ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	4135
Principal:	Adrian Rennie
School Address:	33 Cholmondeley Avenue, Opawa, Christchurch, 8023
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

ST MARK'S SCHOOL (CHRISTCHURCH)

Annual Financial Statements - For the year ended 31 December 2025

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St Mark's School (Christchurch)

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.

Claire Bourne	Adrian Rennie
Full Name of Presiding Member	Full Name of Principal
Signed by: F367FBB95271918C	Signed by: Adrian Rennie 3ED3B30CBE45569B
Signature of Presiding Member	Signature of Principal
08/05/2026	08/05/2026
Date:	Date:

St Mark's School (Christchurch)
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Claire Bourne	Presiding Member	Elected	Aug 2028
Adrian Rennie	Principal	ex Officio	
Kavita Lallu	Parent Representative	Elected	Aug 2028
Maree Bigelow	Staff Representative	Elected	Aug 2028
Amira Aman	Parent Representative	Elected	Aug 2028
Paul Daly	Parent Representative	Elected	Aug 2028
Kate Wilson	Parent Representative	Elected	Aug 2028
Connor Simmonds	Proprietors Representative	Appointed	May 2027
Jane Pieterse	Proprietors Representative	Appointed	May 2027
Julian Springer	Proprietors Representative	Appointed	May 2027
Jake Walker	Parent Representative Proprietors Representative	Elected Appointed	Aug 2025 May 2027
Brad Flavall	Parent Representative	Elected	Aug 2025
Liz Coster	Staff Representative	Elected	Jul 2025

St Mark's School (Christchurch)
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	2,058,827	1,954,218	1,973,216
Locally Raised Funds	3	243,376	225,760	183,008
Use of Proprietor's Land and Buildings		530,000	530,000	530,000
Interest		11,303	10,504	18,621
Total Revenue		2,843,506	2,720,482	2,704,845
Expense				
Locally Raised Funds	3	62,798	57,550	42,070
Learning Resources	4	1,876,509	1,845,514	1,814,582
Administration	5	171,573	174,717	169,920
Interest		2,210	3,200	2,482
Property	6	673,647	653,600	655,303
Loss on Disposal of Property, Plant and Equipment		179	-	2,219
Total Expense		2,786,916	2,734,581	2,686,576
Net Surplus / (Deficit) for the year		56,590	(14,099)	18,269
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		56,590	(14,099)	18,269

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

St Mark's School (Christchurch)
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		451,803	451,803	397,315
Total comprehensive revenue and expense for the year		56,590	(14,099)	18,269
Contribution - Furniture and Equipment Grant		40,146	36,000	36,219
Equity at 31 December		548,539	473,704	451,803
Accumulated comprehensive revenue and expense		548,539	473,704	451,803
Equity at 31 December		548,539	473,704	451,803

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.

St Mark's School (Christchurch)
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	260,526	281,484	207,633
Accounts Receivable	8	157,513	146,954	146,954
GST Receivable		6,025	4,864	4,864
Prepayments		12,798	10,638	10,638
Investments	9	245,532	233,418	233,418
		682,394	677,358	603,507
Current Liabilities				
Accounts Payable	11	168,199	165,880	165,880
Revenue Received in Advance	12	3,275	3,705	3,705
Provision for Cyclical Maintenance	13	32,000	31,750	20,533
Finance Lease Liability	14	10,753	16,624	16,624
		214,227	217,959	206,742
Working Capital Surplus		468,167	459,399	396,765
Non-current Assets				
Property, Plant and Equipment	10	191,042	122,212	158,162
		191,042	122,212	158,162
Non-current Liabilities				
Provision for Cyclical Maintenance	13	98,519	99,408	94,625
Finance Lease Liability	14	12,151	8,499	8,499
		110,670	107,907	103,124
Net Assets		548,539	473,704	451,803
Equity		548,539	473,704	451,803

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

St Mark's School (Christchurch)
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		499,715	484,218	470,777
Locally Raised Funds		245,488	225,760	182,690
Goods and Services Tax (net)		(1,161)	-	3,053
Payments to Employees		(328,077)	(342,547)	(311,929)
Payments to Suppliers		(333,041)	(334,034)	(295,511)
Interest Paid		(2,210)	(3,200)	(2,482)
Interest Received		12,547	10,504	18,351
Net cash from Operating Activities		93,261	40,701	64,949
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(53,076)	(2,850)	(17,476)
Purchase of Investments		(12,114)	-	(13,360)
Net cash (to) Investing Activities		(65,190)	(2,850)	(30,836)
Cash flows from Financing Activities				
Furniture and Equipment Grant		40,146	36,000	36,219
Finance Lease Payments		(15,324)	-	(19,303)
Net cash from Financing Activities		24,822	36,000	16,916
Net increase in cash and cash equivalents		52,893	73,851	51,029
Cash and cash equivalents at the beginning of the year	7	207,633	207,633	156,604
Cash and cash equivalents at the end of the year	7	260,526	281,484	207,633

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.

St Mark's School (Christchurch)
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

1.1. Reporting Entity
St Mark's School (Christchurch) (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 Proprietor'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 19b.

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 Proprietor. 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. This expense is based on an assumed market rental yield on the 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 Proprietor 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 to buildings owned by the Proprietor 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 are depreciated over their estimated useful lives 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:

Furniture and Equipment	10% Diminishing Value
Information and Communication Technology	20% Diminishing Value
Motor Vehicles	10% Diminishing Value
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% 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. Provision for Cyclical Maintenance
The property from which the school operates is owned by the Proprietor. 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 the 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.

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

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

1.16. 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.

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

1.18. 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	513,803	484,218	483,941
Teachers' Salaries Grants	1,545,024	1,470,000	1,488,454
Other Government Grants	-	-	821
	2,058,827	1,954,218	1,973,216

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	170,575	156,790	148,608
Fees for Extra Curricular Activities	5,434	7,000	20,697
Trading	1,557	1,720	1,342
Other Revenue	24,389	20,250	12,361
Overseas Trip Income	41,421	40,000	-
	243,376	225,760	183,008
Expense			
Extra Curricular Activities Costs	6,987	10,300	23,773
Trading	1,580	1,750	1,102
Fundraising and Community Grant Costs	7,357	-	11,125
Other Locally Raised Funds Expenditure	5,820	5,500	6,070
Overseas Trip Expenses	41,054	40,000	-
	62,798	57,550	42,070
Surplus for the year Locally Raised Funds	180,578	168,210	140,938

During the year ended December 2025 a group of students, caregivers and staff travelled to Washington at a cost of $41,054 to compete in the Seaperch Challenge. This enabled the students to experience first-hand a major international competition with students from all over the world. The trip was funded through locally raised funds.

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	89,654	100,708	89,119
Information and Communication Technology	9,087	9,804	10,135
Employee Benefits - Salaries	1,737,311	1,681,597	1,667,752
Staff Development	2,094	10,000	8,128
Depreciation	38,363	42,905	39,171
Other Learning Resources	-	500	277
	1,876,509	1,845,514	1,814,582

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	11,430	11,430	9,344
Board Fees and Expenses	15,172	11,838	8,012
Other Administration Expenses	31,750	35,299	36,369
Employee Benefits - Salaries	103,401	106,550	106,372
Insurance	3,320	3,600	3,619
Service Providers, Contractors and Consultancy	6,500	6,000	6,204
	171,573	174,717	169,920

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	45,800	44,500	44,700
Cyclical Maintenance	15,361	16,000	14,236
Heat, Light and Water	19,414	18,500	18,269
Repairs and Maintenance	25,637	11,700	10,911
Use of Land and Buildings	530,000	530,000	530,000
Employee Benefits - Salaries	26,414	24,400	27,994
Other Property Expenses	11,021	8,500	9,193
	673,647	653,600	655,303

The Use of Land and Buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	260,526	281,484	207,633
Cash and cash equivalents for Statement of Cash Flows	260,526	281,484	207,633

Of the $260,526 Cash and Cash Equivalents, $3,275 is subject to restrictions for the following reasons:

- $484 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 12.

- $2,791 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 12.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	1,310	3,047	3,047
Receivables from the Ministry of Education	7,860	3,128	3,128
Interest Receivable	2,636	3,880	3,880
Teacher Salaries Grant Receivable	145,707	136,899	136,899
	157,513	146,954	146,954
Receivables from Exchange Transactions	3,946	6,927	6,927
Receivables from Non-Exchange Transactions	153,567	140,027	140,027
	157,513	146,954	146,954

9. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	245,532	233,418	233,418
Total Investments	245,532	233,418	233,418

10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Furniture and Equipment	56,652	34,916	-	-	(8,369)	**83,199**
Information and Communication Technology	16,021	18,118	-	-	(4,314)	**29,825**
Motor Vehicles	53,227	-	-	-	(5,323)	**47,904**
Leased Assets	25,083	16,911	-	-	(19,298)	**22,696**
Library Resources	7,179	1,477	(179)	-	(1,059)	**7,418**
	158,162	71,422	(179)	-	(38,363)	**191,042**

The net carrying value of furniture and equipment held under a finance lease is $22,696 (2024: $25,083)

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

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Furniture and Equipment	183,847	(100,648)	**83,199**	148,930	(92,278)	**56,652**
Information and Communication Technology	107,704	(77,879)	**29,825**	89,586	(73,565)	**16,021**
Motor Vehicles	94,109	(46,205)	**47,904**	94,109	(40,882)	**53,227**
Leased Assets	56,368	(33,672)	**22,696**	73,211	(48,128)	**25,083**
Library Resources	41,181	(33,763)	**7,418**	40,717	(33,538)	**7,179**
Balance at 31 December	483,209	(292,167)	**191,042**	446,553	(288,391)	**158,162**

11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	4,792	7,455	7,455
Accruals	10,476	8,327	8,327
Employee Entitlements - Salaries	149,204	146,149	146,149
Employee Entitlements - Leave Accrual	3,727	3,949	3,949
	168,199	165,880	165,880
Payables for Exchange Transactions	168,199	165,880	165,880
	168,199	165,880	165,880

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	484	2,724	2,724
Other Revenue in Advance	2,791	981	981
	3,275	3,705	3,705

13. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	115,158	115,158	100,922
Increase/(decrease) to the Provision During the Year	15,361	16,000	14,236
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	130,519	131,158	115,158
Cyclical Maintenance - Current	32,000	31,750	20,533
Cyclical Maintenance - Non current	98,519	99,408	94,625
	130,519	131,158	115,158

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	12,220	17,914	17,914
Later than One Year	13,490	9,010	9,010
Future Finance Charges	(2,806)	(1,801)	(1,801)
	22,904	25,123	25,123
Represented by:			
Finance lease liability - Current	10,753	16,624	16,624
Finance lease liability - Non current	12,151	8,499	8,499
	22,904	25,123	25,123

15. 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.

The Proprietor of the School (St Mark's School Board of Proprietors) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1.3. The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of Land and Buildings".

16. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,970	2,215
Leadership Team		
Remuneration	216,279	265,131
Full-time equivalent members	1.50	2.00
Total key management personnel remuneration	219,249	267,346

There are ten members of the Board excluding the Principal. The Board had held eleven full meetings of the Board in the year. The Board also has a Finance sub-committee (2 members) that meet monthly, and a Property sub-committee (2 members). 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	150-160	150-160
Benefits and Other Emoluments	4-5	2-3
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 -110	3.00	2.00
110 -120	4.00	4.00
120 - 130	1.00	-
	8.00	6.00

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

17. 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	-	-

18. 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.

19. Commitments

(a) Capital Commitments

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

20. 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	260,526	281,484	207,633
Receivables	157,513	146,954	146,954
Investments - Term Deposits	245,532	233,418	233,418
Total financial assets measured at amortised cost	663,571	661,856	588,005

Financial liabilities measured at amortised cost

Payables	168,199	165,880	165,880
Finance Leases	22,904	25,123	25,123
Total financial liabilities measured at amortised cost	191,103	191,003	191,003

21. Events After Balance Date

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

22. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ST MARK'S SCHOOL (CHRISTCHURCH) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of St Marks School (Christchurch) (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 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 8 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

The other information obtained at the date of our audit report includes copies of the Annual Report.

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.

Michael Rondel
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand

Annual Report

Saint Mark's School

Te Kura o Hato Māka

2025 Strategic Goals

Teaching and Learning	Community	Anglican Special Character
To progress achievement for all learners. Maintaining and advancing high percentages of students achieving At and Above expected levels in core curriculum areas. Achieving progress for learners below expected levels of achievement.	To celebrate the diverse cultures at St Mark's School. People from every represented culture in the community should be afforded the opportunity to share the things they value and their aspirations for their children.	To strengthen the authentic school culture based on the Anglican Special Character. Building a special St Mark's culture of love and care for all St Mark's School, Te Kura O Hatu Māka, that honours the Anglican Five Marks of Mission. Building a culture of service to others.
Professional development in structured literacy Year 3-8 Professional development in refreshed Maths curriculum and further expansion and development of Maths website. Imbed changes to assessment procedures.	Community feedback of the school's performance in daily operations. Community feedback as to suggestions for future events and/or enhancements to existing events. Community consultation and feedback on important elements of curriculum design. Revised 2025 calendar of community events	Community feedback of the school's performance in special character. Further opportunities for students to serve others in charitable works locally, nationally and internationally. Revised kapa haka programmes. Review of religious education programmes across the three learning teams.
What Did We Achieve? Oxford Maths programmes fully implemented throughout the school. Structured literacy PLD rolled out to all teachers and programmes	**What Did We Achieve?** Community survey completed which has informed a new strategic vision for 2026-2028. Community events enhanced. No new events yet.	**What Did We Achieve?** RE programmes developed in 2025. Work to continue on this project in 2026. Programmes implemented across the school. Enhanced relationship with the parish in charitable works.
Evidence The Overall Teacher Judgements (OTJs) at the conclusion of Term 4, 2025, indicate a significant and positive shift in student achievement across all three core curriculum areas compared to the mid-year (Term 2) data. The end-of-year data confirms that the vast majority of our students are now achieving at or above curriculum expectations.		

The substantial gains, particularly in Writing (+21%) and Mathematics (+17%), reflect the successful implementation of targeted professional development and school-wide instructional shifts throughout the second half of the year.

Analysis of Achievement Variance

The Board noted the significant positive variance observed between the mid-year and end-of-year data. This improvement is consistent with anticipated student progression and sound assessment practice. The Term 2 data reflected achievement judged against the end-of-year expectation. This mid-year baseline typically captures students who are still consolidating knowledge and skills needed for the higher standard. The positive shift recorded by Term 4 is largely attributed to students' natural progression and the effective, high-quality teaching and learning experiences delivered in response to the Term 2 data analysis.

Key Influencing Factors

The sustained progress across all three areas is not solely due to natural student maturation, but is directly linked to the strategic investment in professional capability and targeted curriculum development.

Structured Literacy (BSLA Professional Development)

The commitment to Better Start Literacy Approach (BSLA) PLD has profoundly impacted our Reading and Writing results. BSLA has ensured a systematic, structured approach to literacy instruction, improving teachers' content knowledge and fidelity in delivery. The strong correlation between phonological awareness, phonics, and writing skills has driven the remarkable +21% improvement in Writing achievement. While our Mōkihi staff have been implementing BSLA for a number of years, the rest of the school staff underwent training and programme initiation earlier this year.

Targeted Mathematics Development (Oxford Maths)

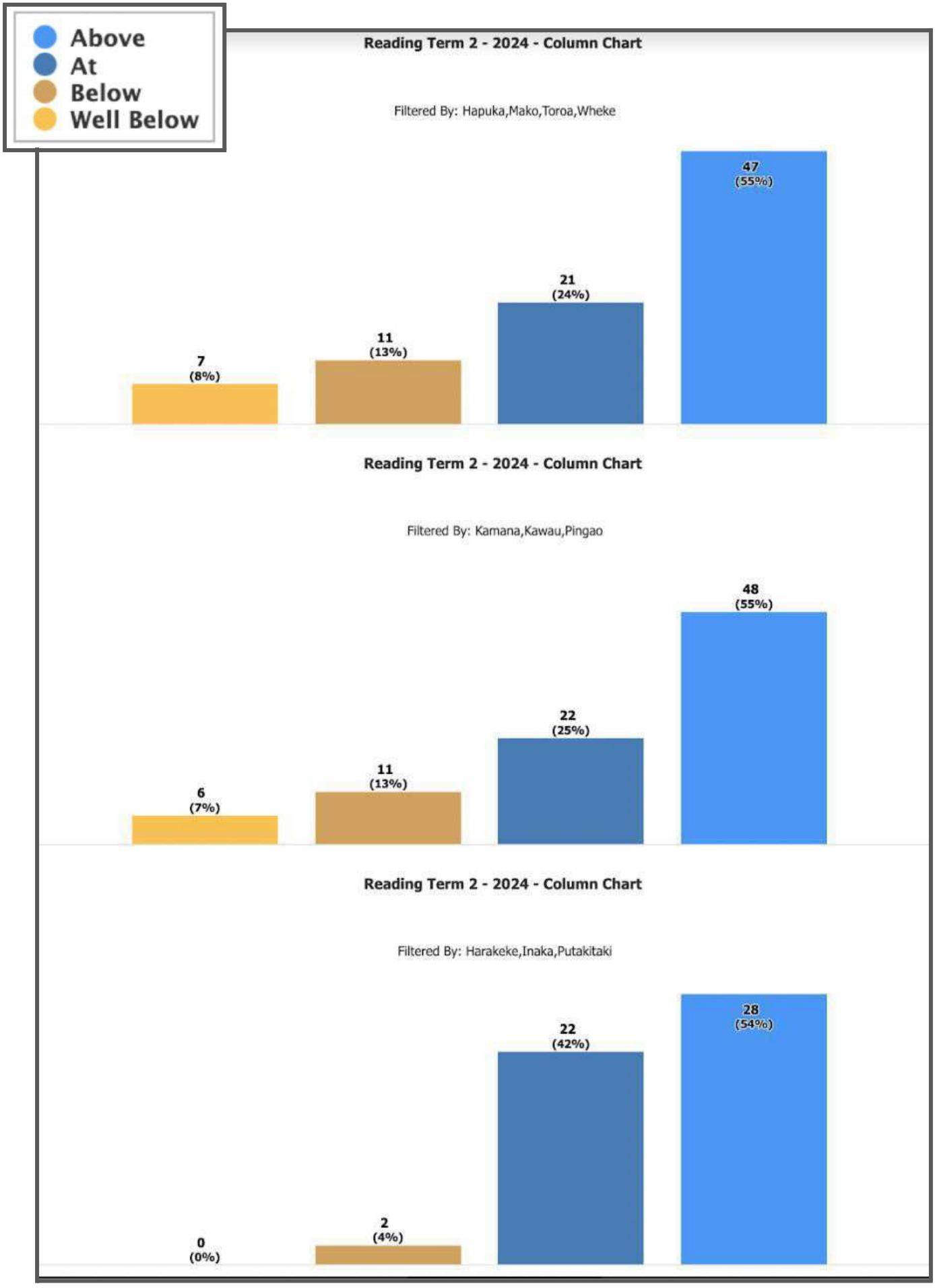
The adoption and deep professional learning around the Oxford Maths development programme has provided a highly consistent and progressive framework for teaching mathematics across the school. This has:

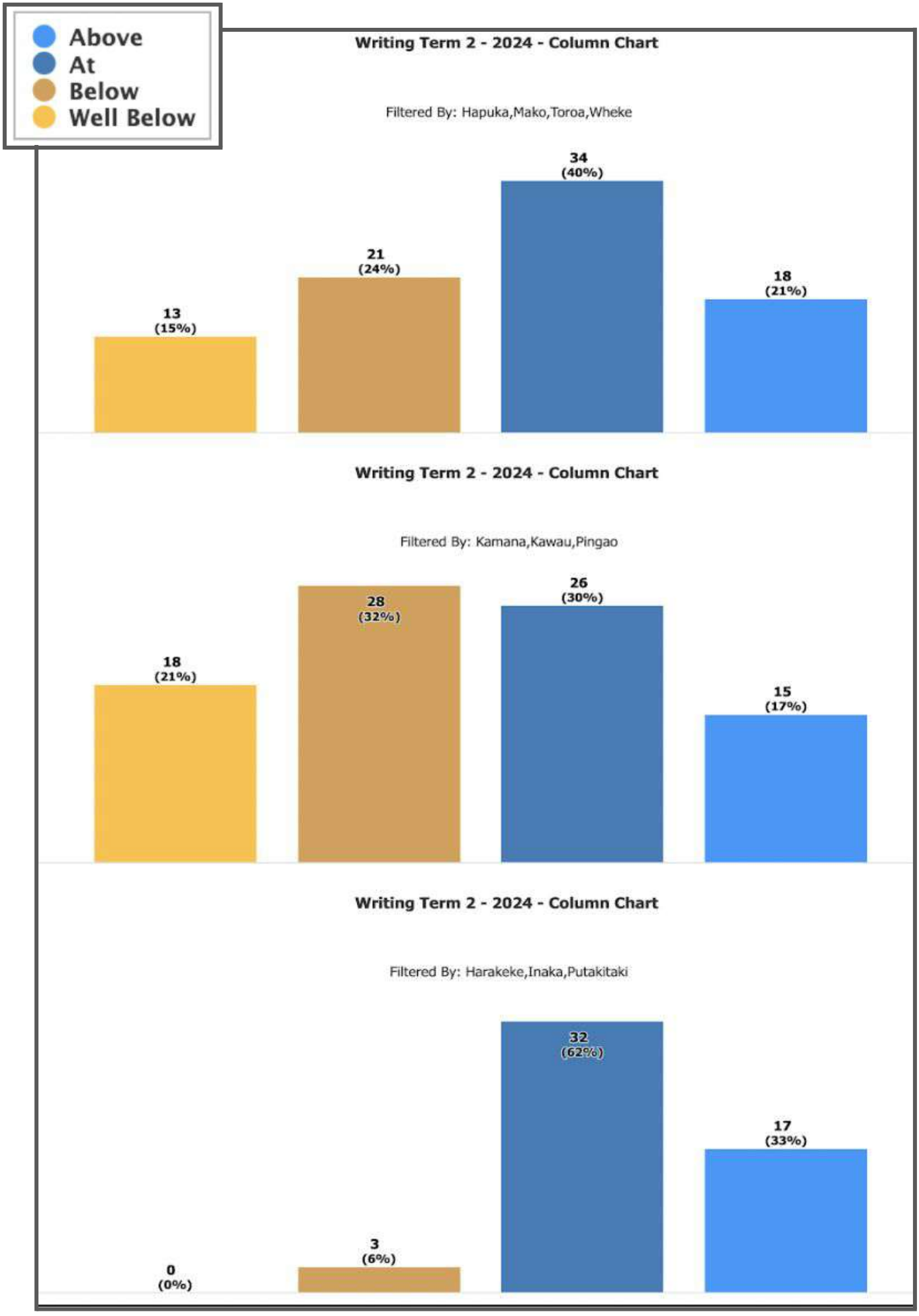
- Standardized pedagogy and instructional language.
- Strengthened conceptual understanding of knowledge students are exposed to at all year levels.
- Enabled staff to quickly identify and address specific mathematical misconceptions, contributing significantly to the +17% gain in students achieving "at or above" in Mathematics.

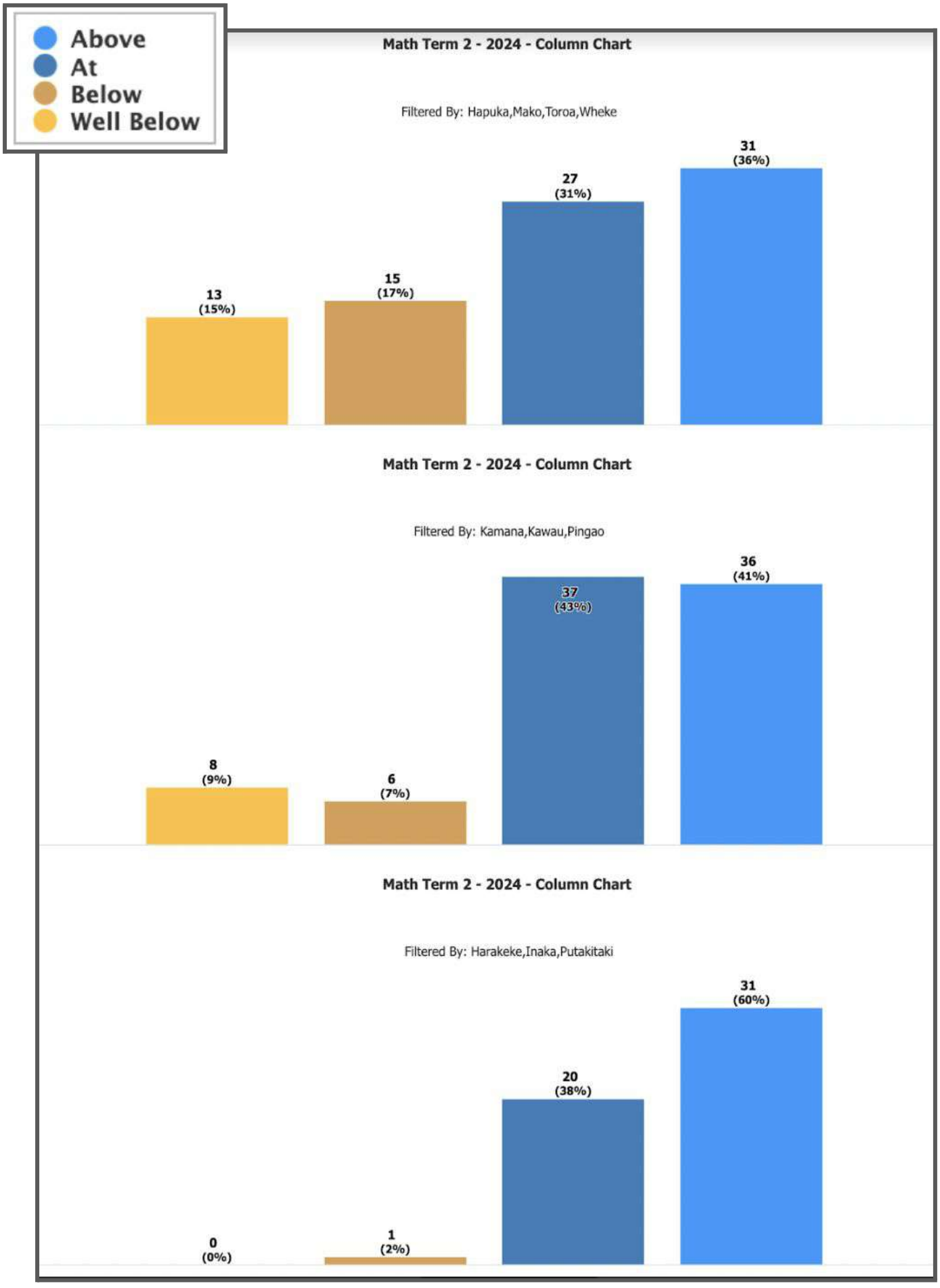
Staff Commitment and Implementation

Crucially, the success of these programs is underpinned by the sustained commitment and professional dedication of the teaching staff. The positive achievement shifts are evidence of the teaching team's willingness to:

- Embrace new, high-impact instructional methods (as outlined in the recent PLD application).
- Rigorously use data (including formative and summative assessments) to inform their day-to-day instruction.
- Ensure a cohesive, whole-school approach to curriculum delivery.


Above
At
Below
Well Below
Reading Term 2 - 2024 - Column Chart
Filtered By: Hapuka,Mako,Toroa,Wheke
7
(8%)
11
(13%)
21
(24%)
47
(55%)
Reading Term 2 - 2024 - Column Chart
Filtered By: Kamana,Kawau,Pingao
6
(7%)
11
(13%)
22
(25%)
48
(55%)
Reading Term 2 - 2024 - Column Chart
Filtered By: Harakeke,Inaka,Putakitaki
0
(0%)
2
(4%)
22
(42%)
28
(54%)


Above
At
Below
Well Below
Writing Term 2 - 2024 - Column Chart
Filtered By: Hapuka,Mako,Toroa,Wheke
13
(15%)
21
(24%)
34
(40%)
18
(21%)
Writing Term 2 - 2024 - Column Chart
Filtered By: Kamana,Kawau,Pingao
18
(21%)
28
(32%)
26
(30%)
15
(17%)
Writing Term 2 - 2024 - Column Chart
Filtered By: Harakeke,Inaka,Putakitaki
0
(0%)
3
(6%)
32
(62%)
17
(33%)


Above
At
Below
Well Below
Math Term 2 - 2024 - Column Chart
Filtered By: Hapuka,Mako,Toroa,Wheke
13
(15%)
15
(17%)
27
(31%)
31
(36%)
Math Term 2 - 2024 - Column Chart
Filtered By: Kamana,Kawau,Pingao
8
(9%)
6
(7%)
37
(43%)
36
(41%)
Math Term 2 - 2024 - Column Chart
Filtered By: Harakeke,Inaka,Putakitaki
0
(0%)
1
(2%)
20
(38%)
31
(60%)

Local Curriculum at Te Kura o Hato Māka St Mark's School

The St Mark's local curriculum connects the school to the Opawa area by celebrating geographical features, wildlife and the history of the area, at the same time growing relationships and connections.

Hiranga
Excellence

to achieve excellence, using the potential of our God given talents and gifts.

Huatau
Grace

Through grace, we act with compassion and humility

Piriponotanga
Faithfulness

as we show faithfulness to God and others.

Māiatanga
Courage

This gives us the courage to act to bring about change.

St Mark's School
Values

Ā tātou Ūara — Our Values

Huatau / Grace

Through grace we act with compassion and humility .... by:

- being kind
- being humble
- forgiving

Hiranga / Excellence

.... to achieve excellence using the potential of our God given talents and gifts.
by:

- using our unique gifts and talents
- aiming for the highest standards
- working hard
- setting goals and striving for success

Māiatanga / Courage

This gives us the courage to act to bring about change ..... by:

- taking appropriate risks
- being an upstander
- owning our mistakes

Piriponotanga / Faithfulness

...as we show faithfulness to God and others.
by:

- growing our faith
- being inclusive
- being trustworthy
- serving others

Our St Mark's School Cultural Narrative

Being located near Ōpāwaho, the Heathcote River, we acknowledge rich connections to Ngā Tuāhuriri, mana whenua of our area. Our Cultural Narrative outlines the importance of Ōpāwaho as a mahinga kai site, and significant places around Banks Peninsula and beyond, providing rich learning opportunities. Our local Opawa community has many resources and connections that we aim to include in our curriculum and programmes so our students can grow within and develop strong links to both this community, and to the wider Christchurch community in which they live.

The school worked closely with Mātauraka Mahaanui to develop culturally sustainable practices and bring our culturative narrative to life when redeveloping the school in 2015. Mātauraka Mahaanui and the staff worked together to develop names in te reo Māori for important elements of the school.

Students progress from Mōkihi (year 0-2), to Waka Pūhara (year 3-5), to Waka Hourua (year 6-8). Each hapori or class within the waka connect with a native plant, animal or bird. Names and concepts are also reflected in teaching and learning opportunities.

There is a strong connection for students and whānau to the overarching concept of tūrangawaewae - 'a place to stand' that reflects a strong sense of being empowered and connected with the school and community.

Cultural Narrative

The names of our learning teams explained

St Mark's School

Mōkihi Year 0-2

The mōkihi was a form of raft, fashioned mainly from bulrushes and flax. These simple vessels were excellent for crossing lakes and rivers and for gathering kai close to shore.

Waka Pūhara Year 3-5

The waka pūhara or kōrari had a flat-bottomed hull. The bottom and sides were made from dry flower stalks (kōrari) of harakeke. To help keep the vessel afloat, bull kelp (rimurapa) was inflated and stored in the base of the canoe. As long as the raft was tightly fastened together, these waka were very safe, and unlikely to fill and capsize.

Waka Hourua Year 6-8

Many Māori and Polynesian people have travelled huge distances in these double-hull sailing vessels. These waka can be up to 36 metres long and have either one or two sails. Polynesian people used these waka between 3,000 and 4,000 years ago to populate the Pacific.

Environment Education Programmes

The interwoven St Mark's environmental narrative is a journey that begins in the sheltered waters of the Ōpāwaho River. The river had long been an area of food provision and rest, initially for the Ngāti Māmoe followed by Ngāi Tahu. On the Ōpāwaho River, mōkihi would have been used for transportation of food. On the banks of the river there would have been flax, ferns, grasses, toe toe, tī kōuka and native trees providing shelter and food for our native birds, insects and waterlife.

Understanding of our river ecosystems before and after European settlement, bird, insect, fish and plants play an important role in our enviro education programmes. Reflected in our Christian faith and the Five Marks of Mission is the treasuring of nature and creation. Students are educated about nurturing and celebrating the ecosystems around us, in our local community and on a global scale.

St Mark's School supports each student to understand the importance of caring for our environment through sustainable systems such as worm farming, recycling, composting and caring for the Ōpāwaho River.
In the Mōkihi area of the school, students learn to sow and grow vegetables and fruit which can be shared with others.
Waka Pūhara students are responsible for sustainable systems of recycling, worm food collection and composting.
In Waka Hourua the senior students participate in the river programme, Nature Agents. They monitor water quality in the local stream, Jackson's Creek and work with scientists from EOS Ecology.

Painting a hand gesture from our school haka

In 2022 three senior students were challenged to paint, in oils, a representation of each of our three waka as described by the whakataukī of each in our school haka.

Mōkihi

Aukaha Kia Kaha

Strengthening the bindings

To me, this means creating friendships at school, and also for life beyond St Mark's as well.

The friendships that are made here will last forever.

Jasmine Okey

Year 8 2022

Waka Pūhara

Kia Kotahi te hoe e te waka
Paddling in unison

Paddling in unison means learning how to all work together.
In classes, we do lots of activities with other people, learning how to cooperate well in groups.
Danielle Gillespie
Year 8 2022

Waka Hourua

He Moana Pukepuke ka ekengia e te waka
A choppy sea can be navigated

This means knowing how to deal with any difficulties that come up throughout your life.
At St Mark's, teachers help people to identify difficulties and they back you up, they make you feel important, supporting you and giving you the help you need.
Olive Harris
Year 8 2022

Statement of compliance with employment policy (required)

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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?	*Please see following pages*
What is in your equal employment opportunities programme? **How have you been fulfilling this programme?**	*Please see following pages*
How do you practise impartial selection of suitably qualified persons for appointment?	*Appointment panels always include the principal, team leader and a member of the BOT peoples committee, giving fair and impartial consideration to applications received. Selection processes rely heavily on qualifications and experience. Processes follow those described in policy. Key "tagged" positions will include BOP reps.*
How are you recognising, – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service?	*Policies:* *Te Tiriti o Waitangi* *EEO* *Inclusive Education* *Equitable outcomes as per policy.*
How have you enhanced the abilities of individual employees?	*St Mark's operates a specialist teacher model where teachers specialise in particular curriculum areas and teach multiple class groups, deepening knowledge and understanding and ultimately leading to innovation and excellence in practice. In 2025 our DP resigned to become principal at another school. A strategic decision was made to delay the appointment of a new DP in favour of offering existing staff members (4 of them) the opportunity to grow professionally in roles above and beyond class teaching.*
How are you recognising the employment requirements of women?	*A number of female staff have negotiated roles from part time to full time at the end of 2025 as their desire to return to full time teaching has progressed. Female staff members serve in leadership roles (DP, team leaders (2) and lead in curriculum professional development responsibilities.*
How are you recognising the employment requirements of persons with disabilities?	*EEO policy states that all position appointments are made without "bias or discrimination".*

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?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

Equal Employment Opportunities

At St Mark's School, we promote equal employment opportunities (EEO) for all staff as part of our commitment to being a **good employer**. St Mark's School supports the fair and proper treatment of staff members in all aspects of their employment, and we comply with employment legislation and regulations, and all relevant employment agreements. We aim to provide a safe and inclusive environment, and to identify and eliminate causes of inequality in employment at our school.

At St Mark's School, we implement equal employment opportunities in all relevant school policies, procedures, and practices. The board is required to operate an EEO programme, which means "a programme that is aimed at the identification and elimination of all aspects of policies, procedures, and other institutional barriers that cause or perpetuate, or tend to cause or perpetuate, inequality with respect to the employment of any persons or group of persons" (Education and Training Act 2020, s 10, s 597).

The implementation of our EEO policy and programme supports our school to:

- prevent and eliminate bias and **discrimination**
- promote an inclusive and safe work environment
- treat all current and prospective staff fairly
- provide equal access and consideration in all aspects of employment (e.g recruitment, training, promotion).

We ensure that our EEO policy and programme is available to all staff. Prospective and current staff can raise concerns at any time. See **Concerns and Complaints Policy**.

We monitor, review, and evaluate our employment policies and processes on an ongoing basis. We report on compliance with our Employment Policy (including our EEO programme) in our annual report.

Equal employment opportunities (EEO) programme

To support equal employment opportunities at our school, we have a programme to identify and eliminate processes that contribute to employment inequality. As part of our EEO programme, we:

- appoint appropriately qualified staff through a fair and impartial appointment process
- create opportunities for staff to receive information about the programme and provide feedback (e.g. through staff meetings)
- explore professional development and training opportunities
- monitor the implementation of our programme and report to the board.

See **Appointment Policy** and **Professional Development**.

Any information collected as part of our EEO programme is kept confidential and securely in accordance with privacy and record keeping requirements – see **Privacy Policy** and **School Records Retention and Disposal**.

Employment Policy

The board of St Mark's School complies with the principle of being a **good employer**, as required by the

Education and Training Act 2020 (s 597). We implement this Employment Policy and associated policies to comply with being a good employer and we report on our compliance in our annual report.

St Mark's School supports the fair and proper treatment of staff members in all aspects of their employment, and builds employment relationships that are based on **good faith**. We comply with employment legislation and regulations, and all relevant employment agreements.

St Mark's School also complies with the employment provisions of our integration agreement, including processes for the appointment of special positions and acceptability requirements for special positions. We ensure the special character of our school is upheld in all aspects of employment.

The board takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for all staff. See **Health, Safety and Welfare**.

To support our responsibilities as a good employer, we:

- aim to provide equal employment opportunities for all staff members – see **Equal Employment Opportunities**
- employ appropriately qualified staff members through a fair appointment process – see **Appointment Policy**
- ensure that the school is appropriately staffed and that we give effect to the conditions of all relevant employment agreements – see **School Staffing**
- ensure that all staff members maintain proper standards of integrity, conduct, and concern for the public interest, and the wellbeing of students attending our school – see **Staff Conduct**
- have a fair and consistent performance management process – see **Performance Management**
- provide opportunities for professional development to meet identified needs – see **Professional Development**
- have set processes for ending employment that comply with employment agreements and the requirements of the Employment Relations Act 2000 – see **Ending Employment.**

The board makes our employment policies available to staff.

Saint Mark's School
Te Kura o Hato Māka

Kiwisport
Year ending 31 December 2025

Kiwisport is a government funded initiative to support student participation in organised sport.

During 2025, St Mark's School received a total of $3,716.44 excluding GST for kiwisport.

The funding was spent on transport to facilitate our winter sport programmes in Terms 2 and 3. Every student from Year 5-8 participated in this programme across four sports including netball, football, hockey and rippa rugby.

This enabled students of all sporting skill levels to enjoy the positive benefits of organised team sport. Benefits are physical, social and emotional.

An additional programme supported by kiwisport funding was our miniball teams at Year 3-4.