PUKEATUA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1903
Principal:	Dene Franklin
School Address:	Arapuni Road
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Accountant / Service Provider:	Education Services. Dedicated to your school

PUKEATUA SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Pukeatua School

Statement of Responsibility

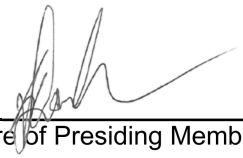
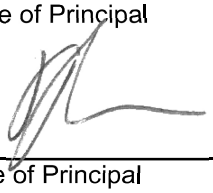
For the year ended 31 December 2025

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.

Kylan Jacobsen	Dene Franklin
Full Name of Presiding Member	Full Name of Principal
	
Signature of Presiding Member	Signature of Principal
29th May 2026	29th May 2026
Date	Date

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Pukeatua 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	1,216,272	962,002	1,057,131
Locally Raised Funds	3	93,206	71,300	77,318
Interest		763	2,500	3,926
Total Revenue		1,310,241	1,035,802	1,138,375
Expense				
Locally Raised Funds	3	24,364	20,459	18,910
Learning Resources	4	868,781	650,039	727,378
Administration	5	113,754	121,921	121,297
Interest		263	270	309
Property	6	266,782	242,453	280,349
Total Expense		1,273,944	1,035,142	1,148,243
Net Surplus / (Deficit) for the year		36,297	660	(9,868)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		36,297	660	(9,868)

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

Audited by PKF Hamilton

Pukeatua 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		222,796	230,914	230,789
Total comprehensive revenue and expense for the year		36,297	660	(9,868)
Contribution - Furniture and Equipment Grant		6,332	-	1,875
Equity at 31 December		265,425	231,574	222,796
Accumulated comprehensive revenue and expense		265,425	231,574	222,796
Equity at 31 December		265,425	231,574	222,796

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.

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Pukeatua 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	119,544	99,291	96,301
Accounts Receivable	8	104,688	38,440	62,901
GST Receivable		3,808	7,001	-
Prepayments		10,582	600	6,812
Inventories	9	1,202	2,207	1,213
Bus Network Investment		22,859	24,085	23,074
		262,683	171,624	190,301
Current Liabilities				
GST Payable		-	-	5,347
Accounts Payable	11	99,194	85,399	83,068
Revenue Received in Advance	12	11,601	9,964	9,912
Provision for Cyclical Maintenance	13	17,547	10,421	-
Finance Lease Liability	14	4,757	3,790	4,728
Funds held for Capital Works Projects	15	13,030	-	6,928
		146,129	109,574	109,983
Working Capital Surplus/(Deficit)		116,554	62,050	80,318
Non-current Assets				
Property, Plant and Equipment	10	194,473	195,745	183,961
		194,473	195,745	183,961
Non-current Liabilities				
Provision for Cyclical Maintenance	13	41,554	16,316	32,677
Finance Lease Liability	14	4,048	9,905	8,806
		45,602	26,221	41,483
Net Assets		265,425	231,574	222,796
Equity		265,425	231,574	222,796

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

Audited by PKF Hamilton

Education Services
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Pukeatua 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		299,691	277,031	294,292
Locally Raised Funds		74,198	71,300	77,924
Goods and Services Tax (net)		(9,155)	-	12,348
Payments to Employees		(117,366)	(124,126)	(177,941)
Payments to Suppliers		(187,911)	(164,216)	(178,067)
Interest Paid		(263)	(270)	(309)
Interest Received		761	2,500	3,926
Net cash from/(to) Operating Activities		59,955	62,219	32,173
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(48,254)	(33,000)	(13,469)
Net cash from/(to) Investing Activities		(48,254)	(33,000)	(13,469)
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,332	-	1,875
Finance Lease Payments		(3,958)	(5,312)	(4,161)
Funds Administered on Behalf of Other Parties		9,168	-	4,499
Net cash from/(to) Financing Activities		11,542	(5,312)	2,213
Net increase/(decrease) in cash and cash equivalents		23,243	23,907	20,917
Cash and cash equivalents at the beginning of the year	7	96,301	75,384	75,384
Cash and cash equivalents at the end of the year	7	119,544	99,291	96,301

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.

Audited by PKF Hamilton

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

1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

Critical Accounting Estimates And Assumptions
The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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

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

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

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

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

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 uniforms and canteen and stationery. 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) 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.

j) 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.

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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:

Board-owned Buildings	10-20 years
Building Improvements	4-15 years
Furniture and Equipment	10-15 years
Information and Communication Technology	4-5 years
Textbooks	3 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) 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.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

l) 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.

m) 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.

n) 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 students, should the School be unable to provide the services to which they relate.

o) 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.

p) 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.

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

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

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

The School carries out painting maintenance of the whole school over a 10 to 15 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.

s) 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, borrowings 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.

t) Borrowings
Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

u) 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.

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

w) 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	301,032	278,272	348,471
Teachers' Salaries Grants	747,595	509,267	521,681
Use of Land and Buildings Grants	164,942	174,463	184,409
Transport Income	(215)	-	32
Other Government Grants	2,918	-	2,538
	1,216,272	962,002	1,057,131

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	6,506	8,200	5,797
Fees for Extra Curricular Activities	16,494	3,600	14,962
Trading	6,398	7,500	5,308
Fundraising and Community Grants	36,644	26,000	32,553
Other Revenue	8,455	-	-
School House	18,709	26,000	18,698
	93,206	71,300	77,318
Expense			
Extra Curricular Activities Costs	10,826	1,500	9,759
Trading	5,929	6,500	5,960
Fundraising and Community Grant Costs	4,442	-	757
Other Locally Raised Funds Expenditure	-	-	78
School House	3,167	12,459	2,356
	24,364	20,459	18,910
Surplus for the year Locally Raised Funds	68,842	50,841	58,408

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	23,801	45,900	23,097
Employee Benefits - Salaries	793,105	554,785	659,107
Staff Development	14,133	15,000	9,200
Depreciation	37,742	34,354	35,974
	868,781	650,039	727,378

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	8,759	5,500	7,407
Board Fees and Expenses	5,103	9,803	6,607
Operating Leases	323	-	-
Other Administration Expenses	22,510	26,200	28,168
Employee Benefits - Salaries	63,740	63,938	66,840
Insurance	4,783	7,980	4,519
Service Providers, Contractors and Consultancy	7,440	7,500	7,521
Transport Expenses	1,096	1,000	235
	113,754	121,921	121,297

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	19,774	17,000	18,728
Cyclical Maintenance	31,799	5,000	14,071
Heat, Light and Water	17,797	10,500	13,791
Rates	-	170	167
Repairs and Maintenance	23,650	18,300	22,666
Use of Land and Buildings	164,942	174,463	184,409
Employee Benefits - Salaries	6,924	14,670	24,877
Other Property Expenses	1,896	2,350	1,640
	266,782	242,453	280,349

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	119,544	99,291	96,301
Cash and cash equivalents for Statement of Cash Flows	119,544	99,291	96,301

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

Of the $119,544 Cash and Cash Equivalents $24,631 is subject to restrictions for the following reasons:

• $13,030 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 15.

• $11,601 of Revenue Received in Advance is held by the school, as disclosed in note 12.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	21,911	1,975	1,214
Receivables from the Ministry of Education	6,856	-	5,653
Interest Receivable	2	-	-
Teacher Salaries Grant Receivable	75,919	36,465	56,034
	104,688	38,440	62,901
Receivables from Exchange Transactions	21,913	1,975	1,214
Receivables from Non-Exchange Transactions	82,775	36,465	61,687
	104,688	38,440	62,901

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Stationery	565	907	174
Canteen	118	415	26
Uniforms	519	885	1,013
	1,202	2,207	1,213

10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	25,800	-	-	-	-	**25,800**
Board-owned Buildings	41,242	-	-	-	(4,706)	**36,536**
Building Improvements	38,211	20,070	-	-	(9,480)	**48,801**
Furniture and Equipment	40,883	23,971	-	-	(8,386)	**56,468**
Information and Communication Technology	22,967	3,833	-	-	(10,152)	**16,648**
Textbooks	-	-	-	-	-	**-**
Leased Assets	13,142	-	-	-	(4,757)	**8,385**
Library Resources	1,716	380	-	-	(261)	**1,835**
	183,961	48,254	-	-	(37,742)	**194,473**

The net carrying value of equipment held under a finance lease is $8,385 (2024: $13,142)

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 $
Land	25,800	-	**25,800**	25,800	-	**25,800**
Board-owned Buildings	94,119	(57,583)	**36,536**	94,119	(52,877)	**41,242**
Building Improvements	158,422	(109,621)	**48,801**	138,352	(100,141)	**38,211**
Furniture and Equipment	284,909	(228,441)	**56,468**	260,938	(220,055)	**40,883**
Information and Communication Technology	155,389	(138,741)	**16,648**	151,556	(128,589)	**22,967**
Textbooks	2,912	(2,912)	**-**	2,912	(2,912)	**-**
Leased Assets	23,778	(15,393)	**8,385**	23,778	(10,636)	**13,142**
Library Resources	69,383	(67,548)	**1,835**	69,003	(67,287)	**1,716**
	814,712	(620,239)	**194,473**	766,458	(582,497)	**183,961**

11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	13,337	32,167	7,808
Accruals	8,621	4,703	7,407
Banking Staffing Overuse	-	9,602	10,431
Employee Entitlements - Salaries	75,919	36,465	56,034
Employee Entitlements - Leave Accrual	1,317	2,462	1,388
	99,194	85,399	83,068
Payables for Exchange Transactions	99,194	85,399	83,068
	99,194	85,399	83,068

The carrying value of payables approximates their fair value.

Audited by PKF Hamilton

12. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Student fees in advance	11,601	8,419	9,912
Grants in Advance - Ministry of Education	-	1,545	-
	11,601	9,964	9,912

13. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	32,677	21,737	18,606
Increase/(decrease) to the Provision During the Year	27,575	5,000	14,071
Use of the Provision During the Year	(1,151)	-	-
Provision at the End of the Year	59,101	26,737	32,677
Cyclical Maintenance - Current	17,547	10,421	-
Cyclical Maintenance - Non current	41,554	16,316	32,677
	59,101	26,737	32,677

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

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	4,884	3,790	4,991
Later than One Year	4,057	9,905	8,942
Future Finance Charges	(136)	-	(399)
	8,805	13,695	13,534
Represented by			
Finance lease liability - Current	4,757	3,790	4,728
Finance lease liability - Non current	4,048	9,905	8,806
	8,805	13,695	13,534

15. Funds Held for Capital Works Projects

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

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
AMS Combined	237909	6,928	-	(4,665)	-	2,263
Bore Pump & UV Filtration	253241	-	17,317	(6,550)	-	10,767
Totals		6,928	17,317	(11,215)	-	13,030

Represented by:

Funds Held on Behalf of the Ministry of Education	13,030
Funds Receivable from the Ministry of Education	-

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
AMS Combined	237909	(637)	422,806	(415,241)	-	6,928
Totals		(637)	422,806	(415,241)	-	6,928

Represented by:

Funds Held on Behalf of the Ministry of Education	6,928
Funds Receivable from the Ministry of Education	-

16. Related Party Transactions

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

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

17. Remuneration

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,680	4,395
Leadership Team		
Remuneration	143,564	123,369
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	147,244	127,764

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. 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	130 - 140	110 - 120
Benefits and Other Emoluments	4 - 5	3 - 4
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	4.00	1.00
	4.00	1.00

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

18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and 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	0	0

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

20. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of $15,695 (2024: $6,928) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
	$
AMS Combined	4,928
Bore Pump & UV Filtration	10,767
Total	**15,695**

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

(b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

Audited by PKF Hamilton

21. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	119,544	99,291	96,301
Receivables	104,688	38,440	62,901
Total financial assets measured at amortised cost	224,232	137,731	159,202

Financial liabilities measured at amortised cost

Payables	99,194	85,399	83,068
Finance Leases	8,805	13,695	13,534
Total financial liabilities measured at amortised cost	107,999	99,094	96,602

22. Events After Balance Date

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

23. 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 PUKEATUA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Pukeatua School (the School). The Auditor-General has appointed me, Foster Shek, using the staff and resources of PKF Hamilton Audit Ltd, 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.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

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 the copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Statement of KiwiSport funding and Effects of Te Tiriti.

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.



Foster Shek
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

Pukeatua School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Dene Franklin	Principal	ex Officio	
Kylan Jacobsen	Parent Representative	Elected	Aug 2028
Adam Stockholmes	Parent Representative	Elected	Aug 2028
Katherine Hemingway	Parent Representative	Elected	Mar 2027
Brenda Duncan	Parent Representative	Elected	Mar 2027
Carlos Pinillos	Parent Representative	Elected	Aug 2028
Colleen Gulliver	Staff Representative	Elected	Aug 2025
Holly Kirkham	Staff Representative	Elected	Aug 2028

Pukeatua School



2025 Annual Report

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Principal's Report

Tēnā koutou katoa,

It has been a significant and rewarding year for Pukeatua School. Our kura has continued to grow in capability, confidence, and connection — both within our teaching team and across our wider community. Throughout the year, our overall focus has remained on building teacher capacity and strengthening high-quality teaching practice across the school.

A major emphasis has been on professional learning in BSLA and iDeaL Structured Literacy, as well as the introduction and embedding of Numicon and other structured maths approaches. This work has supported teachers to strengthen consistency, deepen their knowledge of effective practice, and develop clearer learning progressions across Year 0–8. This remains a journey, but the shifts in teacher confidence and clarity have been evident across classrooms.

One of the standout achievements of 2025 has been the success of our Technology Programme. Hosting Year 7/8 Technology on site for the first time has been transformative for our school. Students from Pukeatua, Arohena, and Wharepapa South have taken part in a wide range of high-quality, hands-on learning experiences such as kai preparation, sewing, bushcraft, survival swimming, intensive art, and wood-burning. The kitchen installed in 2024 has played a vital role in enabling this programme, being well used throughout the year.

This initiative has strengthened relationships with our partner schools and has brought a renewed sense of purpose, excitement, and engagement to our senior students. It stands as one of the strongest accomplishments for our school this year.

Equally significant has been the ongoing development of Te Ao Māori within our local curriculum. Throughout the year we have continued regular use of karakia timatanga, karakia kai, and karakia mutunga, introduced new waiata from our iwi each term, and sustained a strong Kapa Haka rōpū. Our visits to Pohara Marae, involvement with Enviroschools, and our deepening relationship with Sanctuary Mountain Maungatautari continue to grow the bicultural foundation of the school. When visiting the maunga, our ako incorporates Ngāti Koroki Kahukura tikanga, ensuring our students engage respectfully with both place and people. This work has enriched our curriculum in a meaningful and authentic way.

Property developments have also been notable this year. A new school fence was installed, significantly improving safety and visual appeal around the grounds. In addition, we brought in a shipping container for expanded learning spaces and storage, with substantial ground-levelling and preparation completed to support its use. These improvements strengthen both the functionality and future adaptability of our site.

While the year has brought success, it has also presented challenges. The nationwide curriculum changes have required considerable time and adjustment for staff as we transition to Te Mātaiaho and new assessment expectations. Staff sickness has been higher than usual, causing pressure across classrooms and operations at different points. A small number of students have also required ongoing support around chronic attendance, with their attendance falling into the low 60% range. This remains an area of continued focus moving into 2026.
Despite these challenges, our staff have shown resilience, professionalism, and commitment to ākonga. Ngā mihi nui to our teaching and support staff for their dedication throughout the year.

I would also like to acknowledge Kylan Jacobsen, our Board Chair. His unwavering support, steady leadership, and willingness to act as a sounding board have been invaluable. His balanced, thoughtful approach has provided important stability throughout the year, and his support of me as Principal has been genuinely appreciated.

As we look ahead, our focus remains clear: continuing to strengthen teacher capability, embedding structured literacy and maths practices, and deepening our local curriculum in a way that reflects our place, our community, and the aspirations of our whānau. The year ahead will also bring new challenges, including the rollout of updated curriculum content, new assessment and reporting requirements, and the likelihood of further national changes within the education sector. These shifts will require adaptability and sustained professional learning, but our staff are well positioned to navigate them. Pukeatua School remains in a strong place heading into 2026, and I am proud of the progress made this year.

Ngā **manaakitanga,**



Dene **Franklin**
PRINCIPAL

Pukeatua School Board of Trustees for 2025

Kylan Jacobsen	Parent Elected Representative (Presiding Member)
Adam Stockholmes	Parent Elected Representative
Katherine Hemingway	Parent Elected Representative
Brenda Duncan	Parent Elected Representative
Juan Carlos Pinillos	Parent Elected Representative
Holly Kirkham	Staff Representative
Dene Franklin	Principal
Wendy Jordan	Secretary



Evaluation and Analysis of the School's Students' Progress and Achievement

Pukeatua School	Analysis of Reading Data 2025
Strategic Goal (as per plan)	All students to progress and achieve their highest possible education Potential across the New Zealand Curriculum and leading into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.

Above: 27
(37%)

Reading Term 2 - 2025 - 100% Bar Chart



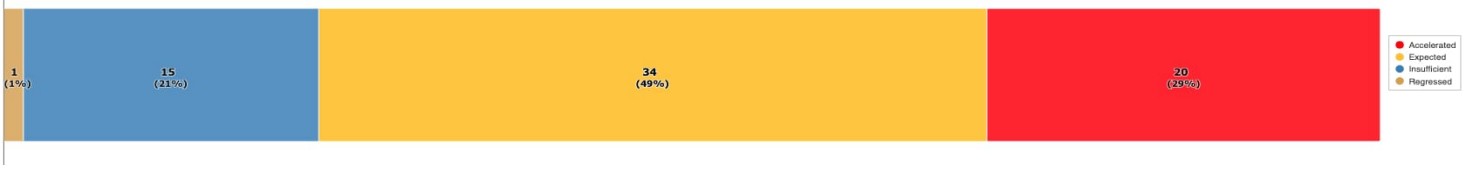
Well Below: 6
(8%)

Reading Term 4 - 2025 - 100% Bar Chart



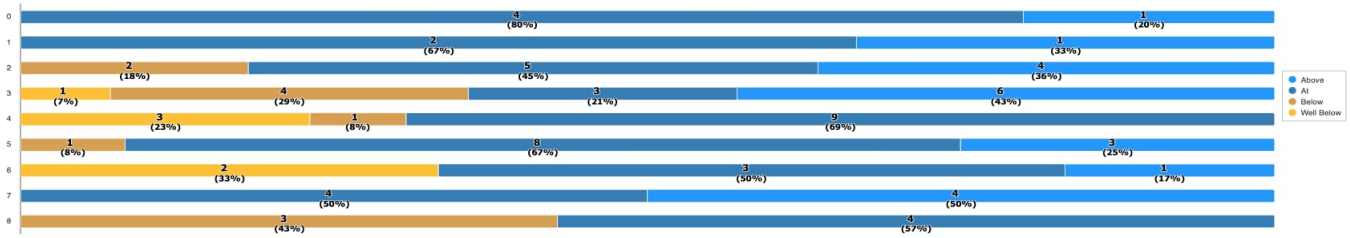
Expected: 34
(49%)

Accelerated Reading Data - 2025 Term 2 To 2025 Term 4 - 100% Bar Chart



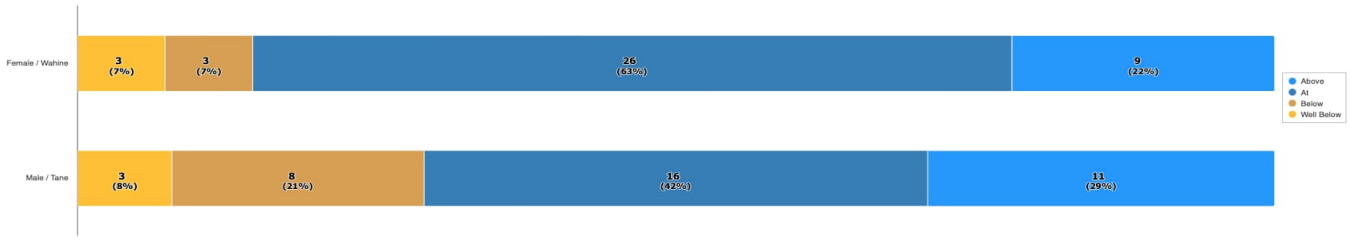
Reading Term 4 - 2025 - 100% Bar Chart

Split By: Year Level



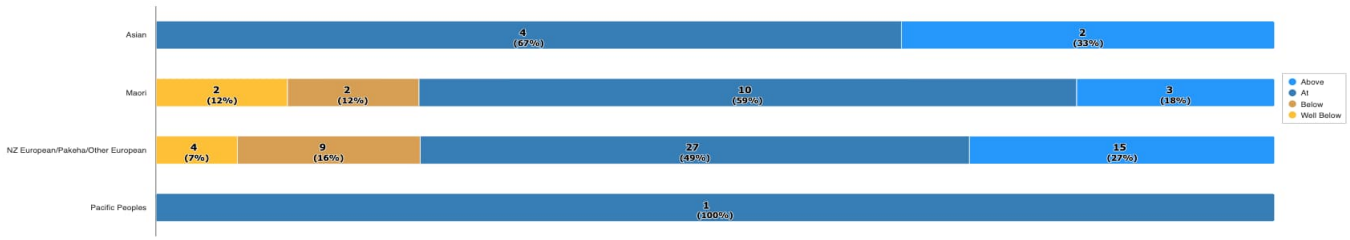
Reading Term 4 - 2025 - 100% Bar Chart

Split By: Gender



Reading Term 4 - 2025 - 100% Bar Chart

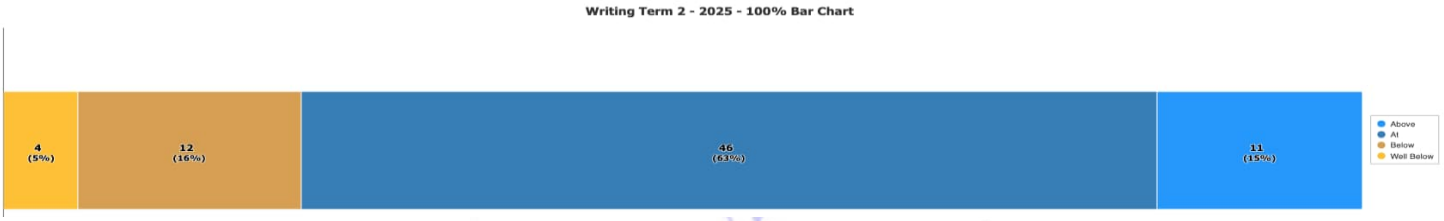
Split By: Ethnicity

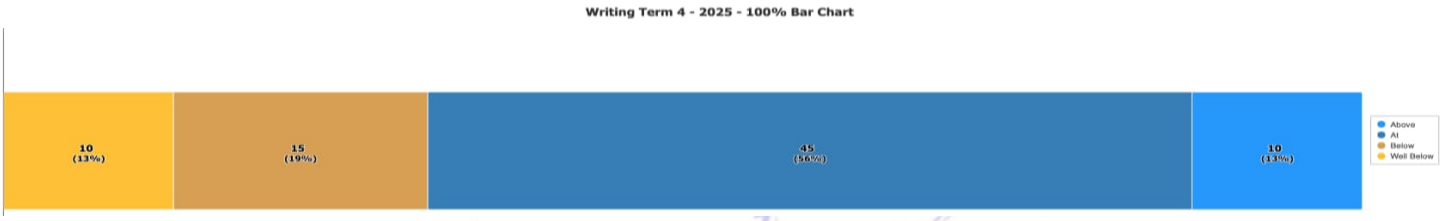


Strategic Goal (as per plan)	All students to progress and achieve their highest possible education Potential across the New Zealand Curriculum and leading into Te Mataiaho within an emotionally and physically safe environment.
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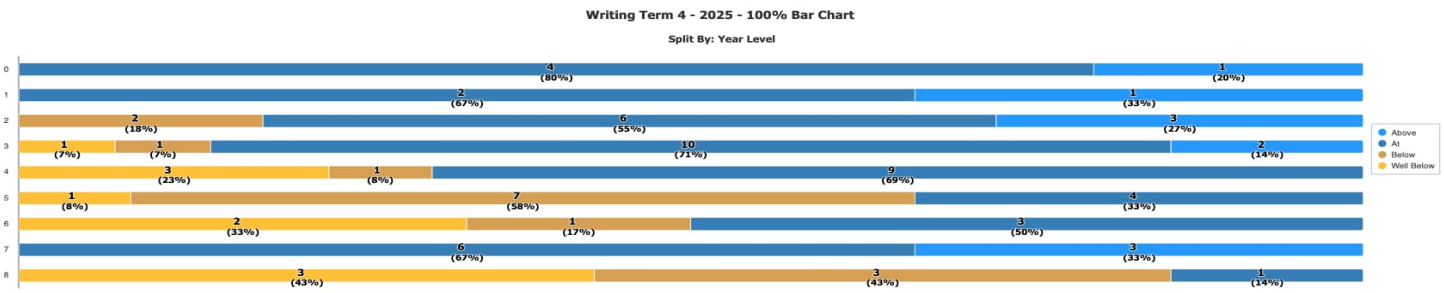
Analysis of Data	**As you can see from the data above:**
	- Comparing Term 2 to Term 4 2025
	  - Below or Well Below have moved from 29% to 22%
	  - Year 3 and 4 students represent 9/17 (52.9%) of our Below or Well Below
	  - Year 8 students represent 3/17 (17.6%)
	  - Males represent 11/17 of our students (64.7%)
	  - Nz European represent 13/17 of our below/Well below students (76.5%)
	  - We have accelerated (more than a year's progress) 20 students this year
	  - 78% of our students have made 1 year or more's progress
	
	Explanation for Data
	- A lot of concentrated work on iDeal and BSLA (Structured Literacy)
	- Smaller Classroom sizes
	- The cohort of Year 3/4 students (last year's Year 2/3's) are the same year group we identified last year as the target year group, who were the most affected by COVID and lockdowns etc.
	- Consolidation of teachers, and teaching practices has been a huge factor, having the same CRT teachers etc covering classes, (Alex and Sandra) who know the routines of the classes, and school, as well as the teaching approaches.
	- Focused, and intentional monitoring of target students has played a factor too, based on Target student records.
	
	Recommendations for 2026
	- Continued implementation of the iDeal/BSLA and the structured Literacy programs
	- Teacher observations, and collaboration of teachers
	- Adapt our assessment schedule to align with the MoE's directives
	- Implement and action the New English Curriculum
	- Engage in internal Professional Development looking and Structured Reading and Writing

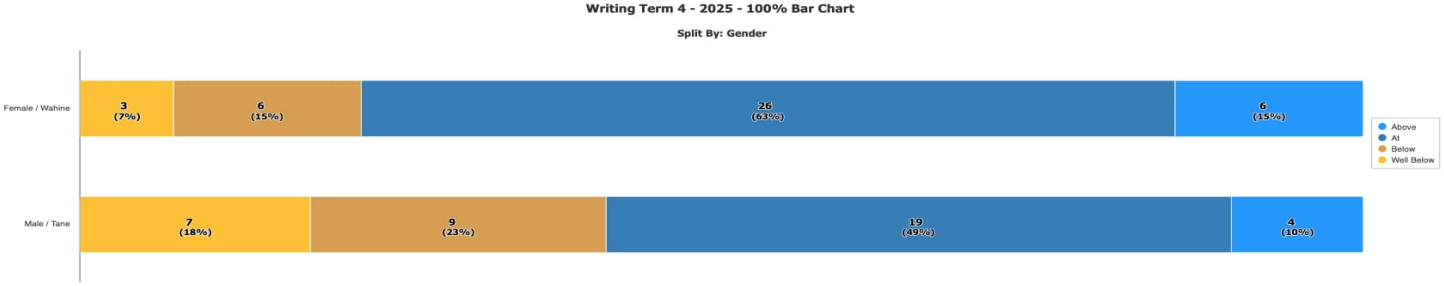
Pukeatua School	Analysis of Writing Data 2025
Strategic Goal (as per plan)	All students to progress and achieve their highest possible education Potential across the New Zealand Curriculum and leading into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.

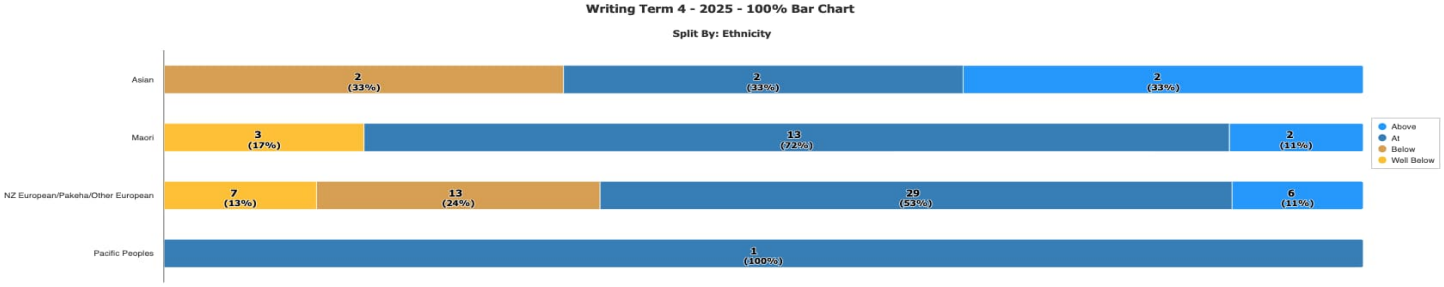








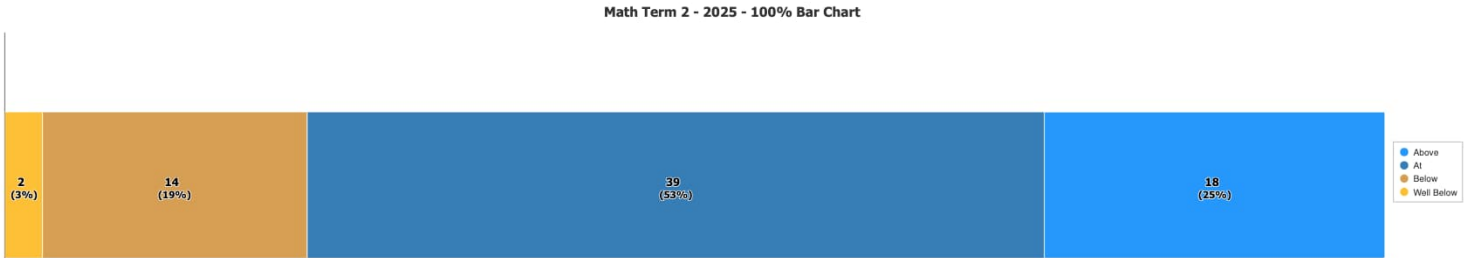


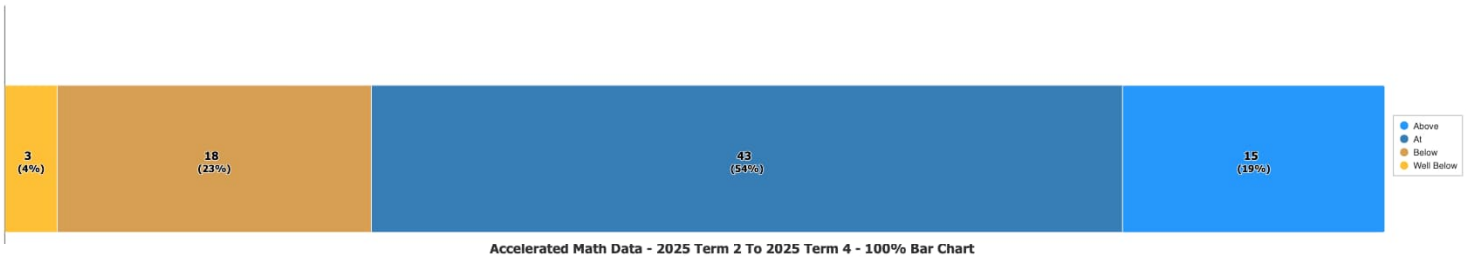


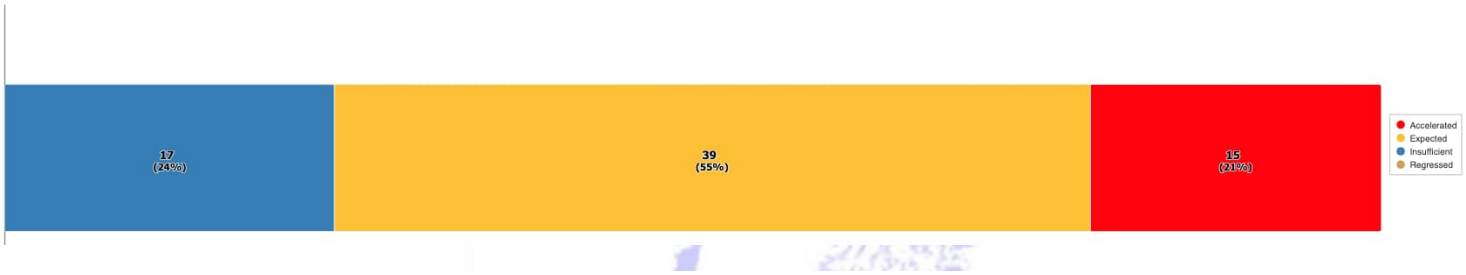
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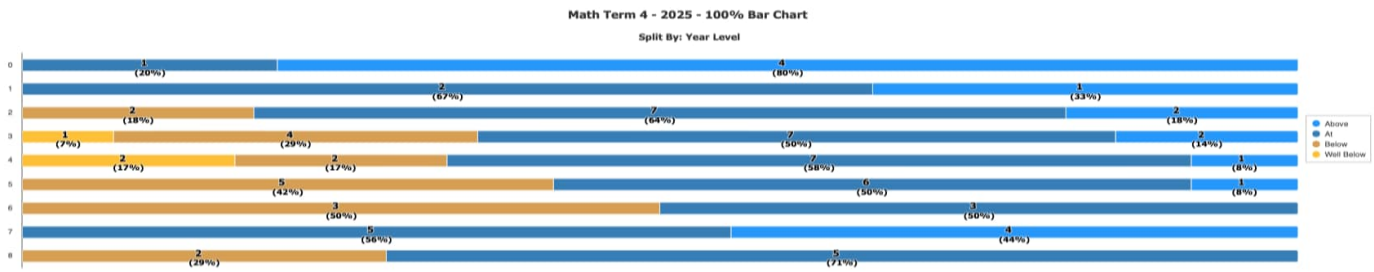
Analysis of Data	**As you can see from the data above:**
	- Comparing Term 1 data with Term 4 Data 2025:
	  - Below/Well Below have gone from 21% to 32%
	  - Year 5 students represent 8/25 (32%) of Below/Well Below
	  - Year 8 students represent 6/25 (28%) of Below/Well Below
	  - Males represent 16/25 (64%) of Below/Well Below
	  - Nz European represent 20/25 (80%) if Below/Well Below
	  - 10 students have accelerated (more than 1 year of progress) this year.
	
	Explanation of the Data
	- Within that Year 5 and 8 students, we have a number of them with undiagnosed dyslexia or other learning issues.
	- Structured Literacy program has helped with spelling
	- Writing Programs, (The Writing Revolution, Sheena Cameron's The Writing Book, etc) have also helped with the writing process
	- A number of students have not made the progress that we would have liked with writing. This could be for a number of reasons
	  - Consolidating at that level
	  - Struggling with new writing conventions and concepts.
	  - Being right on the cusp of levels
	  - Teachers not feeling they are quite "at" the level yet, but are very close
	
	Recommendations for 2026
	- Continued implementation of the iDeal/BSLA and the structured Literacy programs
	- Teacher observations, and collaboration of teachers
	- Adapt our assessment schedule to align with the MoE's directives
	- Implement and action the New English Curriculum
	- Engage in internal Professional Development looking and Structured Reading and Writing
	- Looking at Online Professional Development with Helen Walls around Writing
	- Focus on writing "skills" (sentence structure, paragraph, planning etc) to start the year off

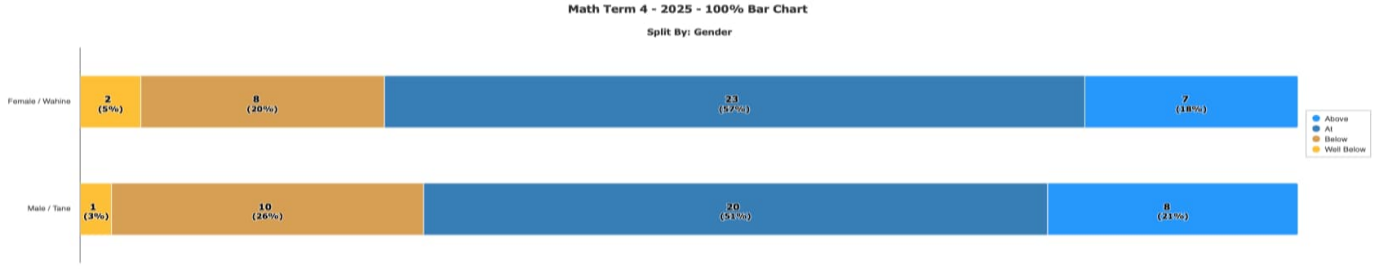
Pukeatua School	Analysis of Maths Data 2025
Strategic Goal (as per plan)	All students to progress and achieve their highest possible education Potential across the New Zealand Curriculum and leading into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.

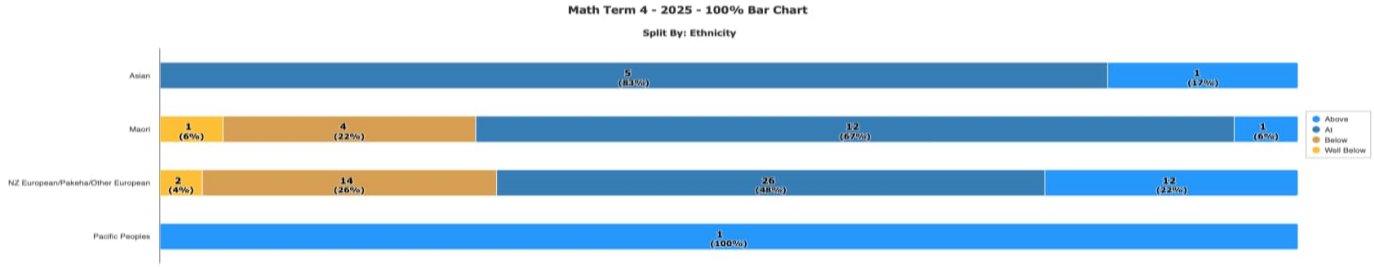












Strategic Goal (as per plan)	All students to progress and achieve their highest possible education Potential across the New Zealand Curriculum and leading into Te Mataiaho within an emotionally and physically safe environment.
Focus Area	1a A year or more improvement in literacy and maths for targeted students
Change to be Sought	Target students below in reading, writing and maths to have accelerated their learning by more than a year.

Analysis of Data	**As you can see from the data above:**
	- Comparing Term 2 and Term 4 2025
	  - 21% to 27% of students Well Below/Below
	  - Year 3 students represent 5/21 (23.8%) of our Below/Well Below
	  - Year 5 students represent 5/21 (23.8%) of our Below/Well Below
	  - Boys represent 11/21 (52.4%) of our Well Below/Below Students
	  - NZ European students represent 16/21 (76.2%) of our students
	
	Explanation of the Data
	- Year 3's and Year 5's are in a tricky space mathematically, as they are transitioning between different mathematical ways of thinking.
	  - Year 3's are going from counting on from the biggest number concepts, to "knowing" the value of a number, and adding them together in their head. Knowing things like doubles, breaking up numbers to help add them together, etc
	  - Year 5's are going from thinking additionally in their heads, to having to know their basic times tables and multiplication etc.
	  - These two steps are challenging for many children, who "revert" back to their easiest methods that they definitely know, rather than taking risks or extending themselves.
	  - Once they achieve this mental "leap" they can move more quickly.
	- Some of our boys struggle mathematically, and to do this in their heads, so hopefully with the transition to Numicon, as well as the professional development we will do next year, should help due to the physical manipulation of equipment.
	
	Recommendation for 2026
	- Continued integration of Numicon and PRIME into our everyday classroom practice
	- Teacher observations, and collaboration of teachers
	- Adapt our assessment schedule to align with the MoE's directives
	- Implement and action the New Mathematics Curriculum
	- Engage in our Professional development, looking at the Structured Maths programs, Numicon and PRIME

Statement of Variance 2025

Progress Against Targets (as per Annual Implementation Plan)
Aligned to Strategic Plan 2024–2026

STRATEGIC GOAL 1

All ākonga progress and achieve their highest possible educational potential across the NZ Curriculum and into Te Mātaiaho within an emotionally and physically safe environment.

Focus Area 1a — A year or more improvement in literacy and maths for targeted students

Annual Target / Goal

Target students below expected curriculum levels in Reading, Writing, and Mathematics will make more than one year's progress across 2025.

Action 1: Identify Target Students and Track Progress Regularly

What Did We Achieve?

- Target students were identified using PATs, Gloss/JAMs, running records, writing moderation, and iDeaL assessments.
- Teachers held **regular anecdotal discussions** during staff meetings about progress.
- Data for all target students was consistently entered and updated in **EDGE SMS**.

Impact / Outcomes

- **Reading:** 78% of students made a year or more progress; 20 students made accelerated progress (more than 1 year).
- **Writing:** 10 students made accelerated progress; overall Below/Well Below increased due to cohort profile.
- **Maths:** Some progress made, but Below/Well Below increased from 21% → 27% due to key transitional cohorts.

Evidence

- EDGE SMS data
- Target student lists
- Term-by-term assessment entries
- Reading/Writing/Maths analysis documents

90 - Statement of Variance 2025

Reasons for Variance

- Year 3–4 and Year 5 cohorts remain heavily impacted by foundational skill gaps (post-COVID).
- Writing progress slowed by dyslexia/undiagnosed learning needs in Years 5 and 8.

- Students transitioning between major mathematical thinking stages.
- Structured Literacy is embedded more strongly than structured writing, affecting writing outcomes.

Planning for 2026

- Strengthen structured Writing and structured Reading approaches.
- Begin professional focus on **Numicon and PRIME** to support conceptual mathematical development.
- Continue internal PD and targeted support.
- Review assessment schedule to align to new MoE expectations.

Action 2: Provide Teacher Aide Support and Structured Literacy Sessions

What Did We Achieve?

- Teacher aides delivered:
    - Extra iDeaL/BSLA sessions
    - Reading mileage
    - Rainbow Reading groups
- Support was consistent and well-targeted.

Impact / Outcomes

- Acceleration in Reading was strongest schoolwide (78% at or above one year's progress).
- Students receiving extra literacy intervention were the most likely to accelerate.

Evidence

- TA session records
- Reading progression data
- BSLA/iDeaL assessment results

Reasons for Variance

- TA availability varied at times.
- Some students received intensive reading focus but less targeted writing support.

Planning for 2026

- Integrate structured writing supports into TA and classroom programmes.
- Strengthen literacy–maths balance in interventions.

Action 3: Engage Whānau and Provide Learning Support Pathways

What Did We Achieve?

- Referrals made to external agencies where appropriate.
- Ongoing communication with whānau around learning needs.

Impact / Outcomes

- Families better understood how to support learning at home.

- Some students accessed higher-level support.

Evidence

- LSC records
- Correspondence logs

Reasons for Variance

- Some whānau are still hesitant to seek outside support.
- Wait lists for external agencies.

Planning for 2026

- Earlier conversations with whānau around learning support pathways.
- Explore workshops to strengthen home–school connections for literacy and maths.



Focus Area 1b — Engaged Students & Improved Attendance

Annual Target / Goal

As many students as possible achieve 90%+ attendance across 2025.

Action 1: Monitor Attendance and Communicate Trends

What Did We Achieve?

- Attendance tracked through EDGE SMS.
- Automated text system used successfully.
- Regular monitoring of "at-risk" students.
- Newsletters included attendance reminders.

Impact / Outcomes:

2025 Attendance Summary:

- 65% at 90%+
- 25% at 80–90%
- 5% at 70–80%
- 3% at 60–70%
- 2% at 40–50%
- **Overall attendance: 90.6%**

Significant improvement from 2024:

- 50% → 65% (90%+ bracket)
- Major drop in 70–80% range
- No students in 40–50% range in 2024, but 2025 included leavers so data was skewed slightly

Evidence

- Attendance dashboards in EDGE
- Monthly reports to the board
- Truancy officer involvement logs

Reasons for Variance

- Multiple illness outbreaks: Chickenpox, vomiting bugs, school sores, likely COVID.
- Rural farming families taking holidays during term time due to seasonal pressures.
- One family required high-level support via Attendance Service.

Planning for 2026

- Continue strong communication with whānau.
- Increase early intervention before attendance patterns decline.
- Review incentive structures for target families if appropriate.
- Maintain regular board reporting and analysis.

Focus Area 1c — Staff Knowledge of Te Mātaiaho

Annual Target / Goal

Teachers develop a deeper understanding of Te Mātaiaho to implement changes progressively.

Action 1: Participate in Professional Development and Teacher-Only Days

What Did We Achieve?

- Two Teacher-Only Days delivered by MoE on the Mathematics Curriculum.
- Additional internal PD led by Principal comparing old vs new Maths curriculum.
- Holly and Dene participated in PD led by Dr Helen Walls on the updated English Curriculum.

Impact / Outcomes

- Staff understanding of curriculum shifts improved.
- Stronger alignment emerging between assessment practice and refreshed curriculum directions.
- Staff prepared for 2026 changes in reporting and curriculum coverage.

Evidence

- TOD agendas and notes
- Staff meeting minutes
- PD certificates/emails

Reasons for Variance

- Curriculum changes were adjusted again by the Minister, creating uncertainty.
- Reporting format changes were recommended to be delayed until 2026 to avoid confusion.

Planning for 2026

- Implement Te Mātaiaho reporting shift once national guidance stabilises.
- Use next two TODs for deeper curriculum alignment work.

STRATEGIC GOAL 2

Develop, implement, and embed a Values-Based Positive Behaviour Plan for a safe learning environment.

Focus Area 2a — Students Modelling School Values

Annual Target / Goal

Students understand, articulate, and model Pukeatua PRIDE values.

<u>Action 1: Introduce and Embed School Values across the School</u>

What Did We Achieve?

- Values displayed in classrooms, MPR, admin block, and on certificates.
- Students recognised values and associated manu.

Impact / Outcomes

- Students could identify the meanings of values.
- Basic understanding embedded, but not embedded in daily classroom practice.

Evidence

- Classroom posters
- Certificates aligned to values
- Teacher observations

Reasons for Variance

- Ticket/band/badge system was trialled but **not successful**.
- Implementation needed more coaching and shared consistency.
- Competing curriculum priorities limited values work.

Planning for 2026

- Redevelop a simpler, more sustainable values system.
- Re-establish Y-charts with staff and students.
- Increase modelling and explicit teaching of values.

Focus Area 2b — Reduction in Poor Behaviour

Annual Target / Goal

Reduced playground and classroom behaviour incidents.

Action 1: Record and Analyse Behaviour Trends

What Did We Achieve?

- Teachers began consistently logging incidents on EDGE.
- Behaviour patterns monitored.

Impact / Outcomes

- Behaviours remained stable through most of the year.
- Notable increase at end of year (typical fatigue pattern).
- Relationships strengthened across the school.

Evidence

- EDGE behaviour entries
- Staff meeting discussions
- Playground duty notes

Reasons for Variance

- Student fatigue at year end.
- Rural context: behaviours seem high internally but are significantly lower than typical town-school severity.
- Values system not fully embedded yet.

Planning for 2026

- Reset expectations early in the year.
- Transition behaviour tracking to HERO.
- Increase proactive relationship-building strategies.

Focus Area 2c — School-Wide Signage

Annual Target / Goal

Visible signage displaying values across school environments.

Action 1: Design and Install Values Signage

What Did We Achieve?

- Values posters tweaked and refined.
- Values visible in all learning spaces.

Impact / Outcomes

- Students can visually recognise values.
- Signage supports school identity.

Evidence

- Posters in classrooms, offices, MPR

Reasons for Variance

- Wider signage project (wooden signs/outdoor signage) not completed.
- Competing operational workload.

Planning for 2026

- Complete external signage design and installation.
- Standardise class posters and visual resources.

Strategic Goal 3

Develop and embed a local curriculum utilising local resources, iwi partnerships, and community involvement.

Focus Area 3a — Conservation & Local Environment

Annual Target / Goal

Strengthen student knowledge of local flora and fauna through partnership with Sanctuary Mountain, Trees for Survival, and Save the Kiwi.

Action 1: Continue Partnership with Sanctuary Mountain & Environmental Agencies

What Did We Achieve?

- Two visits to Sanctuary Mountain; one outreach visit to school.
- Save the Kiwi engaged with students.
- Trees for Survival planting with SMM and DOC support.
- Nearly 300 kiwi translocated via SMM in 2025.

Impact / Outcomes

- Students demonstrated strong understanding of conservation concepts.
- Hands-on experiences deepened engagement.
- Kiwi Conservation Centre planning clarified for 2026.

Evidence

- Trip records
- Photos and classroom portfolios
- Partnership communications

Reasons for Variance

- Communication issues between SMM, Save the Kiwi, and school limited involvement at times.
- Kiwi translocation opportunities dictated by external operational needs.

Planning for 2026

- Strengthen communication and scheduling systems.
- Earlier planning to maximise involvement.
- Extend local curriculum integration with classroom programmes.

Focus Area 3b — Te Ao Māori & Local Histories

Annual Target / Goal

Increase integration of Te Ao Māori, Te Reo Māori, and local iwi narratives.

Action 1: Strengthen Partnership with Ngāti Korokī Kahukura and Pohara Marae

What Did We Achieve?

- Successful pōwhiri and rich learning experience at Pohara Marae.
- Students learnt stories of Pohara and Ngāti Korokī Kahukura.
- Staff incorporated Te Reo more frequently in classroom practice.

Impact / Outcomes

- Improved cultural confidence among students.
- Kapa Haka rōpū grew significantly and performed three times.
- Waiata improved due to classroom integration.

Evidence

- Marae visit notes
- Kapa Haka performance records
- Teacher planning

Reasons for Variance

- None significant — progress strong and positive.

Planning for 2026

- Continue reciprocal relationship with marae.
- Explore ongoing Kapa Haka tutor funding options.
- Integrate more Te Reo across the curriculum.

Focus Area 3c — Integration of Local Farming Community

Annual Target / Goal

Strengthen curriculum links with farming and agricultural practices.

Action 1: Engage with Local Farms and Farming Agencies

What Did We Achieve?

- Tree planting completed on a local farm with Trees for Survival, SMM, and DOC support.

Impact / Outcomes

- Students connected farming with conservation responsibilities.
- Strong engagement and authentic learning.

Evidence

- Photos, planning documents, Trees for Survival logs

Reasons for Variance

- No curriculum units directly linked to farming developed in 2025 due to competing curriculum priorities.

Planning for 2026

- Develop inquiry or integrated units linked to farming and land use.
- Build relationships with additional farms for visits.

How Pukeatua School Has Given Effect To Te Tiriti o Waitangi?

At Pukeatua School, giving effect to Te Tiriti o Waitangi is a lived, authentic practice that is woven through daily interactions, our localised curriculum, and the culture of our kura. We uphold the principles of partnership, participation, and protection by strengthening relationships with mana whenua, embedding local iwi knowledge, and ensuring te ao Māori is visible, valued, and actively practised.

Our curriculum design honours identity, language, and culture, incorporating local tikanga, histories, and pūrākau to ensure tamariki understand their connection to our rohe and to the people of this land. Our engagement with Pohara Marae and ongoing relationships with mana whenua provide guidance in shaping authentic learning experiences grounded in te ao Māori.

We maintain regular use of Karakia Timatanga, Karakia Kai, and Karakia Mutunga, refreshed each term, alongside meaningful use of Te Reo Māori greetings in classrooms, assemblies, and school communication. Each term, tamariki learn waiata from our iwi, deepening both cultural knowledge and connection. Our Kapa Haka rōpū, involving around 40 students, fosters leadership, whanaungatanga, and pride in cultural identity.

Tikanga Māori is further embedded through our involvement in Enviroschools and ongoing connections with Sanctuary Mountain Maungatautari. Our learning on the maunga incorporates Ngāti Koroki Kahukura tikanga, ensuring that visits to Maungatautari are grounded in respect for the land, its kaitiaki, and the cultural significance of the environment. This place-based learning complements wider environmental and sustainability education and reflects our responsibility as kaitiaki of our local whenua.

Learning contexts such as our Year 5/6 camp, centred around the Tainui Waka migration, provide rich opportunities for students to explore whakapapa, journey, and historical narratives in ways that connect personally to our region.

Through these deliberate and relational practices, Pukeatua School continues to honour Te Tiriti o Waitangi by ensuring Māori culture, language, and identity are upheld, celebrated, and protected; by ensuring tangata whenua voices shape our curriculum; and by supporting all learners to deepen their understanding of Aotearoa New Zealand's bicultural foundations.

Statement of Compliance with Employment Policy

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 587(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 requirement under s596 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 boar 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 aspectios 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?	- Health and Safety policy in place and adhered to. - Employment Policy and Good Employment Practice in place
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	- Employment Policy in place and procedure aligned with good practice
How do you practise impartial selection of suitably qualified persons for appointment?	- Employment Policy adhered to
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in Education service?	- Community and Staff consultation is undertaken and considered - Consultation with tangata whenua and with local iwi
How have you enhanced the abilities of individual employees?	- PLD opportunities for staff available, Professional Growth Cycle and Appraisal systems in place.
How are you recognising the employment requirement of women?	- EEO Principles are adhered to
How are you recognising the employment requirements of persons with disabilities?	- EEO Principles are adhered to and plans to support are encouraged and enacted as agreed.

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

Reporting in 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 achievement under the policy?		
Does your EEO programme/policy set priorities and objectives?		

Financial Statements

Statement of Responsibility Signed and Dated
This statement is signed by the Principal and the Presiding Member. It acknowledges that the school board is responsible for the preparation and accuracy of the financial statements and states that the school board has established and maintained a system of internal control to safeguard the assets of the school.

Statement of Comprehensive Revenue and Expense
This statement summarises the revenue and expense of the school over the financial year. It shows whether the school has managed to operate within the funding they have received.

Statement of Changes in Net Assets/Equity
This statement shows the value and movements of the Government's investment over the course of the financial year in the School, (this is known as 'equity') in the financial statement.

Statement of Financial Position
This statement shows everything the school owns (assets) and everything it owes (liabilities) as at 31st of December each year.

Statement of Cash Flows
This statement shows all cash received and all cash paid by the school over the financial year.

Notes to the Financial Statements
The notes to the financial statements provide an extra level of detail that supports the information shown in the front of the accounts.

Independent Auditor's Report Signed and Dated
This report is prepared by the auditor of the school and must be included in the annual report. It provides an opinion to the readers of the annual report, It provides an opinion to the readers of the annual report whether the financial statements comply with generally accepted accounting practice, and fairly represent the financial position, financial performance and cash flows of the school.

Report on Other Special and Contestable Funding

During the year your school may have been the recipient of additional government funding for specific purposes. You may need to report on how these funds are used to support student development.

Kiwisport Funding

We used our Kiwisport funding to ensure we had sufficient equipment for teaching and learning in a range of sports. We also used this funding to support us to be able to host school-wide events to provide opportunities for our students to perform in a range of sporting codes. In addition we were able to use some of the funding to support those students to attend inter-school events to represent our school if they excelled in particular sports.