

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	2005
Principal:	Brian Martin
School Address:	Wira Street, Te Kauwhata
School Postal Address:	P O Box 46, Te Kauwhata, 3741
School Phone:	07 826 3564
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Accountant / Service Provider:

**Solutions
Services** 
Collaborative School Administration

TE KAUWHATA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Te Kauwhata Primary 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.

Graham Makoa

Full Name of Presiding Member



Signature of Presiding Member

13/05/26

Date:

Brian Martin

Full Name of Principal



Signature of Principal

11/5/26

Date:

Te Kauwhata Primary School

Members of the Board

For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Graham Mako	Presiding Member	Elected	Sep 2028
Brian Martin	Principal	ex Officio	
Vince Hapi	Mana Whenua Representative	Elected	
Danielle Cassidy	Parent Representative	Elected	Sep 2028
Josh van de Worp	Parent Representative	Elected	Sep 2028
Gerard Thaver	Parent Representative	Elected	Sep 2028
Danielle van Zyl	Staff Representative	Elected	Sep 2028
Michelle Croucher	Presiding Member	Elected	Sep 2025
Theresa Sherrard	Parent Representative	Elected	Sep 2025
Andrew Maunder	Parent Representative	Elected	Sep 2025

Te Kauwhata Primary 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	4,996,017	2,249,845	4,046,507
Locally Raised Funds	3	111,175	103,014	108,368
Interest		9,396	500	17,010
Total Revenue		5,116,588	2,353,359	4,171,885
Expense				
Locally Raised Funds	3	78,315	43,500	77,358
Learning Resources	4	3,425,785	1,872,910	2,708,033
Administration	5	669,998	194,000	570,731
Interest		2,429	-	2,519
Property	6	642,762	206,195	674,731
Loss on Disposal of Property, Plant and Equipment		1,463	-	11,051
Total Expense		4,820,752	2,316,605	4,044,423
Net Surplus for the year		295,836	36,754	127,462
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		295,836	36,754	127,462

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

Te Kauwhata Primary 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		674,439	674,439	546,977
Total comprehensive revenue and expense for the year		295,836	36,754	127,462
Contribution - Furniture and Equipment Grant		20,800	-	-
Equity at 31 December		991,075	711,193	674,439
Accumulated comprehensive revenue and expense		991,075	711,193	674,439
Equity at 31 December		991,075	711,193	674,439

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.



Te Kauwhata Primary School

Statement of Financial Position

As at 31 December 2025

		2025	2025	2024
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	577,391	594,496	547,967
Accounts Receivable	8	337,553	202,720	202,720
GST Receivable		5,119	-	-
Prepayments		50,569	22,337	22,337
Inventories	9	12,379	13,911	13,911
Investments	10	200,000	93,000	93,000
		<u>1,183,011</u>	<u>926,464</u>	<u>879,935</u>
Current Liabilities				
GST Payable		-	6,327	6,327
Accounts Payable	12	390,042	285,631	285,631
Revenue Received in Advance	13	174,572	-	-
Provision for Cyclical Maintenance	14	10,224	9,147	-
Finance Lease Liability	15	24,649	28,744	28,744
Funds held for Capital Works Projects	16	-	200,542	200,542
Funds Held on Behalf of the Te Kahui Ako Cluster	17	-	52,384	52,384
		<u>599,487</u>	<u>582,775</u>	<u>573,628</u>
Working Capital Surplus		583,524	343,689	306,307
Non-current Assets				
Investments	10	-	168	168
Property, Plant and Equipment	11	436,118	409,764	409,764
		<u>436,118</u>	<u>409,932</u>	<u>409,932</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	4,010	12,025	11,397
Finance Lease Liability	15	24,557	30,403	30,403
		<u>28,567</u>	<u>42,428</u>	<u>41,800</u>
Net Assets		<u><u>991,075</u></u>	<u><u>711,193</u></u>	<u><u>674,439</u></u>
Equity		<u><u>991,075</u></u>	<u><u>711,193</u></u>	<u><u>674,439</u></u>

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



Te Kauwhata Primary School

Statement of Cash Flows

For the year ended 31 December 2025

		2025	2025	2024
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,817,066	755,845	1,618,824
Locally Raised Funds		98,973	103,014	96,934
Goods and Services Tax (net)		(11,446)	-	27,884
Payments to Employees		(853,392)	(480,850)	(708,264)
Payments to Suppliers		(546,331)	(331,980)	(789,218)
Interest Paid		(2,429)	-	(2,519)
Interest Received		9,938	500	17,081
Net cash from Operating Activities		512,379	46,529	260,722
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(120,270)	-	(73,909)
Purchase of Investments		(106,832)	-	-
Proceeds from Sale of Investments		-	-	7,000
Net cash (to) Investing Activities		(227,102)	-	(66,909)
Cash flows from Financing Activities				
Furniture and Equipment Grant		20,800	-	-
Finance Lease Payments		(23,727)	-	(16,003)
Funds Administered on Behalf of Other Parties		(252,926)	-	188,132
Net cash (to)/from Financing Activities		(255,853)	-	172,129
Net increase in cash and cash equivalents		29,424	46,529	365,942
Cash and cash equivalents at the beginning of the year	7	547,967	547,967	182,025
Cash and cash equivalents at the end of the year	7	577,391	594,496	547,967

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.



Te Kauwhata Primary School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. 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 22b.

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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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.

1.9. 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.

1.10. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Furniture and Equipment	2-10 years
Information and Communication Technology	2-5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment

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

Non cash generating assets

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

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

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

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

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

1.12. 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.



1.13. Employee Entitlements

Short-term employee entitlements

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

1.14. 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.

1.15. 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.

1.16. 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.

1.17. 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.18. Financial Instruments

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

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



1.19. 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.

1.20. Budget Figures

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

1.21. 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	1,245,476	755,845	1,064,132
Teachers' Salaries Grants	2,498,376	1,494,000	1,936,764
Use of Land and Buildings Grants	432,408	-	466,551
Ka Ora, Ka Ako - Healthy School Lunches Programme	456,799	-	451,759
Attendance Services	344,711	-	124,104
Other Government Grants	18,247	-	3,197
	<u>4,996,017</u>	<u>2,249,845</u>	<u>4,046,507</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	7,867	51,830	4,817
Fees for Extra Curricular Activities	6,888	900	5,907
Trading	30,685	25,000	32,204
Fundraising and Community Grants	17,028	100	1,748
Other Revenue	32,249	25,184	63,692
Transport Revenue	16,458	-	-
	<u>111,175</u>	<u>103,014</u>	<u>108,368</u>
Expense			
Extra Curricular Activities Costs	9,954	8,100	34,964
Trading	38,848	31,500	34,256
Fundraising and Community Grant Costs	9,965	-	-
Other Locally Raised Funds Expenditure	6,854	3,900	4,747
Transport (Local)	12,694	-	3,391
	<u>78,315</u>	<u>43,500</u>	<u>77,358</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>32,860</u>	<u>59,514</u>	<u>31,010</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	99,497	54,610	79,416
Information and Communication Technology	10,497	15,000	9,702
Employee Benefits - Salaries	3,143,386	1,761,000	2,440,701
Staff Development	32,008	20,000	21,124
Depreciation	112,837	-	134,363
Other Learning Resources	27,560	22,300	22,727
	<u>3,425,785</u>	<u>1,872,910</u>	<u>2,708,033</u>

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	9,048	6,600	7,873
Board Fees and Expenses	8,632	7,900	5,572
Operating Leases	-	-	3,999
Legal Fees	-	500	-
Other Administration Expenses	40,930	47,870	72,593
Employee Benefits - Salaries	124,938	115,330	111,125
Insurance	11,835	15,000	11,194
Service Providers, Contractors and Consultancy	1,807	800	3,702
Ka Ora, Ka Ako - Healthy School Lunches Programme	425,660	-	354,673
Attendance Service Expenses	47,148	-	-
	<u>669,998</u>	<u>194,000</u>	<u>570,731</u>



6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	905	-	23,626
Cyclical Maintenance	2,837	9,775	2,667
Heat, Light and Water	25,589	23,000	22,778
Repairs and Maintenance	50,084	49,900	23,988
Use of Land and Buildings	432,408	-	466,551
Employee Benefits - Salaries	104,997	98,520	109,965
Other Property Expenses	25,942	25,000	25,156
	<u>642,762</u>	<u>206,195</u>	<u>674,731</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	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	577,391	594,496	547,967
Cash and cash equivalents for Statement of Cash Flows	<u>577,391</u>	<u>594,496</u>	<u>547,967</u>

Of the \$577,391 Cash and Cash Equivalents, \$174,572 is subject to restrictions for the following reasons:

- \$174,572 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.

8. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	6,842	11,098	11,098
Waikare Transport Network Investment	16,626	168	168
Receivables from the Ministry of Education	44,306	3,045	3,045
Interest Receivable	2,231	2,773	2,773
Banking Staffing Underuse	10,296	-	-
Teacher Salaries Grant Receivable	257,252	185,636	185,636
	<u>337,553</u>	<u>202,720</u>	<u>202,720</u>
Receivables from Exchange Transactions	9,073	13,871	13,871
Receivables from Non-Exchange Transactions	328,480	188,849	188,849
	<u>337,553</u>	<u>202,720</u>	<u>202,720</u>

9. Inventories

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	3,505	1,150	1,150
School Uniforms	8,874	12,761	12,761
	<u>12,379</u>	<u>13,911</u>	<u>13,911</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	200,000	93,000	93,000
Non-current Asset			
Long-term Bank Deposits	-	168	168
Total Investments	<u>200,000</u>	<u>93,168</u>	<u>93,168</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Building Improvements	178,336	-	-	-	(22,876)	155,460
Furniture and Equipment	136,601	56,548	(4,191)	-	(33,798)	155,160
Information and Communication Technology	26,461	26,113	-	-	(19,502)	33,072
Motor Vehicles	-	40,370	-	-	(6,553)	33,817
Leased Assets	60,507	20,384	-	-	(29,130)	51,761
Library Resources	7,859	22	(55)	-	(978)	6,848
	<u>409,764</u>	<u>143,437</u>	<u>(4,246)</u>	<u>-</u>	<u>(112,837)</u>	<u>436,118</u>

The net carrying value of furniture and equipment held under a finance lease is \$51,761 (2024: \$60,507)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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	424,619	(269,159)	155,460	424,619	(246,283)	178,336
Furniture and Equipment	671,180	(516,020)	155,160	624,806	(488,205)	136,601
Information and Communication Technology	235,114	(202,042)	33,072	209,001	(182,540)	26,461
Motor Vehicles	40,370	(6,553)	33,817	-	-	-
Leased Assets	108,718	(56,957)	51,761	88,333	(27,826)	60,507
Library Resources	65,696	(58,848)	6,848	66,101	(58,242)	7,859
	<u>1,545,697</u>	<u>(1,109,579)</u>	<u>436,118</u>	<u>1,412,860</u>	<u>(1,003,096)</u>	<u>409,764</u>

12. Accounts Payable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Creditors	48,075	26,764	26,764
Accruals	31,306	30,600	30,600
Employee Entitlements - Salaries	293,056	216,007	216,007
Employee Entitlements - Leave Accrual	17,605	12,260	12,260
	<u>390,042</u>	<u>285,631</u>	<u>285,631</u>
Payables for Exchange Transactions	390,042	285,631	285,631
	<u>390,042</u>	<u>285,631</u>	<u>285,631</u>

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	174,572	-	-
	<u>174,572</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	11,397	11,397	23,830
Increase to the Provision During the Year	2,837	9,775	2,667
Use of the Provision During the Year	-	-	(15,100)
Provision at the End of the Year	<u>14,234</u>	<u>21,172</u>	<u>11,397</u>
Cyclical Maintenance - Current	10,224	9,147	-
Cyclical Maintenance - Non current	4,010	12,025	11,397
	<u>14,234</u>	<u>21,172</u>	<u>11,397</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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	26,737	30,741	30,741
Later than One Year	26,357	31,957	31,957
Future Finance Charges	(3,888)	(3,551)	(3,551)
	<u>49,206</u>	<u>59,147</u>	<u>59,147</u>
Finance lease liability - Current	24,649	28,744	28,744
Finance lease liability - Non current	24,557	30,403	30,403
	<u>49,206</u>	<u>59,147</u>	<u>59,147</u>

Represented by:

Finance lease liability - Current
Finance lease liability - Non current

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 7, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Roof - 2436172	4,161	-	(4,161)	-	-
5YA Junior Outdoor Learning - 251952	12,490	685	(13,175)	-	-
Exterior Learning Space H, J, K -248282	182,161	119,308	(301,469)	-	-
5YA Roofing: E, F, G, XY Anc1 old new PR Sheds -242706	1,730	-	(1,730)	-	-
Totals	<u>200,542</u>	<u>119,993</u>	<u>(320,535)</u>	<u>-</u>	<u>-</u>



2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions/ Transfers \$	Closing Balances \$
Roof - 2436172	4,161	-	-	-	4,161
Electrical Load - 244586	(649)	649	-	-	-
Drainage Project -245283	1,550	6,497	(8,047)	-	-
New Door, Storage, Electrical -243567	-	80,931	(80,931)	-	-
5YA Junior Outdoor Learning - 251952	-	24,165	(11,675)	-	12,490
5YA Replacement Heatpumps, C, K, H -250163	-	16,403	(16,403)	-	-
Exterior Learning Space H, J, K -248282	-	198,136	(15,975)	-	182,161
Repairs to floor Rm11; Landing and stairs Rm 11 & 12-249850	-	6,230	(6,230)	-	-
5YA Roofing: E, F, G, XY Anc1 old new PR Sheds -242706	-	29,430	(27,700)	-	1,730
Totals	5,062	362,441	(166,961)	-	200,542

Represented by:

Funds Held on Behalf of the Ministry of Education

200,542

17. Funds Held on Behalf of the Te Kahui Ako Cluster

Te Kauwhata Primary School is the lead school and holds funds on behalf of the Te Ako Kahui cluster, a group of schools funded by the Ministry of Education to share professional support. In 2025 the Ministry of Education advised that the Kahui Ako COL program would be discontinued from January 2026. The remaining funds will be applied to COL expenses in following years.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	52,384	52,384	53,235
Funds Received from Ministry of Education	22,893	-	81,623
Funds Spent on Behalf of the Cluster	(75,277)	-	(82,474)
Funds Held at Year End	-	52,384	52,384

18. 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.

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,055	3,170
<i>Leadership Team</i>		
Remuneration	346,766	314,671
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	349,821	317,841

There are 5 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance and Property that meet monthly and quarterly respectively. 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	200-210	180-190
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	0-0	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	3.00	1.00
110 -120	4.00	1.00
130 - 140	1.00	-
	<u>8.00</u>	<u>2.00</u>

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

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

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

21. 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.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024: \$333,667).

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)



23. 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	577,391	594,496	547,967
Receivables	337,553	202,720	202,720
Investments - Term Deposits	200,000	93,168	93,168
Total financial assets measured at amortised cost	<u>1,114,944</u>	<u>890,384</u>	<u>843,855</u>

Financial liabilities measured at amortised cost

Payables	390,042	285,631	285,631
Finance Leases	49,206	59,147	59,147
Total financial liabilities measured at amortised cost	<u>439,248</u>	<u>344,778</u>	<u>344,778</u>

24. Events After Balance Date

In 2025 the school began the disposal process of its school owned house at 9 Wiri Street. This disposal is required to take place under the guidelines of the Ministry of Education's Surplus Property Disposal Incentive Scheme (SPDIS). The school received an offer in late 2025. When confirmed and settled in March 2026 the school will receive additional 5YA funding allowance in 2026 in line with the net sale proceeds. This will result in a distribution of equity to the Ministry at that time being the book value of the assets disposed of.



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Te Kauwhata Primary School (the School). The Auditor-General has appointed me, Marilyn Castillo, using the staff and resources of Owen McLeod & Co Limited, to carry out the audit of the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 15 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error.

Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read "Marilyn Castillo". The signature is written in a cursive, flowing style.

Marilyn Castillo
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

Te Kauwhata Primary School (#2005) Statement of Variance - 2025



Our School Values by our Student Leaders in 2025

School Vision and Strategic Aim

'Successful learners in an engaging, inclusive environment'

Strategic Goal 1 -

Deliver accelerated learning outcomes for all students at Te Kauwhata Primary School.

School-wide initiatives aligned with this goal:

- Engage with structured literacy approaches
- Engage with structured mathematics approaches

2025 - Data Analysis

The 2023 and 2024 Overall Teacher Judgements (OTJs) in this document were based on Te Kauwhata Primary School's learning progressions, the New Zealand Curriculum (2007), and our curriculum and achievement plan. Teachers formed OTJs at the end of each year using a range of evidence, including progress indicators, conversations with students, teacher observations, and standardised assessment data. Student progress was reported using the descriptors Well Below, Below, At, and Above in relation to the New Zealand Curriculum.

In 2025, Te Kauwhata Primary School implemented the refreshed English and Mathematics curricula. Overall Teacher Judgements in reading, writing, mathematics, and oral language were informed by multiple sources of evidence, including standardised assessments, conversations with students, teacher observations, and students' learning in relation to the refreshed curriculum in classroom programmes. Progress was reported using the Ministry of Education descriptors introduced in 2025: Needs Support, Progressing Towards, Proficient, and Exceeding. These descriptors will be updated in 2026 to reflect the revised progress descriptors released by the Ministry of Education in December 2025.

As the Learning Languages curriculum area is currently under review, existing school progressions in Te Reo Māori were used to form Overall Teacher Judgements. These judgements were based on conversations with students, teacher observations, and

evidence of students' learning in the classroom. Te Reo Māori is a taonga within our school community, and we remain committed to promoting and normalising the use of Te Reo Māori across our school, now and into the future.

Summary of Students' Learning - 2025

Reading (Against Refreshed Curriculum)				Writing (Against Refreshed Curriculum)				Maths (Against Refreshed Curriculum)			
At or above - %age (number) Shaded red below 50% Shaded yellow below 60% Shaded blue above 75%				At or above - %age (number) Shaded red below 50% Shaded yellow below 60% Shaded blue above 75%				At or above - %age (number) Shaded red below 50% Shaded yellow below 60% Shaded blue above 75%			
	2023	2024	2025		2023	2024	2025		2023	2024	2025
All	210/311 67.5%	232 / 362 64.1%	273 / 402 67.9%	All	187 /311 60.1%	209 / 362 57.8%	239 / 402 59.5%	All	205/ 311 65.9%	242 / 362 66.9%	235 / 402 58.5%
Boys	101/161 62.7%	116 /189 61.4%	133 /211 63%	Boys	84/161 52.2%	95/189 50.3%	102 /211 48.3%	Boys	109/161 67.7%	127/189 67.1%	116/211 55%
Girls	109/150 72.7%	116 /173 67.1%	140 / 191 73.3%	Girls	103/150 68.7%	114/173 65.8%	137 / 191 71.7%	Girls	96/150 64%	115/173 66.5%	119 / 191 62.3%
NZE	90/114 78.9%	80/ 105 76.2%	78 / 101 77.2%	NZE	83/ 114 72.9%	68/105 64.8%	69 / 101 68.3%	NZE	92/114 80.7%	80/105 76.2%	62 / 101 61.4%
NZM	79/130 60.8%	92 /168 54.8	101 / 180 56.1%	NZM	66/130 50.8%	86/168 51.2%	76 / 180 42.2%	NZM	75/130 57.7%	94/168 55.9%	86 / 180 47.8%
Pacific Learners	21/29 72.4%	23/35 65.7%	36 / 49 73.5%	Pacific Learners	18/29 62.1%	18 /35 51.4%	33 / 49 67.3%	Pacific Learners	21/29 72.4%	25/35 71.4%	30 / 49 61.2%
Other / MELAA / Asian		37/54 68.5%	58 / 72 80.5%	Other / MELAA / Asian		37/54 68.5%	61 / 72 84.7%	Other / MELAA / Asian		43/54 79.6%	57 / 72 79.2%
<i>#Note - this table does not include our ORs students.</i>				<i>#Note - this table does not include our ORs students.</i>				<i>#Note - this table does not include our ORs students.</i>			

Te Reo Maaori (Against existing progressions)			
At or above - %age (number) Shaded red below 50% Shaded yellow below 60% Shaded blue above 75%			
	2023	2024	2025
All	150/ 311 48.2%	131/ 362 36.2%	168 / 402 41.7%
Boys	79/ 161 49.1%	63/189 33.3%	84 /211 39.8%
Girls	71/ 150 47.3%	68/173 39.3%	84 / 191 43.9%
NZE	54/ 114 47.4%	27/ 105 25.7%	41 / 101 40.6%
NZM	72/ 130 55.4%	79/168 47%	67 / 180 37.2%
Pacific Learners	10/29 34.5%	10/35 28.6%	24 / 49 48.8%
Other / MELAA / Asian		15/54 27.7%	36 / 72 50%

#Note - this table does not include our ORs students.

Oral Language (Against Refreshed Curriculum)			
At or above - %age (number) Shaded red below 50% Shaded yellow below 60% Shaded blue above 75%			
	2025	2026	2027
All	314 / 402 78.1%		
Boys	155 /211 73.5%		
Girls	159 / 191 83.2%		
NZE	84 / 101 83.2%		
NZM	126 / 180 70%		
Pacific Learners	38 / 49 77.5%		
Other / MELAA / Asian	66 / 72 91.6%		

#Note - this table does not include our ORs students.

Summary of Schoolwide data:

Reading:

In 2025, 67.9% of students achieved at or above the expected curriculum level in reading, showing a small improvement on 2024 and similar performance to 2023. Girls (73.3%) continue to outperform boys (63%). NZ European learners (77.2%) and Pacific learners (73.5%) are achieving well, while NZ Māori learners (56.1%) remain below the school average, indicating a need for continued targeted support. Overall, reading remains a relative strength, with steady achievement across most groups.

Writing:

In 2025, 59.5% of students achieved at or above expectation in writing, which is broadly consistent with previous years but remains below reading outcomes. There is a significant gender disparity, with girls (71.7%) performing well above boys (48.3%). NZ Māori learners (42.2%) are achieving at a lower level than other groups, while Pacific learners (67.3%) and MELAA/Asian learners (84.7%) show strong achievement. Writing continues to be an area requiring focused improvement, particularly for boys and NZ Māori learners.

Maths:

In 2025, 58.5% of students achieved at or above expectation in mathematics, representing a decline from 2024. Boys (55%) and girls (62.3%) show relatively similar outcomes, though both have decreased. NZ European learners (61.4%) remain above the school average, while NZ Māori learners (47.8%) and Pacific learners (61.2%) indicate variability. Mathematics is an identified priority area, with a need to lift overall achievement and address equity gaps, particularly for NZ Māori learners.

Te Reo Māori:

Achievement in Te Reo Māori remains low, with 41.7% of students achieving at or above expected progression in 2025. This represents a slight improvement on 2024 but remains below 2023 levels. Achievement is relatively consistent across boys and girls. Pacific learners (48.8%) and NZ Māori learners (37.2%) show emerging progress, while overall outcomes highlight the ongoing need to strengthen Te Reo Māori provision, teacher capability, and consistency of delivery across the school.

Oral Language:

In 2025, oral language achievement is a clear strength, with 78.1% of students achieving at or above expectation. Girls (83.2%) outperform boys (73.5%), and strong outcomes are evident across all ethnic groups, particularly MELAA/Asian learners (91.6%), NZ European learners (83.2%), and Pacific learners (77.5%). These results reflect effective teaching practices and a strong focus on oral language across the curriculum.

Student Learning - Year 0 - 6

Percentages of students at each descriptor. The numbers in the brackets are the number of students at that descriptor in that year level.

Writing - 2025

Year Group	Number of Students	Needs Support	Progressing Towards	Proficient	Exceeding
Year 0	28	0% (0)	0% (0)	96.4% (27)	3.6% (1)
Year 1	76	0% (0)	39.5% (30)	57.9% (44)	2.6% (2)
Year 2	50	10% (5)	20% (10)	62% (31)	8% (4)
Year 3	70	15.7% (11)	31.4% (22)	52.9% (37)	0% (0)
Year 4	59	23.7% (14)	30.5% (18)	33.8% (20)	12% (7)
Year 5	57	21.1% (12)	21.1% (12)	49.1% (28)	8.7% (5)
Year 6	62	16.1% (10)	30.6% (19)	48.4% (30)	4.9% (3)

#Note - this table does not include our ORs students.

Reflection:

- Writing achievement is strongest in Years 0-2, with almost all students achieving proficient or exceeding and no students needing support in Years 0 and 1
- From Years 3-4, the proportion of students needing support or progressing increases, particularly in Year 4 where fewer than half of the students are proficient or exceeding
- In Years 5-6, around half of the students are proficient, indicating a continued need for targeted support and acceleration in senior writing

Maths 2025

Year Group	Number of Students	Needs Support	Progressing Towards	Proficient	Exceeding
Year 0	28	0% (0)	0% (0)	85.7% (24)	14.3% (4)
Year 1	76	0% (0)	18.4% (14)	77.6% (59)	4% (3)
Year 2	50	2% (1)	34% (17)	62% (31)	2% (1)
Year 3	70	12.8% (9)	42.8% (30)	44.4% (31)	0% (0)
Year 4	59	20.3% (12)	30.5% (18)	39% (23)	10.2% (6)
Year 5	57	14% (8)	43.8% (25)	29.8% (17)	12.4% (7)
Year 6	62	7	26	25	4

#Note - this table does not include our ORs students.

Reflection:

- Junior mathematics outcomes (Years 0-2) are strong, with most students achieving proficient or exceeding and minimal support needs
- In Years 3-4, proficiency levels decline, and a larger group of students sit in the progressing towards category.
- Senior maths (Years 5-6) shows increased variability, with fewer students achieving proficiency and a clear need to strengthen consistency and extension.

Te Reo Maaori 2025

Year Group	Number of Students	Needs Support	Progressing Towards	Proficient	Exceeding
Year 0	28	0% (0)	0% (0)	96.4% (27)	3.6% (1)
Year 1	76	0% (0)	47.4% (36)	52.6% (40)	0% (0)
Year 2	50	2% (1)	32% (16)	66% (33)	0% (0)
Year 3	70	7.1% (5)	32.8% (23)	60.1% (42)	0% (0)
Year 4	59	33.8% (20)	30.5% (18)	35.7% (21)	0% (0)
Year 5	57	80.7% (46)	15.2% (7)	4.1% (4)	0% (0)
Year 6	62	100% (62)	0% (0)	0% (0)	0% (0)

#Note - this table does not include our ORs students.

Reflection:

- Te Reo Māori achievement is strong in Years 0–3, with most students achieving proficient and very low support needs
- From Year 4 onwards, there is a sharp increase in students needing support, particularly in Years 5 and 6
- These results indicate a need to strengthen continuity and progression in Te Reo Māori across the senior school.

Reading 2025

Year Group	Number of Students	Needs Support	Progressing Towards	Proficient	Exceeding
Year 0	28	0% (0)	0% (0)	100% (28)	0% (0)
Year 1	76	0% (0)	35.6% (27)	57.8% (44)	6.6% (5)
Year 2	50	6% (3)	22% (11)	56% (28)	16% (8)
Year 3	70	22.9% (16)	12.8% (9)	42.9% (30)	21.4% (15)
Year 4	59	23.7% (14)	13.6% (8)	47.4% (28)	15.3% (9)
Year 5	57	17.5% (10)	19.3% (11)	45.7% (26)	17.5% (10)
Year 6	62	14.5% (9)	17.7% (11)	64.5% (40)	3.3% (2)

#Note - this table does not include our ORs students.

Reflection:

- Reading achievement is very strong in the junior school, with 100% of Year 0 students proficient and high outcomes maintained in Years 1-2
- In Years 3-5, achievement is more spread across categories, with notable numbers of students both needing support and exceeding expectations
- Year 6 reading results remain largely positive, with most students proficient, though a continued focus on support and extension is required

Oral Language 2025

Year Group	Number of Students	Needs Support	Progressing Towards	Proficient	Exceeding
Year 0	28	0% (0)	0% (0)	96.4% (27)	3.6% (1)
Year 1	76	0% (0)	11.9% (9)	86.8% (66)	1.3% (1)
Year 2	50	4% (2)	16% (8)	80% (40)	0% (0)
Year 3	70	4.3% (3)	27.1% (19)	68.6% (48)	0% (0)
Year 4	59	11.8% (7)	13.6% (8)	74.6% (44)	0% (0)
Year 5	57	17.5% (10)	8.8% (5)	73.7% (42)	0% (0)
Year 6	62	12.9% (8)	14.5% (9)	72.6% (45)	0% (0)

#Note - this table does not include our ORs students.

Reflection:

- Oral language is a school-wide strength, with the majority of students in every year group achieving proficiency.
- Only small proportions of students across the school require support in oral language, particularly in the junior years.
- Very few students are identified as exceeding, suggesting an opportunity to develop greater challenge and extension for high oral language capability.

Summary against delivering equitable learning outcomes for all learners at TKP:

Our overall results for 2025 show the following changes:

- A **3.8%** increase in students achieving at or above the expected curriculum level in **Reading**
- A **1.7%** increase in students achieving at or above the expected curriculum level in **Writing**
- An **8.4%** decrease in students achieving at or above the expected curriculum level in **Mathematics**
- A **4.6%** increase in students achieving at or above the expected curriculum level in **Te Reo Māori**

While we have seen positive growth in Reading, Writing, and Te Reo Māori, there has been a decrease in the percentage of students achieving at or above the expected level in Mathematics. This decline was anticipated following the introduction of the refreshed curriculum. In 2026, our team will continue to implement and refine teaching practices using the revised curriculum documents to ensure students experience a consistent and well-structured approach to Mathematics and English.

It is noteworthy that TKP has experienced significant growth in student enrolments. At the end of 2024, we had 363 students, and by the end of 2025 this had increased to 405 students—an increase of 42 students compared with the previous year.

Despite this growth, we have also seen positive achievement trends across most curriculum areas. In Reading, 41 more students achieved the expected curriculum level from 2024 to 2025. In Writing, there was an increase of 30 students achieving the expected curriculum level from 2024 to 2025. In Mathematics, there were seven fewer students achieving the expected curriculum level from 2024 to 2025. In Te Reo Māori, 33 additional students achieved the expected curriculum level between 2024 and 2025.

Overall, this growth is encouraging, with increased achievement evident in three of the four curriculum areas we monitor. These positive outcomes have been underpinned by our professional learning and development (PLD), particularly in relation to the curriculum refresh and structured literacy. The ongoing development of teachers' pedagogical content knowledge has contributed to improved student achievement and greater numbers of students meeting expected curriculum levels in 2025.

Disparity 2023 - 2025

Reading

Group	2023	2024	2025	Comment
Boys - Girls	10%	5.7%	10.3%	<i>The gender disparity in reading decreased between 2023 and 2024, but has increased between 2024 and 2025.</i>
NZE - Maaori	18.1%	21.4%	21.1%	<i>The disparity in reading increased between 2023 and 2024 for NZE and Maaori but decreased slightly in 2024.</i>

Writing

Group	2023	2024	2025	Comment
Boys - Girls	16.5%	15.5%	23.4%	<i>The gender disparity in writing decreased between 2023 and 2024, but has increased between 2024 and 2025.</i>
NZE - Maaori	22.1%	13.6%	26.1%	<i>The disparity in writing decreased between 2024 and 2025 for NZE and Maaori and increased significantly between 2024 and 2025.</i>

Maths

Group	2023	2024	2025	Comment
Girls - Boys	3.7%	0.6%	7.3%	<i>The gender disparity in maths decreased between 2023 and 2024 but increased again between 2024 and 2025.</i>
NZE - Maaori	23%	20.3%	13.6%	<i>The disparity in maths for NZE and Maaori has decreased over the past three years.</i>

Te Reo Maaori

Group	2023	2024	2025	Comment
Boys - Girls	1.8%	6%	4.1%	<i>The gender disparity in Te Reo Maaori increased between 2023 and 2024 but has decreased between 2024 and 2025.</i>
Maaori - NZE	8%	21.3%	3.4%	<i>The disparity increased in Te Reo Maaori between 2023 and 2024 for NZE and Maaori and has decreased significantly between 2024 and 2025.</i>

Oral Language

Group	2025	Comment
Boys - Girls	9.7%	<i>The gender disparity in Oral Language is nearly 10% in 2025.</i>
Maaori - NZE	13.2%	<i>The NZE and Maaori disparity in Oral Language is nearly 15% in 2025.</i>

Gender

Across learning areas, gender disparity shows a consistent pattern of improvement followed by regression. In reading, writing, and mathematics, the gap between boys and girls narrowed from 2023 to 2024 but widened again in 2025, with the most significant difference evident in writing. Girls continue to outperform boys overall, and this gap is particularly pronounced in literacy. In Te Reo Maaori, the gender disparity increased in 2024 but improved in 2025, although a gap remains. Oral Language data from 2025 shows a notable gender disparity of nearly 10%, indicating ongoing challenges in achieving equitable outcomes for boys.

NZE - Maaori

Ethnic disparity between Māori and NZ European learners remains a significant concern, particularly in literacy. In reading and writing, the gap increased from 2023 to 2024, with some improvement in 2025; however, disparities remain substantial, especially in writing. Mathematics shows a positive trend, with the disparity steadily decreasing over the past three years, suggesting improving outcomes for Maaori learners. In Te Reo Maaori, a large disparity in 2024 reduced significantly in 2025, indicating strong progress. Oral Language data from 2025 highlights a continued ethnic gap, reinforcing the need for sustained focus on equity for Maaori learners.

Considerations for 2026:

Delivering accelerated learning outcomes for all students at Te Kauwhata Primary School:

While we have seen an increase in the number of children achieving at the expected curriculum levels in Reading, Writing, and Te Reo Māori, we recognise that we must continue our ongoing journey of learning how to effectively accelerate the progress of students who are achieving below expectation. This will continue to be a strategic goal for us in 2026 and will be a key focus as we work to embed the teaching sequences of the refreshed curriculum in English and Mathematics, engage in structured Mathematics (MOE) and English PLD, and continue the implementation of Liz Kane Structured Literacy across the school.

Māori having success as Māori:

In 2026, we will also begin implementing *Te Marautanga o Aotearoa* in two classrooms. We are hopeful that this will further raise achievement in Te Reo Māori and support our ongoing commitment to ensuring our Māori students experience success as Māori in all aspects of school life.

Looking ahead:

Despite the inevitable challenges that come with implementing a refreshed curriculum in 2025, we believe we are well positioned to continue realising our vision of successful learners in an engaging and inclusive environment. This vision will continue to drive our team to strengthen teaching practice and improve learning outcomes for all students.

2025 - Tamariki Motuhake Learning Improvement Plan to deliver accelerated learning outcomes for students at TKP

Domains	Goals / Challenges	Target	Short Report				
<p>Students' Learning - Literacy - Writing</p> <p>Link to Kaahui Ako ~ Too Taatou Haerenga Achievement Challenge: - To raise the achievement in literacy for all Year 1 - 13 learners with a focus on accelerating the students who need it.</p>	<p>Goal: To raise achievement by ensuring our students make at least a year's progress with a focus on accelerating the learning of those that need it.</p> <p>Year 1 - 3 Team Challenge</p> <p>To raise the achievement in writing for all Year 1 - 3 learners, focusing on accelerating the students who need it.</p>	<p>Aim - To raise the achievement of the 32 students in Years 1 - 3 who currently need acceleration in their writing.</p> <p>To accelerate the achievement of this group of learners so they will achieve the expected curriculum expectation in writing.</p> <p>With a clear focus on</p> <ul style="list-style-type: none"> ● 17 Maaori Learners ● 7 NZE Learners ● 21 Boys ● 11 Girls 	Year 1 - 3 Writing Challenge				
				End of 2024	T2 2025	EOY - 2025	
			All	0 / 32 0% At and Above	21/32 66% At and Above	14 / 31 45% At and Above	
				32 / 32 100% Below	11 / 32 34% Below	17 / 31 55% Below	
			Boys	0 / 21 0% At and Above	13 / 21 62% At and Above	7 / 20 35% At and Above	
	21 / 21 100% Below	8 / 21 38% Below	13 / 20 65% Below				
Girls	0 / 11 0% At and Above	8 / 11 73% At and Above	7 / 11 64% At and Above				
	11 / 11 100% Below	3 / 11 27% Below	4 / 11 36% Below				
NZE	0 / 7 0% At and Above	6/7 86% At and Above	4 / 7 57% At and Above				
	7 / 7 100% Below	1 / 7 14% Below	3 / 7 43% Below				

			<table border="1"> <tr> <td>NZM</td> <td>0 / 17 0% At and Above 17 / 17 100% Below</td> <td>8 / 17 47% At and Above 9 / 17 53% Below</td> <td>5 / 16 31% At and Above 11 / 16 69% Below</td> </tr> <tr> <td>Other (Pac. Learners, Asian, MELAA)</td> <td>8 / 8 0% At and Above 8 / 8 100% Below</td> <td>7 / 8 87% At and Above 1 / 8 13% Below</td> <td>5 / 8 62% At and Above 3 / 8 38% Below</td> </tr> </table> <p>Mid-Year Progress towards Year 1 - 3 Writing goal: There has been a 65.6% shift in students working below the expected curriculum level to achieving their curriculum expectations (21 out of 32 students). Boys have shown a 61.9% shift (13 out of 21 boys), while girls have made a 72.7% shift (8 out of 11 girls), indicating stronger acceleration among girls. Among ethnic groups, students identifying as NZ European have made an 85.7% shift (6 out of 7 students), NZ Māori students have shown a 47.1% shift (8 out of 17), and students in the "Other" category (Pacific, Asian, MELAA) have demonstrated the strongest gain with an 87.5% shift (7 out of 8 students).</p> <p>These results reflect substantial progress overall, with particular acceleration seen in girls and culturally diverse learners. Continued focus on NZ Māori learners may help increase equity in outcomes</p> <p>End of Year Summary - Year 1 - 3 Writing goal (Term 2 and Term 4 comparison): There has been a 45% shift in students moving from below the expected curriculum level to meeting the Year 1–3 writing expectation by the end of 2025 (15 out of 31 students). Girls have maintained strong progress with a 64% shift, compared with a 35% shift for boys. Across ethnic groups, learners from Pacific, Asian, and MELAA backgrounds have shown the strongest sustained acceleration (62%), followed by NZ European learners (57%), and NZ Māori learners (31%).</p> <p>These results indicate that while significant gains were made mid-year,</p>	NZM	0 / 17 0% At and Above 17 / 17 100% Below	8 / 17 47% At and Above 9 / 17 53% Below	5 / 16 31% At and Above 11 / 16 69% Below	Other (Pac. Learners, Asian, MELAA)	8 / 8 0% At and Above 8 / 8 100% Below	7 / 8 87% At and Above 1 / 8 13% Below	5 / 8 62% At and Above 3 / 8 38% Below
NZM	0 / 17 0% At and Above 17 / 17 100% Below	8 / 17 47% At and Above 9 / 17 53% Below	5 / 16 31% At and Above 11 / 16 69% Below								
Other (Pac. Learners, Asian, MELAA)	8 / 8 0% At and Above 8 / 8 100% Below	7 / 8 87% At and Above 1 / 8 13% Below	5 / 8 62% At and Above 3 / 8 38% Below								

			<p>maintaining acceleration through to the end of the year remains an area for focus, particularly for boys and NZ Maori learners. One NZM boy left the school for the EOY data.</p>			
	<p>Goal: To raise achievement by ensuring our students make at least a year's progress with a focus on accelerating the learning of those who need it.</p> <p>Year 4 - 6 Team Challenge To raise the achievement in writing for all Year 4 - 6 learners, focusing on accelerating the students who need it.</p>	<p>Aim - To raise the achievement of the 24 students in Years 4 - 6 who currently need acceleration in their writing.</p> <p>To accelerate the achievement of this group of learners so they will achieve the expected curriculum expectation in writing.</p> <p>With a clear focus on</p> <ul style="list-style-type: none"> • 11 Maaori Learners • 6 NZE Learners • 15 Boys • 9 Girls 	<p>Year 4 - 6 Writing Challenge</p>			
				<p>End of 2024</p>	<p>T2 2025</p>	<p>EOY - 2025</p>
			<p>All</p>	<p>0 / 24 0% At and Above 24 / 24 100% Below</p>	<p>10 / 24 42% At and Above 14 / 24 58% Below</p>	<p>9/23 39% At and Above 14 / 23 61% Below</p>
			<p>Boys</p>	<p>0 / 15 0% At and Above 15 / 15 100% Below</p>	<p>7 / 15 47% At and Above 8 / 15 53% Below</p>	<p>5 / 15 33% At and Above 10 / 15 67% Below</p>
			<p>Girls</p>	<p>0 / 9 0% At and Above 9 / 9 100% Below</p>	<p>3 / 9 33% At and Above 6 / 9 67% Below</p>	<p>4 / 8 50% At and Above 4 / 8 50% Below</p>
			<p>NZE</p>	<p>0 / 6 0% At and Above 6 / 6 100% Below</p>	<p>3 / 6 50% At and Above 3 / 6 50% Below</p>	<p>4/6 67% At and Above 2/ 6 33% Below</p>
			<p>NZM</p>	<p>0 / 11 0% At and Above 11 / 11 100% Below</p>	<p>2 / 11 18% At and Above 9 / 11 82% Below</p>	<p>1/10 10% At and Above 9 / 10 90% Below</p>

			<table border="1" data-bbox="1137 180 2130 379"> <tr> <td data-bbox="1137 180 1391 379">Other (Pac. Learners, Asian, MELAA)</td> <td data-bbox="1391 180 1630 379">0 / 7 0% At and Above 7 / 7 100% Below</td> <td data-bbox="1630 180 1877 379">5 / 7 71% At and Above 2 / 7 29% Below</td> <td data-bbox="1877 180 2130 379">4 / 7 57% At and Above 3 / 7 43% Below</td> </tr> </table> <p data-bbox="1137 384 2130 667">Mid - Year Progress towards Year 4 - 6 Writing goal: There has been a 41.7% shift in students working below the expected curriculum level to achieving their curriculum expectations (10 out of 24 students). Boys have shown a 46.7% shift (7 out of 15 boys), while girls have made a 33.3% shift (3 out of 9 girls), indicating stronger progress among boys at this stage. Among ethnic groups, students identifying as NZ European have made a 50% shift (3 out of 6 students), NZ Māori students have shown an 18.2% shift (2 out of 11), and students from Pacific, Asian, and MELAA backgrounds have made a 71.4% shift (5 out of 7 students), demonstrating the most significant improvement.</p> <p data-bbox="1137 699 2130 754">While overall progress is positive, the disparity in acceleration for NZ Māori students and girls highlights areas for targeted support moving forward.</p> <p data-bbox="1137 786 2130 850">End of Year Summary - Year 4 - 6 Writing goal (Term 2 and Term 4 comparison): There has been a 39% shift of Year 4–6 learners achieving the expected writing curriculum level by the end of 2025 (9 out of 23 students). Girls showed the strongest end-of-year acceleration, increasing their shift from 33.3% (at and above) at mid-year to 55.6% (at and above), while boys' progress reduced from 46.7% to 33.3%. Learners from Pacific, Asian, and MELAA backgrounds sustained strong progress (57% shift), followed by NZ European learners at 66.7%. NZ Māori learners dropped from 18.2% shift from mid-year to 10% at the end of the year, highlighting the need for ongoing targeted support. These results show largely stable progress from Term 2 to Term 4, with noticeable improvement among girls but limited additional acceleration across the wider cohort. One NZ Māori girl left the school for the EOY data.</p>	Other (Pac. Learners, Asian, MELAA)	0 / 7 0% At and Above 7 / 7 100% Below	5 / 7 71% At and Above 2 / 7 29% Below	4 / 7 57% At and Above 3 / 7 43% Below				
Other (Pac. Learners, Asian, MELAA)	0 / 7 0% At and Above 7 / 7 100% Below	5 / 7 71% At and Above 2 / 7 29% Below	4 / 7 57% At and Above 3 / 7 43% Below								
	<p data-bbox="338 1225 696 1401">Goal: To raise achievement by ensuring our students make at least a year's progress with a focus on accelerating the learning of</p>	<p data-bbox="719 1225 1115 1337">Aim - To raise the achievement of the 11 students in NMoNM who currently need acceleration in their writing.</p>	<p data-bbox="1137 1225 2130 1257">NMoNM Writing Challenge</p> <table border="1" data-bbox="1137 1262 2130 1410"> <thead> <tr> <th data-bbox="1137 1262 1391 1321"></th> <th data-bbox="1391 1262 1630 1321">End of 2024</th> <th data-bbox="1630 1262 1877 1321">T2 2025</th> <th data-bbox="1877 1262 2130 1321">EOY - 2025</th> </tr> </thead> <tbody> <tr> <td data-bbox="1137 1321 1391 1410">All</td> <td data-bbox="1391 1321 1630 1410">0 / 11 0% At and Above</td> <td data-bbox="1630 1321 1877 1410">4/11 36% at and Above</td> <td data-bbox="1877 1321 2130 1410">0 / 11 0% At and Above</td> </tr> </tbody> </table>		End of 2024	T2 2025	EOY - 2025	All	0 / 11 0% At and Above	4/11 36% at and Above	0 / 11 0% At and Above
	End of 2024	T2 2025	EOY - 2025								
All	0 / 11 0% At and Above	4/11 36% at and Above	0 / 11 0% At and Above								

	<p>those that need it.</p> <p>Ngaa Maramara o Ngaa Muka Team Challenge</p> <p>To raise the achievement in writing for all NMoNM learners, focusing on accelerating the students who need it.</p>	<p>To accelerate the achievement of this group of learners so they will achieve the expected curriculum expectation in writing.</p> <p>With a clear focus on</p> <ul style="list-style-type: none"> • 11 Maaori Learners • 6 Boys • 5 Girls 	<table border="1"> <thead> <tr> <th></th> <th>11 / 11 100% Below</th> <th>7 / 11 64% Below</th> <th>11 / 11 100% Below</th> </tr> </thead> <tbody> <tr> <td>Boys</td> <td>0 / 6 0% At and Above</td> <td>3 / 6 50% At and Above</td> <td>0 / 6 0% At and Above</td> </tr> <tr> <td></td> <td>6 / 6 100% Below</td> <td>3 / 6 50% Below</td> <td>6 / 6 100% Below</td> </tr> <tr> <td>Girls</td> <td>0 / 5 0% At and Above</td> <td>1 / 5 20% At and Above</td> <td>0 / 5 0% At and Above</td> </tr> <tr> <td></td> <td>5 / 5 100% Below</td> <td>4 / 5 80% Below</td> <td>5 / 5 100% Below</td> </tr> <tr> <td>NZM</td> <td>0 / 11 0% At and Above</td> <td>4 / 11 36% At and Above</td> <td>0 / 11 0% At and Above</td> </tr> <tr> <td></td> <td>11 / 11 100% Below</td> <td>7 / 11 64% Below</td> <td>11 / 11 100% Below</td> </tr> </tbody> </table>					11 / 11 100% Below	7 / 11 64% Below	11 / 11 100% Below	Boys	0 / 6 0% At and Above	3 / 6 50% At and Above	0 / 6 0% At and Above		6 / 6 100% Below	3 / 6 50% Below	6 / 6 100% Below	Girls	0 / 5 0% At and Above	1 / 5 20% At and Above	0 / 5 0% At and Above		5 / 5 100% Below	4 / 5 80% Below	5 / 5 100% Below	NZM	0 / 11 0% At and Above	4 / 11 36% At and Above	0 / 11 0% At and Above		11 / 11 100% Below	7 / 11 64% Below	11 / 11 100% Below
	11 / 11 100% Below	7 / 11 64% Below	11 / 11 100% Below																															
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	11 / 11 100% Below	7 / 11 64% Below	11 / 11 100% Below																															
<p><u>Mid - Year Progress towards NMoNM Writing goal:</u></p> <p>There has been a 36.4% shift in students working below the expected curriculum level to achieving their curriculum expectations (4 out of 11 students). Boys have shown a 50% shift (3 out of 6 boys), while girls have shown a 20% shift (1 out of 5 girls), indicating stronger progress among boys in this group.</p> <p>These results highlight a moderate overall gain, with boys leading the progress. Continued focus on supporting girls in this group will be important to lift equitable outcomes by the end of the year.</p> <p><u>End of Year Summary (Term 2 and Term 4 comparison) - NMoNM Writing goal:</u></p> <p>There has been a 0% shift in students meeting the expected curriculum level by</p>																																		

			<p>the end of 2025, with all learners in the Ngaa Maramara o Ngaa Muka group continuing to work below the Year 1-6 writing expectation.</p> <p>No Maori boys or girls are currently meeting the expected outcome for their year level.</p> <p>While mid-year results showed encouraging progress, the group was unable to sustain achievement through Term 4. Continued, consistent, and targeted support will be essential in 2026 to strengthen writing outcomes and ensure that mid-year gains translate into sustained progress.</p>
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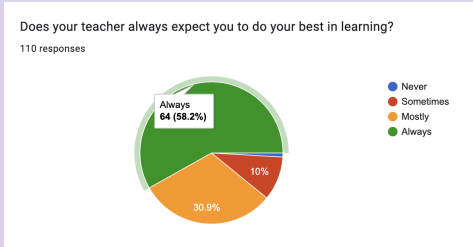
#Note:
 In addition to using our Localised Curriculum here are a few resources that we will utilise to support our Maori and Pacific Learners at TKP to ensure we are delivering equitable outcomes for all students:

- Tātaiako, Ka Hikitia, Hautu, Te Takanga o Te Wā - Maori History, Our Code, Our Standards, TKP Te Reo Maori / kapa haka overviews
 - [Link to refreshed Ka Hikitia - Ka Hāpoitia | The Māori Education Strategy \(English\)](#)
 - [Tātaiako](#) - Teachers Council
 - [Hautu](#)
 - [Te Takanga o Te Wā](#)
 - [Our Code, Our Standards](#)
 - [TKP Te Reo Maaori / kapa haka overviews](#)
- Tapasā - Cultural Competencies Framework for Teachers of Pacific Learners
- [Action Plan for Pacific Education Plan 2020 - 2030](#)

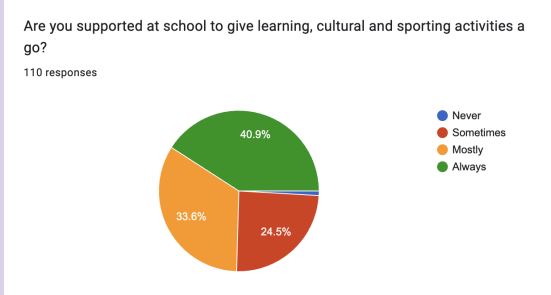
2025 Overall Attendance

Strategic Goal <ul style="list-style-type: none"> • Grow engagement with whaanau and wider 	2025 Attendance and Engagement goals <ul style="list-style-type: none"> • Percentage of learners attending school regularly will increase to 56% across the school in 2025 (See below for progress) • Percentage of learners moderately attending or who attend school irregularly will decrease to 40% in 2025 (See below for progress) 	TKP Attendance - Term 1 and 2 2025				
			Chronically Absent (Attendance 70% or less)	Moderately Absent (Attendance more than 70% up to 80%)	Irregular Attendance (Attendance more than 80% up to 90%)	Regular Attendance (Attending more than 90%)

<p>community groups</p> <p>Key - Red - Not Achieved Blue Achieved Ongoing</p>	<ul style="list-style-type: none"> Percentage of learners who are chronically absent will decrease to 4% in 2025 (See below for progress) <p>The number of students arriving late to school will reduce to less than 4% in 2025</p> <ul style="list-style-type: none"> The current lateness rate for Terms 1 and 2, is 6.47%, which is 2.47% higher than our target of 4%. This indicates that there is room for improvement in punctuality. To address this, we should continue emphasising to our community the importance of arriving at school on time. At the end of 2025, our lateness percentage was 6.24%. In 2024, it was 6.74% which means we have reduced this by 0.5% over the past year. This is a small win, and we will continue to encourage our parents to get their children to school on time. <p>Students will be engaged with school and their learning in class.</p>	<table border="1"> <tr> <td>All students</td> <td>22</td> <td>41</td> <td>119</td> <td>197</td> </tr> <tr> <td>379</td> <td>5.80%</td> <td>10.82%</td> <td>31.40%</td> <td>51.98%</td> </tr> </table>	All students	22	41	119	197	379	5.80%	10.82%	31.40%	51.98%	<p>TKP Attendance - Term 3 and 4 2025</p> <table border="1"> <tr> <td></td> <td>Chronically Absent (Attendance 70% or less)</td> <td>Moderately Absent (Attendance more than 70% up to 80%)</td> <td>Irregular Attendance (Attendance more than 80% up to 90%)</td> <td>Regular Attendance (Attending more than 90%)</td> </tr> <tr> <td>All students</td> <td>36</td> <td>46</td> <td>125</td> <td>198</td> </tr> <tr> <td>405</td> <td>8.89%</td> <td>11.36%</td> <td>30.86%</td> <td>48.89%</td> </tr> </table>					Chronically Absent (Attendance 70% or less)	Moderately Absent (Attendance more than 70% up to 80%)	Irregular Attendance (Attendance more than 80% up to 90%)	Regular Attendance (Attending more than 90%)	All students	36	46	125	198	405	8.89%	11.36%	30.86%	48.89%	<p>TKP - Overall Attendance 2025</p> <table border="1"> <tr> <td></td> <td>Chronically Absent (Attendance 70% or less)</td> <td>Moderately Absent (Attendance more than 70% up to 80%)</td> <td>Irregular Attendance (Attendance more than 80% up to 90%)</td> <td>Regular Attendance (Attending more than 90%)</td> </tr> <tr> <td>All students</td> <td>28</td> <td>45</td> <td>130</td> <td>202</td> </tr> <tr> <td>405</td> <td>6.91%</td> <td>11.11%</td> <td>32.10%</td> <td>49.88%</td> </tr> </table>					Chronically Absent (Attendance 70% or less)	Moderately Absent (Attendance more than 70% up to 80%)	Irregular Attendance (Attendance more than 80% up to 90%)	Regular Attendance (Attending more than 90%)	All students	28	45	130	202	405	6.91%	11.11%	32.10%	49.88%
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- Of the 110 students surveyed, 89.1% of our students feel that their teacher mostly and always has high expectations of them.







- Of the 110 students surveyed, 99.1% of students felt supported at some point to engage in learning, cultural and sporting activities.

TKP will remove the financial strain on parents by being a part of the school donations scheme in 2025

- The Donation scheme is working well at TKP. In 2025, we used the funding to ensure all students have access to -
 - Online Programmes - including Reading Eggs, Mathletics, Maths Seeds, Meraki, Pulse App and Mindplus
 - Trips - including Year 5

Percentage of akōnga attending school regularly (attending more than 90%, an average of 9 days a fortnight)	49.35%	MOE Aim 60% TKP Aim - 60% Term 2 37.62% EOY 39.44%	MOE Aim 70% TKP Aim - 55% Term 2 50.47% EOY 48%	MOE - 70% TKP Aim - 56% Term 2 51.98% EOY 49.88%
Percentage of akōnga who are moderately absent or have irregular attendance (attending more than 70% up to 90%, missing two to three days a fortnight)	45.15%	MOE Aim 35% TKP Aim - 40% Term 2 47.2% EOY 52.8%	MOE Aim 25% TKP Aim - 40% Term 2 41.33% EOY 47%	MOE - 25% TKP Aim - 40% Term 2 42.22% EOY 43.21%

	<p>Leadership Week, Year 6 Camp, NYLD, excursions to Kelly Tarltons and Hamilton Zoo</p> <ul style="list-style-type: none"> Leadership development with the Waikato Institute for Leadership, Sports Studies for our Year 5 and 6 Leaders Ukulele lessons for all our Year 5 - 6 classes Outstanding uniform and stationery payments for families who were unable to cover these basic needs. <ul style="list-style-type: none"> TKP will engage with the North Waikato Attendance Service to support the families of TKP by helping them get their children to school <ul style="list-style-type: none"> The North Waikato Attendance Service has been a huge support in getting our chronically absent students back to class. They have completed house visits on our behalf and set up hui between the school and home to develop a plan to get tamariki back at school. They have assisted us in identifying barriers to attending school and helped us to formulate plans to meet the needs of our families. Our parents/caregivers believe their children are engaged in school and their learning, and want them to come to school each day. <ul style="list-style-type: none"> In 2025 we saw a small increase of 1.88% in the 	<table border="1"> <tr> <td data-bbox="1059 180 1247 691">Percentage of akōnga who are chronically absent (attending 70% or less, missing three or more days a fortnight)</td> <td data-bbox="1247 180 1435 691">5.5%</td> <td data-bbox="1435 180 1624 691">MOE Aim 5% TKP Aim - 5% Term 2 15.18% EOY 7.76%</td> <td data-bbox="1624 180 1827 691">MOE Aim 5% TKP Aim - 5% Term 2 8.20% EOY 5%</td> <td data-bbox="1827 180 2031 691">MOE Aim 5% TKP Aim - 4% Term 2 5.80% EOY 6.91%</td> </tr> </table> <p>#Note - Completed at two data points - T2 as a snapshot of attendance at that time and Term 4 to represent the whole of 2025</p> <p>Considerations - Term 2:</p> <p>Since the end of 2024, there has been a/an</p> <ul style="list-style-type: none"> 3.98% increase in the number of students attending school 90% of the time (Regular attendance) 4.78% decrease in the number of students attending school 70% - 90% of the time (Moderate or Irregular attendance) 0.80% increase in the number of students attending school below 70% of the time (Chronic Attendance) <p>Concerning our goals/targets that we set at the start of the year:</p> <p>56% of our students attend 90% of the time We are on track to achieve this goal as we currently have 51.98% of our students attending regularly. This is only 4.02% below our target of 55%.</p> <p>40% of our students have moderate or irregular attendance We are on track to achieve this goal as we currently have 42.22% of our</p>	Percentage of akōnga who are chronically absent (attending 70% or less, missing three or more days a fortnight)	5.5%	MOE Aim 5% TKP Aim - 5% Term 2 15.18% EOY 7.76%	MOE Aim 5% TKP Aim - 5% Term 2 8.20% EOY 5%	MOE Aim 5% TKP Aim - 4% Term 2 5.80% EOY 6.91%
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	<p>percentage of our students attend regularly. From 48% in 2024 to 49.88% in 2025. This was an increase of 27 students (202 in 2025) from the end of 2024 (175). This is a positive shift and is an indicator that our parents want their children to attend school regularly.</p> <p>Termly Attendance - 2025</p> <ul style="list-style-type: none">  2025 - Te Kauwhata Primary School / Ter...  2025 - Te Kauwhata Primary School / Ter...  2025 - Te Kauwhata Primary School / Ter...  2025 - Te Kauwhata Primary School / Ter... 	<p>students attending moderately or irregularly. This is only 2.22% above our target of 40%.</p> <p>4% of our students have chronic attendance We are on track to achieve this goal as we currently have 5.80% of our students with chronic attendance. This is only 1.80% above our target of 4%.</p> <p>As a school, we are in a positive position at the end of Term 2, as we have seen a growth in the number of students attending regularly since the end of 2024. At the same point as last year, we are already 1.51% ahead in the number of students attending school regularly.</p> <p>While this is positive growth, we will continue to support our families and remove any barriers that hinder them from getting their children to school.</p> <p>Considerations - Term 4</p> <p>Since the end of 2024, there has been a/an</p> <ul style="list-style-type: none"> • 1.88% increase in the number of students attending school 90% of the time (Regular attendance) • 3.79% decrease in the number of students attending school 70% - 90% of the time (Moderate or Irregular attendance) • 1.91% increase in the number of students attending school below 70% of the time (Chronic Attendance) <p>Concerning our goals/targets that we set at the start of the year:</p> <p>56% of our students attend 90% of the time We did not achieve this goal as only 49.88% of our students attended 9 days out of 10 in 2025. This is 6.12% below our target.</p> <p>40% of our students have moderate or irregular attendance We did not achieve this goal as 43.21% of our students attended moderately or had irregular attendance. This is 3.21% above our target.</p> <p>4% of our students have chronic attendance We did not achieve this goal as 6.91% of our students had chronic attendance. This is 2.91% above our target.</p> <p>While we have not achieved the goals we set for 2025. We have seen positive growth in the number of students who have regular attendance - 48% in 2024</p>
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		<p>to 49.88% in 2025. This is positive growth, and it shows that we are on an upward trajectory, which bodes well for 2026.</p> <p>As a school, we will continue to work with our whaanau and community to improve our attendance in 2026 and remove any barriers that hinder them from getting their children to school.</p>
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Compliance with the Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

Reporting on the principles of being a Good Employer

<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>I have endeavoured to provide a safe environment free from racism, bullying or any other form of discrimination.</i></p> <p><i>I have treated all my staff fairly and made decisions that would impact my staff based on merit and our local context.</i></p> <p><i>I have attempted to resolve any health and safety issues as soon as they happen.</i></p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>Our EEO programme includes:</i></p> <ul style="list-style-type: none"> • <i>Appointment Procedure</i> - we follow this policy • <i>Flexible Working Arrangements</i> - we try to support all our staff • <i>Concerns and Complaints</i> for staff and our community • <i>Professional Development</i> for staff <p><i>I have followed our appointment procedure policy and our other policies around our equal employment opportunities policy.</i></p> <p><i>I aim to be a fair employer and someone who follows the process to ensure that every person on our staff has a fair go to access equal employment opportunities.</i></p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>While I may make the final decision on employment of staff I ensure that my leadership team and Board are a part of the process. My leadership team and Board support me in the interviewing of new leaders, teachers and my leadership team supports me in the appointment of support staff.</i></p>

<p>How are you giving effect to Te Tiriti of Waitangi?</p>	<p><i>The Board of Te Kauwhata Primary School is actively engaging with Mana Whenua at the governance level of the kura with a Mana Whenua Representative being a co-presiding member on the board. This is an equal partnership between co-presiding members and ensures that Mana Whenua has a voice in the governance of the school. In the day-to-day running of the school - Tainuitanga is observed through the learning in the classrooms, three kaiako are operating at Level 2/ 3 of the Maaori immersion levels. Te Reo Maaori is supported in every classroom and the teachers engage in PLD in Te Reo Maaori. Te Reo Maaori is recognised as a taonga and is encouraged in all the classrooms with karakia and in some classrooms they have the paepae every morning to start their day. The teaching staff are observed to ensure their teaching practice is culturally responsive for their learners. Kapa Haka is taught every week as a part of the classroom programme. We have an open-door policy with our community and we are also engaged in learning our region's history through working with Mana Whenua.</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - The Greater involvement of Maori in the Education service? 	<p><i>I am recognising the aims and aspirations of Maaori by employing Maaori educators to work in our bilingual space. In 2025 we had 9 Maaori staff members and 1 Kapa Haka Consultant who work at our school and we are working to normalise Te Ao Maaori and Te Reo Maaori at our kura (2 Teachers and 7 Support Staff). We listen to our community and we have a whaanau committee that supports our bilingual unit made up of parents and staff. Our goal is to include Te Tiriti o Waitangi in our everyday school day.</i></p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>I have enhanced the abilities of individual employees by providing targeted professional development aligned to their strengths and growth areas, offering regular coaching and constructive feedback, and creating opportunities for staff to lead initiatives or take on new responsibilities. By fostering a supportive and collaborative environment, I encourage reflection, skill-sharing, and continuous improvement, enabling each staff member to build confidence, refine their practice, and contribute more effectively to the team.</i></p>

<p>How are you recognising the employment requirements of women?</p>	<p><i>7.5 percent of the employees in my school are male and the rest are female. I recognise the employment requirements of women by offering flexible working arrangements, supporting work–life balance, ensuring equitable pay and opportunities, and providing a safe, inclusive workplace where women’s voices are valued and supported.</i></p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>At TKP we recognise the employment opportunities of a person with disabilities by ensuring recruitment and employment practices are inclusive and accessible, making reasonable workplace adjustments, consulting with individuals about their specific needs, and complying with relevant legislation to support equal opportunity, participation, and dignity for persons with disabilities.</p>
<p>How have you used your Kiwisport funding in the past 12 months?</p>	<p><i>The Kiwisport fund was used to purchase new sports equipment throughout the school, including soccer balls, rugby balls, netball and basketballs. We also supported the purchasing of equipment for the movewell programme. The fund was primarily used to ensure that our students have access to quality playground equipment and quality teaching through the movewell programme.</i></p> <p><i>In 2025, we also ensured that our students had the appropriate equipment to play rugby league, hockey, soccer and netball against other schools by spending money from the Kiwisport fund.</i></p>

See MOE requirements for what they want - see below



We C.A.R.E. ~ Communicate **A**spire **R**espect **E**ngage

Principal: Brian Martin

Te Kauwhata Primary School
4 Wira Street, Te Kauwhata, 3710

Phone: 07 8263564
www.tkp.school.nz

Kiwi Sport Funding for 2025

KiwiSport - \$6,157.80, was used to purchase new sport equipment throughout the school, to support our children and to ensure that our students have access to quality playground equipment.

We purchased bats, Cricket sets, tennis Balls, Hockey equipment and Sun Screen for the whole school for when children are out playing.