WHITIORA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	2091
Principal:	T H Biddle
School Address:	38 Willoughby Street Hamilton 3200
School Postal Address:	38 Willoughby Street Hamilton 3200
School Phone:	07-839-5579
School Email:	Principal@whitiora.school.nz
Accountant / Service Provider:	SRN Partners Chartered Accountants Ltd.

Members of the Board:

Name	Position	How Posi	Term Expired/ Expires
Annika Going	Presiding Member	Elected	Jun-28
TH Biddle	Principal		
Shilough Tahitahi-Coates	Parent Representative	Elected	Jun-28
Harmanjot Kaur	Parent Representative	Elected	Jun-28
Martha Hemara	Parent Representative	Elected	Jun-28
Tania Cooper	Parent Representative	Elected	Jun-28
Brianna Watene-Elsbury	Staff Representative	Elected	Jun-28
Retired Member			
J Riley-Rata			
A Turunui			
M Te Papa			
C Meadows			
K Hollis			

WHITIORA SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Whitiora 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.

Lex John Hamill

Full Name of Presiding Member LSM

Megan Marshall

Full Name of Principal

Signature of Presiding Member LSM

Signature of Principal

23/04/2026

Date

23/04/2026

Date

Whitiora 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	4,066,048	3,869,520	4,226,235
Locally Raised Funds	3	127,847	76,400	95,018
Interest		28,401	38,000	47,488
Other Revenue		497	-	8,057
Total Revenue		4,222,793	3,983,920	4,376,798
Expense				
Locally Raised Funds	3	48,104	45,450	36,970
Learning Resources	4	2,918,040	3,008,983	3,195,164
Administration	5	338,157	312,300	479,066
Interest		4,542	-	8,076
Property	6	830,774	807,112	807,771
Total Expense		4,139,617	4,173,845	4,527,047
Net Surplus / (Deficit) for the year		83,176	(189,925)	(150,249)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		83,176	(189,925)	(150,249)

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

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Whitiora 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		1,117,799	1,130,166	1,268,048
Total comprehensive revenue and expense for the year		83,176	(189,925)	(150,249)
Contribution - Furniture and Equipment Grant		9,247	9,250	-
Equity at 31 December		1,210,222	949,491	1,117,799
Accumulated comprehensive revenue and expense		1,210,222	949,491	1,117,799
Reserves		-	-	-
Equity at 31 December		1,210,222	949,491	1,117,799

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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Whitiora 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	545,007	388,372	681,073
Accounts Receivable	8	176,120	176,900	215,241
GST Receivable		20,657	20,750	10,163
Prepayments		23,000	23,000	13,610
Inventories	9	2,678	2,700	1,282
Investments	10	375,157	301,000	356,188
		1,142,619	912,722	1,277,557
Current Liabilities				
Accounts Payable	12	249,934	246,199	314,352
Painting Contract Liability	13	-	-	2,371
Revenue Received in Advance	14	15,122	5,500	40,465
Finance Lease Liability	16	49,868	68,832	26,185
Funds for Resource Teachers of Learning & Behaviour services	18	-	36,000	48,549
Provision for Cyclical Maintenance	15	6,742	44,000	
		321,666	400,531	431,922
Working Capital Surplus/(Deficit)		820,953	512,191	845,635
Non-current Assets				
Investments	10	-	-	31,995
Property, Plant and Equipment	11	453,690	445,300	319,357
		453,690	445,300	351,352
Non-current Liabilities				
Provision for Cyclical Maintenance	15	56,687	-	38,108
Finance Lease Liability	16	7,734	8,000	41,080
		64,421	8,000	79,188
Net Assets		1,210,222	949,491	1,117,799
Equity		1,210,222	949,491	1,117,799

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

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Whitiora 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		1,268,375	1,048,875	1,404,526
Locally Raised Funds		98,996	43,050	132,423
Goods and Services Tax (net)		(10,496)	(10,450)	24,783
Payments to Employees		(732,991)	(821,400)	(959,168)
Payments to Suppliers		(547,375)	(585,776)	(679,110)
Interest Paid		(4,542)	-	(8,077)
Interest Received		30,822	40,400	46,251
Net cash from/(to) Operating Activities		102,789	(285,301)	(38,372)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(200,546)	(117,740)	(52,293)
Purchase of Investments		13,026	87,220	93,821
Net cash from/(to) Investing Activities		(187,520)	(30,520)	41,528
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,247	9,250	-
Finance Lease Payments		(9,663)	1,357	(21,488)
Repayment of Loans		(2,371)	(2,370)	(7,179)
Funds Administered on Behalf of Other Parties		(48,549)	(1,520)	(75,649)
Net cash from/(to) Financing Activities		(51,336)	6,717	(104,316)
Net increase/(decrease) in cash and cash equivalents		(136,067)	(309,104)	(101,160)
Cash and cash equivalents at the beginning of the year	7	681,074	697,476	782,233
Cash and cash equivalents at the end of the year	7	545,007	388,372	681,073

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.

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

1. Statement of Accounting Policies

a) Reporting Entity
Whitiora 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

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 15.

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.

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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 16. 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.

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.

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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) 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.

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
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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.

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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 grants received where there are unfulfilled obligations for the School to provide services in the future. The 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 provide the services to which they relate.

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

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the 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 an up to date 10 Year Property Plan(10YPP) or another appropriate source of evidence.

q) Financial Instruments

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

The School's financial liabilities comprise 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.

r) 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.

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s) 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.

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

u) 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.

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2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	1,242,014	1,050,425	1,120,482
Teachers' Salaries Grants	2,084,483	2,084,483	2,180,202
Use of Land and Buildings Grants	593,212	593,212	613,758
Ka Ora, Ka Ako - Healthy School Lunches Programme	129,403	129,400	296,018
Other Government Grants	16,936	12,000	15,775
	4,066,048	3,869,520	4,226,235

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Revenue			
Donations and Bequests	4,310	40,000	40,000
Trading	4,083	4,000	4,855
Fundraising and Community Grants	90,690	-	30,729
Other Revenue	28,764	32,400	19,434
	127,847	76,400	95,018
Expense			
Trading	3,488	4,000	4,113
Other Locally Raised Funds Expenditure	44,616	41,450	32,857
	48,104	45,450	36,970
Surplus/ (Deficit) for the year Locally Raised Funds	79,743	30,950	58,048

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	152,368	131,500	124,859
Information and Communication Technology	11,295	21,000	16,892
Employee Benefits - Salaries	2,579,940	2,705,983	2,903,426
Staff Development	90,174	70,500	66,101
Depreciation	84,263	80,000	83,886
	2,918,040	3,008,983	3,195,164

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	9,048	6,000	8,700
Board Fees and Expenses	24,232	10,000	7,054
Legal Fees	-	-	-
Other Administration Expenses	25,339	30,900	26,795
Employee Benefits - Salaries	131,268	119,000	122,749
Insurance	6,417	6,000	5,780
Service Providers, Contractors and Consultancy	12,450	11,000	11,970
Ka Ora, Ka Ako - Healthy School Lunches Programme	129,403	129,400	296,018
	338,157	312,300	479,066

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6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Consultancy and Contract Services	22,401	26,000	16,469
Cyclical Maintenance	29,482	25,000	11,516
Heat, Light and Water	19,489	14,000	16,140
Rates	6,933	8,000	7,027
Repairs and Maintenance	26,868	31,500	24,406
Use of Land and Buildings	593,212	593,212	613,758
Employee Benefits - Salaries	110,602	85,400	94,526
Other Property Expenses	21,787	24,000	23,929
	830,774	807,112	807,771

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	300,838	143,372	444,662
Short-term Bank Deposits	244,169	245,000	236,411
Cash and cash equivalents for Statement of Cash Flows	545,007	388,372	681,073

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

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	-	-	5,652
Receivables from the Ministry of Education	4,295	4,300	4,063
Interest Receivable	5,547	5,600	7,968
Teacher Salaries Grant Receivable	166,278	167,000	197,558
	176,120	176,900	215,241
Receivables from Exchange Transactions	5,547	5,600	13,620
Receivables from Non-Exchange Transactions	170,573	171,300	201,621
	176,120	176,900	215,241

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Stationery	2,678	2,700	1,282
	2,678	2,700	1,282

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Current Asset			
Short-term Bank Deposits	375,157	301,000	356,188
Total Investments	375,157	301,000	356,188

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11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2025	**$**	**$**	**$**	**$**	**$**	**$**
Buildings	39,088	185,326	-	-	(5,827)	**218,587**
Furniture and Equipment	198,990	11,962	-	-	(29,937)	**181,016**
Information and Communication Technology	35,064	3,258	-	-	(16,088)	**22,234**
Leased Assets	43,980	18,040	-	-	(32,130)	**29,890**
Library Resources	2,244	-	-	-	(281)	**1,963**
	319,366	218,586	-	-	(84,263)	**453,690**

The following note can be used for each class of asset that are held under a finance lease:
The net carrying value of furniture and equipment held under a finance lease is $29,890 (2024: $44,007)

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	**2025**	**2025**	**2024**	**2024**	**2024**
	Cost or Valuation	**Accumulated Depreciation**	**Net Book Value**	**Cost or Valuation**	**Accumulated Depreciation**	**Net Book Value**
	$	**$**	**$**	**$**	**$**	**$**
Buildings	260,886	(42,299)	**218,587**	75,560	(36,472)	**39,088**
Furniture and Equipment	371,870	(190,854)	**181,016**	359,898	(160,917)	**198,981**
Information and Communication Technology	92,370	(70,136)	**22,234**	89,112	(54,048)	**35,064**
Leased Assets	139,820	(109,930)	**29,890**	121,780	(77,800)	**43,980**
Library Resources	38,262	(36,299)	**1,963**	38,262	(36,018)	**2,244**
	903,208	(449,518)	**453,690**	684,612	(365,255)	**319,357**

12. Accounts Payable

	2025	**2025**	**2024**
	Actual	**Budget (Unaudited)**	**Actual**
	$	**$**	**$**
Creditors	14,102	13,999	52,125
Accruals	13,556	8,700	13,007
	203,894	205,000	231,330
Employee Entitlements - Leave Accrual	18,382	18,500	17,890
	249,934	246,199	314,352
Payables for Exchange Transactions	249,934	246,199	314,352
	249,934	246,199	314,352

The carrying value of payables approximates their fair value.

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13. Painting Contract Liability

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Painting Contract due within one year	-	-	2,371
	-	-	2,371
Painting Contract due after one year	-	-	2,371
	-	-	2,371

In 2018, the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2019, with regular maintenance in subsequent years. The agreement has an annual commitment of $10,788. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

14. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
MOE-Grants in advance	9,657		
Other revenue in Advance	5,465	5,500	40,465
	15,122	5,500	40,465

15. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	38,108	19,000	31,737
Increase/(decrease) to the Provision During the Year	10,572	25,000	6,371
Other adjustments	14,749		
Provision at the End of the Year	63,429	44,000	38,108
Cyclical Maintenance - current	6,742		
Cyclical Maintenance - Non current	56,687	44,000	38,108
	63,429	44,000	38,108

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 schools painting contract.

16. 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	42,155	42,300	30,171
Later than One Year	7,734	7,800	41,646
Future Finance Charges	7,713	-	(4,552)
	57,602	50,100	67,265
Represented by			
Finance lease liability - Current	49,868	68,832	26,185
Finance lease liability - Non current	7,734	8,000	41,080
	57,602	76,832	67,265

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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 9.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
Totals	-	-	-	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	$	$	$	$	$
MOE Project 237915	12,586	24,246	(36,832)	-	-
MOE Project 240937	1,905	3,700	(5,605)	-	-
A F Roofing Project 240936	60,894		(103,331)	-	-
Totals	75,385	27,946	(145,768)	-	-

18. Funds Held for R T Lit Services

Whitiora School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held at Beginning of the Year	48,549	36,000	48,813
Revenue			
Administration Grant	7,675	7,700	7,882
Travel Grant	21,482	22,000	22,369
Total funds received	77,706	65,700	79,064
Expenses			
Administration	34,100	28,000	10,926
Learning Support	17,258	-	13,964
Travel	10,193	1,700	5,625
Funds transferred back to school	16,155		
	77,706	29,700	30,515
Purchase of Assets	-	-	-
Funds Remaining	0.00	36,000	48,549
Current Assets			
Cash at Bank	-		72,605
Non Current Assets			
Property Plant & Equipment	-		27,886
Current Liabilities			
Finance Lease Current	-		51,942
Non Current Liabilities			
Finance Lease Term	-		-
	-		48,549

The Resorce Teachers of Literacy cluster was disestablished on 28 January 2026 and the services were discontinued as of 31 December 2025. The Cluster was closed off and funds were transferred to Whitiora School as the lead School of its cluster. As at 31 December 2025 the School holds no funds on behalf of the Resources Teachers of Literacy cluster.

19. 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.

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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.

20. 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	4,655	4,510
Leadership Team		
Remuneration	664,685	621,195
Full-time equivalent members	6	5
Total key management personnel remuneration	669,340	625,705

There are 8 members of the Board excluding the Principal. The Board has held 12 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 1

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	170-180	165-170
Benefits and Other Emoluments	5-6	0-5

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	7	2
120-130	1	3
130-140	1	0
	9.00	5.00

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

21. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

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22. Commitments

(a) Operating Commitments

Programmed Property Services for the exterior repaint of the School

	2025 Actual $	2024 Actual $
No later than One Year	7,865	2,371
Later than One Year and No Later than Five Years	81,939	
	89,804	2,371

The total lease payments incurred during the period were $2,371 (2024: $7,175).

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	545,007	388,372	681,073
Receivables	176,120	176,900	215,241
Investments - Term Deposits	375,157	301,000	356,188
Total financial assets measured at amortised cost	1,096,284	866,272	1,252,502

Financial liabilities measured at amortised cost

Payables	249,934	246,199	314,352
Finance Leases	57,602	76,832	67,265
Total financial liabilities measured at amortised cost	307,536	323,031	381,617

24. Events After Balance Date

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

AUDITED BY OWEN MCLEOD & CO

The Audit Office
Te Mana Arotake

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Whitiora School (the School). The Auditor-General has appointed me, Liyan Yao, using the staff and resources of Owen McLeod & Co Limited, to carry out the audit of the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 23 September 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

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

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



Liyan Yao
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

Whitiora School Statement of Variance 2025

Strategic Goal 1: Attendance

Goal: Improve regular attendance to ensure all students are present, engaged, and learning.

Actions	**Success Criteria**	**Responsibility** **Resources**	**Expected Outcomes**	**Results**	**Reasons for variance**	**Next steps**
• Implement an early-intervention process for students below 90% attendance. • Strengthen whānau communication (weekly attendance updates, termly hui for at-risk students). • Provide incentives and recognition for excellent/improved attendance. • Collaborate with external agencies for chronic non-attendance cases. • Monitor attendance data weekly and review patterns termly.	• Students with <80% attendance decrease by at least 20%. • At least 50-60 % of students achieve “regular attendance” status (90%+). • Whānau engagement increases, measured by attendance at hui and communications responded to. • Follow-up actions logged for all at-risk students.	Principal SLT Paora Hona Year 0-8 teachers Attendance services Truancy services	• Improved attendance leading to increased engagement and academic progress. • Stronger partnerships with whānau supporting consistent school attendance. • Reduction in unexplained absences and chronic absenteeism.	Term 4 2025 Regular attendance 23% 2% decrease from Term 4 2024 - Term 4 2025 chronic absenteeism	Students leaving from emergency housing to kainga ora housing. Delaying in enrolling in new schools, students who have left Whitiora remain on our roll until they are enrolled in another school Regular attendees have moved away Transport was an issue for a few students who moved but chose to stay at Whitiora Relationship building with several whanau has resulted in a couple of students coming regularly. School counsellor, Social worker and SLT worked together to meet student/whanau needs Parents not notifying change of contact details	Coding students consistently Update whanau contact details each term and during parent conferences Review coding when a students change in school is explained but they haven’t enrolled in another school Further support to get students enrolled in new schools

Whitiora School Statement of Variance 2025

Strategic Goal 2: Literacy

Goal: Strengthen literacy skills across all year levels, with a focus on reading comprehension and writing.

Actions	**Success Criteria**	**Responsibility** **Resources**	**Expected Outcomes**	**Results**	**Reason for variance**	**Next Steps**
• Implement daily structured literacy sessions aligned with BSLA scope and sequence. • Provide targeted small-group interventions for identified students. • Introduce school-wide writing progressions, TWR and The CODE and moderation each term. • Increase access to culturally relevant books, including Māori and Pasifika texts. • Provide professional development in structured literacy and writing strategies (BSLA & TWR)	• 80%+ of students achieve or make accelerated progress toward expected curriculum levels. • Target students make at least 1.5 years' progress in reading/writing. • Teachers use consistent assessment tools and moderation practices. • Increased student engagement with reading, measured through library data and surveys.	Principal SLT Sarah Pearce BSLA Teachers year 0-8 BSLA facilitators MOE curriculum advisor	• Improved reading comprehension, decoding, and writing quality. • More consistent teaching practice across the school. • Students demonstrate confidence, enjoyment, and improved outcomes in literacy.	Reading - 28% achieving at or above expectation. Writing - 21% achieving at or above expectation	Irregular Attendance Inconsistent data collected due to government expectations. Inconsistent practice across the school in teaching BSLA, The code and TWR Introduction of the new curriculum and lack of understanding what creates a balanced Literacy programme by teachers.	Develop a non-negotiables document outlining expectations for: - BSLA delivery (frequency, fidelity, grouping) -TWR implementation All teachers trained in BSLA structured Literacy. Increased small group explicit teaching - Speech language, ESOL and tier 2 BSLA to create accelerated progress. Introduce regular walkthroughs/l

						earning walks with a clear literacy lens. Schedule termly moderation meetings to ensure consistency of assessment and teaching decisions. Conduct team inquiries into: -What is working? -Where are gaps? -What evidence shows impact?

Whitiora School Statement of Variance 2025

Strategic Goal 3: Numeracy

Goal: Raise achievement in numeracy through consistent, high-quality teaching and targeted support, maintaining a structured numeracy approach across all strands.

Actions	Success Criteria	Responsibility Resources	Expected Outcomes	Results	Reasons for variance	Next Steps
● Deliver daily maths lessons following a structured schoolwide numeracy framework. (Numicon) ● Provide targeted intervention groups based on assessment data. ● Use rich mathematical tasks that promote problem-solving and mathematical reasoning. ● Hold termly data meetings to track progress and adjust teaching. ● Provide PLD focused on mathematical discourse and number sense.	● 80%+ of students achieve or make accelerated progress toward curriculum expectations. ● Students in intervention groups make accelerated progress. ● Teachers integrate rich tasks and reasoning discussions into weekly programmes. ● Improved AWS assessments and classroom-based assessments.	Principal SLT Numicon facilitators Year 0-8 teachers Math lead MOE curriculum advisor	● Students develop stronger number knowledge, strategy use, and confidence. ● Reduction in achievement gaps, especially for priority learners. ● Teachers demonstrate improved capability and consistency in numeracy instruction.	26% achieving at or above expectation	Irregular Attendance Inconsistent data collected due to government expectations. Change in schoolwide structured approach- New training was needed. Change in Maths lead. Inconsistent programmes and understanding across school.	Develop a school-wide assessment schedule aligned to Ministry requirements. -Clearly define which tools are mandatory, optional, and diagnostic. -Create simple data collection guidelines (what, when, how, who). Provide staff training on: -Administration of assessment tools -Moderation processes -Making OTJs (Overall Teacher Judgements) - Establish termly moderation meetings across year levels. Assign a data lead to oversee consistency and timelines. Audit data quality twice yearly.

Whitiora School Statement of Variance 2025

Strategic Goal 4: Te Reo Māori

Goal: Strengthen te reo Māori across the school to support cultural identity, understanding, and bicultural practice.

Actions	**Success Criteria**	**Responsibility** **Resources**	**Expected Outcomes**	**Results**	**Reasons for variance**	**Next Steps**
● Implement a structured te reo Māori programme with weekly lessons in every class. ● Embed te reo Māori in classroom routines (karakia, commands, greetings, kupu o te wiki). ● Provide staff professional learning in pronunciation and basic conversational reo. ● Integrate iwi narratives, tikanga, and local history into curriculum units. ● Strengthen partnerships with local iwi and cultural leaders.	● All classes deliver at least two structured te reo sessions per week. ● Staff confidence increases, measured through PLD feedback and classroom observations. ● Students confidently use high-frequency te reo phrases and vocabulary. ● Schoolwide displays and communications reflect a commitment to te reo Māori.	Principal SLT Narsh Turinui Matauranga curriculum lead MOE Year 0-8 teachers	● Students and staff demonstrate increased proficiency and confidence in te reo Māori. ● Stronger cultural identity, belonging, and engagement for Māori learners. ● A schoolwide culture that reflects Aotearoa's bicultural heritage.	All teachers follow a structured Pae koroero, including karakia, mihi/Pepeha and waiaita - Consistent across the kura. Introduction of schoolwide Roopu Ngahau. All staff - Consistent use of Te reo through classroom lessons.	Strong leadership and accessible resources - consistent across the school. Shared understanding of purpose, implementation and tikanga. PLD provided to all staff around content and tikanga.	All classes deliver at least two structured te reo sessions per week.- Schoolwide structure provided. Continue to build confidence and consistency schoolwide. Continue to build staff capabilities through PLD

Whitiora School Statement of Variance 2025

This Statement of Variance 2025 was prepared by the Acting Principal. The overall judgements of data provided have not been able to be triangulated for verification by the newly appointed interim Relieving Principal.

Signed:

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Paul D.L. Cooper
Relieving Principal
17/06/2026

Whitiora Primary School

Kiwisport Statement

For the Year Ended 31 December 2025

In 2025 the school received Kiwisport funding of $3,887.52 (2024:$4,642)

The funding was used to purchase PE equipment benefitting the entire school by fostering fundamental skills through play and games and encouraging our akonga to engage in after school and weekend sports activities.