

PARAPARAUMU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	2949
Principal:	Steve Caldwell
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Accountant / Service Provider:	Davidson Dickson Ltd

PARAPARAUMU SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Paraparaumu 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.

Emma Kate, Matson

Full Name of Presiding Member

Steven Caldwell

Full Name of Principal

Signature of Presiding Member

Signature of Principal

Date:

26/05/2026.

Date:

26/5/26

Paraparaumu School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	3,344,361	3,257,501	3,205,050
Locally Raised Funds	3	88,659	60,000	152,487
Interest		20,174	25,000	32,625
Total Revenue		3,453,194	3,342,501	3,390,162
Expense				
Locally Raised Funds	3	45,579	30,000	118,744
Learning Resources	4	2,540,136	2,452,700	2,425,493
Administration	5	173,617	162,379	160,084
Interest		857	1,000	1,111
Property	6	635,269	690,210	671,873
Loss on Disposal of Property, Plant and Equipment		3,915	-	5,259
Total Expense		3,399,373	3,336,289	3,382,564
Net Surplus / (Deficit) for the year		53,821	6,212	7,598
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		53,821	6,212	7,598

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

Paraparaumu 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		881,021	881,021	828,927
Total comprehensive revenue and expense for the year		53,821	6,212	7,598
Distributions to the Ministry of Education		(10,030)	-	-
Contribution - Furniture and Equipment Grant		-	-	44,496
Equity at 31 December		924,812	887,233	881,021
Accumulated comprehensive revenue and expense		924,812	887,233	881,021
Equity at 31 December		924,812	887,233	881,021

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.

Paraparaumu 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	475,442	351,262	529,120
Accounts Receivable	8	223,846	160,000	182,139
GST Receivable		3,566	15,000	-
Prepayments		3,105	1,000	876
Inventories	9	1,270	1,000	3,153
Investments	10	347,811	338,391	338,391
Funds Receivable for Capital Works Projects	15	10,714	-	14,272
		<u>1,065,754</u>	<u>866,653</u>	<u>1,067,951</u>
Current Liabilities				
GST Payable		-	5,000	2,525
Accounts Payable	12	280,851	229,337	262,925
Provision for Cyclical Maintenance	13	26,668	-	70,121
Finance Lease Liability	14	5,440	11,690	6,690
Funds held for Capital Works Projects	15	107,389	-	159,056
		<u>420,348</u>	<u>246,027</u>	<u>501,317</u>
Working Capital Surplus/(Deficit)		645,406	620,626	566,634
Non-current Assets				
Property, Plant and Equipment	11	308,155	279,154	320,654
		<u>308,155</u>	<u>279,154</u>	<u>320,654</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	25,774	12,547	2,547
Finance Lease Liability	14	2,975	-	3,720
		<u>28,749</u>	<u>12,547</u>	<u>6,267</u>
Net Assets		<u>924,812</u>	<u>887,233</u>	<u>881,021</u>
Equity		<u>924,812</u>	<u>887,233</u>	<u>881,021</u>

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

Paraparaumu 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		914,051	932,053	880,953
Locally Raised Funds		89,357	60,000	134,818
Goods and Services Tax (net)		(6,091)	5,000	12,062
Payments to Employees		(601,745)	(571,065)	(571,230)
Payments to Suppliers		(338,330)	(326,753)	(391,710)
Interest Paid		(857)	(1,000)	(1,111)
Interest Received		21,703	25,000	32,767
Net cash from/(to) Operating Activities		78,088	123,235	96,549
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(52,956)	(39,913)	(31,719)
Purchase of Investments		(9,420)	(10,391)	(10,798)
Net cash from/(to) Investing Activities		(62,376)	(50,304)	(42,517)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	44,496
Distributions to Ministry of Education		(10,030)	-	-
Finance Lease Payments		(11,251)	1,234	(6,263)
Funds Administered on Behalf of Other Parties		(48,109)	-	182,081
Net cash from/(to) Financing Activities		(69,390)	1,234	220,314
Net increase/(decrease) in cash and cash equivalents		(53,678)	74,165	274,346
Cash and cash equivalents at the beginning of the year	7	529,120	277,097	254,774
Cash and cash equivalents at the end of the year	7	475,442	351,262	529,120

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.

Paraparaumu School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Board-owned Buildings	50 years
Furniture and Equipment	5-14 years
Information and Communication Technology	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

m) Revenue Received in Advance

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

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.

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) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.

p) 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.

q) 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.

r) 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.

s) 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.

t) Budget Figures

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

u) 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	941,687	857,501	887,538
Teachers' Salaries Grants	1,987,029	1,900,000	1,859,125
Use of Land and Buildings Grants	415,645	500,000	458,387
	<u>3,344,361</u>	<u>3,257,501</u>	<u>3,205,050</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	11,317	4,000	22,630
Fees for Extra Curricular Activities	46,572	34,000	92,875
Trading	3,981	-	3,986
Fundraising and Community Grants	14,791	12,000	31,633
Other Revenue	11,998	10,000	1,363
	<u>88,659</u>	<u>60,000</u>	<u>152,487</u>
Expense			
Extra Curricular Activities Costs	37,950	30,000	116,300
Trading	5,583	-	2,444
Fundraising and Community Grant Costs	2,046	-	-
	<u>45,579</u>	<u>30,000</u>	<u>118,744</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>43,080</u>	<u>30,000</u>	<u>33,743</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	70,182	81,300	75,741
Information and Communication Technology	10,019	-	14,597
Employee Benefits - Salaries	2,365,864	2,280,200	2,224,904
Staff Development	17,350	16,000	30,050
Depreciation	75,394	75,000	78,799
Other Learning Resources	1,327	200	1,402
	<u>2,540,136</u>	<u>2,452,700</u>	<u>2,425,493</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	8,580	8,000	8,250
Board Fees and Expenses	15,363	13,900	10,623
Intervention Expenses	-	-	-
Operating Leases	960	1,000	960
Other Administration Expenses	21,187	23,650	19,259
Employee Benefits - Salaries	115,580	103,865	109,190
Insurance	4,655	4,264	4,603
Service Providers, Contractors and Consultancy	7,292	7,700	7,199
	<u>173,617</u>	<u>162,379</u>	<u>160,084</u>

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	4,500	4,000	3,884
Cyclical Maintenance	514	10,000	9,639
Heat, Light and Water	15,882	16,417	13,600
Rates	5,579	4,500	4,766
Repairs and Maintenance	38,435	40,793	43,537
Use of Land and Buildings	415,645	500,000	458,387
Employee Benefits - Salaries	114,740	87,000	105,324
Other Property Expenses	39,974	27,500	32,736
	<u>635,269</u>	<u>690,210</u>	<u>671,873</u>

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

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	475,442	351,262	529,120
Cash and cash equivalents for Statement of Cash Flows	<u>475,442</u>	<u>351,262</u>	<u>529,120</u>

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

Of the \$475,442 Cash and Cash Equivalents, \$107,389 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2026 on Crown owned school buildings.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	247	-	945
Receivables from the Ministry of Education	24,144	-	1,106
Interest Receivable	2,602	-	4,131
Teacher Salaries Grant Receivable	196,853	160,000	175,957
	<u>223,846</u>	<u>160,000</u>	<u>182,139</u>
Receivables from Exchange Transactions	2,849	-	5,076
Receivables from Non-Exchange Transactions	220,997	160,000	177,063
	<u>223,846</u>	<u>160,000</u>	<u>182,139</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Stationery	750	1,000	2,442
School Uniforms	520	-	711
	<u>1,270</u>	<u>1,000</u>	<u>3,153</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	347,811	338,391	338,391
Total Investments	<u>347,811</u>	<u>338,391</u>	<u>338,391</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	25,627	-	-	-	(931)	24,696
Furniture and Equipment	204,988	60,230	(3,915)	-	(39,687)	221,616
Information and Communication Technology	70,470	2,187	-	-	(27,217)	45,440
Leased Assets	8,849	4,393	-	-	(6,219)	7,023
Library Resources	10,720	-	-	-	(1,340)	9,380
	320,654	66,810	(3,915)	-	(75,394)	308,155

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	46,529	(21,833)	24,696	46,529	(20,902)	25,627
Furniture and Equipment	513,426	(291,810)	221,616	468,599	(263,611)	204,988
Information and Communication Technology	238,167	(192,727)	45,440	225,657	(155,187)	70,470
Leased Assets	24,678	(17,655)	7,023	22,876	(14,027)	8,849
Library Resources	40,667	(31,287)	9,380	40,667	(29,947)	10,720
	863,467	(555,312)	308,155	804,328	(483,674)	320,654

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	21,871	46,337	31,581
Accruals	7,580	8,000	8,250
Employee Entitlements - Salaries	227,407	165,000	197,173
Employee Entitlements - Leave Accrual	23,993	10,000	25,921
	280,851	229,337	262,925
Payables for Exchange Transactions	280,851	229,337	262,925
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	280,851	229,337	262,925

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	72,668	63,029	63,029
Increase to the Provision During the Year	11,884	10,000	9,639
Use of the Provision During the Year	(20,740)	-	-
Other Adjustments	(11,371)	-	-
Provision at the End of the Year	<u>52,441</u>	<u>73,029</u>	<u>72,668</u>
Cyclical Maintenance - Current	26,668	-	70,121
Cyclical Maintenance - Non current	25,774	12,547	2,547
	<u>52,442</u>	<u>12,547</u>	<u>72,668</u>

Per the cyclical maintenance schedule, the School is next expected to undertake partial painting during 2026. This plan is based on the schools 10 Year Property plan provided by the Moe approved external property consultant.

14. Finance Lease Liability

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	4,584	-	7,537
Later than One Year and no Later than Five Years	708	-	4,390
Future Finance Charges	(799)	-	(1,517)
	<u>4,493</u>	<u>-</u>	<u>10,410</u>
Represented by			
Finance lease liability - Current	5,440	11,690	6,690
Finance lease liability - Non current	2,975	-	3,720
	<u>8,415</u>	<u>11,690</u>	<u>10,410</u>

15. Funds Held for Capital Works Projects

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

2025	Project	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$	
	Upgrade toilets	253555	(14,272)	7,948	(3,706)	10,030	-
	Boundary fence	247826	70,000	-	(52,067)	-	17,933
	Window cladding/ Asbestos	250042	94,466	77,461	(174,297)	-	(2,370)
	Asbestos		(5,410)	87,500	(175)	-	81,915
	Electrical switchboard	253552	-	7,000	(8,455)	-	(1,455)
	Hall toilets	253555	-	-	(6,889)	-	(6,889)
	Roof upgrade	253550	-	14,000	(6,459)	-	7,541
	Totals		144,784	193,909	(252,048)	10,030	96,675

Represented by:

Funds Held on Behalf of the Ministry of Education	107,389
Funds Receivable from the Ministry of Education	(10,714)

Upgrade of Toilets Refurbishment costs exceeded Ministry funding, and therefore, the Board provided \$10,030 of funding to complete and close out the project from retained surpluses. The \$10,030 was treated as a donation to the Ministry of Education via a distribution through equity.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Upgrade toilets	(37,296)	45,261	(22,237)	-	(14,272)
Boundary Fence	-	70,000	-	-	70,000
Window cladding/Asbestos	-	120,750	(31,694)	-	89,056
Totals	(37,296)	236,011	(53,931)	-	144,784

Represented by:

Funds Held on Behalf of the Ministry of Education	159,056
Funds Receivable from the Ministry of Education	(14,272)

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	1,290	2,780
<i>Leadership Team</i> Remuneration Full-time equivalent members	429,545 3	406,027 3
Total key management personnel remuneration	<u>430,835</u>	<u>408,807</u>

There are 7 members of the Board excluding the Principal. The Board has held 6 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 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	5-10	0-5
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	4	2
110-120	1	2
120-130	3	2
	<u>8</u>	<u>6</u>

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$291,265 as listed below (2023:\$291,265) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Boundary fence	43,197
Hall toilet upgrade	235,991
Roof upgrade	11,429
Switchboard	948
Window cladding / Asbestos	104,681
Total	<u>396,246</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15. The board have committed \$40,366 towards the toilet project and \$3,097 towards the window cladding project.

(b) Operating Commitments

As at 31 December 2025, the Board had entered into the following operating leases:

(a) operating lease of a Vistab Machine;

	2025 Actual	2024 Actual
	\$	\$
No later than One Year	960	540
Later than One Year	1,920	-
Later than Five Years	-	-
	<u>2,880</u>	<u>540</u>

The total lease payments incurred during the period were \$960 (2024: \$540).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	475,442	351,262	529,120
Receivables	223,846	160,000	182,139
Investments - Term Deposits	347,811	338,391	338,391
Total financial assets measured at amortised cost	<u>1,047,099</u>	<u>849,653</u>	<u>1,049,650</u>

Financial liabilities measured at amortised cost

Payables	280,851	229,337	262,925
Finance Leases	8,415	11,690	10,410
Total financial liabilities measured at amortised cost	<u>289,266</u>	<u>241,027</u>	<u>273,335</u>

22. Events After Balance Date

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

23. Comparatives

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

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Paraparaumu School Board:

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

02/03/2026

To whom it may concern

Kiwisport funding amount \$5178.00

This letter is to confirm that the full amount of Kiwi sport funding for 2025 was used for swimming lessons in the junior school.

Steven Caldwell

Principal

Paraparaumu School

“Learners today...Leaders tomorrow”

“Tae tauira mai...Haere rangatira atu”

2025 Analysis of Variance

Paraparaumu School Student Achievement Target 1 2025: Key Area Writing.

<p>Strategic Goal:</p> <p>1. Learning: Every student is supported to become a lifelong learner with the motivation and purpose to achieve personal excellence.</p>	<p>Curriculum Area</p> <p>Writing</p>	<p>Target</p> <p>Target 1 is to reduce the number of students Working Towards expected curriculum levels in writing by a minimum of 75 students and move them into the At or Above stages.</p>
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<p>Baseline data (evidence):</p> <p>Overall Teacher Judgment data for 2024 shows that between our June OTJ assessment point and our December OTJ assessment point we moved 25% or 69 students out of the Working Towards category into the At or Above categories.</p>

Actions	Outcomes	Target Achieved	Target not achieved. Reasons for Variance	Evaluation
<p>Principal will meet with Ian Stevens to develop a PLD plan for 2025.</p> <p>Barometer checks will occur for each classroom to ensure PLD that has happened is further embedded.</p> <p>Ian will provide guidance/support on the implementation of the new maths curriculum.</p>	<p>Our time 1 testing revealed that we had;</p> <p>153 or 62.7% of students in the working towards category.</p> <p>44 or 18% of students in the At category</p> <p>8 or 3.3% of students in the Above category</p>	<p>Based on the data outcomes we have achieved this target</p>	<p>N/A</p>	<p>We are pleased with the results. Re looking at our moderating processes and sharing best practice was very effective.</p> <p>Ian Stevens barometer checks were also very helpful with trouble shooting issues that teachers were encountering.</p>

<p>Principal will present to the Board summary student progress reports based on our assessment tools. These will occur in the middle of the year and the end of the year, or in line with the school assessment schedule.</p> <p>Junior syndicate, years 0-3 will continue working together to ensure consistent application of the structured literacy strategies from their work with Liz Kane in 2023.</p> <p>To conduct an investigation into our writing data to get an in depth picture of our results</p> <p>Conduct in depth school wide moderation on our student writing samples using the e-asTTle writing rubriks.</p>	<p>Our time two testing revealed that we had;</p> <p>88 or 36.1% of our students in the working towards category.</p> <p>116 or 47.5% of our students in our At category</p> <p>21 or 8.6% of our students in the Above category.</p> <p>This data shows we have moved 35.1% of 85 students out of the working towards category and into the At or Above categories.</p>			
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Paraparaumu School Student Achievement Target 2 2025: Key Area Writing

<p>Strategic Goal:</p> <p>1. Learning: Every student is supported to become a lifelong learner with the motivation and purpose to achieve personal excellence.</p>	<p>Curriculum Area</p> <p>Curriculum</p>	<p>Target</p> <p>Target 2 is to reduce the number of Māori students Working Towards expected curriculum levels in writing by a minimum of 28 students and move them into the At or Above stages.</p>
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<p>Baseline data (evidence):</p> <p>Overall Teacher Judgment data for 2024 shows that between our June OTJ assessment point and our December OTJ assessment point we moved 22% or 22 students out of the Working Towards category into the At or Above categories</p>
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Actions	Outcomes	Target achieved	Target not achieved. Reasons for variance	Evaluation
<p>Principal will meet with Ian Stevens to develop a PLD plan for 2025.</p> <p>Barometer checks will occur for each classroom to ensure PLD that has happened is further embedded.</p> <p>Ian will provide guidance/support on the implementation of the new maths curriculum</p>	<p>Our time 1 testing revealed that we had;</p> <p>59 or 62.1% of students in the working towards category.</p> <p>18 or 18.9% of students in the At category</p> <p>1 or 1.1% of students in the Above category</p>	<p>Based on the data outcomes we have achieved this target</p>	<p>N/A</p>	<p>We are pleased with the results. Re looking at our moderating processes and sharing best practice was very effective.</p> <p>Ian Stevens barometer checks were also very helpful with trouble shooting issues that teachers were encountering.</p>

<p>Principal will present to the Board summary student progress reports based on our assessment tools. These will occur in the middle of the year and the end of the year, or in line with the school assessment schedule.</p> <p>Junior syndicate, years 0-3 will continue working together to ensure consistent application of the structured literacy strategies from their work with Liz Kane in 2023.</p> <p>To conduct an investigation into our writing data to get an in depth picture of our results</p> <p>Conduct in depth school wide moderation on our student writing samples using the e-asTTle writing rubriks.</p>	<p>Our time two testing revealed that we had;</p> <p>40 or 38% of our students in the working towards category.</p> <p>44.2 or 42% of our students in our At category</p> <p>6 or 6.3% of our students in the Above category.</p> <p>This data shows we have moved 31% of 29 students out of the working towards category and into the At or Above categories.</p>			
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Evaluation of Student Achievement.

Overall Teacher Judgements in Student Achievement 2025.

NB: Overall teacher judgements (OTJs) are developed by teachers to measure student achievement. They are constructed using more than one source of information and/or data. At Paraparaumu school, teachers use three main sources to arrive at an OTJ for a student. The sources we use are. 1. Standardised test. 2. Classroom teacher developed assessment tools and processes. These may vary from class to class. 3. Teacher overall knowledge of the students as learners.

Teaching staff formally construct OTJs twice a year. First time, or point one, is for the Student Led Conferences. The second time, or point two, is for the end of year written report. The following data compares the data gathered at point one with data gathered at point 2. This allows us to gage progress made. This data compares overall student progress. Teachers have access to progress at each year level so they can see what achievement patterns are happening for them.

Maths. All students

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
<u>Point One June</u>	19.7% (58)	47.3% (139)	27.2% (80)	5.8% (17)
<u>Point 2 December</u>	11.2% (33)	26.5% (78)	49.7% (146)	12.6% (37)
<u>Increase/Decrease</u>	-8.5% (25)	-20.8% (61)	+22.5% (66)	+6.8% (20)

Maths Maori Students

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	18.8% (18)	46.9% (45)	31.3% (30)	3.1% (3)
Point 2 December	10.4% (10)	34.4% (33)	46.9% (45)	8.3% (8)
<u>Increase/Decrease</u>	-8.4% (8)	-12.5% (12)	+15.6% (15)	+5.2% (5)

Maths European (Pakeha)

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	18.7% (41)	48.9% (107)	25.6% (56)	6.8% (15)
Point 2 December	11% (24)	25.1% (55)	50.2% (110)	13.7% (30)
<u>Increase/Decrease</u>	-7.7% (17)	-23.5% (52)	+ 24.6% (54)	+6.9% (15)

Maths Female

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
<u>Point One June</u>	25.8 (39)	47% (71)	26.5% (40)	0.7% (1)
<u>Point 2 December</u>	12.6% (19)	33.8% (51)	45.7% (69)	7.9% (12)
<u>Increase/Decrease</u>	-13.2% (20)	-13.2% (20)	-19.2% (29)	+8.6% (11)

Maths Male

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
<u>Point One June</u>	13.3% (19)	47.6% (74)	28% (52)	11.2% (14)
<u>Point 2 December</u>	9.4% (14)	18.9% (27)	53.8% (77)	17.5% (25)
<u>Increase/Decrease</u>	-3.9% (5)	-28.7% (47)	+25.8% (25)	+6.3% (11)

Writing. All students

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	16% (39)	62.7% (153)	18% (44)	+3.3% (8)
Point 2 December	7.8% (19)	36.1% (88)	47.5% (116)	8.6% (21)
<u>Increase/Decrease</u>	<u>-8.2% (20)</u>	<u>-26.6% (54)</u>	<u>+29.5% (72)</u>	<u>+5.3% (13)</u>

Writing Maori Students

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	17.9% (17)	62.1% (59)	18.9% (18)	1.1% (1)
Point 2 December	9.5% (9)	40% (38)	44.2% (42)	6.3% (6)
<u>Increase/Decrease</u>	<u>-8.4% (8)</u>	<u>-22.1% (21)</u>	<u>+25.3% (24)</u>	<u>+5.2% (5)</u>

Writing European (Pakeha)

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	16.4% (36)	62.6% (137)	16.4% (36)	4.6% (10)
Point 2 December	8.7% (19)	33.8% (74)	46.6% (102)	11% (24)
<u>Increase/Decrease</u>	<u>-7.7% (17)</u>	<u>-28.8% (63)</u>	<u>+30.2% (66)</u>	<u>+6.4% (14)</u>

Writing Female

NB The numbers in brackets are actual numbers of students. Need Point 2 data done point one

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	13.3% (16)	58.3% (70)	22.5% (27)	5.8% (7)
Point 2 December	5% (6)	33.3% (40)	50% (60)	11.7% (14)
<u>Increase/Decrease</u>	<u>-8.3% (10)</u>	<u>-25% (30)</u>	<u>+27.5% (33)</u>	<u>+5.9% (7)</u>

Writing Male

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	19.7% (28)	62% (88)	16.9% (24)	1.4% (2)
Point 2 December	12.7% (18)	34.5% (49)	46.5% (66)	6.3% (9)
<u>Increase/Decrease</u>	-5% (10)	-27.5% (39)	+29.6% (42)	+4.9% (7)

Reading. All students

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	13.3% (39)	47.4% (139)	28% (82)	11.3% (33)
Point 2 December	7.5% (22)	27.3% (80)	49.2% (151)	16% (47)
<u>Increase/Decrease</u>	-5.8% (17)	-20.1% (59)	+21.2% (69)	+4.7% (14)

Reading Maori Students

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
<u>Point One June</u>	13.7% (13)	51.6% (49)	29.5% (28)	5.3% (5)
<u>Point 2 December</u>	9.5% (9)	32.6% (31)	48.4% (46)	9.5% (9)
<u>Increase/Decrease</u>	-4.2% (4)	-19% (18)	+18.9% (18)	+4.2% (4)

Reading European (Pakeha)

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
<u>Point One June</u>	12.3% (27)	47.9% (105)	26.9% (59)	12.8% (28)
<u>Point 2 December</u>	8.7% (19)	25.6% (56)	48.9% (107)	16.9% (37)
<u>Increase/Decrease</u>	-3.6% (8)	-22.4% (49)	+22% (48)	+4.1% (9)

Reading Female

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	11.3% (17)	45.7% (69)	30.5% (46)	12.6% (19)
Point 2 December	6% (9)	26.5% (40)	51% (77)	16.6% (25)
<u>Increase/Decrease</u>	-5.3% (8)	-19.2% (29)	+20.5% (31)	+1% (6)

Reading Male

NB The numbers in brackets are actual numbers of students.

<u>Time</u>	<u>Well below</u>	<u>Working towards</u>	<u>At</u>	<u>Above</u>
Point One June	15.5% (22)	49.3% (70)	25.4% (36)	9.9% (14)
Point 2 December	9.2% (13)	28.2% (40)	47.2% (67)	15.5% (22)
<u>Increase/Decrease</u>	+6.3% (9)	-21.1% (30)	+21.8% (31)	+5.6% (8)

Evaluation

Writing

Our end of year data shows we have had good numbers of all students progressing from one stage to the next, ie well below, working towards at and above expected curriculum levels. The majority of all students were achieving at or above by the end of 2025.

Comparisons between Māori and Pakeha students show slightly higher levels or progress for Pakeha students. The majority of Pakeha students are working at or above expected curriculum levels. For Māori students this figure is just over 50% which is an increase from last year where Māori students were under 50%.

Comparisons between male and female students show higher levels of progress for female students. The majority of female students are working at or above expected curriculum levels. The majority of male students are now achieving at and above. This is a change from 2024 where this figure was just under half.

Female students are our highest achieving cohort in writing.

Recommendations for 2026

- Continue the implementation of Liz Kane's structured literacy programme.
- Continue the implementation of Te Reo Māori structured literacy in Te Whānau Kōtuku our Māori Bi lingual classes.
- Analysing of individual classroom data by teachers to ascertain gaps and the next steps in student learning.
- Using the new English curriculum to structure writing programmes and ensure coverage of concepts is occurring.
- Trial the SMART tool in selected classes.

Reading

Our end of year data shows we have had very good numbers of all students progressing from one stage to the next, ie well below, working towards at and above expected curriculum levels. The majority of all students were achieving at or above by the end of 2025.

Comparisons between Māori and Pakeha students show higher levels or progress for Pakeha students. The majority of Pakeha and Māori students are working at or above expected curriculum levels.

Comparisons between male and female students show slightly higher levels of progress for female students. The gap in achievement between male and female has closed when compared to 2024 data. The majority of male and female students are working at or above expected curriculum levels.

Female students are our highest achieving cohort in reading.

Recommendations for 2026

- Continue the implementation of Liz Kane's structured literacy programme.
- Continue the implementation of Te Reo Māori structured literacy in Te Whānau Kōtuku our Māori Bi lingual classes.
- Analysing of individual classroom data by teachers to ascertain gaps and the next steps in student learning.
- Using the new English curriculum to structure Reading programmes and ensure coverage of concepts is occurring.
- Use PAT Comprehension and vocabulary tests to gather assessment data on student achievement.
- Trial the SMART tool in selected classes.

Mathematics

Our end of year data shows we have had very good numbers of all students progressing from one stage to the next, ie well below, working towards at and above expected curriculum levels. The majority of all students were achieving at or above by the end of 2025.

Comparisons between Māori and Pakeha students show higher levels or progress for Pakeha students. The majority of Pakeha and Māori students are working at or above expected curriculum levels.

Comparisons between male and female students show higher levels of progress for male students, which is a change from 2024. There are more males represented in the at and above category. The majority of male and female students are working at or above expected curriculum levels.

Male students are our highest achieving cohort in maths.

Recommendations for 2026

- Continue to use Ian Steven's maths check sheets to track student progress and to identify next learning steps
- Participate in the Southern Ka Hui Ako Ministry provided maths curriculum PLD.
- Analysing of individual classroom data by teachers to ascertain gaps and the next steps in student learning.
- Using the new mathematics curriculum to structure maths programmes and ensure coverage of concepts is occurring.
- Use maths PATs to gather assessment data on student achievement.
- Trial the SMART tool in selected classes.

Shifts in achievement from 2024.

We continue to have good progress of students from one stage to the next within the school academic year. Other shifts in our data from 2024 include;

- The majority of male students are now achieving at and above in writing. This is a change from 2024 where this figure was just under half.
- In writing Māori students have just over 50% achieving at and above, which is an increase from last year where this figure was under 50%.
- The gap in Reading achievement between male and female has closed when compared to 2024 data.
- Comparisons between male and female students in mathematics show higher levels of progress for male students, which is a change from 2024.

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