MAUNGATAPU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1821
Principal:	Tane Bennett
School Address:	164 Maungatapu Road, Tauranga
School Postal Address:	PO Box 7041, Maungatapu
School Phone:	07 554 0858
School Email:	office@maungatapu.school.nz
Accountant / Service Provider:	PKF Tauranga Ltd

MAUNGATAPU SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Maungatapu School

Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Ria Hall
Full Name of Presiding Member

Signature of Presiding Member

27/05/26
Date

Andre Tane Bennett
Full Name of Principal

Signature of Principal

26/05/2026
Date

Maungatapu School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	6,448,156	5,603,551	5,840,390
Locally Raised Funds	3	66,850	46,530	234,084
Interest		51,942	40,000	69,648
Total Revenue		6,566,948	5,690,081	6,144,122
Expense				
Locally Raised Funds	3	45,419	22,000	60,356
Learning Resources	4	4,623,302	4,203,305	4,144,218
Administration	5	280,175	312,732	277,976
Interest		5,051	3,500	3,271
Property	6	1,246,609	1,170,769	1,340,450
Loss on Disposal of Property, Plant and Equipment		26,668	-	1,410
Total Expense		6,227,224	5,712,306	5,827,681
Net Surplus / (Deficit) for the year		339,724	(22,225)	316,441
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		339,724	(22,225)	316,441

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

Maungatapu School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		2,101,338	2,123,562	1,784,897
Total comprehensive revenue and expense for the year		339,724	(22,225)	316,441
Contribution - Furniture and Equipment Grant		16,422	-	-
Distributions to the Ministry of Education		(13,960)	-	-
Equity at 31 December		2,443,524	2,101,337	2,101,338
Accumulated comprehensive revenue and expense		2,443,524	2,101,337	2,101,338
Equity at 31 December		2,443,524	2,101,337	2,101,338

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.

Maungatapu School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	802,427	815,156	815,156
Accounts Receivable	8	465,537	326,103	326,103
GST Receivable		16,576	12,023	12,024
Prepayments		52,524	3,202	3,202
Inventories	9	1,715	689	689
Investments		979,267	990,548	990,548
Funds Receivable for Capital Works Projects		-	-	-
		2,318,046	2,147,721	2,147,722
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	12	448,999	437,624	437,624
Revenue Received in Advance	13	8,044	7,794	7,794
Provision for Cyclical Maintenance	14	71,892	46,984	46,984
Finance Lease Liability	15	24,416	20,142	20,142
Funds held for Capital Works Projects	16	-	202,914	202,914
		553,351	715,458	715,458
Working Capital Surplus/(Deficit)		1,764,695	1,432,263	1,432,264
Non-current Assets				
Property, Plant and Equipment	11	833,769	788,330	788,330
		833,769	788,330	788,330
Non-current Liabilities				
Provision for Cyclical Maintenance	14	97,260	106,076	106,076
Finance Lease Liability	15	57,680	13,180	13,180
		154,940	119,256	119,256
Net Assets		2,443,524	2,101,337	2,101,338
Equity		2,443,524	2,101,337	2,101,338

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

Maungatapu School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		1,844,048	1,855,776	1,745,003
Locally Raised Funds		74,979	46,530	118,627
Goods and Services Tax (net)		(4,548)	-	(11,470)
Payments to Employees		(576,736)	(837,532)	(761,935)
Payments to Suppliers		(934,798)	(941,274)	(807,625)
Interest Paid		(5,051)	(3,500)	(3,271)
Interest Received		51,963	40,000	70,772
Net cash from/(to) Operating Activities		449,857	160,000	350,101
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		434	-	791
Purchase of Property Plant & Equipment (and Intangibles)		(246,708)	(160,000)	(281,654)
Purchase of Investments		-	-	(180,818)
Proceeds from Sale of Investments		11,281	-	-
Net cash from/(to) Investing Activities		(234,993)	(160,000)	(461,681)
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,422	-	-
Distributions to Ministry of Education		(13,960)	-	(20,659)
Finance Lease Payments		(27,141)	-	-
Funds Administered on Behalf of Other Parties		(202,914)	-	178,228
Net cash from/(to) Financing Activities		(227,593)	-	157,569
Net increase/(decrease) in cash and cash equivalents		(12,729)	-	45,989
Cash and cash equivalents at the beginning of the year	7	815,156	815,156	769,167
Cash and cash equivalents at the end of the year	7	802,427	815,156	815,156

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.

Maungatapu School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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 15. 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.

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Motor Vehicles	10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

n) Revenue Received in Advance
Revenue received in advance relates to fees received from funds received where there are unfulfilled obligations for the School to provide services in the future. The funds are recorded as revenue as the obligations are fulfilled.

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.

o) 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.

p) 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.

q) 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.

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

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

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

s) Borrowings
Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

t) 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.

u) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	1,865,000	1,833,551	1,736,582
Teachers' Salaries Grants	3,776,777	3,000,000	3,249,989
Use of Land and Buildings Grants	806,379	770,000	853,819
	6,448,156	5,603,551	5,840,390

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations and Bequests	-	29,030	2,753
Fees for Extra Curricular Activities	44,221	14,000	57,898
Trading	6,355	3,500	9,420
Fundraising and Community Grants	16,274	-	164,013
	66,850	46,530	234,084
Expense			
Extra Curricular Activities Costs	26,737	-	25,746
Trading	2,310	2,500	3,522
Fundraising and Community Grant Costs	11,528	1,000	27,721
International Student - Other Expenses	4,844	18,500	3,367
	45,419	22,000	60,356
Surplus/ (Deficit) for the year Locally Raised Funds	21,431	24,530	173,728

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	297,010	326,220	193,446
Information and Communication Technology	13,700	17,500	14,511
Employee Benefits - Salaries	4,116,122	3,603,532	3,767,131
Staff Development	42,999	93,053	27,947
Depreciation	151,451	160,000	133,945
Other Learning Resources	2,020	3,000	7,238
	4,623,302	4,203,305	4,144,218

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	9,781	10,000	9,232
Board Fees and Expenses	10,876	13,500	8,951
Operating Leases	1,080	24,000	1,080
Other Administration Expenses	45,959	57,100	52,519
Employee Benefits - Salaries	187,648	182,000	181,697
Insurance	13,295	14,132	13,245
Service Providers, Contractors and Consultancy	11,536	12,000	11,252
	280,175	312,732	277,976

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	105,741	95,000	103,604
Cyclical Maintenance	73,213	40,000	80,882
Heat, Light and Water	48,822	46,166	52,084
Rates	23,568	23,000	21,768
Repairs and Maintenance	75,642	71,103	122,557
Use of Land and Buildings	806,379	770,000	853,819
Employee Benefits - Salaries	55,465	52,000	50,971
Other Property Expenses	57,779	73,500	54,765
	1,246,609	1,170,769	1,340,450

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	802,427	615,156	615,156
Short-term Bank Deposits	-	200,000	200,000
Cash and cash equivalents for Statement of Cash Flows	802,427	815,156	815,156

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

Of the $802,427 Cash and Cash Equivalents $8,044 is subject to restrictions for the following reasons:

- $8,044 is held by the school as disclosed in Note 13.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	3,392	11,271	11,271
Receivables from the Ministry of Education	67,382	10,172	10,172
Interest Receivable	3,118	3,139	3,139
Banking Staffing Underuse	36,341	83	83
Teacher Salaries Grant Receivable	355,304	301,438	301,438
	465,537	326,103	326,103
Receivables from Exchange Transactions	6,510	14,410	14,410
Receivables from Non-Exchange Transactions	459,027	311,693	311,693
	465,537	326,103	326,103

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	1,715	689	689
	1,715	689	689

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	$	$	$
Short-term Bank Deposits	979,267	990,548	990,548
Total Investments	979,267	990,548	990,548

11. Property, Plant and Equipment

2025	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Buildings	203,342	-	-	-	(5,639)	**197,702**
Furniture and Equipment	410,864	139,596	(3,871)	-	(65,823)	**480,763**
Information and Communication Technology	85,140	8,486	(1,497)	-	(47,724)	**44,404**
Motor Vehicles	38,308	-	-	-	(3,831)	**34,477**
Leased Assets	33,064	75,915	(4,123)	-	(28,434)	**76,423**
Library Resources	17,612	-	(17,612)	-	-	-
	788,330	223,997	(27,102)	-	(151,451)	**833,769**

The following note can be used for each class of asset that are held under a finance lease:
The net carrying value of furniture and equipment held under a finance lease is $76,423 (2024: $33,064)

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	$	$	$	$	$	$
Buildings	281,972	(84,270)	**197,702**	281,972	(78,630)	**203,342**
Furniture and Equipment	1,169,916	(689,153)	**480,763**	1,050,349	(639,485)	**410,864**
Information and Communication Technology	257,720	(213,316)	**44,404**	251,176	(166,036)	**85,140**
Motor Vehicles	46,860	(12,383)	**34,477**	46,860	(8,552)	**38,308**
Leased Assets	239,377	(162,954)	**76,423**	201,929	(168,865)	**33,064**
Library Resources	-	-	-	92,400	(74,788)	**17,612**
	1,995,845	(1,162,076)	**833,769**	1,924,686	(1,136,356)	**788,330**

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	69,166	117,379	117,379
Employee Entitlements - Salaries	362,140	309,331	309,331
Employee Entitlements - Leave Accrual	17,693	10,914	10,914
	448,999	437,624	437,624
Payables for Exchange Transactions	448,999	437,624	437,624
	448,999	437,624	437,624

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Other revenue in Advance	8,044	7,794	7,794
	8,044	7,794	7,794

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	153,060	106,076	186,772
Increase/(decrease) to the Provision During the Year	73,213	46,984	80,882
Use of the Provision During the Year	(57,121)	-	(114,594)
Provision at the End of the Year	169,152	153,060	153,060
Cyclical Maintenance - Current	71,892	46,984	46,984
Cyclical Maintenance - Non current	97,260	106,076	106,076
	169,152	153,060	153,060

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on an estmate of cost provided by a qualified property consultant.

15. 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	30,340	22,254	22,184
Later than One Year	64,897	14,328	14,328
Future Finance Charges	(13,141)	(3,260)	(3,190)
	82,096	33,322	33,322
Represented by			
Finance lease liability - Current	24,416	20,142	20,142
Finance lease liability - Non current	57,680	13,180	13,180
	82,096	33,322	33,322

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 $
Heating Upgrade	31,323	43,740	(75,064)	-	-
Block E Roof Replacement	21,000		(21,000)	-	-
Block E Refurbishment	150,591	19,309	(169,900)	-	-
Additional Toilet Block	-	-	(13,960)	13,960	-
Totals	202,914	63,049	(279,924)	13,960	-

This contribution was treated as a ‘donation’ to the Ministry of Education (because it is the owner of the buildings) and has been recognised in the Statement of Changes in Net Assets/Equity.

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Roll Growth	(92,546)	116,092	(23,546)	-	-
Heating Upgrade	1,001	239,746	(209,424)	-	31,323
Roofing	116,230	14,004	(134,500)	4,266	-
Block E Roof Replacement	-	43,000	(22,000)	-	21,000
Block E Refurbishment	-	166,000	(15,409)	-	150,591
Property Emergency - Block A	-	26,116	(26,116)	-	-
Admin Waterproofing	-	15,990	(15,990)	-	-
Totals	24,685	620,948	(446,985)	4,266	202,914

Represented by:	
Funds Held on Behalf of the Ministry of Education	202,914
Funds Receivable from the Ministry of Education	-

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.

18. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,165	2,870
Leadership Team		
Remuneration	774,505	557,567
Full-time equivalent members	6	4
Total key management personnel remuneration	777,670	560,437

There are 7 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (1 members) committees that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	160-170
Benefits and Other Emoluments	4 - 5	5-6
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	6.00	5.00
110 - 120	4.00	4.00
120 - 130	2.00	1.00
130 - 140	1.00	1.00
	13.00	11.00

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

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:

	2025 Actual	2024 Actual
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.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $103,639 (2024:$236,974) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Playground Creations	68,739
Modcom (Toilet Block)	34,900
Total	**103,639**

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 entered into no operating lease contracts.

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	802,427	815,156	815,156
Receivables	465,537	326,103	326,103
Investments - Term Deposits	979,267	990,548	990,548
Total financial assets measured at amortised cost	2,247,231	2,131,807	2,131,807

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	448,999	437,624	437,624
Finance Leases	82,096	33,322	33,322
Total financial liabilities measured at amortised cost	531,095	470,946	470,946

23. Events After Balance Date

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

Independent Auditor's Report

To the Readers of Maungatapu School's Financial Statements

For the Year Ended 31 December 2025

The Auditor-General is the auditor of Maungatapu School (the School). The Auditor-General has appointed me, Craig Rossouw, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Giving effect to Te Tiriti o Waitangi, 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 the auditor, we have no relationship with, or interests in, the School.

Craig Rossouw
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting

School Name:	Maungatapu School	School Number:	1821

Strategic Aims:	1. Develop effective pedagogy in teaching teams and across the school. 2. Develop and integrate future skills through STEAM that students can apply in day to day contexts 3. Implement and drive Mathematic/Pangarau achievement levels using Math No Problem and NUMICON as our tools. 4. Continue to review Good to Great focus areas using student and whānau voice to improve and enhance learning facilities and outcomes
Annual Aim:	Mainstream: To improve achievement levels against the NZ Curriculum in reading, writing and mathematics. Rūmaki: Kia tutuki noa, kia eke rawa rānei i ngā paearu o ia taumata ako o Te Reo Matatini e ai ki ngā taumata Marautanga e tika ana.
Targets:	Mainstream 70% across the whole school will be at/above expectation in writing 75% across the whole school will be at/above expectation in reading 80% across the whole school will be at/above expectation for mathematics
Baseline Data:	Mainstream End of year data for reading (2025) Year 1: 39% at/above Year 2: 74% at/above, Year 3: 68% at/above, Year 4: 77% at/above, Year 5: 85% at/above, Year 6: 79% at/above Overall 77% whole school End of year data for writing (2025) Year 1: 39% at/above Year 2: 76%at/above, Year 3: 57% at/above, Year 4: 62% at/above, Year 5: 66% at/above, Year 6: 57% at/above Overall 60% whole school End of year data mathematics (2025) Year 1: 94% at/above Year 2: 63%at/above, Year 3: 62% at/above, Year 4: 85% at/above, Year 5: 75% at/above, Year 6: 80% at/above Overall 76% whole school Rūmaki Refer separate AOV https://docs.google.com/document/d/1F-7KCf25z9fm0nFMxoT7QdaRggFH4IRXLBPLzDZ2a1Q/edit?usp=sharing

Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
Writing Continued to invest in the structured literacy approach. Developed and trained teacher aides to assist with intervention programmes. Introduced BSLA to our Year ¾ teachers. Analysed our mid year writing assessment data and discussed writing samples within teams and across the school.	All students made progress from mid year to end of year. Majority of the year 2 cohort were at the national average. The year 3 cohort were slightly above the national average. The year 4 cohort were slightly below the national average. Both the year 5 and 6 cohorts were both above the national average All junior school teachers consolidated on using BSLA structured literacy to teach phonological awareness and alphabetical principles to students Continued to use E-Asttle to identify teaching points and form our overall teacher judgements. Learning expectation shifted for year one students from Taumata 1 to Taumata 2	Mixed year ¾ classes presented challenges, especially working with the new NZC. Embedded BSLA approaches in the junior school Deputy Principal finished in term 3 leaving a void in internal writing PLD. Goal post shifted following BSLA expected level of achievement.	Straight year levels Year 1,2,3,4. BSLA support with assigned and trained TA's to work within teams. Continue with e-astle and moderate writing on a termly basis. Better use of data to improve in areas of weakness. Invest in current professional practices in writing. Provide more purposeful writing contexts i.e competitions, letters to the community, letters of appreciation, reflective journals. Continue explicit handwriting Investigate a spelling programme that works across the whole school Many year 1 students were close to moving from progressing to proficient
Mathematics In 2025, we introduced the 'Math No Problem; MOE funded resource. This didn't start until term 2 as the resources arrived later in term 1 with no PLD. The year 2 piloted the programme in the junior school and the year	MNP has made a great difference to the coverage of teaching areas within mathematics, providing whole class exposure to concepts.	Programme is structured and requires a consistent approach across all team members/teachers. Whilst we had MNP in some cohorts, Mathematics	Whole school PLD start of 2026 using Math No Problem. Provide internal PLD with HERO as a tool to teach the new curriculum progressions

5/6 piloted the programme in the senior school. The whole school attended the Kahui Ako NZC Mathematics curriculum PLD	The Year 1 cohort were able to consolidate and deliver maths programmes based on effective pedagogy. The Year ¾ team experimented with the MNP resulting in positive engagement using the work books. Standardised assessment helped with identifying areas within mathematics that needed deliberate teaching.	maintained a positive trajectory in achievement levels across the whole school.	Employ a Math Leader to drive and monitor mathematics across the whole school. Resource a Math specialist teacher to accelerate student outcomes. Learn the new progressions and NZC through regular use of using HERO
Reading Focus on effective pedagogy within teams, resulting in deliberate actions of teaching. Implemented BSLA structured literacy baseline data for years 1,2 and 3 students. Upskilled new teachers (Years ¾) and teacher aides in BSLA Structured Literacy. Recognised reading as a strength in Maungatapu school and continued our approach and expectations	BSLA growth was evident, particularly in the junior school and end of year BSLA data. TA support targeted needs as identified by the team leader Used assessment information to identify student strengths and weaknesses. Utilised the RTLB service in the year ¾ team	Effective management and implementation of BSLA assessment. Low class numbers in year 1 for term 1. TA's timetabling in individual classrooms allowed for effective use of TA resource Senior school teachers continued to focus on the strengths of the learner Student who came from the BSLA programme in the junior school showed gaps in their reading comprehension	Upskill new teachers in using PAT assessments. Promote reading at home by sending more books home with learners and encourage more parents and whanau to inspire and support their children. Continue and add more hours for teacher aides to work alongside the classroom teacher and students. Investigate the effectiveness of Lexia in Yr 5/6. Improve connections with whānau in how to support reading and structured literacy at home Provide the Kluwell home reading resource for year 4's.

			Library semi operational allowing students to select books and teachers modelling reading for enjoyment.

Planning for 2026 year:

Writing

Target students in the year 5 cohort and support them with making progress in their writing.
Maintain a focus using e-asTTle assessments. Plan writing lessons and units using data.
Investigate and invest in professional writing PLD
Provide purposeful, real-world contexts for students, such as competitions, community letters, and reflective journals.
Continue with the "mechanics" of teaching literacy by consolidating explicit handwriting instruction.
Utilise teacher aides to support BSLA interventions.

Mathematics

Review staffing structure to deliver the Math No Problem programme. Provide support and resource mathematics across the whole school.
Utilise HERO as a tool to develop an understanding of the new curriculum progressions following the New Zealand Curriculum (NZC).
Employ and upskill a math specialist teacher to target students and accelerate math learning outcomes
Upskill new teaching staff (Year 3) in the administration and analysis of PAT assessments.

Reading

Upskill new teaching staff (Year 3) in the administration and analysis of PAT assessments.
Strengthen the partnership between school and home by improving connections with whānau to support structured literacy. Provide specific resources i.e Kluwell for Year 4 students.
Increase learning support by allocating additional hours for teacher aides to work directly with students and classroom teachers.
Evaluate the effectiveness of current literacy tools and environments, including investigating Lexia for Year 5/6. Utilise the library as a resource for getting books in homes.

General

Throughout the year, enhance teacher effectiveness using HERO to track student progress, report formatively to parents and develop knowledge of the new NZC/TMOA.
Throughout the year, maintain effective teacher pedagogy utilising both teacher and student strengths
Complete projects and initiatives that are aligned to BOT and stakeholder strategic aims
Develop systems to identify, track and accelerate student progress (ERO 2025).

Rumaki (Refer separate link)https://docs.google.com/document/d/1F-7KCf25z9fm0nFMxoT7QdaRggFH4IRXLBPLzDZ2a1Q/edit?usp=sharing

HE PŪRONGO TĀTARINGA WHAIHUA - AREA OF VARIANCE REPORT - TE PŪWHĀRIKI 2026-2027

Hai kupu whakataki *Introduction*	*This AOV is divided into two parts: one speaks for the rationale of our key foci for this academic school year. Secondly, our data targets will be aligned with the rationale outlined here in the opening aronga.*	
Ngā Aronga Matua - Focus Areas 2026-2027		***Kōkiri! Action moving forward***
Kia mau, kia ū ***E mārama ai i ngā marautanga hōu o te wā, me ū ki te whakangungu, me ū ki te rātaka o te ia rā*** *To understand the new curriculum changes, PLD and daily classroom routine is critical*	*PĀNGARAU* ***- Stanine Tests are utilised across Tau 3-8. NUMICON assessments prove progression across all tamariki. Data reads a 85% progression rate.*** *- Prioritise and Implement NUMICON across all akomanga in Te Pūwhāriki* *- Ensure the necessary resources are readily available for implementation* *- Ensure the updated PĀNGARAU curriculum objectives are included in teacher planning* *- Ensure the daily planning of Pāngarau is consistent* *- Ensure PAT is applied as standard practice* *- Ensure opportunities for PLD are maximised* *- Provide regular updates of progress and/or concerns in our Hui Pouako* *TE REO MATATINI - TE RANGARANGA Ā TĀ* ***me NGĀ TAUMATA O TE REO*** *- TE REO RANGATIRA* ***ssessments prove progression across all tamariki via HERO. Data reads a 90% progression rate.*** *- Implement TE RANGARANGA Ā TĀ across all akomanga* *- Compare and contrast what our current best model practice is for 'Te Reo ā Waha' to compliment the structured literacy approach of Te Rangaranga ā Tā* *- Continue to prioritise oral language as priority in overall Te Reo Matatini* *- Continue to align all best practice with the new curriculum for TMOA at Te Reo Rangatira* *- Ensure opportunities for PLD are maximised with 'in-class' modelling, guidance and progressive steps to 'feed-forward'*	***Pouako Matua: Whaea Te Ara*** ***Pou Whakangungu: Whaea Rochelle*** • *Whakangungua te whakamātautau PAT mō Maths i te wā e rite ana ki te kura whānui (Tau 5-8)* ***Pouako Matua: Pouako katoa*** ***Pou Whakangungu: Anahera Akuhata & Robyn Hata-Gage (Kia Ata Mai Trust) TBC*** • *Me ū ki ngā rā i whakaritea mō te PLD* • *Me taunga haere ki ngā Tūārere e tika ana te whakahāngai ki ngā Tau 0-8*

Kia mau, kia ū **E rangatira ai te ako, me Māori te titiro, me Māori te horopaki whakaako, me Māori te marautanga.** *For learning to be at a high standard, the perspective needs to be Māori, the context needs to be Māori and the curriculum needs to be Māori.*	*MARAUTANGA MĀORI: BEST PRACTICE PHILOSOPHY CULTURALLY BASED. STRENGTHS BASED.* *- Continue to include **Wānanga (EOTC)** as a core method of learning - Toro atu ki ngā mātanga ā iwi, ā hapori e tika ai te whakairihanga kōrero mō te mahere marautanga o Te Pūwhāriki; kia tūturu, kia pūmau.*	**Mātauranga Māori i Te Pūwhāriki** • *Mātauranga Māori remains steadfast as a core principle in the pedagogy of Te Pūwhāriki* • *Mātauranga Māori ensures we uphold the principles of Te Tiriti o Waitangi* • *That we ensure Mātauranga Māori is clearly defined in our planning, from classroom to kura management* • *Build and develop further understanding about Mātauranga Māori, dual mediumship, dual partnership and how its' implementation at Te Kura o Maungatapu*
Kia mau, kia ū **E rangatira ai te whēako i te whānuitanga me teh hōhonutanga o te marautanga, ka aro ki te pakirehua o te Pūtaiao me te Hangarau (STEAM)** *To enable students to gain a broad and deep understanding of the curriculum, with a focus on inquiry in Science and Technology (STEAM).*	***PŪTAIAO & HANGARAU (STEAM/Technology)*** *- Planning is created and consistent with an overall inquiry that is current and relevant to our learning environment* *- PLD opportunities are further investigated and teaching partnerships with Jo Naera are clearly planned into each term* *- Opportunities for practical applied Technology are provided for Raukura Tau 7-8*	**Mātauranga Māori i Te Pūwhāriki** - *Evidence of opportunities provided via HERO (Ngā hua o taku akoranga)* - *EOTC experiences* - *OTJ*
Kia mau, kia ū **E ora pai ai te whakawhanake i te hauora tamariki, me uru rātau ki roto ki ngā āheinga ka taea (Hākinakina)** *To ensure children's wellbeing is positively developed, they should participate in the opportunities available and record their learning as a sense of achievement and pride.*	***HAUORANGA/HĀKINAKINA (Wellbeing, Sport & Fitness)*** *- Wellbeing and Sports opportunities are included in the curriculum for Raukura Tau 7-8* *- Wellbeing and Sports are prioritised as part our holistic learning pedagogy*	**Mātauranga Māori i Te Pūwhāriki** - *Register to various sports codes* - *Active engagement is evdient* - *Personal learning journals*