

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

### School Directory

Ministry Number:	1557
Principal:	Heather Atkinson
School Address:	10 Bethells Road, Waitakere, Auckland 0614
School Phone:	09 810 9607
School Email:	<a href="mailto:ibailey@waitakereprimary.school.nz">ibailey@waitakereprimary.school.nz</a>
Accountant / Service Provider:	Schooled Limited



# Waitakere Primary School

## Members of the Board

For the year ended 31 December 2025

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Wade Hansen	Presiding Member	Elected February 2026	September 2028
Heather Atkinson	Principal	Ex officio	Current
Ashleigh Stewart	Staff Representative	Re-elected September 2025	September 2026
Heather Irvine	Parent Representative	Elected March 2023	September 2026
Carla Bonnici	Parent Representative	Re-elected September 2025	September 2028
Pip Borrowman	Parent Representative	Elected September 2025	September 2028
Sonja Lister	Parent Representative	Elected September 2023	September 2026
Julie Corker	Parent Representative	Elected September 2025	September 2028
Nick Bithell	Parent Representative	Elected September 2022	September 2025
Rhiannon Robertson	Parent Representative	Elected September 2022	September 2025

# WAITAKERE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2025

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# Waitakere Primary School

## Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual report and the judgements used in the 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.

Wade Hansen

Full Name of Presiding Member

DocuSigned by:  
*Wade Hansen*  
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Signature of Presiding Member

29 May 2026

Date

Heather Atkinson

Full Name of Principal

Signed by:  
*Heather Atkinson*  
03495014265F4BB...

Signature of Principal

29 May 2026

Date

# Waitakere Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	4,276,316	3,841,530	4,178,403
Locally Raised Funds	3	206,700	229,001	261,982
Interest		4,348	20,000	33,535
<b>Total Revenue</b>		<b>4,487,364</b>	<b>4,090,531</b>	<b>4,473,920</b>
<b>Expense</b>				
Locally Raised Funds	3	113,244	106,600	122,816
Learning Resources	4	3,223,338	2,934,224	3,194,360
Administration	5	384,508	344,214	386,531
Interest		6,038	5,470	5,446
Property	6	790,846	775,825	802,178
Loss on Disposal of Property, Plant and Equipment		6,013	-	754
<b>Total Expense</b>		<b>4,523,987</b>	<b>4,166,333</b>	<b>4,512,085</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(36,623)</b>	<b>(75,802)</b>	<b>(38,165)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(36,623)</b>	<b>(75,802)</b>	<b>(38,165)</b>

## Waitakere Primary School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		774,715	774,715	783,933
Total comprehensive revenue and expense for the year		(36,623)	(75,802)	(38,165)
Contribution - Furniture and Equipment Grant		-	-	28,947
<b>Equity at 31 December</b>		738,092	698,913	774,715
Accumulated comprehensive revenue and expense		738,092	698,913	774,715
<b>Equity at 31 December</b>		738,092	698,913	774,715

# Waitakere Primary School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	505,076	361,805	581,754
Accounts Receivable	8	396,270	335,758	334,996
GST Receivable		-	11,406	11,406
Inventories	9	11,396	8,632	8,632
Funds Receivable for Capital Works Projects	16	1,454	-	10,889
		914,196	717,601	947,677
<b>Current Liabilities</b>				
GST Payable		559	-	-
Accounts Payable	11	351,560	310,486	307,388
Revenue Received in Advance	12	6,816	8,329	8,329
Provision for Cyclical Maintenance	13	-	-	169,255
Finance Lease Liability	14	39,138	51,496	40,761
Funds held in Trust	15	730	-	2,336
Funds held for Capital Works Projects	16	151,870	-	115,181
Funds held on behalf of School Cluster	17	75,917	59,928	59,929
		626,590	430,239	703,179
<b>Working Capital Surplus/(Deficit)</b>		287,606	287,362	244,499
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	501,634	493,341	569,859
		501,634	493,341	569,859
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	16,745	38,191	8,548
Finance Lease Liability	14	34,403	43,599	31,095
		51,148	81,790	39,643
<b>Net Assets</b>		738,092	698,913	774,715
<b>Equity</b>		738,092	698,913	774,715

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

# Waitakere Primary School

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,013,173	990,137	950,220
Locally Raised Funds		133,574	187,240	176,716
International Students		29,183	41,000	32,383
Goods and Services Tax (net)		11,965	-	21,020
Payments to Employees		(554,704)	(577,148)	(615,591)
Payments to Suppliers		(701,213)	(693,008)	(589,854)
Interest Paid		(6,038)	(5,470)	(5,446)
Interest Received		4,348	20,000	38,735
Net cash from/(to) Operating Activities		(69,712)	(37,249)	8,184
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment		-	-	166
Purchase of Property Plant & Equipment		(17,218)	(35,310)	(67,089)
Proceeds from Sale of Investments		-	-	348,943
Net cash from/(to) Investing Activities		(17,218)	(35,310)	282,020
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	28,947
Finance Lease Payments		(50,252)	(40,761)	(45,730)
Loans Received		-	-	(9,206)
Funds Administered on Behalf of Other Parties		60,504	(106,629)	3,967
Net cash from/(to) Financing Activities		10,252	(147,390)	(22,022)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(76,678)</b>	<b>(219,949)</b>	<b>268,182</b>
Cash and cash equivalents at the beginning of the year	7	581,754	581,754	313,572
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>505,076</b>	<b>361,805</b>	<b>581,754</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

# Waitakere Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

###### ***Reporting Period***

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

###### ***Basis of Preparation***

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

###### ***Financial Reporting Standards Applied***

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

###### ***PBE Accounting Standards Reduced Disclosure Regime***

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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

### ***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.

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

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

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

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

***Other Grants where conditions exist***

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

***Donations, Gifts and Bequests***

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

***Interest Revenue***

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

**d) Finance Lease Payments**

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

**e) Cash and Cash Equivalents**

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

**f) Accounts Receivable**

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

**g) 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.

**h) Property, Plant and Equipment**

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

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

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

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

***Finance Leases***

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	5 - 20 years
Furniture and Equipment	5 - 20 years
Information and Communication Technology	3 - 5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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

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

*Non cash generating assets*

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

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

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

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

**j) Accounts Payable**

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

**k) Employee Entitlements**

*Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**l) Revenue Received in Advance**

Revenue received in advance relates to fees received from parents for the 2026 camp 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.

**m) Funds Held in Trust**

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

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

**n) Funds held for Capital works**

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

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

**o) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**p) Provision for Cyclical Maintenance**

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

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

The School carries out painting maintenance of the whole school over a 10 to 12 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

**q) Financial Instruments**

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

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

**r) 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.

**s) Budget Figures**

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

**t) 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	1,013,173	990,137	999,284
Teachers' Salaries Grants	2,789,076	2,359,054	2,656,669
Use of Land and Buildings Grants	474,067	492,339	522,450
	<u>4,276,316</u>	<u>3,841,530</u>	<u>4,178,403</u>

**3. Locally Raised Funds**

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	40,830	71,000	53,588
Fees for Extra Curricular Activities	96,208	96,400	151,265
Trading	26,585	14,100	16,130
Fundraising and Community Grants	13,894	6,501	8,616
International Student Fees	29,183	41,000	32,383
	<u>206,700</u>	<u>229,001</u>	<u>261,982</u>
<b>Expense</b>			
Extra Curricular Activities Costs	88,255	84,400	111,461
Trading	18,456	5,200	3,264
Fundraising and Community Grant Costs	3,057	7,000	1,295
Other Locally Raised Funds Expenditure	3,476	10,000	6,796
	<u>113,244</u>	<u>106,600</u>	<u>122,816</u>
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	<u>93,456</u>	<u>122,401</u>	<u>139,166</u>

**4. Learning Resources**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	44,710	61,672	61,623
Information and Communication Technology	29,675	39,000	29,729
Employee Benefits - Salaries	2,997,078	2,608,224	2,926,564
Staff Development	18,146	48,000	14,223
Depreciation	131,296	175,828	161,587
Other Learning Resources	2,433	1,500	634
	<u>3,223,338</u>	<u>2,934,224</u>	<u>3,194,360</u>

**5. Administration**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	13,958	8,626	12,753
Board Expenses	13,519	10,500	10,190
Other Administration Expenses	56,473	49,928	60,297
Employee Benefits - Salaries	271,815	261,418	287,118
Insurance	18,179	4,500	6,967
Service Providers, Contractors and Consultancy	10,564	9,242	9,206
	<u>384,508</u>	<u>344,214</u>	<u>386,531</u>

**6. Property**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	73,683	64,000	57,701
Cyclical Maintenance	(14,352)	29,643	(32,856)
Heat, Light and Water	34,793	26,000	27,310
Rates	-	800	91
Repairs and Maintenance	84,923	45,383	69,369
Use of Land and Buildings	474,067	492,339	522,450
Employee Benefits - Salaries	73,536	66,560	76,734
Other Property Expenses	64,196	51,100	81,379
	<u>790,846</u>	<u>775,825</u>	<u>802,178</u>

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

**7. Cash and Cash Equivalents**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Bank Accounts	\$ 505,076	\$ 361,805	\$ 581,754
Cash and cash equivalents for Statement of Cash Flows	<u>505,076</u>	<u>361,805</u>	<u>581,754</u>

Of the \$505,076 Cash and Cash Equivalents \$228,517 is subject to restrictions for the following reasons:

\$151,870 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 16.

\$75,917 is held by the school on behalf of Cluster / Transport cluster. See note 17 for details of the revenue and expenditure of the cluster.

\$730 of Funds Held in Trust Received are held by the School, as disclosed in note 15.

**8. Accounts Receivable**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Receivables	\$ 133,574	\$ 91,903	\$ 91,141
Teacher Salaries Grant Receivable	262,696	243,855	243,855
	<u>396,270</u>	<u>335,758</u>	<u>334,996</u>
Receivables from Exchange Transactions	133,574	91,903	91,141
Receivables from Non-Exchange Transactions	262,696	243,855	243,855
	<u>396,270</u>	<u>335,758</u>	<u>334,996</u>

**9. Inventories**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Stationery & Uniform	\$ 11,396	\$ 8,632	\$ 8,632
	<u>11,396</u>	<u>8,632</u>	<u>8,632</u>

**10. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	205,378	5,200	(4,493)	-	(25,535)	180,550
Furniture and Equipment	217,627	8,134	(1,101)	-	(34,611)	190,049
Information and Communication Technology	49,947	502	(419)	-	(17,160)	32,870
Leased Assets	71,791	51,937	-	-	(50,436)	73,292
Library Resources	25,116	3,382	(71)	-	(3,554)	24,873
	<u>569,859</u>	<u>69,154</u>	<u>(6,084)</u>	<u>-</u>	<u>(131,296)</u>	<u>501,633</u>

*Restrictions*

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	894,710	(714,160)	180,550	896,198	(690,820)	205,378
Furniture and Equipment	633,458	(443,409)	190,049	630,826	(413,199)	217,627
Information and Communication Technology	292,568	(259,698)	32,870	294,060	(244,113)	49,947
Leased Assets	166,932	(93,640)	73,292	195,268	(123,477)	71,791
Library Resources	105,207	(80,334)	24,873	102,113	(76,997)	25,116
	<u>2,092,875</u>	<u>(1,591,241)</u>	<u>501,634</u>	<u>2,118,465</u>	<u>(1,548,606)</u>	<u>569,859</u>

**11. Accounts Payable**

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	41,329	29,940	15,299
Accruals	12,195	-	11,543
Employee Entitlements - Salaries	262,696	243,855	243,855
Employee Entitlements - Leave Accrual	35,340	36,691	36,691
	<u>351,560</u>	<u>310,486</u>	<u>307,388</u>
Payables for Exchange Transactions	351,560	310,486	307,388
	<u>351,560</u>	<u>310,486</u>	<u>307,388</u>

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	6,816	8,329	8,329
	<u>6,816</u>	<u>8,329</u>	<u>8,329</u>

**13. Provision for Cyclical Maintenance**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	177,803	8,548	210,659
Increase/(decrease) to the Provision During the Year	(14,352)	29,643	(32,856)
Use of the Provision During the Year	(146,706)	-	-
Provision at the End of the Year	<u>16,745</u>	<u>38,191</u>	<u>177,803</u>
Cyclical Maintenance - Current	-	-	169,255
Cyclical Maintenance - Non current	16,745	38,191	8,548
	<u>16,745</u>	<u>38,191</u>	<u>177,803</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.

**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	45,853	51,496	59,450
Later than One Year	34,404	43,599	97,304
Future Finance Charges	(6,716)	-	(13,845)
	<u>73,541</u>	<u>95,095</u>	<u>142,909</u>
<b>Represented by</b>			
Finance lease liability - Current	39,138	51,496	40,761
Finance lease liability - Non current	34,403	43,599	31,095
	<u>73,541</u>	<u>95,095</u>	<u>71,856</u>

**15. Funds held in Trust**

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	730	-	2,336
	<u>730</u>	<u>-</u>	<u>2,336</u>

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

**16. Funds Held for Capital Works Projects**

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

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
85895 MOE 5YA Project - Weather Related Damage (241129)	(3,130)	3,130	-	-	-
86304 MOE Property Rms1-6 weather tightness - Project 215187	23,498	177,827	(200,732)	-	593
86310 MOE 5YA Project - CCTV Septic & Pump (86310)	2,441	39,956	(14,252)	-	28,145
86311 MOE 5YA Project - Block 9 Carpet & Heat Pumps (86311)	17,242	-	-	-	17,242
86312 MOE 5YA Project - Blocks 1/3/11 Heatpumps & Switchboard Replacement (86312)	(264)	-	(1,190)	-	(1,454)
86313 MOE Property Toilet Refurbishment - Project 250178	(7,494)	96,955	(52,881)	-	36,580
86314 MOE 5YA Project - Hessian Replacement (250179)	72,000	-	(70,130)	-	1,870
86315 MOE Property Targeted Cladding, Window Joinery replacement and Asbestos Management - Project 250175	-	81,000	(44,500)	-	36,500
86316 MOE 1,2: Roof, Clearlite & Gutter Replacement (Project 250174)	-	30,940	-	-	30,940
Totals	<u>104,293</u>	<u>429,808</u>	<u>(383,685)</u>	<u>-</u>	<u>150,416</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	151,870
Funds Receivable from the Ministry of Education	(1,454)

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
85895 MOE 5YA Project - Weather Related Damage (241129)	18,960	-	(22,090)	-	(3,130)
86304 MOE Property Rms1-6 weather tightness - Project 215187	56,891	1,495,239	(1,528,632)	-	23,498
86310 MOE 5YA Project - CCTV Septic & Pump (86310)	-	136,800	(134,359)	-	2,441
86311 MOE 5YA Project - Block 9 Carpet & Heat Pumps (86311)	-	81,000	(63,758)	-	17,242
86312 MOE 5YA Project - Blocks 1/3/11 Heatpumps & Switchboard Replacement (86312)	-	28,080	(28,344)	-	(264)
86313 MOE Property Toilet Refurbishment - Project 250178	-	12,000	(19,494)	-	(7,494)
86314 MOE 5YA Project - Hessian Replacement (250179)	-	72,000	-	-	72,000
Totals	<u>75,851</u>	<u>1,825,119</u>	<u>(1,796,677)</u>	<u>-</u>	<u>104,293</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	115,181
Funds Receivable from the Ministry of Education	(10,889)

### 17. Funds Held on Behalf of Cluster / Transport

Waitakere Primary School is the lead school funded by the Ministry of Education to provide services to its cluster of schools.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	59,929	59,928	85,950
Funds Received from Cluster Members	94,813	-	37,126
Total funds received	<u>154,742</u>	<u>59,928</u>	<u>123,077</u>
Funds Spent on Behalf of the Cluster	36,543	-	41,143
Funds remaining	<u>118,199</u>	<u>59,928</u>	<u>81,934</u>
Distribution of Funds			
Hobsonville Point Primary	1,171	-	10,385
Hobsonville Point Secondary	175	-	-
Huapai District School	1,772	-	3,408
Marina View Primary	848	-	1,513
Matua Ngaru School	261	-	-
Rangiora High School	290	-	1,000
Whenuapai School	372	-	-
Riverhead School	15,402	-	2,645
Scott Point Primary School	-	-	1,492
Tuapaki Primary School	-	-	1,523
Waitakere Primary School	21,992	-	39
Funds Held at Year End	<u>75,917</u>	<u>59,928</u>	<u>59,929</u>

### 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, Deputy Principals and Heads of Departments.

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	5,425	5,590
<i>Leadership Team</i>		
Remuneration	556,298	533,657
Full-time equivalent members	4	4
Total key management personnel remuneration	561,723	539,247

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal*

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

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180-190
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

*Other Employees*

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

<b>Remuneration</b>	<b>2025</b>	<b>2024</b>
<b>\$000</b>	<b>FTE Number</b>	<b>FTE Number</b>
100 - 110	6.00	6.00
110 - 120	4.00	3.00
120 - 130	3.00	2.00
	13.00	11.00

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

	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$ -</b>	<b>\$ -</b>
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 for specific individuals. As such, this is expected to resolve the liability for school boards.

**22. Commitments**

**(a) Capital Commitments**

As at 31 December 2025, the Board had capital commitments of \$177,067 (2024:\$0) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
86310 MOE 5YA Project - CCTV Septic & Pump (86310)	39,785
86313 MOE Property Toilet Refurbishment - Project 250178	47,535
86314 MOE 5YA Project - Hessian Replacement (250179)	9,870
86315 MOE Property Targeted Cladding, Window Joinery replacement and Asbestos Management - Project 250175	45,500
86316 MOE 1,2: Roof, Clearlite & Gutter Replacement (Project 250174)	34,377
<b>Total</b>	<b><u>177,067</u></b>

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

**(b) Operating Commitments**

As at 31 December 2025, the Board has entered into no contracts.

**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	505,076	361,805	581,754
Receivables	396,270	335,758	334,996
<b>Total financial assets measured at amortised cost</b>	<b><u>901,346</u></b>	<b><u>697,563</u></b>	<b><u>916,750</u></b>

**Financial liabilities measured at amortised cost**

Payables	351,560	310,486	307,388
Finance Leases	73,541	95,095	71,856
<b>Total financial liabilities measured at amortised cost</b>	<b><u>425,101</u></b>	<b><u>405,581</u></b>	<b><u>379,244</u></b>

**24. 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 Waitakere Primary School's Financial statements For the year ended 31 December 2025

#### RSM Hayes Audit

Level 19, 125 Queen Street,  
Auckland CBD, Auckland 1010

T +64 (9) 367 1656

[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

The Auditor-General is the auditor of Waitakere Primary School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on pages 1 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 29 May 2026. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

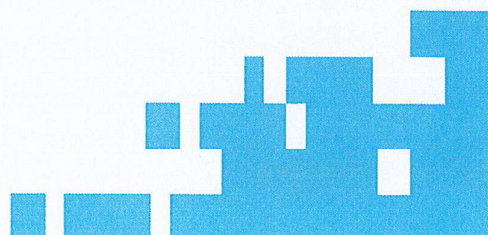
### Basis of opinion

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 opinion.

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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.

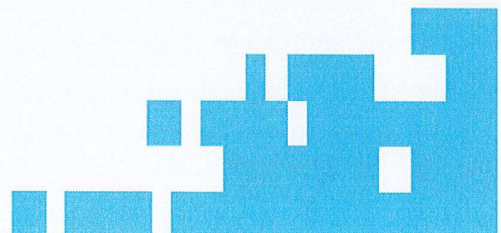
Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise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

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as the Members of the Board, Waitakere Primary School 2025 Achievement Target Review, How Waitakere Primary School has given effect to Te Tiriti o Waitangi, Statement of compliance with Employment Policy and 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 Members of the Board, Waitakere Primary School 2025 Achievement Target Review, How Waitakere Primary School has given effect to Te Tiriti o Waitangi, Statement of compliance with Employment Policy and 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.

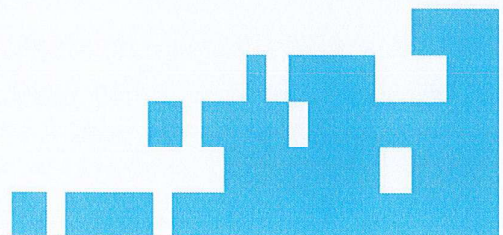
### Independence

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 "Brendan Lyon", is written over a light blue horizontal line.

**Brendan Lyon**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand





**Waitakere Primary School 2025 Achievement Target Review**

To improve achievement in all boys' writing, in particular Māori boys, for those who are not at expectation by at least 5% and maintain steady progress for all students working within the expected curriculum level range.

Māori boys' reading is also a focus with 33% working below and well below expectations – at least a 5% increase.

To improve achievement for all Māori students in maths - at least a 5% increase.

Grey =2025	End of Year Data 2024-2025 Comparison														
	Well below			Below			At			Above			% at and above		
	R	W	M	R	W	M	R	W	M	R	W	M	R	W	M
All (459)	4.1%	5%	3.7%	10.7%	16.6%	12.6%	54.2%	64.5%	64.1%	30.9%	13.9%	19.6%	85%	78.4%	83.7%
All (437)	5.9%	6.2%	5.0%	12.8%	23.3%	27.2%	64.8%	61.3%	62.2%	16.5%	9.2%	5.5%	81.3%	70.5%	67.7
All Girls (228)	1.8%	0.9%	1.8%	10.1%	12.7%	11%	53.5%	65.8%	69.3%	43.6%	20.6%	18%	88.1%	86.4%	87.3%
(212)	3.3%	3.3%	2.8%	12.3%	17.5%	30.2%	65.1%	60.0%	64.6%	19.3%	13.2%	2.4%	84.6%	79.2	67.0%
All Boys (231)	6.5%	9.1%	5.6%	11.3%	20.3%	14.3%	55%	63.2%	58.9%	27.3%	7.4%	21.2%	82.3%	70.6%	80.1%
(225)	8.4%	8.9%	7.1%	13.3%	28.9%	24.4%	64.4%	66.9%	60.0%	13.8%	5.3%	0.4%	70.2%	62.2%	68.4%
Māori all (87)	9.2%	8%	8%	17.2%	19.5%	18.4%	41.4%	62.1%	56.3%	32.2%	10.3%	17.2%	73.6%	72.4%	73.2%
(73)	12.3%	13.7%	12.3%	20.5%	27.4%	26.0%	47.9%	53.3%	56.2%	19.2%	6.8%	5.5%	67.1%	58.9%	61.7%
Māori Girls (45)	2.2%	0%	4.4%	17.8%	15.6%	17.8%	48.0%	71.7%	66.7%	31.1%	13.3%	11.1%	80%	64.4%	77.6%
(35)	2.9%	8.6%	5.7%	25.7%	20.0%	28.6%	54.3%	65.7%	65.7%	17.1%	5.7%	0%	71.4%	71.4%	65.7%
Māori Boys (42)	16.7%	16.7%	11.9%	16.6%	23.8%	19%	33.3%	52.4%	45.2%	33.3%	7.1%	23.8%	66.6%	59.5%	69%
(38)	21.1%	18.4%	18.4%	15.8%	34.2%	23.7%	42.1%	39.5%	47.4%	21.1%	7.9%	10.5%	63.2%	47.4%	57.9%
NZ Euro all (305)	2.0%	3/3%	2%	9.2%	17%	11.8%	60%	64.6%	65.9%	28.9%	15.1%	20.3%	88.9%	80.7%	86.2%
(290)	4.1%	4.5%	3.8%	10.7%	24.1%	29.3%	69.3%	61.7%	62.8%	15.9%	9.7%	4.1%	85.2%	71.4%	66.9%
NZ E Girls (152)	0%	0%	0%	7.2%	11.8%	9.2%	58.6%	65.1%	69.7%	34.2%	23%	21.1%	92.8%	88.1%	90.8%
(147)	2.0%	1.4%	2.0%	9.5%	17.7%	32.0%	68.7%	66.0%	63.3%	17.7%	15.0%	2.7%	88.4%	81.0%	66.0%
NZ E Boys (153)	3.9%	6.5%	3.9%	11.1%	22.2%	14.4%	61.4%	64.1%	62.1%	23.5%	7.2%	19.6%	84.9%	71.3%	81.7%
(143)	6.3%	7.7%	5.6%	11.9%	30.8%	26.6%	69.9%	53.7%	62.2%	11.9%	4.2%	5.6%	81.8%	61.5%	67.6%

### Review Comments

The following 2 things need to be noted when looking at this data:

1. The cohorts are not pure
2. 2025 data (Grey) is the first year data is based on the new curriculum

The below goals remain a focus as with the changes to curriculum as none of the targets have been achieved.

**To improve achievement in all boys' writing, in particular Māori boys, for those who are not at expectation by at least 5% and maintain steady progress for all students working within the expected curriculum level range.**

We have seen a drop across all boys in writing.

Maori boys specifically have dropped by 12.1% to 47.4% in the At and Above bands, and there has been an increase in those working Below and Well Below expectation. This has moved from 40% Below and Well Below to 52.6%, an increase of 12%.

Boys overall have made an 8.4% drop from At and Above in writing and the percentage of boys working Below or Well Below expectation has increased by 8.4%.

Maori boys are showing slightly greater decreases than the general boys population.

Next steps:

- Continue development of our understanding of the newly refreshed curriculum.
- Introduce the BSLA spelling programme schoolwide
- Maintain the use of Writer's toolbox and upskilling and PLD in this for teachers
- Through the assessment PLD we will gain a deeper understanding of what achievement looks like at the various phases.
- Targeted interventions for students who are achieving either below or above expectation

**Māori boys' reading is also a focus with 33% working below and well below expectations – at least a 5% increase.**

The change in the way that we deliver the curriculum was that we began using BSLA across the school.

Reading overall - Most cohorts stayed static, except the 2025 Year 5 cohort with a 38% decrease in students working above. It was identified that there was a need for more rigorous moderation to occur at the cross over from Year 4 to 5.

Maori boys have dropped 3.4% from At and Above in Reading, and the percentage of boys working Below or Well Below expectation has increased by 3.6%, to 36.9 %

Boys overall have made an 4.1% drop from At and Above in Reading and the percentage of boys working Below or Well Below expectation has increased by 3.9%. 21.7% Well below and Below

Maori boys are tracking at generally the same pace as the general boys population.

Next steps:

- Continue development of our understanding of the newly refreshed curriculum.
- Ensure that Years 0 and 4 programmes include a balance of Phonics, Comprehension and increasing reading mileage
- Analysing in Years 5-8 which parts of the BSLA programme will enhance our current programmes
- Using BSLA for targeted interventions (Tier 2 and 3 programmes)
- Continue to train staff in the BSLA approach

- Through the assessment PLD we will gain a deeper understanding of what achievement looks like at the various phases
- Targeted interventions for students who are achieving either below or above expectation
- 

**To improve achievement for all Māori students in maths - at least a 5% increase.**

The 2025 refreshed curriculum significantly raised the expectation for all students' achievement - content knowledge – this is reflected across the board in our school data. The final curriculum was released in October 2025, nearing the end of the years teaching. The October iteration once again changed the content and expectations for student achievement data and was the document that was used by teachers for make student OTJ's. Throughout 2025 as a school Basic Fact learning was tracked and was a focus in home learning and classrooms. There has been an across the board improvement.

Maori students have dropped 11.5% from At and Above in Maths, and the percentage of students working Below or Well Below expectation has increased by 11.9%, to 38.3% All students have made an 16% drop from At and Above in Maths and the percentage of students working Below or Well Below expectation has increased by 16.5%. 32.2% of all students are now working Well below and Below in mathematics. Maori students are tracking downwards at a 6% higher rate than the general population. Based on our basic fact data, 130/189 69% of students in year 5-8 improved their basic facts from term 2 to term 3

Next steps:

- Continue development of our understanding of the newly refreshed curriculum.
- Continue to fund the Timestable Rockstars/NumBots online programme
- Schoolwide baseline testing and tracking of Basic facts
- Staff identified that the next step for maths PLD should be in Assessment
- Run a Maths specialist teacher programme to support priority students
- Through the assessment PLD we will gain a deeper understanding of what achievement looks like at the various phases.
- Targeted interventions for students who are achieving either below or above expectation
- 

<b>Actions – Literacy</b>	<b>Timeframe</b>	<b>Who</b>	<b>Outcome</b>
Identify students who are achieving below expectations in writing and reading in particular our Māori boys.	February 2025	All staff	This group of students were tracked and involved in small group interventions. They were often part of the team cycle of inquiry; regularly discussed at team level. Note that some of these students are also priority attendance concerns and were also tracked.
Continue monitoring student achievement/progress in literacy	Ongoing	Sl T and staff	Actioned

through team meetings, staff meetings and discussion with teachers running support programmes			
Targeted small group teaching using the BSLA programme in the Year 3 and 4 area.	Ongoing	Year 3 and 4 team and Alex	10 students were targeted for this intervention, with most making accelerated progress
Monitor progress of students achieving below expectations regularly in team meetings, staff meetings and in meetings with LSC in writing.	Scheduled meeting each term	All staff	Actioned The year 7-8 English curriculum was released in October 2025 and this will be actioned in 2026.
Monitor and address attendance concerns of students in our target groups including lateness	Ongoing	Teachers and Principal	Actioned - working with attendance services for recidivist cases
Data analysis meetings held to identify trends and patterns, plan interventions, research best practice and review progress	Term 1, Term 2 and Term 4	All staff	Ongoing area of development for staff. SLT supporting staff.
Set up collaborative Cycle of Improvement to conduct a shared focus based on 2024 data. This could include exploring the following to effect change: <ul style="list-style-type: none"> <li>Consolidating Formative Assessment Practices including the use of feedback feed forward</li> <li>Flexible grouping</li> <li>Growing student agency</li> <li>Learner Dispositions</li> <li>Phonological awareness -BSLA programme</li> <li>Using research to effect change</li> <li>Writers' Toolbox</li> </ul>	Term 1	All staff	Actioned
Continue to use the WTB resources in <ul style="list-style-type: none"> <li>Team meetings</li> <li>Collaborative planning</li> <li>Use of online tool (year 5 to 8)</li> </ul>	Whole Year	As needed for Year 3-8	Students and staff continue to enjoy this tool. Students and staff analyse the data and use to make changes to the programme and to report to parents.
Continued moderation of achievement expectations and use of mid-point expectations to have greater consistency in levelling once we have a clearer understanding of the new curriculum and the assessment tools available.	Ongoing	All staff	Ongoing and an area of focus for 2026
Involvement in BSLA training for phases 1 and 2, trialling the programme in Years 4 -8.	Term 1	Year 4 -8 teachers	Completed for Cohort 1, some staff are still completing cohort 2. As a scope and sequence this programme does not cater to the majority of our students who are achieving higher than the top testing, however some components of the programme have been identified as useful and are now being used in classrooms.

<b>Actions –Maths</b>	<b>Timeframe</b>	<b>Who</b>	<b>Outcome</b>
Identify students who are achieving below expectations in maths in particular our Māori students.	February 2025	All staff	This group of students were tracked and involved in small group interventions. They were often part of the team cycle of inquiry, regularly discussed at team level. Note that some of these students are also priority attendance concerns and were also tracked.
Continue monitoring student achievement/progress in maths through team meetings, staff meetings and discussion with teachers running support programmes	Ongoing	SLT and staff	Actioned and ongoing
Familiarise and use the new Maths Curriculum to inform programmes	Ongoing	All Staff	New revised curriculum was finalised in October 2025 and varied significantly from the March draft that all New Zealand schools had been working from. An area of focus for 2026.
Introduction and use of Numicon as part of our Inquiry based maths programme.	Ongoing	All staff	The resource books and maths equipment has been used effectively as another tool in our embedded Inquiry Based Maths approach.
Building automaticity in students' recall of basic facts and place value with regular updates on their progress.	Ongoing	All staff	Actioned and ongoing
Monitor progress of students achieving below expectations regularly in team meetings, staff meetings.	Scheduled meeting each term	All staff	Actioned and ongoing
Monitor and address attendance concerns of students in our target groups including lateness	Ongoing	Teachers and Principal	Actioned - working with attendance services for recidivist cases
Data analysis meetings held to identify trends and patterns, plan interventions, research best practice and review progress	Term 1, Term 2 and Term 4	All staff	Ongoing area of development for staff. SLT supporting staff.



## **How Waitakere Primary School have given effect to Te Tiriti o Waitangi**

**2025**

Waitakere Primary has an active Runanga who works alongside the school in supporting local tikanga Māori, mātauranga Māori and te ao Māori. We meet with our Māori whānau to hear their feedback on our programmes and ways in which we can further embed te ao Māori in our school. Our school mihi and karakia are used in classrooms, at assemblies and school events. Our school values – Manaakitanga, Haepapatanga, and Manawaroa underpin and are embedded in our behaviour management plan (The Waitākere Way).

We are currently working in partnership with Te Kawera ā Maki in the Mana Kura programme, a school engagement and development programme.

Te ao Māori and te reo Māori continue to be a focus in our school professional learning programmes with teachers previously enrolled in te Reo courses. Our Te Ao Māori team, which has a member of each teaching team in it, plan our Te ao Māori focus for each term. Students share a focus phrase/kupu or conversation starter, that relates to the classroom or playground each day for a week, (using our school speaker system). Our 2 kapa haka groups, which combined have over 200 students, meet weekly and perform at school events. Students not involved in kapa haka participate in te reo lessons.

Mātauranga Māori and te ao Māori are woven throughout our inquiries and curriculum. Matariki events and activities are planned and span several weeks, as well as student led activities to support ngā wiki te reo Māori.

Students identifying as Māori are part of our priority students tracking – on average our Māori students working at or above expectations are achieving 10% below the general population in reading (73% as compared to 85%), writing (72% as compared to 78%) and maths (74% as compared to 84%). We have learning support programmes and a focus on improving attendance to lift this achievement.



# Waitakere

PRIMARY SCHOOL

## Waitakere School

Reporting on the Principles of being a good employer for the year ended 31 December 2025.

An up-to-date record is kept by the school of staff gender, age, ethnicity and health needs. All steps are taken to ensure a fair and equal working environment for all staff.

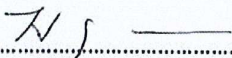
The practise of employment is done by shortlisting suitable applicants related to their skills, experience and qualifications according to the job description.

The school has a "Runanga" who supports the school in Te reo Maori with fundraising and expertise and they have a representative on the Board of Trustees. We have 6 staff that identify as Maori/Pacifica or Indian which is representative of student ethnicity.

Fixed term units for responsibility are advertised each year according to the areas of responsibility related to the goals of the school.

Professional Development is tailored to meeting the goals of the school with emphasis put on literature and maths.

Opportunities are offered to women and men on an equal basis, with provision for family responsibilities and meets all Equal Employment opportunity requirements.

  
.....  
Heather Atkinson

9/3/26  
.....  
Date



## KIWISPORT FUNDING 2025

In 2025, Waitakere Primary received KiwiSport funding of \$6950.84.

The 2025 KiwiSport funding was used to purchase new equipment across a wide range of sporting codes to support participation, skill development, and engagement for all students.

We invested in small football goals to help encourage team sports and increase opportunities for structured games during break times and Physical Education lessons. To expand the variety of sports available to students, we also purchased pickleball nets and racquets, along with badminton nets. These additions have allowed students to experience new sports and develop a broader range of skills.

A significant portion of the funding was used to continue restocking and replacing old and worn equipment. This included replenishing essential items such as basketballs, netballs, soccer balls, rugby balls, and other high-use sports gear. We also increased our supply of soft balls and junior school equipment to better support younger students in developing fundamental movement and coordination skills.

We also continued to buy equipment that support modified play to encourage students with diverse needs to be able to participate in sports at school.

Overall, the 2025 KiwiSport funding has helped us maintain and expand sporting opportunities at Waitakere Primary, encouraging participation, teamwork, and physical activity across all year levels.