St Martins School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	3534
Principal:	Andrew Mouat
School Address:	Albert Terrace, St Martins, Christchurch, 8022
School Phone:	03 332 6121
School Email:	admin@stmartins.school.nz

Accountant / Service Provider:

Solutions & Services
Collaborative School Administration

ST MARTINS SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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St Martins 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.

Joseph Hampton

Full Name of Presiding Member

Signed by:
Joseph Hampton
C5B0E3505AF23651

Signature of Presiding Member

28/05/2026

Date:

Andrew Mouat

Full Name of Principal

Signed by:
Andrew Mouat
1DCCDB1A1B32B22A

Signature of Principal

28/05/2026

Date:

St Martins School
Members of the Board
For the year ended 31 December 2025

Name	Position	How Position Gained	Term Expired/ Expires
Dan Levett	Presiding Member	Elected	Sep 2025
Joseph Hampton	Presiding Member	Elected	Sep 2028
Andrew Mouat	Principal	ex Officio	
Alexis Barakat	Whanau Representative	Co-opted	Sep 2026
Tracy Taylor	Parent Representative	Co-opted	Sep 2025
Kate Hodgins	Parent Representative	Co-opted	Sep 2025
Aaron Prince	Parent Representative	Elected	Sep 2025
Helen Norcliffe	Staff Representative	Elected	Sep 2025
Kurt Straker	Parent Representative	Elected	Sep 2028
Gareth Sleeman	Parent Representative	Elected	Sep 2028
Celia Hogan	Parent Representative	Elected	Sep 2028
Oscar Adams	Staff Representative	Elected	Sep 2028
Joseph Hampton	Parent Representative	Elected	Sep 2026
In Attendance Kate Thomson	Secretary		

St Martins 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	4,687,444	4,393,106	4,489,797
Locally Raised Funds	3	356,024	278,650	248,573
Interest		24,467	27,500	32,935
Total Revenue		5,067,935	4,699,256	4,771,305
Expense				
Locally Raised Funds	3	133,530	101,500	99,894
Learning Resources	4	3,528,823	3,183,627	3,279,731
Administration	5	200,401	209,186	204,231
Interest		3,357	-	1,671
Property	6	1,110,203	1,170,441	1,204,650
Loss on Disposal of Property, Plant and Equipment		2,766	-	1,473
Total Expense		4,979,080	4,664,754	4,791,650
Net Surplus / (Deficit) for the year		88,855	34,502	(20,345)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		88,855	34,502	(20,345)

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

BDO Christchurch

St Martins 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		858,311	858,311	838,722
Total comprehensive revenue and expense for the year		88,855	34,502	(20,345)
Contribution - Furniture and Equipment Grant		-	-	39,934
Equity at 31 December		947,166	892,813	858,311
Accumulated comprehensive revenue and expense		947,166	892,813	858,311
Equity at 31 December		947,166	892,813	858,311

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.

BDO Christchurch

St Martins 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	189,022	156,655	190,249
Accounts Receivable	8	306,544	265,725	265,725
GST Receivable		32,512	14,159	14,159
Prepayments		35,574	23,252	23,252
Inventories	9	26,802	25,531	25,531
Investments	10	452,209	421,242	421,242
		1,042,663	906,564	940,158
Current Liabilities				
Accounts Payable	12	380,262	298,684	298,684
Borrowings	13	6,096	6,096	6,096
Revenue Received in Advance	14	14,639	15,511	15,511
Finance Lease Liability	16	13,975	11,599	11,599
Funds held for Capital Works Projects	17	84,926	3,500	3,500
		499,898	335,390	335,390
Working Capital Surplus		542,765	571,174	604,768
Non-current Assets				
Property, Plant and Equipment	11	548,796	430,482	355,482
		548,796	430,482	355,482
Non-current Liabilities				
Borrowings	13	5,791	5,791	9,753
Provision for Cyclical Maintenance	15	102,341	83,439	72,573
Finance Lease Liability	16	36,263	19,613	19,613
		144,395	108,843	101,939
Net Assets		947,166	892,813	858,311
Equity		947,166	892,813	858,311

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

BDO Christchurch

St Martins 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		965,618	915,574	982,032
Locally Raised Funds		380,706	278,650	256,597
Goods and Services Tax (net)		(18,353)	-	8,381
Payments to Employees		(432,947)	(434,250)	(462,596)
Payments to Suppliers		(718,501)	(669,972)	(655,357)
Interest Paid		(3,357)	-	(1,671)
Interest Received		27,284	27,500	26,806
Net cash from Operating Activities		200,450	117,502	154,192
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(239,720)	(145,000)	(108,249)
Purchase of Investments		(30,967)	-	-
Proceeds from Sale of Investments		-	-	100,048
Net cash (to) Investing Activities		(270,687)	(145,000)	(8,201)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	39,934
Finance Lease Payments		(8,454)	-	(10,014)
Repayment of Borrowings		(3,962)	(6,096)	(3,963)
Funds Administered on Behalf of Other Parties		81,426	-	8,102
Net cash from/(to) Financing Activities		69,010	(6,096)	34,059
Net (decrease)/increase in cash and cash equivalents		(1,227)	(33,594)	180,050
Cash and cash equivalents at the beginning of the year	7	190,249	190,249	10,199
Cash and cash equivalents at the end of the year	7	189,022	156,655	190,249

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

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

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

1. Statement of Accounting Policies

1.1. Reporting Entity
St Martins 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 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.

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 22b.

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.

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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. Investments
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

1.10. 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	10-40 years
Furniture and Equipment	3-15 years
Information and Communication Technology	2-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

1.11. 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.

1.12. 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.

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

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

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

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

1.15. Funds Held in Trust
Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

1.16. 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.

1.17. 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 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 variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.18. 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.

1.19. 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.

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

1.21. 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	974,316	895,574	957,447
Teachers' Salaries Grants	2,872,263	2,578,241	2,578,241
Use of Land and Buildings Grants	813,353	899,291	899,291
Other Government Grants	27,512	20,000	54,818
	4,687,444	4,393,106	4,489,797

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	116,416	106,750	106,064
Fees for Extra Curricular Activities	62,042	46,600	44,735
Trading	31,832	31,000	29,889
Fundraising and Community Grants	99,381	65,000	42,676
Other Revenue	46,353	29,300	24,557
International Student Fees	-	-	652
	356,024	278,650	248,573
Expense			
Extra Curricular Activities Costs	90,405	63,500	58,106
Trading	34,053	37,000	34,459
Fundraising and Community Grant Costs	6,149	-	5,349
Other Locally Raised Funds Expenditure	2,923	1,000	1,980
	133,530	101,500	99,894
Surplus for the year Locally Raised Funds	222,494	177,150	148,679

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	205,209	214,086	192,942
Information and Communication Technology	27,440	26,550	27,478
Employee Benefits - Salaries	3,143,619	2,821,241	2,894,879
Staff Development	51,334	48,000	65,034
Depreciation	98,439	70,000	99,373
Other Learning Resources	2,782	3,750	25
	3,528,823	3,183,627	3,279,731

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	10,996	10,500	10,285
Board Fees and Expenses	11,776	9,350	4,614
Operating Leases	926	500	427
Legal Fees	391	400	383
Other Administration Expenses	41,576	47,186	49,036
Employee Benefits - Salaries	110,745	121,250	119,255
Insurance	17,561	14,000	14,076
Service Providers, Contractors and Consultancy	6,430	6,000	6,155
	200,401	209,186	204,231

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	81,024	80,000	79,114
Cyclical Maintenance	31,902	13,000	64,304
Heat, Light and Water	33,979	33,000	31,371
Rates	15,237	14,450	13,972
Repairs and Maintenance	29,325	25,500	29,380
Use of Land and Buildings	813,353	899,291	899,291
Employee Benefits - Salaries	64,398	70,000	58,955
Other Property Expenses	40,985	35,200	28,263
	1,110,203	1,170,441	1,204,650

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	79,260	49,902	83,496
Short-term Bank Deposits	109,762	106,753	106,753
Cash and cash equivalents for Statement of Cash Flows	189,022	156,655	190,249

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

Of the $189,022 Cash and Cash Equivalents, $99,565 is subject to restrictions for the following reasons:

- $14,639 of Other Revenue in Advance is held by the School. This is included in Revenue in Advance note 14.
- $84,926 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 17.

8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	700	15,885	15,885
Receivables from the Ministry of Education	10,102	6,868	6,868
Interest Receivable	6,783	9,600	9,600
Teacher Salaries Grant Receivable	288,959	233,372	233,372
	306,544	265,725	265,725
Receivables from Exchange Transactions	7,483	25,485	25,485
Receivables from Non-Exchange Transactions	299,061	240,240	240,240
	306,544	265,725	265,725

9. Inventories

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
School Uniforms	26,802	25,531	25,531
	26,802	25,531	25,531

10. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	452,209	421,242	421,242
Total Investments	452,209	421,242	421,242

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	60,735	189,863	-	-	(6,158)	**244,440**
Furniture and Equipment	160,322	39,698	-	-	(35,825)	**164,195**
Information and Communication Technology	61,719	42,390	-	-	(37,252)	**66,857**
Leased Assets	31,597	34,625	-	-	(15,918)	**50,304**
Library Resources	26,584	2,467	(2,765)	-	(3,286)	**23,000**
Work in Progress	14,525	(14,525)	-	-	-	**-**
	355,482	294,518	(2,765)	-	(98,439)	**548,796**

The net carrying value of furniture and equipment held under a finance lease is $50,304 (2024: $31,597)

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 $
Building Improvements	363,948	(119,508)	**244,440**	174,085	(113,350)	**60,735**
Furniture and Equipment	649,604	(485,409)	**164,195**	609,906	(449,584)	**160,322**
Information and Communication Technology	567,011	(500,154)	**66,857**	524,621	(462,902)	**61,719**
Leased Assets	90,584	(40,280)	**50,304**	83,259	(51,662)	**31,597**
Library Resources	114,034	(91,034)	**23,000**	124,524	(97,940)	**26,584**
Work in Progress	-	-	**-**	14,525	-	**14,525**
Balance at 31 December	1,785,181	(1,236,385)	**548,796**	1,530,920	(1,175,438)	**355,482**

12. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	41,440	39,873	39,873
Accruals	36,359	11,602	11,602
Employee Entitlements - Salaries	290,226	237,277	237,277
Employee Entitlements - Leave Accrual	12,237	9,932	9,932
	380,262	298,684	298,684
Payables for Exchange Transactions	380,262	298,684	298,684
	380,262	298,684	298,684

The carrying value of payables approximates their fair value.

13. Borrowings

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Painting Contract due within one year	6,096	6,096	6,096
	6,096	6,096	6,096
Painting Contract due after one year	5,791	5,791	9,753
	5,791	5,791	9,753

In 2021 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2022, with regular maintenance in subsequent years. 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 $
Grants in Advance - Ministry of Education	-	11,693	11,693
Other Revenue in Advance	14,639	3,818	3,818
	14,639	15,511	15,511

15. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	72,573	72,573	10,403
Increase/(decrease) to the Provision During the Year	31,902	13,000	64,304
Use of the Provision During the Year	(2,134)	(2,134)	(2,134)
Provision at the End of the Year	102,341	83,439	72,573
Cyclical Maintenance - Non current	102,341	83,439	72,573
	102,341	83,439	72,573

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.

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	17,535	12,059	12,059
Later than One Year	40,419	19,707	19,707
Future Finance Charges	(7,716)	(554)	(554)
	50,238	31,212	31,212
Represented by:			
Finance lease liability - Current	13,975	11,599	11,599
Finance lease liability - Non current	36,263	19,613	19,613
	50,238	31,212	31,212

17. Funds Held for Capital Works Projects

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

2025	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Tree Removal & Roof Repairs - 248207	3,500	-	-	-	3,500
Classroom Upgrade & Partial Cladding Replacement	-	121,744	(78,599)	-	43,145
Block 3 Roof Cladding Replacement	-	22,400	(21,850)	-	550
LSM Vision	-	30,075	(5,864)	-	24,211
MOE Internal Door Upgrade	-	13,520	-	-	13,520
Totals	3,500	187,739	(106,313)	-	84,926

Represented by:

Funds Held on Behalf of the Ministry of Education	84,926

2024	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers $	Closing Balances $
SIP Landscaping - 227480	(4,602)	4,602	-	-	-
Tree Removal & Roof Repairs - 248207	-	13,638	(10,138)	-	3,500
Totals	(4,602)	18,240	(10,138)	-	3,500

Represented by:

Funds Held on Behalf of the Ministry of Education	3,500

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,780	2,670
Leadership Team		
Remuneration	447,569	414,821
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	450,349	417,491

There are 6 members of the Board excluding the Principal. The Board has held 7 full meeting . The Board also has Finance (1 member) and Property (2 members) committees and a schedule of delegations of responsibility that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

Salaries and Other Short-term Employee Benefits:	2025 Actual $000	2024 Actual $000
Salary and Other Payments	190-195	165-170
Benefits and Other Emoluments	5-6	5-6
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	8.00	5.00
110 -120	2.00	2.00
120 - 130	2.00	1.00
	12.00	8.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

Pay Equity and Collective Agreement Funding Wash-up
In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2026.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $119,423 (2024:$20,475) as a result of entering the following contracts:

Contract Name	2025 Capital Commitment $
Board Funded Playground	6,095
Tree Removal & Roof Repairs	3,500
Classroom Upgrade & Partial Cladding Replacement	63,145
LSM Vision	31,163
MOE Internal Door Upgrade	15,520
Total	**119,423**

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

(b) Operating Commitments

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

(Operating commitments at 31 December 2024: $nil)

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	189,022	156,655	190,249
Receivables	306,544	265,725	265,725
Investments - Term Deposits	452,209	421,242	421,242
Total financial assets measured at amortised cost	947,775	843,622	877,216
Financial liabilities measured at amortised cost			
Payables	380,262	298,684	298,684
Borrowings - Loans	11,887	11,887	15,849
Finance Leases	50,238	31,212	31,212
Total financial liabilities measured at amortised cost	442,387	341,783	345,745

24. Events After Balance Date

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

25. Comparatives

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

26. Controlled Entity

During 2024 the Board has determined that the School controls the St Martins School PTA Incorporated (Previously known as 'S'Mart Community Incorporated') for financial reporting purposes because, in substance, the school predetermined the objectives of the Society at establishment and benefits from the Society's complementary activities. However, as this separate legal entity is deemed to not be material to the School, the School has opted not to prepare consolidated accounts. As at 31 December the Society has net Assets of $27,581 (2024 $55,247).

BDO Christchurch

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of St Martins School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the School on pages 3 to 18, 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 28 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 Members of the St Martins School Board 2025, the Statement of Variance: Implementation Plan Review, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Special and Contestable Funding, 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.



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

Te Kura o Hato Mātene

St Martins School

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Annual Report 2026

St Martins te kura o Hato Mātene

Members of the St Martins School Board 2025

Board Member Names	Date that the Board Member's Term Finishes
Dan Levett	September 2025
Tracy Taylor	September 2025
Aaron Prince	September 2025
Helen Norcliffe	September 2025
Joseph Hampton	September 2026
Alexis Barakat	September 2026
Kurt Straker	September 2028
Gareth Sleeman	September 2028
Celia Hogan	September 2028
Oscar Adams	September 2028
Andrew Mouat	N/A - Principal
Kate Thomson	N/A - Secretary

Statement of Variance: Implementation Plan Review

Initiative 1.1: Maths and English Curriculum Implementation

We have made excellent progress in equipping our kaiako to confidently deliver the refreshed Mathematics and English curriculums through professional development and collaborative planning.

- **Professional Growth:** Staff have engaged with Ministry facilitators and curriculum experts; a strength recognised by ERO, who noted that strong systems effectively support our staff and leaders to continually grow their teaching practice.
- **Targeted Support:** We have successfully implemented Tier 3 structured literacy interventions, directly supporting 37 children in the first half of the year to access foundational learning.
- **Assessment Alignment:** ERO has tasked us with consolidating our assessment practices to align with the new New Zealand Curriculum guidelines; consequently, we are actively trialling new tracking sheets and reporting formats to clearly communicate learner progress to whānau.

Initiative 1.2: Te Reo Māori Curriculum Development and Delivery

Our Culturally Responsive team is successfully driving the consistent integration of Te Reo and Tikanga Māori across the kura, ensuring all learners benefit from dedicated language rotations and Kapa Haka opportunities.

- **Curriculum Integration:** Teachers are regularly provided with *kīanga o te wiki* (phrases of the week) and comprehensive resources to confidently celebrate events like Matariki and Te Wiki o Te Reo Māori.
- **ERO Feedback:** ERO highlighted that our tamariki experience a strong sense of belonging, and they appropriately identified our next step is to continue extending responsive practices and the integration of our local curriculum to further enhance student engagement.
- **Future Focus:** As we navigate the curriculum refresh, we are refining our assessment tools to more accurately analyse and support the holistic progress of our ākonga Māori.

Initiative 2.1: Positive Behaviour for Learning (PB4L)

The PB4L framework is embedded into our daily routines, actively fostering a safe, caring, and respectful environment for all students.

- **Consistent Practices:** Our restorative approach, anchored by the reflective question, “How can we sort this problem?”, alongside our mascot "Albert" and Tu Whita tokens, provides clear, positive reinforcement for our core values.
- **ERO Endorsement:** The recent ERO review officially recognised that we have successfully implemented a consistent framework to foster positive behaviour, explicitly

noting that our school actively and successfully promotes learners' wellbeing and inclusion.
- **Next Steps:** In 2026, we will transition our reward system to a two-pronged approach that balances individual recognition with collective house rewards, while also focusing on better utilising our student management data to monitor and support children needing extra guidance.

Initiative 2.2: Gifted | Pūmanawa Development

This year has seen development in how we identify, support, and celebrate the diverse talents of our pūmanawa | gifted learners across multiple domains.

- **Identification and Support:** We have successfully established a comprehensive Pūmanawa | Gifted Register that tracks students across intellectual, creative, cultural, and physical domains, allowing us to provide targeted in-class differentiation and specialised MindPlus extension opportunities.
- **ERO Validation:** ERO observed that our teachers are highly responsive to individual needs and that learners have rich opportunities to engage deeply across the breadth and depth of the curriculum, ensuring students with specific educational goals are well supported to thrive.

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

2025 Reading Achievement Summary

The recent Education Review Office (ERO) evaluation confirmed that our learners benefit from high-quality teaching practices that are successfully improving progress and achievement in reading. Furthermore, ERO noted that we are already meeting the Government's reading targets set for 2030, with most learners meeting or exceeding expected curriculum levels.

In 2025, we updated our assessment reporting to align with the new Ministry of Education Progress Descriptors: *Needs Support, Progressing Towards, Proficient,* and *Exceeding*. Because of this shift, which replaces the previous "Below, At, Above" categories, we are not directly comparing this year's data to 2024.

Our teachers have formulated these results using everyday observations alongside formal testing to ensure an accurate picture of what our students can do independently. As commended by ERO, our staff have maintained a consistent focus on building foundational literacy skills, utilising structured and consistent teaching approaches across all year levels to support every learner.

Our 2025 school-wide reading data reveals strong overall achievement, alongside specific areas where we will target further support to ensure equity:

- Overall Achievement: A highly positive 74% of all students across the school are currently reading at a *Proficient* or *Exceeding* level.
- Effective Teaching Practices: Our continued implementation of structured reading programmes has been highly successful. Teachers report noticeable improvements in student vocabulary and decoding skills, driven by explicit instruction and high-quality class discussions. ERO echoed this, noting that our teachers work collaboratively to adapt their practices to meet individual learner needs.
- Equity and Disparities: While overall achievement is high, ERO identified that our results are not yet equitable for all groups.
    - *Gender:* Girls are currently outperforming boys, with 82% of girls *Proficient/Exceeding* compared to 74% of boys.
        - A difference of 19 students
    - *Ethnicity:* 62% of our Māori learners are *Proficient/Exceeding*, compared to 80% of NZ European/Non-Māori students. We are focused on accelerating the learning of 9 Māori students to achieve parity.
        - A difference of 9 students

St Martins | Hato Mātene is in a strong position with our reading achievement. Our dedicated staff have fostered a positive, inclusive culture where students have rich opportunities to engage with the curriculum.

Heading into 2026, our strategic focus will address the equity gaps identified in both our internal data and the ERO report. To better engage our boys, we will introduce shorter, focused reading routines to build stamina and invest in high-interest texts, such as graphic novels and survival narratives. For our Māori learners, we will intentionally select texts that authentically reflect Māori experiences and local environmental contexts to ensure culturally responsive learning. By continuing to refine our curriculum and assessment practices, we will sustain our high achievement and ensure that every student at St Martins | Hato Mātene thrives.

2025 Writing Achievement Summary

Our recent Education Review Office (ERO) evaluation strongly affirmed our school's direction, noting that learners experience a positive, inclusive culture. ERO specifically highlighted that our students benefit from high-quality teaching practices that are successfully driving progress and achievement across foundational learning areas, including reading, writing, and mathematics.

Our 2025 assessment framework shifted to align with the Ministry of Education's new Progress Descriptors: *Needs Support, Progressing Towards, Proficient,* and *Exceeding*. Because these updated terms replace the historical "Below, At, and Above" metrics, we are establishing a new baseline and not drawing direct comparisons to 2024 data.

The current achievement levels reflect Overall Teacher Judgements (OTJs), which capture a student's independent capabilities through everyday learning, observations, and purposeful assessment. As identified in the ERO report, our staff consistently utilise structured teaching approaches to build foundational skills. In writing, this has been supported by a school-wide focus on oral language and explicit modelling strategies, such as the "I do, we do, you do" approach.

Our data highlights overall success in writing, while also clearly identifying target areas for 2026:

- Strong Overall Achievement: Currently, 73% of our students are writing at a *Proficient* or *Exceeding* level. This is a particularly robust result, when compared to recent national data indicating only 24% of Year 8 students are meeting curriculum expectations in writing. ERO validated this success, confirming that a large majority of our learners meet or exceed expected levels.
- Effective Pedagogy: Teachers have noted that prioritising oral language as a foundation for writing has significantly improved student output. Furthermore, explicit teaching of sentence structures and shared planning across teams has created valuable consistency for our learners.
- Areas for Equitable Growth: Both our internal data and the ERO review indicate that achievement is not yet equitable across all student demographics.
    - *Boys' Achievement:* 65% of boys are *Proficient/Exceeding* compared to 82% of girls.

        - We have identified 36 boys whose progress needs to be accelerated to close this gender gap.
    - *Māori Achievement:* 63% of our Māori learners are *Proficient/Exceeding* (compared to 74% of NZ European students).
        - Accelerating the progress of 7 Māori students is a key priority for equity.

St Martins | Hato Mātene is delivering high-quality writing instruction that is generating excellent results for the vast majority of our students. We are well on track to continue meeting the Government's 2030 foundational skills targets.

To address the specific equity challenges raised by our data and ERO, our 2026 strategic planning includes targeted actions. We will introduce a school-wide focus on transcription skills, such as handwriting and touch-typing, to remove physical barriers to writing output. To better engage our boys, teachers will integrate high-interest and greater choice in writing topics. For our Māori learners, we will continue to strengthen whānau connections and embed culturally responsive contexts that affirm Māori identity and storytelling. Through these focused improvements, our focus will be to have sustained, equitable success for all our writers.

2025 Mathematics Achievement Summary

Our latest Education Review Office (ERO) evaluation celebrated our school's positive and inclusive culture. Importantly, ERO specifically highlighted that our learners benefit from high-quality teaching practices that are successfully driving progress and achievement across mathematics, writing, and reading.

We have transitioned our mathematics reporting to the new draft Interim Progress Descriptors: Needs Support, Progressing Towards, Proficient, and Exceeding. Because these updated categories replace the previous "Below, At, and Above" metrics, we are establishing fresh baselines for our learners.

For this mid-year check, staff utilised a dedicated tracking spreadsheet rather than our Student Management System (HERO). While this means specific demographic breakdowns for Māori and Pāsifika students are not isolated in this internal dataset, our teachers have effectively used this framework to monitor the immediate impact of our new structured maths resources, such as the Oxford University Press platform.

Our mid-year data demonstrates highly successful outcomes and validates our recent shifts in pedagogy:

- **Outstanding Overall Achievement:** 78% of students across the school are currently achieving at a *Proficient* or *Exceeding* level in mathematics. ERO echoed this strong performance, confirming that most of our learners meet or exceed expected curriculum levels and that we are successfully meeting the Government's 2030 foundational skills targets.

- **Equitable Outcomes:** The Education Review Office (ERO) identified equitable achievement results across all learner groups in mathematics as a highlight of their review. Our internal mid-year data supports this parity, showing that girls (81%) and boys (75%) are performing at comparable levels across the school.
- **Highly Effective Pedagogy:** Our teachers are successfully implementing explicit instruction through the "I do, we do, you do" scaffolding model. Staff have noted that beginning lessons with interactive "hot spots" and rich problem-solving tasks has significantly increased student engagement and mathematical communication. As ERO noted, these consistent, structured teaching approaches are effectively building foundational skills across all year levels.

St Martins | Hato Mātene is delivering highly effective, equitable mathematics education. The dedication of our teaching team to adopt new curriculum expectations and resources is providing excellent results for our students.

Moving into the second half of the year and looking toward 2026, our strategic focus will be on embedding the Ministry's new Student Monitoring, Assessment, and Report Tool (SMART) to streamline our data collection. We will continue to refine our rich tasks to ensure they offer diverse entry points, allowing every student to access the curriculum and thrive. Through these focused steps, we will maintain our outstanding, equitable achievement for all our ākonga.

Statement of Compliance with Employment Policy

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?	The St Martins | Hato Mātene Board regularly review our Policies as per the schedule. They are kept up-to-date and implemented to provide good and safe working conditions for all employees. We also take a number of steps, including: ● Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. ● Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. ● Maintaining equipment and machinery to ensure they are safe to use. ● Ensuring that the workplace is clean and well-maintained. ● Encouraging employees to report any hazards or safety concerns they encounter.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes without bias or discrimination. All employees and job applicants are treated fairly and without discrimination. Through School Docs, we have an EEO policy that emphasises our commitment to fairness and equal opportunities. Employees are able to report discrimination or harassment, and we take complaints seriously and investigate them promptly. We do our best to ensure diversity in recruitment while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination. All employees have equal opportunities for advancement.
How do you practise impartial selection of suitably qualified persons for appointment?	Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards.

	We use objective and standardised assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria. We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics. Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. The panel includes a variety of members who represent different backgrounds and perspectives. We keep detailed records of the selection process, including the criteria used to assess candidates, referee comments and the reasons for any decisions made. This helps to ensure that the selection process can be reviewed and audited if necessary. Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications. We follow NZSBA advice and guidelines for employment.
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	St Martins | Hato Mātene provides a safe and inclusive environment for all staff and students. We develop aspects that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.
How have you enhanced the abilities of individual employees?	St Martins | Hato Mātene provides individualised professional growth cycles to enhance the abilities of individual employees in a strength-based approach to grow staff capabilities. We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences. We provide mentoring and coaching to employees, especially new employees, to help them develop their skills

	and knowledge. This is done by pairing them with experienced staff members. We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops. We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback. We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.
How are you recognising the employment requirements of women?	St Martins | Hato Mātene provides a flexible workplace for female employees. Sharing of scholarship opportunities. We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities. We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents. We address unconscious bias by implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes. We promote work-life balance by encouraging employees to prioritise self-care and mental health. We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.
How are you recognising the employment requirements of persons with disabilities?	St Martins | Hato Mātene is a mobility accessible environment and will endeavour to meet any specific additional needs of any staff if the need arises.

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

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

SPECIAL and CONTESTABLE FUNDING

Out of School Music
MoE Funding: $9304
Number of tutors: 5

We offer: Violin, Flute, Trumpet, Trombone, Cello, Saxophone, Clarinet
27 children were involved in this programme in 2025. The children share their learning with the school and parents during the year. Progress can be seen year on year at the end-of-year concerts.

2025 KIWISPORT FUNDING

MoE Funding: $7750
SMS | HM Spend: $9590

We used our Kiwisport Funding on resources that enhance the programmes and experiences tamariki at SMS | HM can engage in.

- Sports equipment
  - Softballs
  - Soccer balls
  - Spike balls,
  - Volleyballs
  - Mouthguards
  - Hoops
- Korfball programme
- Swimming sports transport
- Rippa rugby
- Flag football
- Zone Cross Country
- Sports coaches
- Athletics

- Nets
- Tennis balls and racquets
- Basketballs