ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	3567
Principal:	Magdalena Field
School Address:	1139 Hakataramea Highway, RD 7, Waimate 7977
School Phone:	03 689 2734
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Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

WAIHAO DOWNS SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Waihao Downs 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.

David Studholme	Madelene Field
Full Name of Presiding Member	Full Name of Principal
Signed by: David Studholme 90296BF69795271B	Signed by: Madelene Field C61B5EFA57295CEF
Signature of Presiding Member	Signature of Principal
29/05/2026	27/05/2026
Date:	Date:

Waihao Downs School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Dan Studholme	Presiding Member	Elected	Sep 2028
Magdalena Field	Principal	ex Officio	
Fiona Shaw	Principal	ex Officio	May 2025
Sam Winterbourn	ESS Principal	ex Officio	Oct 2025
Dan Higginbottom	Parent Representative	Elected	Aug 2025
Lucy Cameron	Parent Representative	Elected	Sep 2028
Sonya Henshaw	Parent Representative	Elected	Sep 2028
Dave Studholme	Parent Representative	Elected	Sep 2028
Kelsie Trebula	Parent Representative	Elected	Sep 2028
Maggie Robertson	Staff Representative	Elected	Sep 2028
Ben Hart	Parent Representative	Co-opted	Aug 2025

On 4th June 2025 a Limited Statutory Manager was appointed to functions, powers and duties of the board, as an employer, to manage communications and to establish policies and procedures. The Board retains primary duty of care under Health and Safety Work Act 2015.

Waihao Downs 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	1,023,146	724,653	880,395
Locally Raised Funds	3	83,186	40,303	48,281
Interest		3,658	-	10,851
Gain on Sale of Property, Plant and Equipment		1,250	-	8,043
Other Revenue		-	-	18,506
Total Revenue		1,111,240	764,956	966,076
Expense				
Locally Raised Funds	3	32,849	20,166	20,763
Learning Resources	4	746,675	578,272	637,674
Administration	5	109,508	82,675	107,483
Interest		238	300	330
Property	6	187,721	69,519	186,260
Loss on Disposal of Property, Plant and Equipment		-	-	1,035
Total Expense		1,076,991	750,932	953,545
Net Surplus for the year		34,249	14,024	12,531
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		34,249	14,024	12,531

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

Waihao Downs 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		172,273	172,273	159,440
Total comprehensive revenue and expense for the year		34,249	14,024	12,531
Contribution - Furniture and Equipment Grant		-	-	302
Contribution - Te Mana Tūhono		13,369	-	-
Equity at 31 December		219,891	186,297	172,273
Accumulated comprehensive revenue and expense		219,891	186,297	172,273
Equity at 31 December		219,891	186,297	172,273

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

Waihao Downs 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	121,083	166,808	148,784
Accounts Receivable	8	59,898	42,485	42,485
GST Receivable		5,548	-	-
Prepayments		9,635	3,397	3,397
Inventories	9	1,269	3,087	3,087
Funds Receivable for Capital Works Projects	15	31,903	-	103,482
		229,336	215,777	301,235
Current Liabilities				
GST Payable		-	1,129	1,129
Accounts Payable	11	92,212	80,883	80,883
Revenue Received in Advance	12	4,000	-	-
Provision for Cyclical Maintenance	13	39,423	42,769	14,786
Finance Lease Liability	14	4,536	4,952	4,952
Funds held for Capital Works Projects	15	-	9,678	113,160
		140,171	139,411	214,910
Working Capital Surplus		89,165	76,366	86,325
Non-current Assets				
Property, Plant and Equipment	10	143,310	121,142	125,143
		143,310	121,142	125,143
Non-current Liabilities				
Provision for Cyclical Maintenance	13	4,610	-	27,983
Finance Lease Liability	14	7,974	11,211	11,211
		12,584	11,211	39,194
Net Assets		219,891	186,297	172,273
Equity		219,891	186,297	172,273

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

Waihao Downs 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		264,295	284,653	303,610
Locally Raised Funds		83,269	40,303	68,258
Goods and Services Tax (net)		(6,677)	-	(66,531)
Payments to Employees		(112,191)	(128,453)	(176,694)
Payments to Suppliers		(189,570)	(178,179)	(122,282)
Interest Paid		(238)	(300)	(330)
Interest Received		3,572	-	12,350
Net cash from Operating Activities		42,460	18,024	18,381
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		1,250	-	8,043
Purchase of Property Plant & Equipment		(25,985)	-	(40,807)
Net cash (to) Investing Activities		(24,735)	-	(32,764)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	302
Finance Lease Payments		(3,845)	-	(12,361)
Funds Administered on Behalf of Other Parties		(41,581)	-	(398,694)
Net cash (to) Financing Activities		(45,426)	-	(410,753)
Net (decrease)/increase in cash and cash equivalents		(27,701)	18,024	(425,136)
Cash and cash equivalents at the beginning of the year	7	148,784	148,784	573,920
Cash and cash equivalents at the end of the year	7	121,083	166,808	148,784

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.

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

1. Statement of Accounting Policies

1.1. Reporting Entity
Waihao Downs 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.

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

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

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

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

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

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

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

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

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

Cyclical Maintenance
The School recognises its obligation to maintain the 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.

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

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

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

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

The property from which the School operates is owned by the 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.

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

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

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

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

1.8. Inventories
Inventories are consumable items held for sale and are comprised of 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.

1.9. 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	67 years
Furniture and Equipment	3–14 years
Information and Communication Technology	1–5 years
Motor Vehicles	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	10% Diminishing value

1.10. Impairment of property, plant and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

In determining fair value less costs to sell the School engages an independent valuer to assess market value based on the best available information.

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

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

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

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

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

1.14. 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.

1.15. 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.

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

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

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

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

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

1.18. Goods and Services Tax (GST)
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

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

1.20. 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	296,525	284,653	262,325
Teachers' Salaries Grants	617,286	440,000	493,217
Use of Land and Buildings Grants	109,335	-	114,892
Other Government Grants	-	-	9,961
	1,023,146	724,653	880,395

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	51,209	13,750	8,144
Fees for Extra Curricular Activities	11,165	2,470	9,082
Trading	5,990	5,999	8,239
Fundraising and Community Grants	1,312	1,492	-
Other Revenue	13,510	16,592	22,816
	83,186	40,303	48,281
Expense			
Extra Curricular Activities Costs	22,538	12,075	8,141
Trading	6,064	5,807	7,174
Fundraising and Community Grant Costs	1,447	1,080	-
Other Locally Raised Funds Expenditure	2,800	1,204	5,448
	32,849	20,166	20,763
Surplus for the year Locally Raised Funds	50,337	20,137	27,518

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	10,797	30,575	8,593
Information and Communication Technology	3,189	3,500	-
Employee Benefits - Salaries	697,764	526,317	592,217
Staff Development	4,668	13,880	13,062
Depreciation	30,257	4,000	23,802
	746,675	578,272	637,674

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	10,178	10,178	8,120
Board Fees and Expenses	8,880	3,850	2,470
Intervention Expenses	28,779	-	-
Other Administration Expenses	17,109	16,050	37,298
Employee Benefits - Salaries	34,240	42,137	44,027
Insurance	10,322	10,460	10,007
Service Providers, Contractors and Consultancy	-	-	5,561
	109,508	82,675	107,483

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	33,529	35,948	29,855
Cyclical Maintenance	7,193	-	11,777
Heat, Light and Water	-	-	17,135
Rates	12,237	8,221	1,946
Repairs and Maintenance	4,103	4,800	7,915
Use of Land and Buildings	109,335	-	114,892
Employee Benefits - Salaries	1,461	-	-
Other Property Expenses	19,863	20,550	2,740
	187,721	69,519	186,260

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	121,083	166,808	148,784
Cash and cash equivalents for Statement of Cash Flows	121,083	166,808	148,784

Of the $121,083 Cash and Cash Equivalents, $4,000 is subject to restrictions for the following reasons:

- $4,000 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 12.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	360	443	443
Receivables from the Ministry of Education	6,723	1,475	1,475
Interest Receivable	86	-	-
Teacher Salaries Grant Receivable	52,729	40,567	40,567
	59,898	42,485	42,485
Receivables from Exchange Transactions	446	443	443
Receivables from Non-Exchange Transactions	59,452	42,042	42,042
	59,898	42,485	42,485

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
School Uniforms	1,269	3,087	3,087
	1,269	3,087	3,087

10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Land	5,000	-	-	-	-	**5,000**
Building Improvements	55,789	-	-	-	(1,215)	**54,574**
Furniture and Equipment	13,388	28,936	(2,499)	-	(4,563)	**35,262**
Information and Communication Technology	7,640	20,716	-	-	(7,494)	**20,862**
Motor Vehicles	24,068	-	-	-	(9,317)	**14,751**
Leased Assets	14,686	1,553	-	-	(7,239)	**9,000**
Library Resources	4,572	(282)	-	-	(429)	**3,861**
	125,143	50,923	(2,499)	-	(30,257)	**143,310**

The net carrying value of furniture and equipment held under a finance lease is $9,000 (2024: $14,686)

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

	2025 Cost or Valuation $	2025 Accumulated Depreciation $	2025 Net Book Value $	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $
Land	5,000	-	**5,000**	5,000	-	**5,000**
Building Improvements	81,000	(26,426)	**54,574**	81,000	(25,211)	**55,789**
Furniture and Equipment	124,088	(88,826)	**35,262**	98,901	(85,513)	**13,388**
Information and Communication Technology	120,310	(99,448)	**20,862**	99,594	(91,954)	**7,640**
Motor Vehicles	31,056	(16,305)	**14,751**	31,056	(6,988)	**24,068**
Leased Assets	22,145	(13,145)	**9,000**	23,715	(9,029)	**14,686**
Library Resources	46,197	(42,336)	**3,861**	46,479	(41,907)	**4,572**
	429,796	(286,486)	**143,310**	385,745	(260,602)	**125,143**

11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	22,699	25,211	25,211
Accruals	10,363	11,984	11,984
Employee Entitlements - Salaries	58,526	42,780	42,780
Employee Entitlements - Leave Accrual	624	908	908
	92,212	80,883	80,883
Payables for Exchange Transactions	92,212	80,883	80,883
	92,212	80,883	80,883

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	4,000	-	-
	4,000	-	-

13. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	42,769	42,769	30,992
Increase to the Provision During the Year	7,193	-	11,777
Use of the Provision During the Year	(5,929)	-	-
Provision at the End of the Year	44,033	42,769	42,769
Cyclical Maintenance - Current	39,423	42,769	14,786
Cyclical Maintenance - Non current	4,610	-	27,983
	44,033	42,769	42,769

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

14. Finance Lease Liability

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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
No Later than One Year	4,690	4,952	4,952
Later than One Year	8,080	11,211	11,211
Future Finance Charges	(260)	-	-
	12,510	16,163	16,163
Represented by:			
Finance lease liability - Current	4,536	4,952	4,952
Finance lease liability - Non current	7,974	11,211	11,211
	12,510	16,163	16,163

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	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
SIP: H&S; New Administration/LSC Block 225839	113,160	87,241	(119,941)	106,189	(25,729)
Site: New Potable Water Supply - 229513	(90,260)	-	-	90,260	-
Roof Replacement - 233137	(13,222)	3,042	(5,749)	15,929	-
Toilet Block/Cloak Bay - 233138	-	-	(6,174)	-	(6,174)
Totals	9,678	90,283	(131,864)	212,378	(31,903)
Represented by:					
Funds Receivable from the Ministry of Education					(31,903)

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
SIP: H&S; New Administration/LSC Block 225839	473,315	33,443	(393,598)	-	113,160
Site: New Potable Water Supply - 229513	(64,943)	-	(25,317)	-	(90,260)
Roof Replacement - 233137	-	-	(13,222)	-	(13,222)
Totals	408,372	33,443	(432,137)	-	9,678
Represented by:					
Funds Held on Behalf of the Ministry of Education					113,160
Funds Receivable from the Ministry of Education					(103,482)

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 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.

17. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members and the Principals.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,370	2,470
Leadership Team		
Remuneration	154,225	122,608
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	157,595	125,078

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance and Property committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	41-50	50-60
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	0-0	0-0

Principal 2

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	60-70	30-40
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	0-0	0-0

Principal 3

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	30-40	30-40
Benefits and Other Emoluments	0-0	0-10
Termination Benefits	0-0	0-0

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 -110	-	1.00
110 -120	1.00	-
	1.00	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 the number of persons to whom all or part of that total was payable was as follows:

	2025 Actual	2024 Actual
Total	$ -	$ -
Number of People	-	-

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 of specific individuals. As such, this is expected to resolve the liability for school boards.

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:$243,775).

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: nil)

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	121,083	166,808	148,784
Receivables	59,898	42,485	42,485
Total financial assets measured at amortised cost	180,981	209,293	191,269
Financial liabilities measured at amortised cost			
Payables	92,212	80,883	80,883
Finance Leases	12,510	16,163	16,163
Total financial liabilities measured at amortised cost	104,722	97,046	97,046

22. Events After Balance Date

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

23. New Service Provider

Waihao Downs School changed financial service provider in 2025 and, due to this change, some prior year figures may not be directly comparable.

BDO INVERCARGILL

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Waihao Downs School (the School). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements of the School on pages 3 to 17, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements:

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

Our audit was completed on 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 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 Members of the Board.

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.



Aaron Higham
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Statement of Variance Reporting

2025

School Name:	Waihao Downs School	**School Number:**	3567

Kahui Ako *Community of Learning* **Strategic Goal:**	**Goal 1**: Create a rich local curriculum - Our story, our history. **Goal 2:** Develop and nurture our community of learners. **Goal 3:** Foster and grow community partnerships. Developing best practice models across our schools that include culturally responsive teaching pedagogy- through professional development in Relationships First with Cognition Education.
WDS **School Strategic Aim:**	**Goal 1:** Curriculum - *Develop & implement an inclusive, dynamic, and culturally responsive curriculum that maximises ākonga/student engagement and enables all students to thrive.* **Goal 2:** Community - *Cultivate strong connections between the school and community to build an enduring partnership and greater levels of engagement.* **Goal 3:** Environment - *Provide an environment that is empowering, safe, supportive, and inclusive for all.*
Annual Aim:	Implement the new curriculum showing a clear sequence and structure of learning and engaging learners. Incorporate local culture and history that is relevant to the students' lives. Boost student achievement across the board.
Achievement Targets:	• To maintain and improve success rates to 85% of students achieving *'at'* or *'above'.* • Explicitly state learning objectives for students, including learning walls. Students are able to talk about what they are learning. • Co-construct individual student goals. Students are able to talk about and reflect on their goals.

Baseline Data- End of Term 4, 2025

READING

- AT/ABOVE: **70%** of our students are working at or above curriculum expectations.
- BELOW: **30%** of our students are working below curriculum expectations.
- ***Our Goal is to achieve 85%+***

End of Year Curriculum Level Data Report 2025

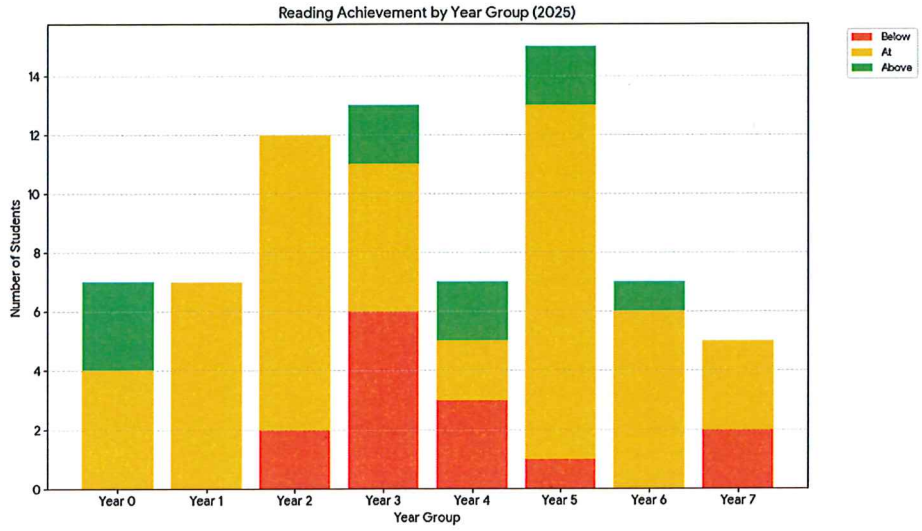
Reading	Below	At	Above	Total Students
Year 0	-	4	3	7
Year 1	-	7	-	7
Year 2	2	10	-	12
Year 3	6	5	2	13
Year 4	3	2	2	7
Year 5	1	12	2	15
Year 6	-	6	1	7
Year 7	2	3	-	5
Year 8	-	-	-	-
Totals	**22**	**39**	**12**	**73**

Reading	BELOW/ WELL BELOW	AT/ABOVE
Boys' Achievement	40%	60%
Girls' Achievement	17%	83%
Māori Achievement	20%	80%
Asian/MELAA Achievement	56%	44%
European/Pakeha	27%	73%
All Students	**30%**	**70%**
*All Students (without Asian/MELAA Below) (65)	21%	78%

*Asian/MELAA (Below)(5), IEP(1)& Attendance (2) students subtracted from overall data (8)

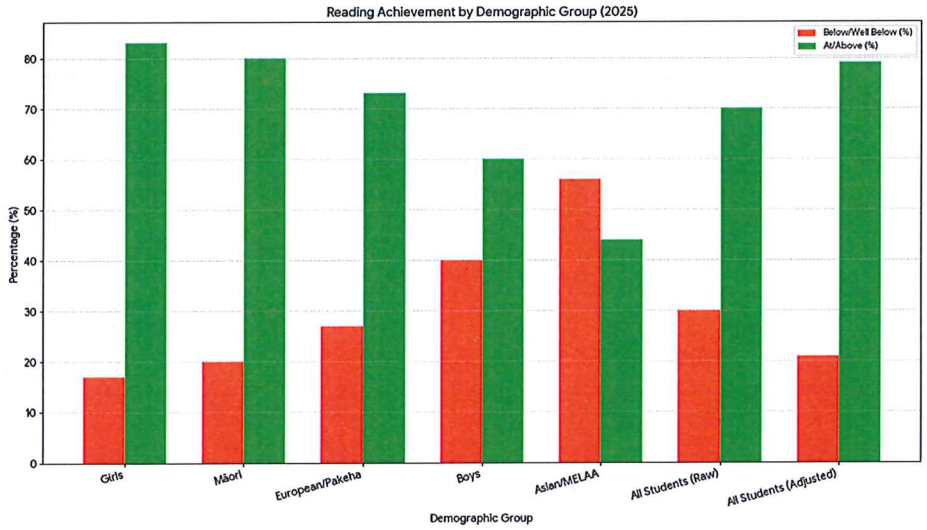
2025 Reading Data Evaluation

This analysis of the **2025 Reading Data** provides a clear understanding of student achievement and identifies the specific barriers impacting the overall school statistics.



Reading Achievement by Year Group

This graph illustrates the distribution of student numbers in each cohort. It clearly visualizes the transition from the high-performing junior school into the "middle-years dip" observed in Year 3 and Year 4, followed by the recovery in Years 5 and 6.



Reading Achievement by Demographic Group

This graph compares the percentages of students working At/Above vs. Below across all groups. It highlights several critical points:

- The Gender Gap: The stark difference in achievement between Girls (83% At/Above) and Boys (60% At/Above).
- Targeted Success: The strong performance of Māori students relative to the school average.
- The "Adjusted" Impact: How the overall school profile shifts upward (from 70% to 79% At/Above) when specific students with high-complexity barriers are accounted for.

1. Overall Achievement Summary

- **Total Proficiency: 70%** (51 students) are working **At or Above** curriculum expectations.
- **The "Below" Cohort: 30%** (22 students) are currently working **Below** the expected level. This is the highest "Below" percentage across the three core subjects.
- **Adjusted Success Rate:** When the **8 students** with high-complexity barriers (5 Asian/MELAA Below, 1 IEP, and 2 Attendance-related) are removed, the proficiency rate improves significantly to **78%**. This indicates that 8% of the school's total performance is directly tied to a very small, specific group of learners.

2. Year Level Performance Trends

The data highlights a significant "literacy bridge" challenge in the middle-primary years.

Year Level	Status	Key Insight
Year 0 & 1	🟢 **Strong**	**100%** proficiency. All students are meeting or exceeding expectations.
Year 2	🟡 **Stable**	**83%** At/Above. The first signs of a "Below" group (2 students) appear here.
Year 3 & 4	🔴 **Critical**	Combined, **9 students** are working below level in these two years. Year 4 is particularly concerning with only **57%** At/Above.
Year 5 & 6	🟢 **Strong**	A significant recovery occurs here. Year 6 shows **100%** proficiency.
Year 7	🟡 **Monitor**	Achievement drops back to **60%**, though the cohort size is small (5 students).

3. Demographic Disparities

The reading data reveals the widest performance gaps in the school:

- **The Gender Gap:** Girls (**83%**) are significantly outperforming boys (**60%**). This **23% gap** is the most substantial disparity in the 2025 data.
- **Māori Achievement:** Continues to be a strength at **80%** At/Above, significantly outperforming the "All Students" average.
- **Asian/MELAA Achievement:** This group shows **44%** proficiency. However, with 5 of these students identified as part of the "Adjusted" group, this figure is likely tied to English Language Learning (ELL) needs rather than general cognitive ability.
- **European/Pakeha:** Performing at **73%** At/Above.

WRITING

- AT/ABOVE: **81%** of our students are working at or above curriculum expectations.
- BELOW: **19%** of our students are working below curriculum expectations.
- **Our Goal is to achieve 85%+**

End of Year Curriculum Level Data Report 2024

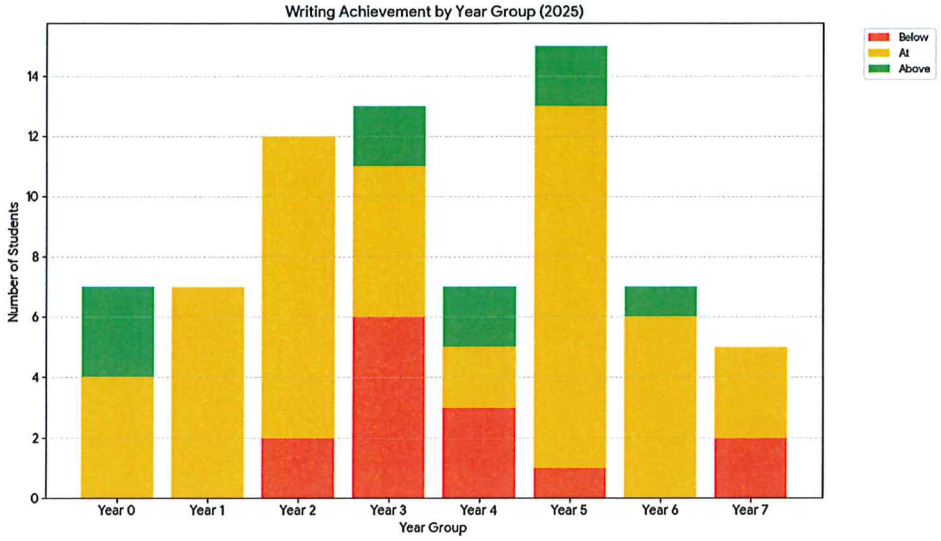
Writing	Below	At	Above	Total Students
Year 0	-	4	3	7
Year 1	-	7	-	7
Year 2	2	10	-	12
Year 3	6	5	2	13
Year 4	3	2	2	7
Year 5	1	12	2	15
Year 6	-	6	1	7
Year 7	2	3	-	5
Year 8	-	-	-	-
Total Students	**14**	**49**	**10**	**73**

Writing	BELOW/ WELL BELOW	AT/ABOVE
Boys' Achievement	21%	79%
Girls' Achievement	10%	90%
Māori Achievement	0	100%
Asian/MELAA Achievement	56%	44%
European/Pakeha	15%	85%
Total Students	**19%**	**81%**
*All Students (without Asian/MELAA Below) (65)	*9%*	*91%*

*Asian/MELAA (Below)(5), IEP(1) & Attendance (2) students subtracted from overall data (8)

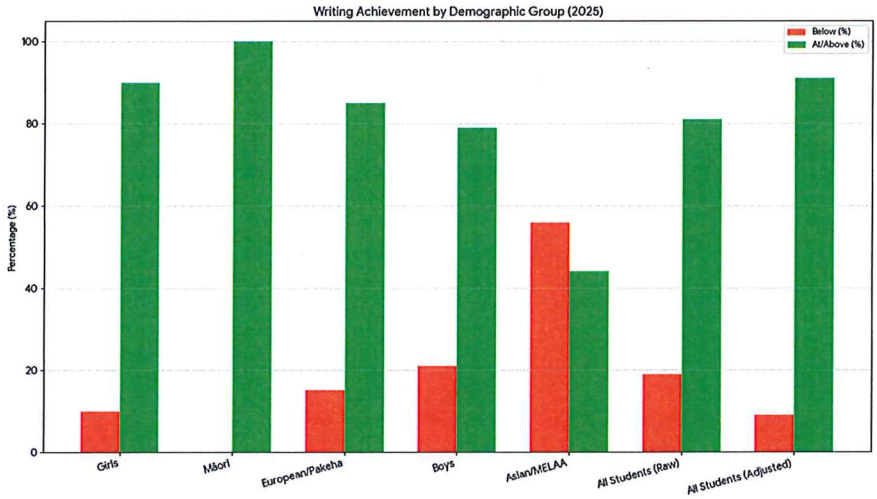
2025 Writing Data Evaluation

Writing stands out as the school's strongest literacy area, particularly for Māori students and the senior school.



Writing Achievement by Year Group

This graph highlights the specific cohorts that are driving the school's success and those requiring further intervention.



Writing Achievement by Demographic Group

Writing shows higher levels of equity than Reading, with the gender gap narrowing significantly.

1. Overall Achievement Summary

- **Total Proficiency: 81%** (59 students) are working **At or Above** curriculum expectations.
- **High Achievers: 14%** (10 students) are working **Above** level.
- **Adjusted Success Rate:** When the **8 students** with significant external barriers (5 Asian/MELAA Below, 1 IEP, and 2 Attendance-related) are removed, the school's underlying Writing proficiency is an impressive **91%**.

2. Critical Comparisons & Observations

- **The Māori Achievement Peak:** The jump from 80% in Reading to **100% in Writing** suggests that Māori students at your school may find the Writing curriculum more culturally engaging or accessible than the Reading materials.
- **The Gender Story:** While boys struggle with Reading (**40% Below**), they are much more successful in Writing (**only 21% Below**). This is a vital insight for your staff—the strategies used in Writing may be the key to unlocking better Reading results for boys.
- **Year 3/4 Consistency:** Even in this strong subject, Year 3 and 4 remain the "dip" years. However, the drop in Writing is less severe than in Maths, suggesting the challenge in these years is more about technical proficiency (spelling/grammar) and less about conceptual understanding.

MATH

- **AT/ABOVE: 79%** of our students are working at or above curriculum expectations.
- **BELOW: 21%** of our students are working below curriculum expectations.
- **Our Goal is to achieve 85%+**

End of Year Maths Curriculum Level Data Report 2025

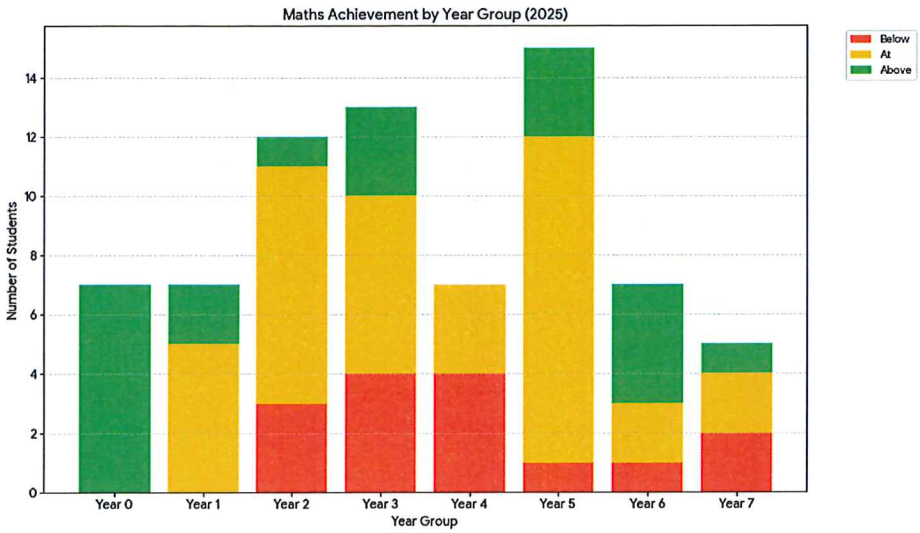
Maths	Below	At	Above	Total Students
Year 0	-	-	7	7
Year 1	-	5	2	7
Year 2	3	8	1	12
Year 3	4	6	3	13
Year 4	4	3	-	7
Year 5	1	11	3	15
Year 6	1	2	4	7
Year 7	2	2	1	5
Year 8	-	-	-	-
Total Students	**15**	**37**	**21**	**73**

Maths	**BELOW/ WELL BELOW**	**AT/ABOVE**
Boys' Achievement	23%	77%
Girls' Achievement	17%	83%
Māori Achievement	20%	80%
Asian/MELAA Achievement	33%	67%
European/Pakeha	19%	81%
All Students	**21%**	**79%**
*All Students (without Asian/MELAA Below) (67)	13%	87%

*Asian/MELAA (Below)(3), IEP(1) & Attendance (2) students subtracted from overall data (6)

2025 Maths Data Evaluation

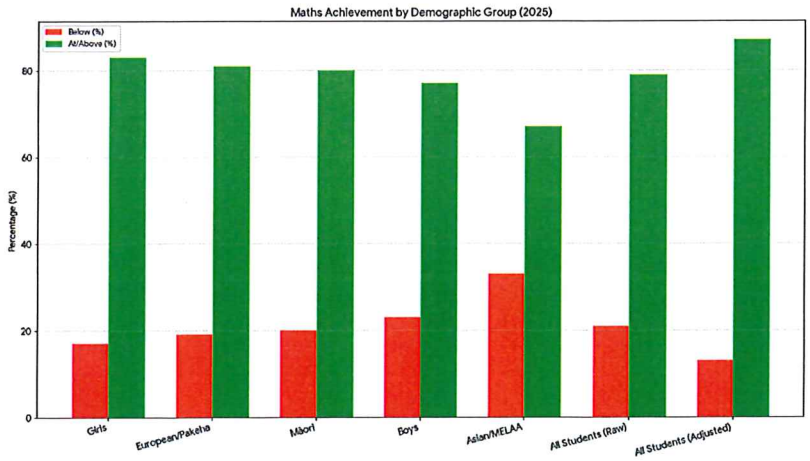
This analysis of the **2025 Mathematics Data** provides a clear picture of the school's mathematical health. Mathematics is currently a standout performer, particularly in terms of "Above" level achievement.



2. Performance by Year Group

The data reveals a very strong foundation in the junior years and a powerful acceleration in the senior years, with a notable dip in the middle.

Cohort	Below	At/Above	Key Observation
Year 0	0%	**100%**	**Universal Excellence:** 100% of the cohort is working **Above** level.
Year 1	0%	**100%**	Strong transition from Year 0; maintaining 0% "Below."
Year 2–4	35%	65%	**The Transition Dip:** Achievement drops significantly here, peaking in Year 4 where **57%** are Below.
Year 5	7%	93%	Significant recovery; most students back on track.
Year 6	14%	86%	Strong senior results; **57%** of this cohort is working **Above** level.



Demographic Breakdown

Mathematics achievement shows strong equity across ethnic and gender lines.

- **Gender:** Girls (**83%**) are slightly outperforming boys (**77%**), but the **6% gap** is significantly smaller than the gaps seen in Reading and Writing.
- **Māori Achievement:** Very strong at **80% At/Above**, aligning perfectly with the school's high performance for Māori in literacy.
- **Asian/MELAA Achievement:** Standing at **67% At/Above**. While lower than other groups, the "Adjusted" data suggests this is tied to specific students rather than a systemic issue.
- **European/Pakeha Achievement:** Solid performance at **81% At/Above**.

1. High-Level Summary

- **Total Proficiency: 79%** of students are working **At or Above** curriculum expectations.
- **The "Excellence" Factor: 29%** of the school (21 students) is working **Above** the expected level. This is a very high proportion, indicating that the school's "stretch" or extension programs in Maths are highly effective.
- **Adjusted Success Rate:** When the 6 identified students with significant barriers (Asian/MELAA Below, IEP, and attendance) are removed, the proficiency rate climbs to **87%**.

2. Strategic Observations for Re-evaluation

As you prepare to re-evaluate the Reading and Writing data, consider these specific findings from the Maths report:

- **The Year 0 Anomaly:** The fact that **100% of Year 0 is "Above"** in Maths is rare. If the re-evaluated Reading/Writing data for Year 0 is also high, it suggests a very gifted junior cohort. If literacy is lower, it indicates a specific strength in numeracy instruction.
- **Year 4 Priority:** Year 4 is the only cohort where the number of "Below" students (4) exceeds the number of "At" students (3). This year level should be the primary focus for cross-curricular support.
- **Above-Level Potential:** With 21 students working "Above" in Maths, there is a clear "high-ability" group. Your re-evaluation of literacy should check if these same 21 students are being extended in Reading and Writing as well.

Actions *What did we do?*	Evaluation *Where to next?*
Reading *Provide an engaging and relevant reading programme for all students so they continue to make progress and achieve success in Reading.* • Continue to embed Structured Literacy, particularly in the junior school in 2025. • Continued support for students performing at the lower end of "At" may help prevent them from slipping into the Below category. • Students are taught using small-group reading focus and structured literacy programs. • We consider culturally responsive teaching strategies for Māori students for engagement and better outcomes. • Differentiated instruction to meet the diverse learning needs of students, particularly in early years. • Professional development for teachers on effective early literacy strategies and how to support struggling readers. • Monitoring progress closely with regular formative assessments to adjust support strategies as needed. • Parental involvement initiatives to strengthen home-school reading connections, particularly for students needing additional support.	• Ongoing BSLA and Structured Literacy training. • Focus on using the BSLA assessments and data to inform planning & teaching. • Use data to inform our next steps. Break it down and look at trends - identify areas of need and develop an action plan • Look into spelling programmes, reading strategies and staff PD to support reading programmes • We will ask ourselves the hard questions. • What discussions do we need to have with students and are we utilising student agency to engage students? • Where do we need to make changes? • We need more focus on student-led goals, explicit and co-constructed success criteria, and explicit objectives that are displayed and shared with the students.

Actions *What did we do?*	Evaluation *Where to next?*
Writing *Provide an engaging and relevant programme for all students so they continue to make progress and achieve success in Writing.* Teacher observations, last year's data, parent voice, student voice, student health and wellbeing, learning/teaching experiences across the school. We are: • Strengthening writing strategies through PD & staff collaboration. • Expanding structured literacy approaches, particularly in Years 3-8. • Increasing engagement strategies for reluctant writers, especially boys. • Implementing consistent assessment tools like e-asTTle. • Continuing to strengthen moderation processes within our school & with other small schools. • Explicit teaching of conventions, parts of speech, sentence structure, and other specific areas of Writing.	As in Reading, we need to: • Utilise student agency to engage students. Where do we need to make changes? • We need more focus on student-led goals, explicit and co-constructed success criteria, and explicit objectives that are displayed and shared with the students. • Student engagement and ownership will develop agency - what is our action plan to bring this about? • Consistent planning so teachers know what they are aiming for.
Actions ***What did we do?***	**Evaluation** ***Where to next?***
Math *Provide an engaging and relevant programme for all students so they continue to make progress and achieve success in Math.* Teachers teach in a structured and organised way in Math. Numeracy strategies and Numpa testing continue to be done, particularly in the junior school. Teachers use a variety of teaching strategies including hands on, work book, and small group lessons. Numicon & Oxford Owl have been started as part of the Structured Literacy programme	Consolidate and ensure we are using good pedagogy in Math, specifically: • Engage in collaborative professional development focused on effective math teaching. • Provide small-group instruction for targeted learning and to address specific learning needs. • Provide timely and specific feedback to help students improve. • Use visual models (e.g., number lines, arrays, place value charts) to help students understand mathematical concepts deeply. • Integrate games, puzzles, and interactive tools to make learning engaging. • Incorporate digital manipulatives for hands-on learning experiences. • Encourage students to explain their thinking in multiple ways. • Develop number sense and flexibility with mental math strategies. • Explore PD for staff in Numicon & Oxford Owl.

Statement of Variance for Strategic Goals

Actions ***What did we do?***	**Outcomes** ***What happened?***	**Reasons for the variance** ***Why did it happen?***	**Evaluation** ***Where to next?***
Curriculum Teachers have worked to develop and implement a curriculum that maximizes student engagement and achievement.	• Lessons that engage learners. • Teachers can speak to where students are at and what their immediate next steps are.	• Teachers genuinely care about students and want the best for their progress and learning. • Teachers know their students well and often teach them for consecutive years.	• A clear sequence/ structure of learning that engages learners. • Continue to upskill, moderate and engage in professional discussions with colleagues
Community The staff feel strongly about cultivating strong connections between school and community with high levels of engagement.	• The PTA are an integral part of making community things 'happen'. Pet Day was a definite success. • Teachers acknowledge the need to have space between work life and home life.	• The PTA are a group of parents that care about the students, the school, and the community.	• Build connections and commit to service within the community. • What 'action' projects can we undertake in the community to become more involved.
Environment Provide an environment that is empowering, safe, supportive, and inclusive for all.	• Teachers are open to what students have to say and listen sympathetically.	• Being a small school the students, whānau, and school staff, are a tight knit community who care for others.	• Everyone feels like they belong. A welcoming and supportive environment. • Being able to talk about well-being and giving. • Regular culture days and celebration and recognition of diversity • Surveys to determine how we can be more inclusive

Planning for 2026:

Aims and targets to address variances:

- ➔ Ask: Is the planning, teaching, and learning: intentional, structured, collaborative?
- ➔ Ask: What are the students' perspectives?
- ➔ Ask: How are we encouraging student agency and ownership of learning?
- ➔ Ask: What are we doing in regards to whānau communication and how can we strengthen this so parents feel knowledgeable about what's going on at school?

- **Curriculum (See Literacy Action Plan for 2026 below)**
  - A clear sequence/ structure of learning that engages learners.
  - We need more focus on student-led goals, explicit and co-constructed success criteria, and explicit objectives that are displayed and shared with the students.
  - Consistent, intentional planning so teachers know what they are aiming for.
  - Project-based, cross curricular learning as well as structured learning.
  - What do the Health/PE, Arts, Inquiry curriculums have to offer the core subjects and how can we use them to extend and make more meaning within the core subjects?

- **Reading**: Ongoing PD including BSLA and Structured Literacy training.
- **Writing**: Explicit & structured lessons, objectives, goals.
- **Math**: Structured lessons, PD in unpacking the curriculum, Numicon PD.

- **Community**: Build connections & commit to service within the community. Build closer connections with our Māori, Asian/MELAA communities.
  - Regular meetings through the Kahui with the local iwi/Marae
  - Invite iwi to be a part of our BOT
  - Be reciprocal in working with local iwi/Marae.
  - Get ākonga and whānau voice and take actions based on what they say.

- **Environment**: Everyone feels like they belong. A welcoming and supportive environment.
  - Solve problems in a fair and equitable way
  - Develop a process/plan for all staff to follow

Strategic Literacy Action Plan: 2026 Focus

1. Goal: Bridge the Year 3–4 "Achievement Dip"

The data shows a consistent drop in proficiency as students transition into middle primary.

- **Action:** Implement a "Reading to Learn" bridge program in Term 1. This focuses on shifting from basic decoding to complex comprehension and critical thinking.
- **Measurement:** Term 2 progress check for Year 3 students to ensure the percentage "At/Above" stays above 70%.
- **Target:** Increase Year 3/4 achievement in Reading and Writing by **15%** by end of year.

2. Goal: Targeted Literacy Support for Boys

While Writing is improving, Reading achievement for boys has declined (down 8%).

- **Action:** Audit the school library and classroom reading sets. Increase the availability of high-interest, "boy-friendly" genres such as graphic novels, technical manuals, and competitive reading challenges.
- **Measurement:** End-of-year Reading data aiming to close the gender gap from 23% to under 12%.

3. Goal: Intensive Intervention for High-Needs Cohorts (Asian/MELAA)

The data shows that 5–7 specific students (due to IEPs or Attendance) are significantly pulling down the overall school statistics.

- **Action:** Create Individual Learning Plans (ILPs) for the 7 identified "Adjusted Data" students. Shift focus to attendance-specific barriers and targeted ESOL (English for Speakers of Other Languages) support.
- **Target:** 50% of these students to move from "Well Below" to "Below" (progressing) or "At" by the end of 2026.

Executive Summary:

Key Success: Māori achievement is a school-wide triumph, reaching **100% proficiency in Writing** and **80% in Reading**—a significant improvement from 2024.

Strategic Risk: The growing gap between Girls' and Boys' Reading achievement needs immediate intervention to ensure the success of our male students.

Core Strength: Our Junior School (Years 0–1) foundation is excellent, with **100% achievement** across both years and subjects, ensuring a strong pipeline of learners for the future.

Comparison Summary Table:

Subject	2024 (At/Above)	2025 (At/Above)	Status
Writing	79%	81%	🟢 **Improving**
Reading	72%	70%	🟡 **Stable/Monitoring**
Māori (Writing)	72%	100%	🌟 **Exceeding**
Boys (Reading)	68%	60%	🔴 **Priority Focus**

2025 Annual Student Achievement Report

This report provides a comprehensive summary of student achievement across **Reading, Writing, and Mathematics** for the 2025 academic year. It compares performance against 2024 benchmarks and identifies strategic priorities for 2026.

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1. Executive Summary: The "Big Picture"

Overall, the school maintains a strong academic profile. While raw data shows slight fluctuations, the **"Adjusted Achievement"** (removing students with significant external barriers such as attendance and high-needs IEPs) reveals an exceptionally strong core instructional program.

School-Wide Proficiency (At/Above Expected Level)

| Subject | 2024 Actual | 2025 Actual | 2025 Adjusted* |

| **Writing** | 79% | 81% | **91%** | 🟢 Increasing |

| **Maths** | 82% | 79% | **87%** | 🟡 Stable |

| **Reading** | 72% | 70% | **78%** | 🟡 Monitoring |

**Adjusted data excludes 8 identified students with specific high-complexity barriers.*

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2. Subject-Specific Analysis

Writing (The 2025 Standout)

Writing is currently the school's strongest literacy area.

- **Key Success: Māori students achieved 100% proficiency** in Writing.
- **Gender Equity:** The gap is closing, with boys achieving **79%** At/Above—a significantly higher result than their Reading scores.

Mathematics (High-End Excellence)

Maths continues to be the subject with the highest number of students working **"Above"** the expected level (**29%**).

- **Junior Strength: 100%** of Year 0 and Year 1 students are at or above level.
- **Senior Growth:** Year 6 showed a strong recovery, with **86%** proficiency.

Reading (The Primary Challenge)

Reading remains the area with the highest disparity, driven largely by the **23% gender gap** between girls (83%) and boys (60%).

- **The "Middle Dip":** Years 3 and 4 show a significant drop in Reading proficiency (averaging 55%).

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3. Recommendations for 2026

Based on the data trends, the following three strategic levers are recommended:

- **Recommendation 1: Targeted "Boy-Centric" Literacy.** * Since boys are more successful in Writing than Reading, pivot Reading instruction to include "Mentor Texts" that align with their writing interests (e.g., technical manuals, graphic novels, and non-fiction adventure).
- **Recommendation 2: The Year 3/4 "Curriculum Bridge".** * Explicitly teach the transition from decoding (Year 2) to abstract comprehension (Year 3). This is the point where students "drop off" across all three subjects.
- **Recommendation 3: Maths Extension Retention.** * With 21 students already working "Above" in Maths, ensure the 2026 Year 1 and Year 5 teachers have specific "High-Ability" planning in place to prevent these students from plateauing.

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4. Strategic Next Steps

1. **Term 1 Intervention:** Identify the **Year 4 cohort** (specifically the 4 students below in Maths and 3 in Reading) for immediate Tier 2 small-group intervention.
2. **Professional Development:** Host a "Māori Success" workshop where staff share the specific strategies that led to the **100% Writing success** for Māori learners.
3. **Community Engagement:** Prepare a "Success Snapshot" for the Board and Parents, highlighting that when attendance and specific needs are supported, **9 out of 10 students** are meeting curriculum goals.

Waihao Downs School
1139 Hakataramea Highway
Waimate 7977

31 December 2025

Use of Kiwi-sport Funding 2025

Waihao Downs School utilises the amount allocated in the Operational Funding, $1161.72 (excl GST), for Kiwi-sport across a range of sporting activities throughout the year.

Our budget amount for Kiwi-sport has consistently been directed to this in the past.

Note the change in principal to myself in Term 4, 2025, so I am assuming that this arrangement continued for the majority of 2025.

Madelene Field
Principal
Waihao Downs School

Waihao Downs School
1139 Hakataramea Highway
Waimate 7977

31 December 2025

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

For the year ended 31st December 2025

The Waihao Downs School Board:

Developed, implemented, and reviewed personnel policies, within our policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment while at Waihao Downs School.

Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies best practice.

Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.

Ensures all employees and applicants for employment are treated according to the skills, qualifications, and abilities, without bias or discrimination.

Meets all Equal Employment Opportunities requirements.

Madelene Field
Principal
Waihao Downs School

Compliance with Education and Training Act 2022 requirements to be a good employer for the year ending 31 December 2025.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	We work hard to ensure we as a school support and enact practices to support our staff, so they feel safe within their working environment.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Promote EEO opportunities through our advertising and appointment processes. We ensure staff have a voice and safe place to share their thoughts and opinions about opportunities within the school. Our practice is fair, transparent, and inclusive.
How do you practice impartial selection of suitably qualified persons for appointment?	Follow process, transparency throughout at all levels. Appointment personnel are inducted and briefed before all appointment meetings. Follow our recruitment policy
How are you recognising? • The aims and aspirations of Māori • The employment requirements of Māori • Great involvement of Māori in the Education Service	• We work towards meeting our obligations as Te Tiriti partners within our education setting. • Aim and aspirations as Te Tiriti partners are an integral part of our school practices and culture. • Tikanga and kawa of Māori leadership are interwoven within our school structure

How have you enhanced the abilities of individual employees?	• Through focussed professional learning and development. • Coaching model that is agentic, focussed and mana-enhancing for all employees. • The ongoing development of our school culture strongly focuses on the well-being of staff, students, & our community.
How are you recognising the employment requirements of women?	Personnel appointments and practices are non-bias. Opportunities for advancement and leadership are open, transparent and available to all.
How are you recognising the employment requirements of persons with disabilities?	• Through staff well-being and support initiatives. • Providing tailored & timely support & requirements so employees can perform to the best of their abilities.

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

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