ideas and provide feedback for the school (Parent conferences, PTA events and meetings, International Day, Book Week etc)</li> <li>Information was collected from parents, throughout the year, to guide goals and targets for the 2026 annual plan</li> <li>Other language weeks were celebrated such as Tongan and the Cook Islands</li> <li>New School Board elected in September 2025</li> <li>The connections with the school community were very strong in 2025</li> <li>Parents commented about the variety of options that the school provides to work with</li> </ul>	<ul style="list-style-type: none"> <li>Continue to have International Days, Grandparents Day, cultural events, Chinese New Year, Diwali Festival and family activities, to engage the community</li> <li>Ensure communication such as emails, newsletters etc are understood fully by all parents, especially those who have English as a second language</li> <li>Have more events related to different cultures, so parents can get involved and share their skills and knowledge” (Parent evening feedback)</li> <li>Other cultures celebrated throughout the year linked to a focus on a national ethnic groups, e.g. Cook Island week</li> <li>Have a meet and greet family night as a less formal situation and get to know the parents more, not an academic focus (Family Fun Night, in term 1)</li> <li>Provide more opportunities for parents to learn about the new refreshed Literacy and Math curriculums, the new expectations at each year level, how it is taught and how we assess learning</li> <li>PTA to continue to encourage more parents joining their group and supporting the school throughout the year</li> </ul>

	<p>whanau's to celebrate learning, and more informal occasions for the students like International Day, school disco's, movie nights and concerts. These were high on people's lists of bringing the community together.</p> <ul style="list-style-type: none"> <li>• Newsletters went out each month</li> <li>• Parents asked to support the school in sports and other events each term and supervised teams at different events</li> </ul>	
<p><b>3.4 School Attendance</b></p> <p>Attendance at Owairoa aligns to Ministry expectations</p>	<p><b>Target</b></p> <ul style="list-style-type: none"> <li>• To aspire to reach an attendance rate of 80% of student attending school, 90% of the time (term/year), in 2025</li> </ul>	<p><b>Where to Next?</b></p> <ul style="list-style-type: none"> <li>• Develop and implement the Owairoa Attendance Management Plan (AMP) and share this with teachers and the community</li> <li>• Put the AMP on the school website, for all to see (Government expectation)</li> <li>• Report to the MOE weekly on attendance rates</li> </ul>
	 <p><b>Progress to Date</b></p> <ul style="list-style-type: none"> <li>• Overall we had 73% of students coming to school with 5 days or less per term, over the whole year</li> <li>• There were many opportunities during the year to reinforce the expectations of attending school</li> <li>• We were consistent in our approach to follow up student attendance</li> <li>• We developed a plan for the expectations of students attending Owairoa, a 4 step diagram which had seen many modifications and changes, and it was shared with staff and the school board in term 4, 2025</li> <li>• A refined Attendance Management Plan (AMP) was developed using the guidelines from the MOE</li> <li>• The school had a close relationship with the local East Auckland Attendance Services working together to support students who had missed school each term</li> <li>• SLT attended local and national attendance workshops to discuss what was important and align to the MoE expectations</li> <li>• DP and SENCO continued to have home</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to work with the attendance services to support those students who are often away for unjustified reasons</li> <li>• Continue to phone, email and visit homes if a child is bordering on Worrying, Concerning or Serious Concern in their attendance</li> <li>• Follow up students who move between thresholds in attendance e.g. Good to Worrying, investigate and add this data to the SMS system (ETap)</li> <li>• Work with the office on those students who are late or absent each week and contact whanau when required</li> <li>• Put our attendance data in the school newsletter of best classroom, best year level etc.</li> <li>• Send out a letter in term 1 explaining the attendance process and make it clear to parents what our schools expectations are</li> <li>• Email parents who have children attending 95 to 100% of the term and celebrate their success</li> </ul>

	<p>visits, phone calls and meetings with parents throughout the year.</p> <ul style="list-style-type: none"><li>• In 2025 we have referred 4 students to the attendance service for further follow up</li><li>• While we have varied attendance outcomes at Owairoa some of the data can be attributed to families going on holiday for 2 weeks or more or visiting family in other countries or some families needing to return back to their country to see sick or dying relatives</li><li>• For some students who are away more often, often parents are happy to keep them at home for minimal sick conditions and if their child asks them for a day off</li><li>• In some cases it is the parents who don't allow the student to come to school, as often the student wants to attend school</li><li>• We are finding there is a close correlation to those students who miss school more often that others and their levels of achievement as well as students attending tier 2 reading groups or ESOL classes</li></ul>	
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**Outcome:**  
Strong links are developed and sustained between the school and community with an emphasis of understanding and proactive partnerships to improve student outcomes

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

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<i>Employee wellbeing is always a top priority, with a family-oriented ethos promoted to foster a caring and supportive environment for staff.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Equal opportunities are promoted through the school's procedures. An Equal Employment Opportunity (EEO) programme has been in place for many years.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>All applicants will be evaluated for all vacancies based on their suitability for the advertised positions.</i>
How are you recognising, <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<i>The school's Strategic Intent Document statement acknowledges its support for the Treaty of Waitangi and emphasizes the special recognition of Tangata Whenua.</i>
How have you enhanced the abilities of individual employees?	<i>Providing opportunities based on attitude and work ethic instead of solely on seniority for selection.</i>
How are you recognising the employment requirements of women?	<i>Opportunities for women are evident in the current appointments within the school.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Making provisions for staff with disabilities: Board support for employees requiring medical leave while retaining their positions.</i>

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

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>
Do you operate an EEO programme/policy?	<i>Yes</i>

<p>Has this policy or programme been made available to staff?</p>	<p><i>Yes, current policy available to all staff-in School Doc policy collection.</i></p>
<p>Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?</p>	<p><i>Further training in consideration</i></p>
<p>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</p>	<p><i>EEO is a School Board priority and has been allocated to a Board member in a reporting role to the Board.</i></p>
<p>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</p>	<p><i>Reporting to the School Board as relevant to the School Board meeting -HR Report</i></p>
<p>Does your EEO programme/policy set priorities and objectives?</p>	<p><i>General but not specific goal setting</i></p>

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

In 2025 the school received total Kiwisport funding of \$12,875 (excluding GST). The funding was spent on upgrading and purchasing of new sporting equipment, coaching of school sporting teams and increased school participation in HPPA Sporting Competitions and Sporting Fun Days.

The focus and school ethos has developed to one of creating change in our students, school and community as a whole. Creating students that are physically educated, actively motivated and responsible learners of our society.

The School Board continued to provide funds for a Specialist Sports Teacher. The curriculum-based programme supplied by this specialist focuses on core skill development, Hauora and wellbeing of the students. It provides opportunities for students to become physically literate members of our community that are passionate about being both healthy and active.

Through the appointment of the Specialist Sporting Teacher and together with the well-developed programme organised through the Owairoa Primary Curriculum, all children were given ample opportunities to participate in class sports in addition to Classroom Teacher directed fitness and skill activities.

Lunchtime sport and games was developed and restructured to not only cater for the elite teams such as football, cross country, rugby, netball, softball but to give all students the chance to engage in sport during this time. Full school athletics and swimming gave students from year 0-6 ample opportunities and developed their love for sports that they wouldn't normally try.

The school provided student coaching opportunities during lunchtime sport with student coaches actively helping guide others in swimming, athletics, cross country and fun games. Sport monitors were appointed to help younger students with the school fitness trail, providing appropriate sports equipment, modelling athletics and leading lunchtime Jump Jam fitness. This was a positive experience for the children which gave them a role model to help them not only in sport but their general well-being.

# Kiwi Sports



## **The NZ Curriculum Principles:**

### **Achievement Objectives:**

#### **Personal Health and Physical Development**

We will be learning about "participation". We will look at what influences our willingness to participate and to keep participating. We will play games to highlight the factors such as environment, rules and groupings that play a part. We will also consider what can be gained by participating at various levels such as player, official, administrator and sponsor.

Students will:

- use regular, enjoyable physical activity for self-care and personal well-being.
- describe and demonstrate simple health care and safety procedures.

#### **Movement Concepts and Motor Skills**

Students will:

- Develop fine and gross motor skills
- Develop a wide range of movement skills
- Participate in a range of games and activities and identify the factors that make participation enjoyable and safe.
- Use equipment to develop movement skills in a range of different play environments and will care for the equipment.
- Identify and discuss obvious hazards and adopt safe practices

#### **Relationships with Other People**

Students will:

- Demonstrate sharing and co-operative skills in groups
- Understand the impact of teamwork and how to function in teams
- Comprehend what good winners and losers do
- Express their own ideas, needs, and feelings effectively and listen to those of other people

#### **Healthy Communities and Environments**

Students will:

- Take individual and collective action to contribute to safe environments that can be enjoyed by all.
- Identify and discuss obvious hazards in school and adopt simple safety practices.

# **Kiwi Sports**



## **Underlying concepts:**

Participating is good for body, your friendships, your sense of purpose and your community/class.

Participation can be influenced by game rules, court size, playing area, school rules, competition, points systems, social factors and player attitude

My fun is not more important than your fun

Participation in teams and working together is vital for success

People participate in different ways for different reasons (player, official, administrator, spectator, sponsor)

## **Key Competencies:**

### **Managing Self**

- Students who can manage themselves are enterprising resourceful, reliable and resilient
- Students who can establish personal goals, make plans and set high standards for one self
- Students are learning to act appropriately and make well informed choices

### **Relating to Others**

- Active listening, recognizing different points of view, sharing ideas and taking on different roles in different situations

### **Participating and Contributing**

- Active participants in contexts and balancing roles and responsibilities

### **Thinking**

- Using thinking and cognitive processes to make sense of a question information experiences and ideas
- Using thinking and cognitive processes to make sense of and question information experiences and ideas

In this particular programme, health is incorporated through, and Key Understandings are covered in and out of class situations. We feel Owairoa is enthusiastic about sporting activities and this year organising time for fun sports and an emphasis on sport for all and full participation from the Owairoa community.

In school, both remedial and extension Sport groups were organised and reflected on term by term to ensure all students were catered for. Also, the Sports Specialist developed an occupational therapy programme for special needs students under guidance from Paediatric Therapy who are service providers for the South Auckland Disabilities Service. Members of staff have also given up every lunchtime this year to ensure mentally disabled students are given an opportunity to walk around the school and aid in their therapy and rehabilitation.

# Kiwi Sports



Other sporting funds were spent on updating softball, fitness apparatus, athletics equipment and small balls.

Owairoa understands the importance of living a healthy and active lifestyle and modelling this to our students through teachers' role modelling, teachers' personal achievements and actions. There have been various opportunities during lunchtimes for children to engage in sports with teachers. Every lunch there is a range of team sports such as cricket, swimming, rugby, touch, softball and netball that children are given the opportunity to join. Also, there is fun activities such as high/long jump, basketball drills and inter class netball and soccer competitions when Covid protocols allowed. Children can participate in a range of sports days such as Sports Competition Days: gymnastics, hockey, rugby, touch, softball, netball fun and football fun. These one-day events cater for the children who didn't make the school teams where the emphasis is on fun.

### Other Merits

Juniors maintained healthy lunches programme

Swimming lessons are on-going at the school. Each child receives a 45-minute pool session per week in terms 1 and 4.

Time was given to children in need of occupational therapy to increase fine and gross motor skills

Twitter and blog updates cover sporting events and generate interest from the community

# Kiwi Sports



As a school we are continually reviewing and reflecting on how we can improve to ensure the best for the students in our care. We believe that through these efforts the children are more active and aware of the benefits of exercise. The children are enthusiastic and engaged in sporting activities and know that participation, sportsmanship and striving for excellence in all they do is encouraged by all staff. We have made significant improvement in inter-school competitions this year and believe there is an overall improvement in school wide fitness levels. More importantly we are developing a culture within the school where it is ok to participate in sporting activities without having to be an elite athlete and we can enjoy all aspects of physical activity and fair play.

These teachers were supported by a wonderful Board of Trustees that believed that change was the answer to the diminishing fitness levels and participation of physical activity in our school and provided ideas and funds to ensure the programme continued. The teachers at the school, as a whole, supported and got behind the school wide fitness and as a result become more active and fit themselves. The sport committee continue to always be amazing, continually giving up time for lunchtime and out of school hour activities with students. Their wealth of knowledge and passion for the students is unquestionable.

The improved links to the community lead to many others help with the many initiatives the school now has to offer. Howick Gymnastic Club, Pakuranga Athletics Club and Auckland Table tennis club, Howick Tennis Club, Football Club and Auckland Squash have all helped to ensure our students are giving excellent opportunities in sport. Ma whero ma pango ka oti ai te mahi.

We found there was improvements in student's value of themselves and others, these were shown in positive relationships forged between students through sport and the ability to think of others participation levels during games and play to ensure games were equal and fair when they needed to be.

As a result, to the significant improvement Owairoa Primary School has shown achievements in many areas most importantly being the passion that students now have for physical activity. Owairoa as a community is now more active and know the importance of participating fully in physical activity from an early age. We believe that children that are future focused that continue to be active after they have left our school and then subsequently give back to the community is our greatest achievement to date.

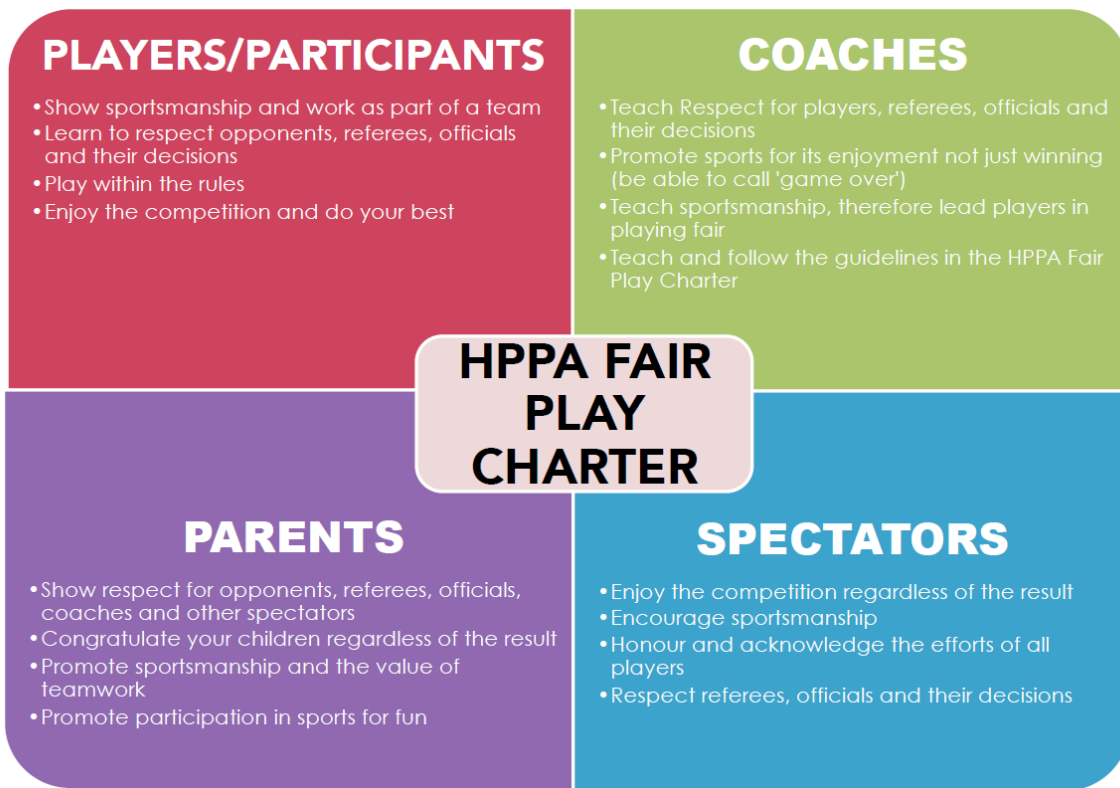
As a result of our dedicated team of coaches, we have shown improvement in inter-school sports significantly in athletics, cross country, soccer and rugby. Students are developing a greater respect for the place physical activity and competition have in regard to fair play and sportsmanship and also providing opportunities for all students to play in fair and fun games on an inter school level.

# Kiwi Sports



At Owairoa we believe we are the pathway to the future improving Hauora and wellbeing for all students, parents and community members that set foot in its doors. The collaboration between staff, families and the community as a whole give ample opportunities for all students, no matter what their ability to engage, enjoy and participate fully in a fit, active and healthy lifestyle. Our children are both enthusiastic and engaged and are aware of the benefits exercise has on the body and the need for it in our lives.

Owairoa Primary School is a signatory to, and supporter of, the HPPA Fair Play Charter. The nature of sport at Owairoa is to expose students to many codes in order to encourage them to remain active and to spark an interest in a sport a student might otherwise not get. At Owairoa there is an expectation of 'Fair Play' that is modelled by everyone and monitored by the activity organisers. The Principal is a supporter of the charter and through management and the HOD of Sport meet with their coaches, students and the parents to share this Fair Play Charter. With each group implications of this charter and how it will be implemented and monitored. Signage is apparent in the playgrounds to ensure students and parents are aware of their expectations when participating in any of the noted sports/ activities within the document.



**Kiwi Sports**

