TE KARAKA AREA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	624
Principal:	Renae Savage
School Address:	5 Kanakanaia Road, Te Karaka, Gisborne
School Postal Address:	5 Kanakanaia Road, Te Karaka, Gisborne 4024
School Phone:	06-8623097
School Email:	principal@tkas.school.nz
Accountant / Service Provider:	The SchoolOffice all things financial for schools

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Pimia Wehi	Presiding Member	Re-elected	Sept-28
Renae Savage	Principal	ex Officio	
Anthony Ruru	Parent Representative	Re-elected	Sept-28
Nevillene Lewis	Parent Representative	Re-elected	Sept-28
Charity Puna	Parent Representative	Re-elected	Sept-28
Patrick Roberts	Parent Representative	Elected	Sept-28
Janita Reeves	Parent Representative	Elected	Sept-28
Kerry N-Garrett	Staff Representative	Re-elected	Sept-28
Parehuia Davoren	Student Representative	Elected	Sept-25
Jayduz Reeves	Student Representative	Elected	Sept-26

TE KARAKA AREA SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
21 -24	Independent Auditor's Report

Te Karaka Area School

Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Pimia Wehi	Renae Savage
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
23.7.26	23/07/26
Date	Date

Te Karaka Area School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	2,612,141	2,594,266	2,612,172
Locally Raised Funds	3	230,579	51,800	100,201
Interest		3,680	-	26,217
Total Revenue		2,846,400	2,646,066	2,738,590
Expense				
Locally Raised Funds	3	243,130	128,500	122,082
Learning Resources	4	1,395,519	1,298,003	1,267,153
Administration	5	236,594	317,254	312,019
Interest		18,583	2,000	3,802
Property	6	777,772	898,756	850,860
Total Expense		2,671,598	2,644,513	2,555,916
Net Surplus / (Deficit) for the year		174,802	1,553	182,674
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		174,802	1,553	182,674

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

Te Karaka Area School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		1,432,273	1,432,273	1,249,599
Total comprehensive revenue and expense for the year		174,802	1,553	182,674
Contribution - Furniture and Equipment Grant		9,598	-	-
Equity at 31 December		1,616,673	1,433,826	1,432,273
Accumulated comprehensive revenue and expense		1,616,673	1,433,826	1,432,273
Equity at 31 December		1,616,673	1,433,826	1,432,273

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Karaka Area School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	1,873,540	1,307,561	1,568,287
Accounts Receivable	8	118,866	150,187	150,187
GST Receivable		15,361	-	-
Prepayments		15,613	11,241	11,241
Inventories	9	4,562	5,880	5,880
Funds Receivable for Capital Works Projects	17	41,724	-	10,208
		2,069,666	1,474,869	1,745,803
Current Liabilities				
GST Payable		-	6,022	6,022
Accounts Payable	12	208,952	150,347	150,347
Revenue Received in Advance	13	69,802	25,679	25,679
Provision for Cyclical Maintenance	14	31,218	189,454	189,454
Finance Lease Liability	15	22,351	22,351	23,037
Funds held in Trust	16	8,408	9,838	9,838
Funds held for Capital Works Projects	17	89,696	-	79,765
		430,427	403,691	484,142
Working Capital Surplus/(Deficit)		1,639,239	1,071,178	1,261,661
Non-current Assets				
Property, Plant and Equipment	11	302,952	495,495	325,809
		302,952	495,495	325,809
Non-current Liabilities				
Provision for Cyclical Maintenance	14	277,525	84,854	84,854
Finance Lease Liability	15	47,993	47,993	70,343
		325,518	132,847	155,197
Net Assets		1,616,673	1,433,826	1,432,273
Equity		1,616,673	1,433,826	1,432,273

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

Te Karaka Area School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		890,730	996,186	951,124
Locally Raised Funds		324,112	51,800	48,068
Goods and Services Tax (net)		(21,383)	-	24,603
Payments to Employees		(347,853)	(330,875)	(327,851)
Payments to Suppliers		(443,666)	(651,558)	(354,795)
Interest Paid		(18,583)	(2,000)	(3,802)
Interest Received		3,680	-	26,217
Net cash from/(to) Operating Activities		387,037	63,553	363,564
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	378
Purchase of Property Plant & Equipment (and Intangibles)		(45,331)	(231,686)	(33,754)
Net cash from/(to) Investing Activities		(45,331)	(231,686)	(33,376)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,598	-	-
Finance Lease Payments		(23,036)	(23,036)	(14,512)
Funds Administered on Behalf of Other Parties		(23,015)	(69,557)	102,283
Net cash from/(to) Financing Activities		(36,453)	(92,593)	87,771
Net increase/(decrease) in cash and cash equivalents		305,253	(260,726)	417,959
Cash and cash equivalents at the beginning of the year	7	1,568,287	1,568,287	1,150,328
Cash and cash equivalents at the end of the year	7	1,873,540	1,307,561	1,568,287

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

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

Te Karaka Area School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Te Karaka Area 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 14.

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

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

i) Property, Plant and Equipment
Land and buildings owned by the Crown are excluded from these financial statements. The Board’s use of the land and buildings as ‘occupant’ is based on a property occupancy document.

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

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Intangible Assets	3 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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.

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

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

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

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

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to

n) 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.

o) 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.

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

r) 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	906,491	734,500	819,340
Teachers' Salaries Grants	1,057,694	950,000	941,565
Use of Land and Buildings Grants	593,769	648,080	648,080
Ka Ora, Ka Ako - Healthy School Lunches Programme	66,342	146,000	145,310
Other Government Grants	(12,155)	115,686	57,877
	2,612,141	2,594,266	2,612,172

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	1,000	-	31,980
Fees for Extra Curricular Activities	4,799	50,300	635
Trading	8,087	-	4,756
Fundraising and Community Grants	121,716	-	59,222
Rarotonga Overseas Trip	84,875	-	-
Other Revenue	10,102	1,500	3,608
	230,579	51,800	100,201
Expense			
Extra Curricular Activities Costs	16,848	31,800	23,957
Trading	11,281	11,000	8,842
Fundraising and Community Grant Costs	2,292	1,000	-
Other Locally Raised Funds Expenditure	89,547	84,700	89,283
Rarotonga Overseas Trip	123,162	-	-
	243,130	128,500	122,082
Surplus/ (Deficit) for the year Locally Raised Funds	(12,551)	(76,700)	(21,881)

Locally Raised Funds - overseas trip
During the year ended December 2025, 24 students, 6 parents and 8 staff members undertook a cultural trip to Rarotonga on a Cultural exchange following the voyage of our waka at a cost of $123,162 from fundraising, School Funds and Whanau contributions. The purpose of the overseas travel was to facilitate a cultural exchange and provide opportunities that support and enrich the local curriculum learning. All tours were funded through locally raised funds.

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	62,722	70,200	70,781
Information and Communication Technology	11,920	12,900	8,629
Employee Benefits - Salaries	1,244,817	1,137,603	1,115,836
Staff Development	7,807	14,000	4,306
Depreciation	68,188	62,000	66,099
Other Learning Resources	65	1,300	1,502
	1,395,519	1,298,003	1,267,153

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	13,645	7,022	10,860
Board Fees and Expenses	18,929	35,300	18,095
Operating Leases	3,593	1,000	8,429
Other Administration Expenses	29,013	36,600	26,826
Employee Benefits - Salaries	84,964	72,032	84,935
Insurance	7,227	6,000	5,666
Service Providers, Contractors and Consultancy	12,881	13,300	11,898
Ka Ora, Ka Ako - Healthy School Lunches Programme	66,342	146,000	145,310
	236,594	317,254	312,019

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Consultancy and Contract Services	-	1,500	1,589
Cyclical Maintenance	34,435	25,000	55,329
Heat, Light and Water	27,468	24,750	25,122
Rates	2,085	8,200	4,588
Repairs and Maintenance	20,517	109,686	27,275
Use of Land and Buildings	593,769	648,080	648,080
Employee Benefits - Salaries	77,169	71,240	81,617
Other Property Expenses	22,329	10,300	7,260
	777,772	898,756	850,860

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	1,873,540	1,307,561	1,568,287
Cash and cash equivalents for Statement of Cash Flows	1,873,540	1,307,561	1,568,287

Of the $1,873,540 Cash and Cash Equivalents $114,044 is subject to restrictions for the following reasons:

• $24,348 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.

• $89,696 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 17.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	5,041	54,451	54,451
Receivables from the Ministry of Education	7,615	4,009	4,009
Teacher Salaries Grant Receivable	106,210	91,727	91,727
	118,866	150,187	150,187
Receivables from Exchange Transactions	5,041	54,451	54,451
Receivables from Non-Exchange Transactions	113,825	95,736	95,736
	118,866	150,187	150,187

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
School Uniforms	4,562	5,880	5,880
	4,562	5,880	5,880

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	$	$	$	$	$	$
Building Improvements - Crown	97,389	26,589	-	-	(6,562)	**117,416**
Furniture and Equipment	114,849	13,292	-	-	(21,379)	**106,762**
Information and Communication Technology	15,582	5,450	-	-	(9,847)	**11,185**
Motor Vehicles	470	-	-	-	(353)	**117**
Textbooks	881	-	-	-	(306)	**575**
Leased Assets	89,636	-	-	-	(28,866)	**60,770**
Library Resources	7,002	-	-	-	(875)	**6,127**
	325,809	45,331	-	-	(68,188)	**302,952**

The net carrying value of furniture and equipment held under a finance lease is $5,525 (2024: $14,893)
The net carrying value of motor vehicles held under a finance lease is $55,244 (2024: nil)

Restrictions

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	$	$	$	$	$	$
Building Improvements - Crown	166,952	(49,536)	**117,416**	140,363	(42,974)	**97,389**
Furniture and Equipment	570,412	(463,650)	**106,762**	557,119	(442,270)	**114,849**
Information and Communication Technology	363,870	(352,685)	**11,185**	358,420	(342,838)	**15,582**
Motor Vehicles	57,944	(57,827)	**117**	57,944	(57,474)	**470**
Textbooks	13,423	(12,848)	**575**	13,423	(12,542)	**881**
Manutake Assets	9,087	(9,087)	**-**	9,087	(9,087)	**-**
Leased Assets	112,256	(51,486)	**60,770**	112,256	(22,620)	**89,636**
Library Resources	40,074	(33,947)	**6,127**	40,074	(33,072)	**7,002**
	1,334,018	(1,031,066)	**302,952**	1,288,686	(962,877)	**325,809**

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	63,916	23,333	23,333
Accruals	10,462	8,326	8,326
Employee Entitlements - Salaries	114,038	99,155	99,155
Employee Entitlements - Leave Accrual	20,536	19,533	19,533
	208,952	150,347	150,347
Payables for Exchange Transactions	208,952	150,347	150,347
	208,952	150,347	150,347

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	24,348	24,348	24,348
Other revenue in Advance	45,454	1,331	1,331
	69,802	25,679	25,679

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	274,308	274,308	218,979
Increase/(decrease) to the Provision During the Year	34,435	25,000	55,329
Use of the Provision During the Year	-	(25,000)	-
Provision at the End of the Year	308,743	274,308	274,308
Cyclical Maintenance - Current	31,218	189,454	189,454
Cyclical Maintenance - Non current	277,525	84,854	84,854
	308,743	274,308	274,308

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.

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	37,060	37,351	42,275
Later than One Year	60,927	62,993	97,987
Future Finance Charges	(27,643)	(30,000)	(46,882)
	70,344	70,344	93,380
Represented by			
Finance lease liability - Current	22,351	22,351	23,037
Finance lease liability - Non current	47,993	47,993	70,343
	70,344	70,344	93,380

16. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	8,408	9,838	9,838
	8,408	9,838	9,838

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.

17. 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 $
Roofing & Verandah Extn (237759)	54,711	-	(29,664)	-	25,047
AMS Quiet Space & CLS (237763)	(10,208)	129,698	(54,841)	-	64,649
LSPM Site Fencing	25,054	-	(66,778)	-	(41,724)
Totals	69,557	129,698	(151,283)	-	47,972

Represented by:

Funds Held on Behalf of the Ministry of Education	89,696
Funds Receivable from the Ministry of Education	(41,724)

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Water Supply, Stormwater, Reroof (209656)	(23,935)	25,631	-	(1,696)	-
Asbestos Removal (228732)	(3,573)	8,747	-	(5,174)	-
SIP LSC Project (228590)	4,620		(9,001)	4,381	-
Blk A: Gym Heating (237760)	-	46,905	(46,318)	(587)	-
Roofing & Verandah Extn (237759)	-	55,271	(3,636)	3,076	54,711
AMS Quiet Space & CLS (237763)	-	-	(10,208)	-	(10,208)
LSPM Site Fencing	-	144,036	(118,982)	-	25,054
Totals	(22,888)	280,590	(188,145)	-	69,557

Represented by:

Funds Held on Behalf of the Ministry of Education	79,765
Funds Receivable from the Ministry of Education	(10,208)

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.

A member of the Board of Trustees owns the business that was engaged to construct the school bike track at a cost of $18,989. This potential conflict of interest was formally declared in accordance with Board policy and recorded in the Board's conflict of interest register and meeting minutes. To ensure transparency and value for money, a comparative quote was obtained from an alternative supplier. The Board considered both quotes and assessed them against cost, scope of works, timeline, and suitability for the project. The interested Board member was excluded from all discussions and decision-making relating to the project, including the evaluation of quotes and the final resolution to award the work. The Board is satisfied that appropriate procurement processes were followed, the conflict was appropriately managed, and the decision was made in the best interests of the school.

19. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	4,999	4,433
Leadership Team		
Remuneration	527,483	514,951
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	532,482	519,384

There are eight members of the Board excluding the Principal. The Board has held twelve full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

Salaries and Other Short-term Employee Benefits:	2025 Actual $000	2024 Actual $000
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 -5	4 -5
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	1	1
110 - 120	1	1
120 - 130	3	2
	5.00	4.00

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:

	2025 Actual	2024 Actual
Total	$0	$0
Number of People	nil	nil

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) 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

At 31 December 2025, the Board had capital commitments of $277,955 (2024:$342,174) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Roofing & Verandah Extn (237759)	41,699
AMS Quiet Space & CLS (237763)	134,951
School Pool Feasibility Study	25,000
Swimming Pool Re-establishment project	76,305
Total	**277,955**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments

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	1,873,540	1,307,561	1,568,287
Receivables	118,866	150,187	150,187
Total financial assets measured at amortised cost	1,992,406	1,457,748	1,718,474
Financial liabilities measured at amortised cost			
Payables	208,952	150,347	150,347
Finance Leases	70,344	70,344	93,380
Total financial liabilities measured at amortised cost	279,296	220,691	243,727

24. Events After Balance Date

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

25. Comparatives

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

The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of Te Karaka Area School's financial statements for the year ended 31 December 2025

Opinion

The Auditor-General is the auditor of Te Karaka Area School (the School). The Auditor-General has appointed me, Sarah Jenkins, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 20, 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.

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 23 July 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 Responsibility, Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Responsibility, Board of Trustees Listing, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding

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

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

Independence

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

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



Sarah Jenkins
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand



END OF YEAR ACHIEVEMENT EVALUATION REPORT 2025

TE KARAKA AREA SCHOOL

Gender Comparison in Achievement at and above in Reading, Writing and Maths

Data shows that reading achievement across year levels is largely consistent between boys and girls. In writing, however, there is a clearer difference, with girls achieving at significantly higher levels than boys. In maths, levels are largely consistent, with the exception of the achievement in the year 4 girls.

Achievement Comparison 2024 - 2025

Reading Achievement
Years 1–8

This year, 61% of our students in Years 1–8 are achieving at or above the expected curriculum level in reading. We are particularly encouraged by the strong progress seen across the school, with many students in Years 3–8 showing impressive gains in both confidence and capability.

Twenty-four learners have made exceptional accelerated progress over the past ten months, improving between 1.5 and 4 years. While some of these students are still working towards the expected level, their rate of progress indicates they are well on track to reach or surpass expectations before transitioning from the EYLC.

What Has Contributed to Improved Reading Achievement?

A significant factor in the improvement has been the purchase of new phonics resources in Term 2, coupled with staff training through the iDeaL programme. We now have six trained staff members working at specific levels of the programme, enabling us to provide highly targeted and effective literacy instruction. We are particularly pleased to see noticeable progress for many students with previously unidentified dyslexia.

The establishment of the developmental class, led by an experienced teacher, has also been a positive addition. Students are now engaging in meaningful, intentional learning experiences. However, ongoing staff absences have affected our ability to maintain full consistency in teaching for our new entrants.

There has been a 12% percentile increase in achievement of ākonga at or above the expectations for reading

There has been a 7% percentile increase in achievement in Mathematics in 2024 compared to 2025. The significant changes in expectations has contributed to this. We have also prioritised the professional learning focus into Structured Literacy 2025. In 2026 the main focus will be familiarising with the Maths and Statistics curriculum.

Recommendations

We recommend supporting our Year 1–2 teacher aide with training in both *Fantastic Fingers* and *Talk to Learn*. The Ministry of Education Speech Language Therapist (SLT) has noted the urgent need for support in this area. Although her attendance is limited due to the national SLT shortage, she has provided Valerie with a speech assessment to administer next week, followed by TA training once results have been reviewed.

Fantastic Fingers and *Talk to Learn* programmes will benefit our younger learners, strengthening fine-motor development, dexterity, and essential early language skills.

Whānau workshops in reading, writing, and mathematics to promote the importance of daily reading for children aged 1– will be offered in 2026. Shared reading not only builds vocabulary and comprehension but also creates valuable bonding experiences and helps children develop a genuine love of stories and books. These workshops will also serve as an opportunity to talk with whānau about the critical role of regular attendance.

Reintroducing *Duffy Books* would give students the chance to take books home and enjoy them with their whānau. We are also considering reopening the school library to the Te Karaka community. While this would require a dedicated budget and careful oversight, it would significantly increase access to reading materials. Before Cyclone Gabrielle, our preschool learners visited the library weekly; reinstating this practice—creating a welcoming library space and sharing stories—would provide a valuable early literacy experience.

Attendance remains a challenge for some students, particularly in Years 1–4, where inconsistent attendance has a noticeable effect on progress. Staff have worked proactively this year to engage with whānau, having open, supportive conversations about how both frequent and occasional absences can impact learning and development. The attendance management plan will benefit all concerned in 2026.

Students Requiring Reading Intervention – 2026

Current data indicates that 35 students require urgent intervention to accelerate their reading progress. Sixty-five percent of these learners will be in the Year 0–3 class, and many have been on RTLB applications for at least two years.

An additional five students in Years 4–8 will require moderate, ongoing support. These students are making steady progress, with more than a year's growth in ten months, and one student showing a remarkable four-year improvement.

In our Year 3–8 classes, we observed a noticeable rise in progress after introducing new phonics resources designed for older learners at the end of Term 2. These materials have strengthened decoding skills and overall reading confidence.

Challenges

The EYLC has experienced several staffing changes this year due to medical leave and resignations. While these disruptions have been difficult for both staff and learners, our team remains deeply committed to maintaining continuity and providing a stable, supportive environment for our tamariki.

Assessment processes also shifted this year, with the Ministry of Education requiring the use of PATs and EasTTle for monitoring student achievement. Staff worked hard to learn these systems, and students—many of whom were new to online testing—are gradually becoming more familiar with the tools. With ongoing use, confidence and consistency are expected to improve.

Assessment tools will change again next year with the introduction of the government's SMART assessment and monitoring system. We acknowledge that some assessments this year may not fully reflect students' abilities due to their unfamiliarity with the tools. Running records, used at the end of the year, remain an invaluable formative tool for early reading, offering rich insights into reading strategies and comprehension development.

Focus Areas for 2026

Mathematics
Our professional development focus for 2026 will be mathematics. The newly revised curriculum represents a significant shift, with further updates introduced in Term 4. Valerie and I have begun Ministry of Education professional development and recently completed Numicon training. We believe the appointment of a remedial mathematics teacher would strongly benefit learners who require additional support.

Phonics
Depending on our new entrant staffing appointment, we may adjust teaching allocations for phonics to ensure students receive the most appropriate instruction for their levels.

Literacy
A remedial literacy teacher would also provide valuable additional support, particularly if this assistance can occur alongside, rather than in place of, regular classroom lessons.

Year group	No. of students	READING			MATHS			WRITING		
		Working towards the expected level	At the expected level	Above the expected level	Working towards the expected level	At the expected level	Above the expected level	Working towards the expected level	At the expected level	Above the expected level
0	9	0	9	0	0	9	0	0	9	0
1	4	4	0	0	4	0	0	4	0	0
2	13	9	3	1	7	5	1	10	3	0
3	9	4	1	4	5	4	0	6	3	0
4	9	4	5	0	2	7	0	4	5	0
5	6	3	3	0	5	1	0	4	2	0
6	9	2	6	1	6	2	1	5	4	0
7	12	3	8	1	8	4	0	7	5	0
8	8	2	3	3	4	4	0	4	2	2

Reading	Progressing Towards	At	Above	At & Above	23% IMPROVEMENT
2024	62%	23%	15%	38%	
2025	39%	48%	13%	61%	

Maths	Progressing Towards	At	Above	At & Above	7% IMPROVEMENT
2024	58%	36%	6%	42%	
2025	51%	46%	3%	49%	

Writing	Progressing Towards	At	Above	At & Above	12% IMPROVEMENT
2024	68%	32%	-	32%	
2025	55%	42%	3%	45%	

End of Year Achievement Evaluation Report 2025

The following table is an overview of English and Mathematics *asttle* results reflecting the year 2025. The numeric value is indicative of curriculum levels within which we have sub-levels of *basic, proficient, and advanced.* Students that have advanced by levels as opposed to sublevels have done very well. It is the curriculum level of 4 and above that reflect student entry into the CAA. The targeted sublevel is Advanced. So 4A has become our entry-level requirement for the CAA exams.

The culmination of our Years' efforts are reflected in the table below:

Absent from this table Leeshae, who is neuro diverse.

Although our students have amassed sufficient credits to pass NCEA Level 1, and in some cases NCEA Level 2, the barrier of not achieving the CAA's, across the board prevents the qualification of NCEA. We will continue to work on this. The students with a tick box are in this position. Of the three students who have not amassed sufficient credits, all Year 11, one transferred to us in Term 2, with 2 credits, one has been on extended sick leave from school, with CAA passes achieved from Year 10 onwards, and lastly, one is only minimally short on his credit total.

The students in Year 13 are reflective of the pre-CAA system. Year 12 and below are post-CAA. At Year 12, some students have taken up to three years to obtain the CAA's, so starting at Year 9 and 10 has been a positive strategy for us, as is having opportunities to sit the CAA's twice a year, in addition to having our own exam centre. It is pleasing to see that although attendance is a feature we continue to target achievement regardless. This has allowed us to cater to a Year 13 student who achieved NCEA Level 3 but attended EIT Trades Academy only as a preliminary positioning for her long-term goal of an automotive qualification. Attendance at kura suffered as we could not extend her learning in the targeted area. Achievement was still hers when attending EIT.

Several students made accelerated progress (2 or more sublevels).
A small number of students remained static across the year.
There are still students performing in lower curriculum bands (especially "2P" and "3P"), indicating ongoing support needs.
Year 9 e-asTTle data shows positive overall progress across the cohort in 2025. In Reading, 6 out of 9 students (66.7%) improved by at least one sublevel, with several students demonstrating accelerated progress into higher curriculum levels. In Maths, 5 out of 9 students (55.6%) improved by at least one sublevel, with notable gains among students who began at lower achievement levels. A small number of students showed limited or no movement, indicating the need for continued targeted support and differentiated teaching in 2026.

I would like to take this opportunity to thank the Board for their support throughout the year and wish you well for the festive season 2025!!

YR9	Literacy		Numeracy		CAA			
	Start 2025	End 2025	Start 2025	End 2025	Numeracy	Reading	Writing	Literacy
1M	3P	3P	4B	4B	☐	☐	☑	☐
2M	2P	2P	2A	2A	☐	☐	☐	☐
1F	4B	4A	3A	3A	☐	☑	☑	☑
2F	2B	4P	2P	3B	☐	☐	☐	☐
3F	2P	2P	2P	3B	☐	☐	☐	☐
4F	3P	3A	3P	3A	☐	☑	☐	☐
5F	2P	3B	2A	3B	☐	☐	☐	☐
6F	3P	4B	3B	3P	☑	☐	☐	☐
7F	3P	4A	3A	3A	☐	☑	☑	☑
Total		**6/9 (66.66%↑)**		**5/9 (55.55%↑)**	**1/5 (20%)**	**3/5 (60%)**	**3/5 (60%)**	**2/5 (40%)**

Reading: 33% of Year 9 students are sitting at the expected level for reading at their age. With this said, 6 out of 9 students who sat the E Asttle test, improved by at least one sublevel in reading. 66.66% of Year 9 students continue to work towards Level 4.

Maths: 100% of Year 9 students are working towards the expected level for Maths at their age (4P-4A). With this said, 55% have made progression by at least one sublevel in Maths.

YR10	Literacy		Numeracy		CAA			
	Start 2025	End 2025	Start 2025	End 2025	Numeracy	Reading	Writing	Literacy
1M	3P	4A	3P	3A	☐	☐	☐	☐
2M	4P	4A	4P	4A	☑	☐	☐	☐
3M	4A	5B	4A	5B	☑	☐	☐	☐
4M	3B	3P	3B	4A	☐	☐	☐	☐
5M	2B	2P	3P	3A	☐	☐	☑	☐
1F	3P	3P	2A	3B	☐	☐	☐	☐
2F	3A	3A	3B	3P	☐	☐	☐	☐
3F	3A	3A	3P	3P	☐	☐	☐	☐
4F	3B	3P	2P	2A	☐	☐	☐	☐
5F	4P	4P	3A	4P	☐	☑	☑	☑
6F	2A	3B	3B	3P	☐	☐	☐	☐
Total		7/11 (63%↑)		10/11 (90.9%↑)	2/2 (100%)	1/2 (50%)	2/2 (100%)	1/2 (50%)

Reading: 90% of Year 10 students are still working towards Level 5 in Reading. With this said, there has still been progression with the year 2025 as
63% of Year 10 students have improved in their reading by at least one sublevel.

Maths: 90% of Year 10 students have improved in Maths by one sublevel. 1 student is sitting at the expected level for Maths at their age which is Level 5B. 90% of Year 10 students continue to work towards Level 5 in Maths.

* DNS= did not sit CAA exam

YR12	CAA			NCEA				
	Numeracy	Reading	Writing	Level 1 credits	Level 2 credits	Level 3 credits	Total credits	NCEA
1M	☑	☑	☑	39	43	4	86 credits	Level 1
2M	☑	☐	☑	29	63	3	95 credits	
3M	☐	☑	☑	36	66	5	107 credits	
1F	☑	☑	☑	61	24		85 credits	Level 1
2F	☐	☑	☑	41	55	36	132 credits	
Total	3/5 (60%)	4/5 (80%)	5/5 (100%)					0/5 (0%)

NCEA: In Year 12, students are required to sit the CAA exam and attain 60 Level 2 credits to achieve NCEA Level 2. In 2025, although 2 students passed the CAA exam, no students were awarded NCEA Level 3 due to an insufficient amount of credits.

YR13	CAA			NCEA				
	Numeracy	Reading	Writing	Level 1 credits	Level 2 credits	Level 3 credits	Total credits	NCEA
1F	☑	☑	☑					
2F	☑	☑	☑	51	40	32	123 credits	Level 2
Total	2/2 (100%)	2/2 (100%)	2/2 (100%)					0/5 (0%)

NCEA: In Year 13, students are required to sit the CAA exam and attain 60 Level 3 credits to achieve NCEA Level 3. Although both Year 13 students passed the CAA exam, no students achieved Level 3 NCEA in 2025 due to an insufficient amount of credits.

YR11	CAA			NCEA				
	Numeracy	Reading	Writing	Level 1 credits	Level 2 credits	Level 3 credits	Total credits	NCEA
1M	☑	☐	☑	44	23	3	70 credits	
2M	☑	☑	☑	54	43	3	100 credits	Level 1
3M	☑	☐	☐	44	29	3	76 credits	
4M	☑	☑	☑	51	27	3	81 credits	Level 1
5M	☐	☐	☐	39	23	3	65 credits	
6M	DNS	DNS	DNS					
7M	DNS	DNS	DNS					
1F	☐	☐	☑	42	27		69 credits	
2F	☑	☑	☑	72	53		125 credits	Level 1
3F	☐	☑	☐	46	18		64 credits	
4F	☐	☐	☐	52	30		82 credits	
5F	DNS	DNS	DNS					
6F	☑	☑ 2024	☑ 2024				22 credits	

NCEA: In Year 11, students are required to sit the CAA exam and attain 80 Level 1 credits to achieve NCEA Level 1. In 2025, 23% of students in Year 11 passed the CAA exam and attained more than 80 Level 1 credits. Three students did not sit the CAA exam and did not attain any credits in 2025.

Literacy	Progressing Towards	At	
2024			
2025	80%	20%	

Numeracy	Progressing Towards	At	
2024			
2025	95%	5%	

NCEA	Progressing Towards	At	
2024	62.5%	37.5%	**17.5% REGRESSION**
2025	80%	20%	

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Statement of Variance Reporting 2025

School Name:	Te Karaka Area School 2025	**School Number**:	0624

Strategic Aim:	Ensuring the holistic wellbeing of our akonga, underpinned by the principles and embedded in our School Values of Manaakitanga, Whakaute, Rangatiratanga, Whanaungatanga and Angitu
Annual Aim:	Design an attendance plan and associated strategies to increase akonga attendance
Target:	We would like to increase regular attendance to 35% minimum.
Baseline Data:	2024 Term 2 - we had 21% of students attending school regularly- data from the Everyday Matters Report and Helix data. 2025 Term 2 - we had 43% of students attending school regularly - Data from the Everyday Matters Report and Helix data.

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***

1 - Empower Student voice and Agency Created a culture of high levels of regular attendance by setting classroom targets and individual targets Fortnightly assemblies that the class who were leading the attendance targets were celebrated along with individuals who were meeting attendance targets were celebrated Daily updates were received and analysed by Tumuaki daily and SLT weekly and term by term through Everyday Matters.	Students were engaged and interested in their overall performance and were regularly enquiring into their personal performance against attendance goals. We realised that with some tamariki it was not their fault or something that they could improve alone around meeting the attendance targets so as per the STAR we started to send parents regular updates and stats on their child's regular attendance to engage whanau in the home/school partnership needed around attendance.	Shifting from the long period of acknowledging attendance was not as big an incentive and made little difference. When we engaged in a more regular celebration of attendance with shorter more achievable goals is when the real shift happened and we were seeing the impact. Improved communication with staff feeding down from senior leads through to kaiako was a success. Where kaiako were involved in the creation of the attendance plans we found that the success was greater than if the plans were done for our kaiako to implement with no buy-in.	Although we have worked through the attendance goals for 2025. We now know what truly works in our Attendance plan and will continue to execute and embed over 2026.
2 - Strengthen partnerships with whānau 3 - Identify akonga with regards to absenteeism and create proactive interventions. Created attendance plans. 3 in total for whanau who were in the category of serious concern as per the MOE Stepped Attendance Plan. Regular communication through panui, text, facebook page and whanau hui to encourage and remind whanau about the importance of regular attendance and correlation to student achievement	The target whanau had multi agency support and we were able to put things in place to make a big shift from 25% to 80% over 3 terms. The whanau was able to see the benefits of regular attendance on their wellbeing. Bringing the plan to life, working together to achieve it makes the difference. Communication with whanau has become regular in regards to attendance which is having a positive impact on student attendance and home school relationships. The increase in regular attendance for our tamariki.	Although we exceeded our expectation of improving regular attendance by 35% we can clearly see we achieved this by sticking to the plan, creating the plan alongside kaiako and agencies and implementing it with fidelity. We also ensured that this kaupapa was on top with regular discussion at all levels of the kura and this also led to the success we saw. ERO pointed out we are still not achieving the national average, but we celebrated the success we were able to achieve through hard work and collaboration.	

Planning for next year:

The Attendance Management plan is an integral part of the Annual Implementation Plan (AIP) With a focus on

- targeting unexplained absences. Ensuring correct coding is in place
- Increasing regular attendance by at least 10% in term 2 2026
- Survey students in regards to incentives - what would they like to see?
- Engage whanau to work through barriers to attendance.

School Name:	Te Karaka Area School 2025	**School Number**:	0624

Strategic Aim:	Actively engage with and successfully integrate Te Mataiaho within the Mathematics and Statistics learning area for Y0-8
Annual Aim:	An understanding of the Science of learning supported by explicit teaching will be evident with assessment tools guiding our next steps.
Target:	A focus to see an increase in the Year 2 and Year 7 reading abilities.
Baseline Data:	Schoolwide data Reading - Term 4 2024 shows Year 1 7/10 are working towards their expected level 3/10 are at their expected level Year 2 1/7 are at their expected level 6/7 are progressing towards the expected level Year 3 4/7 are working towards their expected level 3/7 are at their expected level Year 4 4/4 are working towards their expected level Year 5 4/10 are working towards their expected level 1/10 is working at their expected level 5/10 are working above their expected level Year 6 2/9 are working towards their expected level 4/9 are at their expected level 3/9 are above their expected level Year 7 6/6 working towards their expected level Year 8 3/9 working towards 6/9 at expected Level Year 9

	5/7 working towards 2/7 at expected level Year 10 8/11 working towards 3/11 achieving at the expected level School wide data Term 4 2024 Year 1 7/10 progressing towards expectation 3/10 Achieving at the expected level Year 2 5/7 progressing towards the expectation

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
1. TKAS literacy plan to improve overall akonga achievement in Reading and Writing design completed. How we teach literacy at TKAS plan has been created to guide teacher practice and pedagogy. This is in line with Te Mataiaho guidance and IDEAL structured Literacy practices. We introduced new resources in the Literacy programme, namely the Little Learners Love Literacy books. All Kaiako and Teacher aides received training in the IDEAL structured Literacy programme in 2025. The IDEAL Literacy programme aligns with Te Mataiaho phases. Year 1-8 staff teaching inquiry was specifically focussed on raising the	9 akonga in Y2 target group. 3/9 achieving at the expected level. 1 exceeding the expectation. 4/9 akonga at or above the expected level. 45% of the target Y2 group improved in reading in 2025. 12 akonga in Y7 target group Reading. 3/12 akonga progressing towards the expectation. 8/12 achieving the expectation 1/12 exceeding the expectation. 9/12 akonga at or exceeding the expectation. 75% of this target group are meeting or exceeding the standard.	All of the initiatives and strategies we implemented contributed to the improvement in achievement for the set target groups in 2025. In particular staff confidence to teach using the IDEAL approach increased and this has reflected in the 2025 results. Consistent one hour per day learning dedicated to Structured Literacy The ability for 6 kaiako to teach across the Y1-8 cohort of learners has been a	35 akonga Y0-3 require an urgent intervention to accelerate their literacy progress in 2026. 5 akonga in Year 4-8 require an intervention to accelerate learning in 2026. Increase reading material in our akonga homes possibly reintroduce the Duffy Books in homes programme. Facilitate opportunities for whanau to wananga with staff ways they can support literacy at home. Resource a remedial reading Kaiako to provide extra learning opportunities for akonga who require it.

achievement of the Y2 akonga in literacy. The establishment of a Developmental class in T4 2025 has been a welcomed addition to the learning at TKAS.	24 akonga have made accelerated progress over the last 10 months. Improving between 1.5 and 4 years of expected learning levels. 61% of all akonga across the Y1-8 cohort are achieving the expected level in Reading 2025.	contributor to the success of this goal. Increase level of teacher support for akonga to complete the PAT reading tests in 2026.	The strong focus on attendance in 2026 will support the lifting of achievement where it is necessary.
2 - Beginning of the year data informs akonga structured literacy levels. PAT Testing term 1 2025 completed and informed teacher planning and syndicate organisation. Introduction of the use of the 20 week and 40 week phonics check. E Asttle continued for the Year 6-10 akonga.	The Mataiaho phases provide clear expectations for learning. It is important that assessment tools support kaiako to evidence learning has taken place. Although we introduced the use of the PAT in 2025 it was evident that akonga were not familiar with the tool and how to utilise it. This reflected in the result. Another method of assessment, namely, running record was used to support Kaiako OTJ alongside the PAT results. We can't deny the importance of overall teacher judgement.		Set the assessment calendar which is clear about the assessment tools that will be used in 2026. To support akonga learning. Provide a platform for clarity of what is expected to be taught which develops student agency where akonga have access to their expected outcomes and assessment happens by collecting evidence and the learning is happening. The SMART Tool.

Planning for next year:

1.Ensuring that target groups are clearly identified using baseline 2025 data. The targets clearly stated in the Annual implementation plan for 2026.

Pinpoint how we will support the shift for target akonga. Focus and prioritise the target akonga.

Regularly discuss and review the progress of the target groups in syndicate meetings and at SLT level.

- Partner with whanau
- Teach to the curriculum
- Ensure clarity of learning for akonga and Kaiako. Everyone is clear on next steps.

School Name:	Te Karaka Area School 2025	School Number:	0624

Strategic Aim:	Actively engage with , implement and successfully integrate Te Mataiaho within the Mathematics and English Learning area for Y9-12
Annual Aim:	Increase akonga achievement of Common Assessment Activities (CAA) exams.
Target:	We would like to increase regular attendance to increase achievement by at least 20%.
Baseline Data:	2024 Year 12 – 2/5 akonga achieved Literacy CAA. 1/5 akonga achieved Reading CAA Year 11- 1/13 akonga achieved Literacy CAA. 3/13 akonga achieved Numeracy CAA.

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
Akonga achievement data informs planning, teaching and learning. E Asttle Year 9 and 10 assessment data informed akonga preparedness to sit CAA exams. English classes consisted of a combination of literacy development and preparation for the CAA literacy (Reading and Writing exam). Numeracy classes consisted of a combination of numeracy development and practice for the CAA Numeracy exam. Two opportunities in 2025 for akonga to attempt the Numeracy, Reading and Writing CAA in May and September. Year 11-13 akonga were enrolled in Te Kura English 2025.	Increased numbers of akonga attempting the exams. Overall increase in Year 9/10 confidence to attempt the exams. Akonga are asking for the opportunity to sit the exam. Akonga are not being deterred by Non achievement. Each experience is an opportunity to practice towards the next opportunity. 5/9 akonga attempted the Numeracy, Reading and Writing CAA Year 9 4/9 attempted CAA 2/9 achieved Literacy. 1/9 achieved writing 1/9 achieved reading. 1/9 achieved writing. Year 10 4/10 attempted CAA 2/10 achieved Numeracy. 1/10 achieved Literacy. 1/10 achieved Writing. Year 11 8/13 attempted CAA 2/13 achieved Literacy 3/13 achieved Numeracy, 1/13 achieved Reading 2/13 achieved Writing. 4/8 achieved CAA. Year 12 1/5 achieved Numeracy 2/5 achieved Writing 2/5 achieved CAA	Identifying early by E Asttle results if ākonga are working at Level 5 of the Te Mataiaho, Level 5 being the desired level to achieve the CAA assessment. Pathways Awarua and Sigma CAA Literacy and Numeracy support texts relate directly to the exams and therefore akonga are engaging with appropriate learning materials to prepare for the CAA. Ongoing achievement updates. Celebration of achievement of CAA once results are received. Regular updates and information sharing of overall NCEA achievement is motivating for akonga.	Accelerated learning support in Reading, Writing and Mathematics for ākonga who are progressing towards the required level in year 9-10 specifically to increase ablitiy of akonga to achieve the requirements of CAA. Partner with whanau to educate whanau around CAA expectations. 2025 brings the challenge of dual curriculum expectations. Year 9 will work within the new Te Mataiaho expectations and Year 10 will learn under the current Te Mataiaho levels. This will need to be well supported. Specific co requisite classes in 2026 for Numeracy and Literacy. Familiarise akonga with NZQA learner log in

Planning for next year:

1. Co requisite numeracy and literacy classes 2026.
2. Monitor implementation of dual Te Mataiaho for Years 9 and 10.
3. Partner with whanau to educate and strengthen whanau connection to their rangatahi learning.
4. Accelerated support for priority learners in year 9-10.

School Name:	Te Karaka Area School 2025	School Number:	0624

Strategic Aim:	Actively engage with, implement and successfully integrate the Mathematics and Statistics learning area for Y0-8
Annual Aim:	An understanding of the Science of learning, supported by explicit teaching, will be evident, with assessment tools guiding our next steps.
Target:	Increase Maths achievement in Year 1-8 by at least 10% in 2025. Focus on Year 7 akonga.
Baseline Data:	This chart shows the overall achievement in Maths From Year 1 – 8 2024. 45% of akonga were achieving or exceeding the expectation.

MATHS Data 2024	Progressing Towards	At expected level	Above expectation
Year 1	6	4	0
Year 2	4	3	0
Year 3	3	4	0
Year 4	4	0	0
Year 5	4	4	2
Year 6	4	4	1
Year 7	6	0	0
Year 8	3	6	0

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
TKAS plan to improve overall akonga achievement in		2025 was a transition year, with the implementation of new curriculum expectations,	51% of akonga Y1-8 are progressing towards the

Mathematics design completed. How we teach Mathematics at TKAS plan has been created to guide teacher practice and pedagogy. This is in line with Te Mataiaho guidance. We selected the Numicon resources of the options available from the Government roll out to support the Maths programme in 2025. All Kaiako received training from the Ministry provided PLD roll out. 1 session for Te Mataiaho and 1 session for using the Numicon resources. The establishment of a Developmental class in T4 2025 has been a welcomed addition to the learning at TKAS. Teaching staff continued to use the DMIC Maths programme to teach Mathematics in 2025.	<table><tr><th>MATHS</th><th>Progressing Towards</th><th>At expected level</th><th>Above expectation</th><th>Total achieving at or above</th><th>Overall improvement</th></tr><tr><td>2024</td><td>58%</td><td>36%</td><td>6%</td><td>42%</td><td rowspan="2">7%</td></tr><tr><td>2025</td><td>51%</td><td>46%</td><td>3%</td><td>49%</td></tr></table> Comparative to 2024 data a 10% increase in improvement of akonga who are achieving at the expected level. While we did not fully meet the 10% improvement in Maths target, the 7% gain represents positive progress in numeracy achievement. 2025 was a transition year, with the implementation of new curriculum expectations, the introduction of new numeracy resources, and changes to assessment expectations and practices. Considerable time was required for staff to become familiar with the new materials, approaches, and assessment requirements, which impacted the pace of acceleration across the year. Staff focused on building capability, consistency, and understanding of the new expectations, laying important foundations for improved delivery and assessment accuracy moving forward	the introduction of new numeracy resources, and changes to assessment expectations and practices. Considerable time was and is still required for staff to become familiar with the new materials, approaches, and assessment requirements, which impacted the pace of acceleration across the year.	expected level for Mathematics. Y0-3 require an urgent intervention to accelerate their numeracy progress in 2026. Facilitate opportunities for whanau to wananga with staff ways they can support numeracy at home. Resource a numeracy Kaiako to provide extra learning opportunities for akonga who require it.
Planning for next year:					

Ensuring that target groups are clearly identified using baseline 2025 data. The targets clearly stated in the Annual implementation plan for 2026.

Pinpoint how we will support the shift for target akonga. Focus and prioritise the target akonga.

Regularly discuss and review the progress of the target groups in syndicate meetings and at SLT level.

- Partner with whanau
- Teach to the curriculum
- Ensure clarity of learning for akonga and Kaiako. Everyone is clear on next steps.

Compliance with Education and Training Act 2020.Requirements to be a good employer for the year ending December 31 2025.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*Te Karaka Area School values of Whanaungatanga (relationships) Manaakitanga (Support and kindness) Whakaute (respect) guide all interactions when dealing with all stakeholders.* *Regular conversations and check ins with each staff members continue to monitor morale, personal well-being, aspirations and concerns particularly with the Cyclone Gabrielle impacts in 2023.* *Regular Health and Safety site checks (Each term)* *Regular emergency and safety evacuation plan practices for all staff and students. (Each term)* *First Aid certification and Psychological First Aid for staff and community.*
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	*All employment vacancies at Te Karaka Area School are advertised online and are open to suitable and qualified local, national and international candidates.* *Open conversations around allowing diversity represented on our board of trustees and staff*
How do you practise impartial selection of suitably qualified persons for appointment?	*Consistent appointment process followed.* *A diverse selection panel considers all application information individually.*
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori, in the Education service?	*At Te Karaka Area School we prioritise knowing our people and our place.* We have strong connections to our local Marae and *Te Aitanga a Mahaki Iwi We are committed to providing education guided by the voice and aspirations of our local iwi.* *Locally advertised employment opportunities and open advertisement of all jobs (when applicable)*
How have you enhanced the abilities of individual employees?	*Te Karaka Area School Professional Growth Cycle. All employees have the opportunity for Learning through coaching, mentoring opportunities.* *MOE supported PLD hours in specific areas of need i.e. Literacy.*
How are you recognising the employment requirements of women?	*Open advertisement of all employment opportunities.* *Open and responsive to feedback Supportive of union* *incentivised campaigns to cater for individual needs.*
How are you recognising the employment requirements of persons with disabilities?	*Open advertisement of all employment opportunities* *Open and responsive to feedback* *Supportive of union incentivised campaigns to cater for individual needs.*

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

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

TE KARAKA
TURANGA TANGATA RITE
ACHIEVEMENT THROUGH UNITY
AREA SCHOOL

Kiwi Sport Funding Report 2025

Amount of funding received in 2025 = $1,867.80

The funds were utilised to increase sports resources to enhance Basketball, Ki-o-Rahi and Netball sport codes in 2025.

All akonga across the Y1-13 benefited from these resource purchases.

Nga mihi

Renae Savage
Principal