ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	3188
Principal:	Sonia Gianelly
School Address:	1220 Dovedale Road, Wakefield, Tasman
School Postal Address:	1220 Dovedale RD2, Wakefield, 7096
School Phone:	03 543 3878
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Accountant / Service Provider: Solutions Services Collaborative School Administration

DOVEDALE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Dovedale 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.

Toby Scorrar
Full Name of Presiding Member

Signature of Presiding Member

14/5/26
Date:

Sonia Marce Gianelly
Full Name of Principal

Signature of Principal

14/5/26
Date:

Dovedale School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Toby Scorrar	Presiding Member	Elected	Sep 2028
Sonia Gianelly	Principal	ex Officio	
Leif Pickwell	Parent Representative	Elected	Sept 2028
Patrick Beatson	Parent Representative	Elected	Sept 2028
Bruce Baker	Community Representative	Elected	Sept 2028
Rosie Hickling	Parent Representative	Elected	Sept 2028
Nicola Jenkins	Staff Representative	Elected	Sept 2028

Dovedale 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	675,934	508,550	608,110
Locally Raised Funds	3	44,366	24,460	39,594
Interest		4,256	3,000	7,680
Total Revenue		724,556	536,010	655,384
Expense				
Locally Raised Funds	3	4,644	2,500	3,671
Learning Resources	4	515,622	357,900	453,219
Administration	5	65,899	66,361	63,066
Interest		368	-	346
Property	6	134,365	132,947	137,422
Loss on Disposal of Property, Plant and Equipment		-	-	715
Total Expense		720,898	559,708	658,439
Net Surplus / (Deficit) for the year		3,658	(23,698)	(3,055)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		3,658	(23,698)	(3,055)

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

Dovedale 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		344,365	344,365	347,420
Total comprehensive revenue and expense for the year		3,658	(23,698)	(3,055)
Equity at 31 December		348,023	320,667	344,365
Accumulated comprehensive revenue and expense		348,023	320,667	344,365
Equity at 31 December		348,023	320,667	344,365

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.

Dovedale School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	94,267	74,338	95,836
Accounts Receivable	8	49,723	39,001	39,001
GST Receivable		1,190	1,956	1,956
Prepayments		4,061	1,440	1,440
Investments	9	79,822	71,557	76,557
		229,063	188,292	214,790
Current Liabilities				
Accounts Payable	11	53,393	54,706	54,706
Revenue Received in Advance	12	-	3,000	3,000
Provision for Cyclical Maintenance	13	22,867	-	22,867
Finance Lease Liability	14	2,447	1,704	1,704
Funds held for Capital Works Projects	15	2,510	-	-
		81,217	59,410	82,277
Working Capital Surplus		147,846	128,882	132,513
Non-current Assets				
Property, Plant and Equipment	10	222,574	211,415	225,315
		222,574	211,415	225,315
Non-current Liabilities				
Provision for Cyclical Maintenance	13	18,500	18,500	12,333
Finance Lease Liability	14	3,897	1,130	1,130
		22,397	19,630	13,463
Net Assets		348,023	320,667	344,365
Equity		348,023	320,667	344,365

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

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

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		138,531	107,771	166,821
Locally Raised Funds		40,422	24,460	40,128
Goods and Services Tax (net)		766	-	1,150
Payments to Employees		(71,484)	(59,353)	(68,926)
Payments to Suppliers		(106,929)	(102,376)	(135,499)
Interest Paid		(368)	-	(346)
Interest Received		4,445	3,000	7,690
Net cash from/(to) Operating Activities		5,383	(26,498)	11,018
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(5,098)	-	(11,254)
Purchase of Investments		(3,265)	-	(3,782)
Proceeds from Sale of Investments		-	5,000	-
Net cash (to)/from Investing Activities		(8,363)	5,000	(15,036)
Cash flows from Financing Activities				
Finance Lease Payments		(1,099)	-	(851)
Funds Administered on Behalf of Other Parties		2,510	-	-
Net cash from/(to) Financing Activities		1,411	-	(851)
Net (decrease) in cash and cash equivalents		(1,569)	(21,498)	(4,869)
Cash and cash equivalents at the beginning of the year	7	95,836	95,836	100,705
Cash and cash equivalents at the end of the year	7	94,267	74,338	95,836

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.

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

1. Statement of Accounting Policies

1.1. Reporting Entity
Dovedale 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 13.

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

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

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

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

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. 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.

1.9. 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	10-40 years
Furniture and Equipment	5–40 years
Information and Communication Technology	2–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	10% Diminishing value

1.10. 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.

1.11. 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.

1.12. 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.

1.13. 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.

1.14. 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.

1.15. 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 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.

1.16. 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 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.

1.17. 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.

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

1.19. 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 Budget Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	233,066	114,568	178,589
Teachers' Salaries Grants	361,356	304,843	340,382
Use of Land and Buildings Grants	81,512	89,139	89,139
	675,934	508,550	608,110

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	4,162	-	4,697
Fees for Extra Curricular Activities	335	-	305
Trading	26	-	91
Fundraising and Community Grants	3,393	2,000	2,553
Other Revenue	36,450	22,460	31,948
	44,366	24,460	39,594
Expense			
Extra Curricular Activities Costs	1,464	1,600	1,628
Trading	89	400	1,000
Fundraising and Community Grant Costs	1,749	500	1,043
Other Locally Raised Funds Expenditure	1,342	-	-
	4,644	2,500	3,671
Surplus for the year Locally Raised Funds	39,722	21,960	35,923

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	17,188	14,007	65,523
Information and Communication Technology	-	500	60
Employee Benefits - Salaries	475,448	321,993	370,004
Staff Development	6,400	7,000	3,200
Depreciation	16,586	13,900	14,432
Other Learning Resources	-	500	-
	515,622	357,900	453,219

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	8,987	7,376	7,377
Board Fees and Expenses	3,206	2,200	1,770
Operating Leases	34	1,800	222
Other Administration Expenses	23,467	15,230	17,520
Employee Benefits - Salaries	18,723	29,000	25,811
Insurance	3,688	2,965	2,954
Service Providers, Contractors and Consultancy	7,794	7,790	7,412
	65,899	66,361	63,066

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	6,167	7,800	1,012
Heat, Light and Water	6,060	5,500	5,081
Rates	4,175	2,508	3,847
Repairs and Maintenance	13,522	7,000	14,364
Use of Land and Buildings	81,512	89,139	89,139
Employee Benefits - Salaries	22,204	20,000	21,572
Other Property Expenses	725	1,000	2,407
	134,365	132,947	137,422

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	66,023	46,699	68,197
Short-term Bank Deposits	28,244	27,639	27,639
Cash and cash equivalents for Statement of Cash Flows	94,267	74,338	95,836

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

Of the $94,267 Cash and Cash Equivalents, $2,510 is subject to restrictions for the following reasons:

- $2,510 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 15.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	470	2,528	2,528
Receivables from the Ministry of Education	3,860	2,291	2,291
Interest Receivable	570	759	759
Teacher Salaries Grant Receivable	44,823	33,423	33,423
	49,723	39,001	39,001
Receivables from Exchange Transactions	1,040	3,287	3,287
Receivables from Non-Exchange Transactions	48,683	35,714	35,714
	49,723	39,001	39,001

9. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	79,822	71,557	76,557
Total Investments	79,822	71,557	76,557

10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV)** $
Land	87,860	-	-	-	-	**87,860**
Building Improvements	92,160	-	-	-	(5,271)	**86,889**
Furniture and Equipment	30,590	-	-	-	(5,011)	**25,579**
Information and Communication Technology	5,035	5,098	-	-	(3,084)	**7,049**
Leased Assets	2,816	5,745	-	-	(2,234)	**6,327**
Library Resources	6,854	3,002	-	-	(986)	**8,870**
	225,315	13,845	-	-	(16,586)	**222,574**

The net carrying value of furniture and equipment held under a finance lease is $6,327 (2024: $2,816)

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	**2025**	**2025**	**2024**	**2024**	**2024**
	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**	**Cost or Valuation**	**Accumulated Depreciation**	**Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Land	87,860	-	**87,860**	87,860	-	**87,860**
Building Improvements	172,721	(85,832)	**86,889**	172,721	(80,561)	**92,160**
Furniture and Equipment	122,772	(97,193)	**25,579**	122,772	(92,182)	**30,590**
Information and Communication Technology	28,810	(21,761)	**7,049**	23,712	(18,677)	**5,035**
Leased Assets	8,870	(2,543)	**6,327**	6,015	(3,199)	**2,816**
Library Resources	32,260	(23,390)	**8,870**	29,258	(22,404)	**6,854**
	453,293	(230,719)	**222,574**	442,338	(217,023)	**225,315**

11. Accounts Payable

	2025 **Actual** **$**	**2025** **Budget (Unaudited)** **$**	**2024** **Actual** **$**
Creditors	2,093	7,473	7,473
Accruals	5,991	5,407	5,407
Banking Staffing Overuse	-	6,797	6,797
Employee Entitlements - Salaries	45,237	34,120	34,120
Employee Entitlements - Leave Accrual	72	909	909
	53,393	54,706	54,706
Payables for Exchange Transactions	53,393	54,706	54,706
	53,393	54,706	54,706

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 **Actual** **$**	**2025** **Budget (Unaudited)** **$**	**2024** **Actual** **$**
Other Revenue in Advance	-	3,000	3,000
	-	3,000	3,000

13. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	35,200	35,200	34,188
Increase/(decrease) to the Provision During the Year	6,167	7,800	1,012
Use of the Provision During the Year	-	(24,500)	-
Provision at the End of the Year	41,367	18,500	35,200
Cyclical Maintenance - Current	22,867	-	22,867
Cyclical Maintenance - Non current	18,500	18,500	12,333
	41,367	18,500	35,200

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.

14. Finance Lease Liability

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	2,875	1,882	1,882
Later than One Year	4,329	1,191	1,191
Future Finance Charges	(860)	(239)	(239)
	6,344	2,834	2,834
Represented by:			
Finance lease liability - Current	2,447	1,704	1,704
Finance lease liability - Non current	3,897	1,130	1,130
	6,344	2,834	2,834

15. Funds Held for Capital Works Projects

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

2025	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
MOE 254583 School Library Water Damage Remediation	-	11,741	(9,231)	-	2,510
Totals	-	11,741	(9,231)	-	2,510
Represented by:					
Funds Held on Behalf of the Ministry of Education					2,510

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
A,B,C,F,G,HK Roofing, Building - 246263	-	29,523	(29,523)	-	-
B; Site: Covered walk way from Block A to Block B Autuex to B Block, Site Wide billingual signs - 246264	-	30,071	(30,071)	-	-
Totals	-	59,594	(59,594)	-	-

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,800	1,770
Leadership Team		
Remuneration	165,534	157,886
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	168,334	159,656

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has 1 Finance member and 1 Property member 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	160-165	150-155
Benefits and Other Emoluments	4-5	3-5
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	1.00	1.00
	1.00	1.00

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and 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	-	-

19. Contingencies

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

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $2,510 (2024:$nil) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
MOE 254583 School Library Water Damage Remediation	2,510
Total	**2,510**

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

21. Financial Instruments

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

Financial assets measured at amortised cost	**2025 Actual $**	**2025 Budget (Unaudited) $**	**2024 Actual $**
Cash and Cash Equivalents	94,267	74,338	95,836
Receivables	49,723	39,001	39,001
Investments - Term Deposits	79,822	71,557	76,557
Total financial assets measured at amortised cost	223,812	184,896	211,394
Financial liabilities measured at amortised cost			
Payables	53,393	54,706	54,706
Finance Leases	6,344	2,834	2,834
Total financial liabilities measured at amortised cost	59,737	57,540	57,540

22. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF DOVEDALE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER *2025*

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

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - 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 14 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.

Whanganui | Ngāmotu | Taupō | Te Papaioea | Rotorua | Tāmaki Makaurau | Kirikiriroa

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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 Responsibility, 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 Responsibility, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, 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.

Talia Anderson-Town

Talia Anderson-Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

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Dovedale School Kiwisport Statement 2025

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $450.96 (excl GST)

The funding was spent on employing a specialist coach for Tennis lessons for the whole school. This was a 5 week course.

The number of students that participated in this organised sport was 26.

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	By following policies and procedures
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	See schooldocs e.g. Advertising nationwide for a teachers. Board Presiding Member and Principal and one other BoT member form appointment committee but all Board members see the shortlists and invited to comment .
How do you practise impartial selection of suitably qualified persons for appointment?	Clear criteria established
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	Open and transparent procedures Consideration given to any Māori applicants Supportive staff and Board
How have you enhanced the abilities of individual employees?	Professional Development opportunities offered
How are you recognising the employment requirements of women?	Free sanitary products
How are you recognising the employment requirements of persons with disabilities?	Consideration given to all applicants

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	*	
Has this policy or programme been made available to staff?	*	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	*	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	*	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	*	
Does your EEO programme/policy set priorities and objectives?		*

2025 Annual Plan Review

Dovedale School = Growing Great People

Whakatipu iwi nui

Annual Implementation Plan 2025

Goal 1: High Quality Teaching & Learning programmes

Grow great staff who are highly skilled & reflective practitioners

Measures	Outcomes	Evidence	Reflections	Next steps
1. PGC for teachers have a yearly a strategic goal aligned to an area of practice that needs enhancing 2. Goals are assessed mid and end of year, self & peer reflections 3. Staff write self-reflections against goals and next steps at end of year 4. Appraisal Report Summary to staff in Term 4	◊ No mid-year goal assessment completed as teachers on sabbaticals ◊ Staff feel they have made some progress toward the goals for editing and surface features ◊ Staff have attended multiple prof. Learning groups/COPs to learn/understand & implement the two new curriculums ◊ Due to Acting Principal appraisal discussion will be held over to 2026 when principal returns	◊ Daily programme/planning is based on new resources for improving spelling and writing ◊ Evidence gathered of student learning is based on new curric. Learning outcomes/practice ◊ Staff have completed personal appraisal review for one goal only ◊ Junior students are engaged with the editing process and it is becoming a routine ◊ Writing results – 30% exceeding, 27% proficient & 33% progressing towards ◊ Students are all engaged in the writing process	◊ An unusual year with three sabbaticals and staff meeting time given over to Community of Practice work and there has been no space to address the learner agency goal ◊ It's possible the pace/sabbaticals has not allowed enough time for collaborative discussion on student uptake and retention of concepts delivered ◊ Possible need for some differentiated teaching because of the multi-level classroom	1. Staff are wanting to carry over their second goal around learner agency into 2026 feeling they have not had time or space to address two goals. 2. Conversation to proceed in 2026 around differentiated teaching of specific level skills particularly for students progressing towards 3. Teachers to schedule regular times to check in on personal goals in relation to target students' progress

Grow great learners who are engaged in a new, innovative and localised curriculum

Measures	Outcomes	Evidence	Reflections	Next steps
1. A new Dovedale Curriculum Document is being embedded across the school. 4. Staff are confident to deliver new Structured Literacy and Mathematics curriculums and End of Year Achievement Results in Maths, Reading and Writing have increased school wide.	◊ Staff have adopted & used the new resources for Maths & SL and have implemented both curric. over 2025 ◊ Dovedale Curriculum has been shelved as we have waited for the MOE to finalise the new curriculum ◊ Staff attended 9 days of MOE-driven PLD about both curriculums ◊ Staff attended their own Community of Practice groups to discuss planning and teaching with teachers from other schools	◊ The planning and teaching of both Maths No Problem and Structured Literacy approaches in both classrooms is consistent and professional ◊ Students are knowledgeable and compliant with the routines ◊ A focus on the spelling rules and practice has been implemented through the implementation of iDeal	◊ Students at Dovedale want to learn and know they are making progress in reading and writing ◊ Conversations with indiv. students reflect honest knowledge of position, progress,& next steps ◊ The SL & MNP practice is aimed at separate year levels – this has posed challenges in multi-level classrooms ◊ Staff have been overwhelmed with the volume of change but	◊ Continue and/or implement the spelling tests diagnostics more frequently to ensure students have concepts/spelling rules ◊ Implement a beginning and end of term test of the words relevant to the Term's concepts for each term ◊ The students who require extension will be placed on a higher Stage to address the concept learned

		◊ Students have been taken through spelling rules rigourously	mastered the practice extremely well ◊ A lack of staff meetings/sabbaticals has impacted staff discussion and reflections time on developing teaching strategies	

Goal 2: Empowered students who take responsibility for their own learning and actions

Grow learner agency across the school

Measures	Outcomes	Evidence	Reflections	Next steps
1. Teacher survey at what Learner Agency practices am I using already ? (Audit list compiled at the start) 2. Professional reading workshops and teacher survey of our collective understanding of "Learner Agency' Reading by James Anderson 3. Post learning audit: What Learner Agency Practices are visible in the school ; PMI Survey of use . 4. Children can confidently talk about their learning and next steps (student voice collection)	◊ Learner agency practices were reviewed with staff and students in Term 1 ◊ Students have adapted to the routine of daily textbook use and are fluent with the process ◊ Principal will address compilation of the survey in 2026	◊ Students demonstrate independence in sourcing materials and completing tasks ◊ Routines are followed daily ◊ Students enjoy and are engaged with their own learning and the learning outcomes. Maths & writing, often subjects students dislike, are highlights for most learners ◊ Students can describe their learning if scaffolded with prompts and given confidence ◊ Wall displays reflect the strategies students are expected to use	◊ The momentum developed from the readings was dissipated by sabbaticals, relievers and limited time for reflection and improvement strategies due to implementation of the new curriculum ◊ The changes staff due to sabbaticals mean relieving staff have not been trained in the strategies	◊ Staff meeting could give time for triangulation of the implementation of personal goal under learner agency and target students' specific response to strategies tried- is it working

Grow student & staff physical, social and emotional well being by introducing a new wellbeing & behaviour management programme

Measures	Outcomes	Evidence	Reflections	Next steps
1. PB4L data on HERO : notes in Pastoral Care are used effectively and shared across staff. 2. Visuals of Dovedale School Values all around the school 3. Reward systems aligned to PB4L and School Values 4. Pause, Breathe, Smile Strategies are used by the staff and students	◊ HERO is set up well to both receive data for behaviour and attendance and produce reviews for reflection (see attached reports) ◊ Dovedale values are visible	◊ Monitoring of incidents/behaviour/times/days/locations has taken place and been revealing ◊ Overview Attendance reports have been given to the BOT throughout the year ◊ Assessment data has been downloaded into HERO ◊ Two-way communication with parents re the App has meant faster, more	◊ Staff have only fledgling knowledge of the depth of HERO and require further PLD ◊ Implementing a new programme requires commitment and consistency ◊ Staff have had to adopt literacy & numeracy	◊ Make a list of potential use of HERO – parent portal, assessment data crunching etc and seek specific PLD from HERO – important it is not just Brenda/one person with the knowledge ◊ Having a consistent, known staff for 2026 will

	◊ PB4L Reward system is implemented by all staff consistently ◊ Pause Breath Smile. implementation Is fragmented due to all staff having sabbaticals – not embedded and relieving staff have not been trained	immediate response to events or questions ◊ Neither students nor teachers are using the PBS system as fragmented staffing means the system was not embedded ◊ Students are working towards using the behaviours independently without teacher rewards ◊ Most students are self-regulated, and individuals who are not have had individual counselling with teachers/LSC	programmes and that has been the focus ◊ The junior students who should benefit from the process did not fully engage with the programme	greatly enhance the implementation of the behavioural systems ◊ Ensure all students receive rewards – compliant and non-compliant

Goal 3: Grow strong connections between whanau, community and school				
Grow communication & connection with whanau through an interactive platform				
Measures	**Outcomes**	**Evidence**	**Reflections**	**Next steps**
1. Termly monitoring of Teacher use, then student use then parent use of HERO. 2. Collect data and put into HERO 3. Parent Survey after first year on HERO completed at 3 way conferences ; 'quick fire' post it note survey in Term 4 2025	◊ Only informal monitoring has taken place ◊ Teachers using attendance and filing incident reports ◊ Parent survey will happen at parent interviews ◊ BOT - attendance	◊ Teachers are independent with attendance and behaviour filing ◊ Limited analysis of the data has taken place ◊ Attendance alerts have meant faster follow-up with parents	◊ Some whānau do not have a Smart Phone with no access to the App ◊ We have not had the training to develop the potential of the App for the home school partnership	◊ Engage with PLD around how use the potential of the app to develop the Home-School partnership ◊ PLD on the assessment analysis and loading of data – internal and external data
Grow greater community engagement through a Community Engagement Plan				
Measures	**Outcomes**	**Evidence**	**Reflections**	**Next steps**
1. Engagement of parents and wider community at Community events. Monitor and track percentages of attendance 2. Engagement with local iwi at Te Āwhina Marae and Ngāti Koata (yearly summary to BoT)	◊ The Dovedale Newsletter entries raise the profile of an engaging, active curriculum ◊ Playgroup operates every wk bringing new families to the school	◊ The school roll has remained steady through the year ◊ Playgroup has a strong relationship with the school ◊ Fledgling partnerships are developing	◊ School ethos and contribution to the community is recognised and valued very positively ◊ We need to explore every opportunity to raise the school's profile	◊ Contact local newspapers and magazines for profile stories ◊ Look at social media sources for posts ◊ Think of different ways to build a partnership with iwi – ask them about their own

	◊ Iwi have been approached by local schools but have been hesitant to engage ◊ BOT members are active promoting the school/current curric to local residents ◊ Iwi have been approached to build partnerships ◊ ◊	◊ Local community members have been involved in the classroom for the inquiry topic ◊ The wider community has attended all of our major events and contributed financially to support the school ◊ Ex-pupils return for events and on the high school TO days to 'hang out'	◊ Iwi often feel frustrated when approached on a needs basis???	education plan for tamariki and how schools can support their future

Literacy Position and Progress 2025

We have not applied an inquiry question to the implementation of Structured Literacy as that took place in 2024, relevant to the PLD teachers were undergoing. This information is for your interest as it is essential we track and monitor both literacy and numeracy learning.

All students are in their second year of the Structured Literacy Programme and their first year of using the iDeal spelling programme. The staff made the decision to put a focus on improving student spelling as an essential feature to support both the decoding/reading and encoding/spelling of known and unknown words.

Reading Comprehension 2025

The results below are a triangulation of formative assessment in the classroom plus standardised tests - BSLA, running records, e-asTtle and PATs. They show pleasing progress for most students in reading with many making a better than average shift in progress over the year progress from working towards to working at. Students enjoy reading and are focused and involved in classroom work. We know many would make better progress if they read at home with library books from either school or town.

Reading - position and progress Year 1-8

Descriptors of Achievement	February 2025 (24)	November 2025 (26)
Exceeding	21%	24%
Proficient	34%	53%
Progressing towards	42%	23%
Needs support	3%	0%

Next steps:

- Build students' reading mileage both at home and at school
- Place emphasis on building critical thinking/inference skills to improve student ability critique and evaluate text and make inferences from 'between the lines' through depth and time spent questioning texts read
- Place an emphasis on punctuation and grammar, particularly from Year 4 - 8

Writing 2025

A focus for writing this year was to build the surface features such as spelling, grammar and punctuation to add both speed and depth to the writing the students produce. The iDeal programme was purchased and is used daily in both classrooms. It is prescriptive, does offer some differentiation around what is delivered though often it is whole class teaching. Most students are highly engaged in writing, particularly in Year 1 -6, while some, particularly boys need motivation mainly in brainstorming and the editing process.
All students have made average progress, maintaining their position in the curriculum. We would have liked to have seen more students accelerate in their writing. One student has plateaued and made little progress and they have been added to the focus learner register for 2026.

Writing - Position and Progress Year 1 -8

Descriptors of Achievement	February 2025 (23)	November 2025 (25)
Exceeding	22%	28%
Proficient	30%	36%
Progressing towards	30%	36%
Needs support	4%	0%

We chose to complete the Punctuation & Grammar PAT with our Year 4 -8 students to provide an external comparison for where our students sat against the rest of NZ. This would give us better insight into students' skills with surface features and which skills to use for target students. As :sen, many students are achieving at a high level when specifically tested, however, staff are noticing the skills are not embedded for all as some are not using them naturally when writing independently.

Punctuation and Grammar position Nov 2025 Year 4 -8

Descriptors of Achievement	**November 2025 (18)**
Exceeding	40%
Proficient	23%
Progressing towards	27%
Needs support	10%

Next steps:
- Continue daily writing and spelling practice
- Increase the targetted teaching of specific punctuation and spelling skills while monitoring the uptake for specific students
- Teach and reinforce the editing process as a fundamental part of producing a piece of writing and monitor the uptake of specific editing skills