

# ROYAL OAK SCHOOL

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### School Directory

<b>Ministry Number:</b>	1475
<b>Principal:</b>	Megan Clotworthy
<b>School Address:</b>	Chandler Avenue. Royal Oak, Auckland 1023
<b>School Postal Address:</b>	Chandler Avenue, Royal Oak, Auckland 1023
<b>School Phone:</b>	(09) 624 2800
<b>School Email:</b>	<a href="mailto:admin@rops.school.nz">admin@rops.school.nz</a>
<b>Executive Officer/In-house Accountant:</b>	Nemia Gariando

### Members of the Board:

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Mrs Georgina Shanks	Presiding Member	Re-elected	Nov-26
Mrs Megan Clotworthy	Principal ex Officio	Appointed	
Mr Alec Tang	Deputy Presiding Member	Elected	Aug-25
Mr Greg Burne	Parent Representative	Elected	Aug-25
Mrs Anna Jennings	Parent Representative	Elected	Nov-26
Mr Kyle Rika	Parent Representative	Elected	Sept-28
Mrs Victoria Stewart	Staff Representative	Elected	Sept-25
Mr Dustin Botha	Parent Representative	Elected	Sept-28
Mr Jeremy Ferguson	Parent Representative	Elected	Sept-28
Mrs Lynne Gibson	Staff Representative	Elected	Sept-28

# ROYAL OAK SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Royal Oak 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.

Jeremy Ferguson

Full Name of Presiding Member



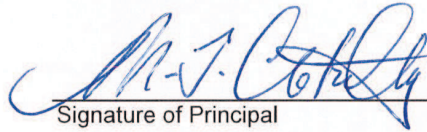
Signature of Presiding Member

29/05/2026

Date

Megan Clotworthy

Full Name of Principal



Signature of Principal

29-05-2026

Date

# Royal Oak School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	5,048,497	4,846,063	4,947,030
Government Grants - Resource Teachers: Learning and Behaviour	4	3,598,261	3,732,190	3,794,858
Locally Raised Funds	3	457,716	528,401	387,633
Interest		21,889	43,500	42,521
<b>Total Revenue</b>		<b>9,126,363</b>	<b>9,150,154</b>	<b>9,172,042</b>
<b>Expense</b>				
Locally Raised Funds	3	8,234	2,000	11,692
Learning Resources	5	3,922,737	3,662,020	3,760,995
Administration	6	364,220	366,886	389,980
Resource Teachers: Learning and Behaviour	4	3,515,893	3,613,786	3,684,689
Interest		8,506	7,673	7,604
Property	7	1,383,018	1,465,789	1,537,367
Other Expense	8	-	-	35,990
Loss on Disposal of Property, Plant and Equipment		1,549	-	5,334
<b>Total Expense</b>		<b>9,204,157</b>	<b>9,118,154</b>	<b>9,433,651</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(77,794)</b>	<b>32,000</b>	<b>(261,609)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(77,794)</b>	<b>32,000</b>	<b>(261,609)</b>

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



# Royal Oak School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>	840,628	840,629	1,100,362
Total comprehensive revenue and expense for the year	(77,794)	32,000	(261,609)
Contribution - Furniture and Equipment Grant	-	-	1,875
Contributions from the Ministry of Education (Te Mana Tūhono)	75,699	-	-
<b>Equity at 31 December</b>	838,533	872,629	840,628
Accumulated comprehensive revenue and expense	838,533	872,629	840,628
<b>Equity at 31 December</b>	838,533	872,629	840,628

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.



# Royal Oak School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	350,957	479,524	522,052
Accounts Receivable	10	643,926	593,000	581,058
GST Receivable		25,398	26,000	22,284
Prepayments		38,790	24,000	24,517
Investments		320,000	300,000	200,000
Funds Receivable for Capital Works Projects	18	61,593	-	16,578
		1,440,664	1,422,524	1,366,489
<b>Current Liabilities</b>				
Accounts Payable	13	763,311	710,599	702,594
Borrowings	14	20,995	17,500	4,854
Revenue Received in Advance	15	100,467	20,000	85,617
Provision for Cyclical Maintenance	16	37,941	38,971	-
Finance Lease Liability	17	34,875	32,606	28,845
Funds held for Capital Works Projects	18	7,875	45,000	11,148
		965,464	864,676	833,058
<b>Working Capital Surplus/(Deficit)</b>		475,200	557,848	533,431
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	604,670	585,544	558,461
		604,670	585,544	558,461
<b>Non-current Liabilities</b>				
Borrowings	14	20,634	23,000	362
Provision for Cyclical Maintenance	16	187,683	214,762	220,835
Finance Lease Liability	17	33,021	33,001	30,067
		241,338	270,763	251,264
<b>Net Assets</b>		838,533	872,629	840,628
<b>Equity</b>		838,533	872,629	840,628

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



# Royal Oak School

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,612,194	1,324,308	1,674,033
Locally Raised Funds		352,097	458,510	325,884
International Students		129,511	89,891	54,124
Goods and Services Tax (net)		(3,114)	(9,000)	(5,772)
Payments to Employees		(1,226,326)	(1,100,400)	(1,203,881)
Payments to Suppliers		(795,200)	(666,105)	(766,912)
Interest Paid		(8,506)	(7,673)	(7,604)
Interest Received		23,663	44,000	40,835
Net cash from Operating Activities		84,319	133,531	110,707
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(87,043)	(86,280)	(130,734)
Purchase of Investments		(120,000)	-	-
Proceeds from Sale of Investments		-	100,560	310,558
Net cash from/(to) Investing Activities		(207,043)	14,280	179,824
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	1,875
Finance Lease Payments		(21,389)	(17,367)	(20,075)
Loans Received		36,413	44,705	-
Repayment of Borrowings		-	(12,362)	(2,063)
Funds Administered on Behalf of Other Parties		(63,395)	(80,520)	(150,394)
Net cash from/(to) Financing Activities		(48,371)	(65,544)	(170,657)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(171,095)</b>	<b>82,267</b>	<b>119,874</b>
Cash and cash equivalents at the beginning of the year	9	522,052	397,257	402,178
<b>Cash and cash equivalents at the end of the year</b>	9	<b>350,957</b>	<b>479,524</b>	<b>522,052</b>

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.



# Royal Oak School

## Notes to the Financial Statements

### For the year ended 31 December 2025

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Accounting Treatment of Resource Teachers: Learning and Behaviour (RTLB) Cluster Funds*

Resource Teachers: Learning and Behaviour (RTLB) Lead Schools employ itinerant fully-registered specialist teacher(s) who hold a current practicing certificate and have the training and skills to provide the RTLB service. RTLB Lead Schools act a principal in relation to the RTLB programme for their group of schools.

A technical review was completed in 2022 on the accounting treatment for RTLB funds in the financial statements of Lead Schools (approximately 40 nationwide). This review resulted in a change in the accounting treatment of the RTLB income and expenses for Lead Schools.

Historically, RTLB funding had operated separately to the finances of the Lead School. This included the non-recognition of RTLB related assets on the Lead School's asset register. However, the RTLB programme is not a separate operation to the Lead School, but rather it is an operational component of the Lead School and should be treated as such in the Lead School's financial statements. Therefore, the accounting treatment should be as follows:

Revenue - A Lead School recognises the RTLB funding received as revenue in advance, a liability, which is then released to revenue as the RTLB services are provided.

Expense - is recognised as an expense when the cost is incurred.

Assets - When a purchase is expected to be used for more than one accounting period, it is recognised as an asset by the Lead School and then depreciated over the asset's useful life. Assets acquired by Lead Schools for the RTLB programme and donated to cluster schools are recognised as an expense by the Lead School when donated to the cluster schools.

Revenue in advance - Remaining unspent funds at year end plus any unspent funds brought forward from prior years.

The RTLB Services Revenue and Expense summary is disclosed in Note 4.

###### *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 16.

#### *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 12.

### **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 17.

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

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

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



#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

#### **d) 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.

#### **e) 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.

#### **f) 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.

#### **g) 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.

#### **h) 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
Board-owned Buildings	10–40 years
Furniture and Equipment	2–15 years
Information and Communication Technology	3–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value



#### **i) Impairment of property, plant, and equipment**

The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

##### *Non cash generating assets*

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

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

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

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

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

#### **j) 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.

#### **k) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **l) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students and grants received [Resource Teacher: Learning and Behaviour] 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.

#### **m) 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.



**n) 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.

**o) 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.

**p) Provision for Cyclical Maintenance**

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

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

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

**q) Financial Instruments**

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

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

**r) Borrowings**

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

**s) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**t) Budget Figures**

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

**u) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



## 2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,132,564	976,063	1,073,362
Teachers' Salaries Grants	2,816,847	2,700,000	2,678,917
Use of Land and Buildings Grants	1,098,146	1,170,000	1,190,973
Other Government Grants	940	-	3,778
	<u>5,048,497</u>	<u>4,846,063</u>	<u>4,947,030</u>

Government Grants do not include RTLB grants which are disclosed in note 4.

## 3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	214,857	208,700	178,084
Fundraising and Community Grants	25,607	133,500	33,618
Other Revenue	57,456	63,210	64,395
Curriculum related Activities - Purchase of goods and services	56,845	53,100	55,214
International Student Fees	102,950	69,891	56,322
	<u>457,715</u>	<u>528,401</u>	<u>387,633</u>
<b>Expense</b>			
Fundraising and Community Grant Costs	1,366	-	8,366
International Student - Other Expenses	6,868	2,000	3,326
	<u>8,234</u>	<u>2,000</u>	<u>11,692</u>
	<u>449,481</u>	<u>526,401</u>	<u>375,941</u>

Surplus/ (Deficit) for the year Locally Raised Funds

Donations include a Parent Group donation of \$90,000 (2024: \$76,000).

## 4. Resource Teachers: Learning and Behaviour Services Revenue and Expense

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers for Learning Behaviour to its group of schools.

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
<b>Revenue</b>			
Teachers' Salary Grant	3,077,023	3,200,000	3,285,093
Administration Grant	107,372	107,374	112,330
Learning Support Funding	191,617	191,617	201,883
Travel Grant	122,648	122,649	114,031
Lead School Grant	11,812	11,811	12,141
Other Revenue	131,370	98,739	128,069
	<u>3,641,842</u>	<u>3,732,190</u>	<u>3,853,547</u>
Revenue received in advance	(43,581)	-	(58,689)
Revenue recognised	<u>3,598,261</u>	<u>3,732,190</u>	<u>3,794,858</u>
<b>Expense</b>			
Employee Benefit - Salaries	3,077,023	3,200,000	3,285,093
Administration	112,489	100,444	81,580
Learning Support	223,150	192,305	215,455
Travel	79,938	95,570	87,887
Other Expenses	23,293	25,467	14,674
<b>Total Expense</b>	<u>3,515,893</u>	<u>3,613,786</u>	<u>3,684,689</u>
Surplus/ (Deficit) for the year - RTLB Service	<u>82,368</u>	<u>118,404</u>	<u>110,169</u>



## 5. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	131,421	118,620	138,118
Information and Communication Technology	28,403	30,300	30,215
Employee Benefits - Salaries	3,594,169	3,324,500	3,408,452
Staff Development	4,649	5,100	176,558
Depreciation	162,783	182,000	5,589
Other Learning Resources	1,311	1,500	2,063
	<u>3,922,736</u>	<u>3,662,020</u>	<u>3,760,995</u>

## 6. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	11,922	10,034	11,463
Board Fees and Expenses	13,712	13,740	11,201
Consumables	5,038	6,300	9,748
Other Administration Expenses	610	1,700	1,267
Employee Benefits - Salaries	284,145	291,900	282,742
Insurance	15,682	15,682	14,056
Service Providers, Contractors and Consultancy	33,111	27,530	59,503
	<u>364,220</u>	<u>366,886</u>	<u>389,980</u>

## 7. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	80,328	81,390	76,032
Cyclical Maintenance	4,789	32,899	88,021
Heat, Light and Water	44,185	39,000	39,268
Repairs and Maintenance	75,660	61,000	67,754
Use of Land and Buildings	1,098,146	1,170,000	1,190,973
Employee Benefits - Salaries	79,910	81,500	75,319
	<u>1,383,018</u>	<u>1,465,789</u>	<u>1,537,367</u>

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.

## 8. Other Expense

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Impairment of Property, Plant and Equipment	-	-	35,990
	<u>-</u>	<u>-</u>	<u>35,990</u>

## 9. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	350,957	339,524	522,052
Short-term Bank Deposits	-	140,000	-
Cash and cash equivalents for Statement of Cash Flows	<u>350,957</u>	<u>479,524</u>	<u>522,052</u>

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

Of the \$350,957 Cash and Cash Equivalents \$162,060 is subject to restrictions for the following reasons:

- \$2,759 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 15.
- \$47,763 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 15.
- \$7,875 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 18.
- \$43,581 is held by the school on behalf of the RTLB cluster. See note 4 for details of the revenue and expenditure of the cluster.

## 10. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Receivables	11,386	3,000	5,321
Receivables from the Ministry of Education	42,900	6,000	17,779
Interest Receivable	4,288	4,000	6,062
Teacher Salaries Grant Receivable	585,352	580,000	551,896
	<u>643,926</u>	<u>593,000</u>	<u>581,058</u>
Receivables from Exchange Transactions	15,674	7,000	11,383
Receivables from Non-Exchange Transactions	628,252	586,000	569,675
	<u>643,926</u>	<u>593,000</u>	<u>581,058</u>

## 11. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	320,000	300,000	200,000
Total Investments	<u>320,000</u>	<u>300,000</u>	<u>200,000</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	117,481	-	-	-	(11,488)	105,993
Furniture and Equipment	158,370	26,699	-	-	(52,753)	132,316
Information and Communication Technology	19,615	77,980	-	-	(13,278)	84,317
Leased Assets (excluding RTLB leased assets)	24,318	35,163	-	-	(23,407)	36,074
Library Resources	117,450	7,232	(1,549)	-	(14,547)	108,586
RTLB Assets (including leased assets)	121,227	63,467	-	-	(47,310)	137,384
	<u>558,461</u>	<u>210,541</u>	<u>(1,549)</u>	<u>-</u>	<u>(162,783)</u>	<u>604,670</u>

The net carrying value of equipment held under a finance lease is \$62,492 (2024: \$54,989).

Leased assets held under finance lease include RTLB equipment with carrying value of \$26,416 (2024: \$30,670).

### Restrictions

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



	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	408,852	(302,859)	<b>105,993</b>	408,852	(291,371)	<b>117,481</b>
Furniture and Equipment	1,225,649	(1,093,333)	<b>132,316</b>	1,258,753	(1,100,383)	<b>158,370</b>
Information and Communication Technology	323,303	(238,987)	<b>84,316</b>	262,226	(242,611)	<b>19,615</b>
Leased Assets (excluding RTLB leased assets)	96,409	(60,335)	<b>36,074</b>	83,537	(59,219)	<b>24,318</b>
Library Resources	350,858	(242,272)	<b>108,586</b>	355,337	(237,887)	<b>117,450</b>
RTLB Assets (including leased assets)	264,226	(126,841)	<b>137,385</b>	278,189	(156,962)	<b>121,227</b>
	<u>2,669,297</u>	<u>(2,064,627)</u>	<u><b>604,670</b></u>	<u>2,646,894</u>	<u>(2,088,433)</u>	<u><b>558,461</b></u>

### 13. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	49,299	29,000	32,450
Accruals	101,024	22,600	91,219
Employee Entitlements - Salaries	585,352	640,000	551,896
Employee Entitlements - Leave Accrual	27,637	19,000	27,029
	<u>763,312</u>	<u>710,600</u>	<u>702,594</u>
Payables for Exchange Transactions	763,312	710,600	702,594
	<u>763,312</u>	<u>710,600</u>	<u>702,594</u>

The carrying value of payables approximates their fair value.

### 14. Borrowings

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans due in one year	20,995	17,500	4,854
	<u>20,995</u>	<u>17,500</u>	<u>4,854</u>
Loans due after one year	20,634	23,000	362
	<u>20,634</u>	<u>23,000</u>	<u>362</u>

The school recognises RTLB borrowings at 31 December 2025 of \$41,629 (31 December 2024: \$5,216). The RTLB Cluster entered into a new agreement with Two Degrees to purchase iPhones under a mobile repayment plan. The full price of the iPhones is repaid in 24 monthly instalments with no interest charged.

### 15. Revenue Received in Advance

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	2,759	-	2,759
Grants in Advance -RTLB Funds	43,581	-	58,689
International Student Fees in Advance	47,763	20,000	21,202
Other revenue in Advance	6,364	-	2,967
	<u>100,467</u>	<u>20,000</u>	<u>85,617</u>



**16. Provision for Cyclical Maintenance**

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	220,835	220,835	140,691
Increase/(decrease) to the Provision During the Year	4,789	32,899	88,021
Use of the Provision During the Year	-	-	(7,877)
Provision at the End of the Year	<u>225,624</u>	<u>253,733</u>	<u>220,835</u>
Cyclical Maintenance - Current	37,941	38,971	-
Cyclical Maintenance - Non current	187,683	214,762	220,835
	<u>225,624</u>	<u>253,733</u>	<u>220,835</u>

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

**17. 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	41,266	32,606	34,182
Later than One Year	36,849	33,001	32,109
Future Finance Charges	(10,219)	-	(7,379)
	<u>67,896</u>	<u>65,607</u>	<u>58,912</u>
Finance lease liability - Current	34,875	32,606	28,845
Finance lease liability - Non current	33,021	33,001	30,067
	<u>67,896</u>	<u>65,607</u>	<u>58,912</u>

**Represented by**

**18. Funds Held for Capital Works Projects**

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2025	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions / Transfers \$	Closing Balances \$
5YA - 1, 3, 7, 10, Snr Roof, Clearlite & Gutter Replacement	(770)	-	(43,410)	-	(44,180)
5YA- Block 6 & 8 Roofing & Spouting Replacement	-	-	-	-	-
MoE SIP - New Playground Equipment	-	-	(4,363)	-	(4,363)
5YA - Admin, 3 & 4 Replacement Flashings & Part Roof Replacement	7,875	-	-	-	7,875
5YA - Block 1: Convert Resource Area to New LSC Office	3,273	-	(3,273)	-	-
5YA - Retaining Wall Project	(12,762)	-	(288)	-	(13,050)
5YA - Blocks 1, 3, 7, Art - Switchboard Replacement	(3,046)	3,046	-	-	-
Totals	<u>(5,430)</u>	<u>3,046</u>	<u>(51,334)</u>	<u>-</u>	<u>(53,718)</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	7,875
Funds Receivable from the Ministry of Education	(61,593)



2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
Permanent Shade Structure (MoE SIP Project)	46,048	-	(46,048)	-	-
5YA - 1, 3, 7, 10, Snr Roof, Clearlite & Gutter Replacement	-	-	(770)	-	(770)
5YA- Block 6 & 8 Roofing & Spouting Replacement	51,390	-	(51,390)	-	-
MoE SIP - New Playground Equipment	10,381	-	(10,391)	-	-
5YA - Admin, 3 & 4 Replacement Flashings & Part Roof Replacement	7,875	-	-	-	7,875
5YA - Block 1: Convert Resource Area to New LSC Office	17,876	-	(14,603)	-	3,273
5YA - Retaining Wall Project	(603)	-	(12,159)	-	(12,762)
5YA - Blocks 1, 3, 7, Art - Switchboard Replacement	-	58,500	(66,062)	4,516	(3,046)
Totals	132,967	58,500	(201,423)	4,516	(5,430)

**Represented by:**

Funds Held on Behalf of the Ministry of Education	11,148
Funds Receivable from the Ministry of Education	(16,578)

**19. Related Party Transactions**

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

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

**20. Remuneration**

*Key management personnel compensation*

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	3,240	3,020
<i>Leadership Team</i>		
Remuneration	692,268	675,099
Full-time equivalent members	5	5
Total key management personnel remuneration	695,508	678,119

There are six members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year.

*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	180 - 190	180 - 190
Benefits and Other Emoluments	0 - 6	0 - 6

*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	21.00	23.00
110 - 120	7.00	5.00
120 - 130	3.00	4.00
130 - 140	2.00	1.00
140 - 150	1.00	1.00
	34.00	34.00



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

## 21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

## 22. Contingencies

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

### Holidays Act Compliance – Schools Payroll

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

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

### 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.

## 23. Commitments

### Capital Commitments

There are no capital commitments as at 31 December 2025 (Capital commitment at 31 December 2024: \$3,273).

## 24. 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	350,957	479,524	522,052
Receivables	643,926	593,000	581,058
Investments - Term Deposits	320,000	300,000	200,000
Total financial assets measured at amortised cost	<u>1,314,883</u>	<u>1,372,524</u>	<u>1,303,110</u>

### Financial liabilities measured at amortised cost

Payables	763,312	710,600	702,594
Borrowings - Loans	41,629	40,500	5,216
Finance Leases	67,896	65,607	58,912
Total financial liabilities measured at amortised cost	<u>872,837</u>	<u>816,707</u>	<u>766,722</u>



## 25. Events After Balance Date

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

## 26. RTLB Cluster Schools

The following schools are part of the RTLB cluster as detailed in Note 4.

Cornwall Park School	Baradene College	Bailey Road School
Ellerslie School	Glendowie College	Churchill Park School
Mangere Bridge School	Kohimarama School	Glen Innes School
Marcellin College	Meadowbank School	Glen Taylor School
Michael Park School	Mt Carmel School	Glenbrae Primary School
Michael Park HS	Orakei School	Glendowie School
Onehunga High School	Parnell School	Panmure Bridge School
Onehunga Primary School	Remuera Intermediate	Panmure District School
One Tree Hill College	Remuera Primary	Pt England School
Oranga School	Sacred Heart College	Ruapotaka School
Royal Oak Intermediate School	Selwyn College	St Patrick's School (Panmure)
Royal Oak School	St Heliers School	St Pius X School (Glen Innes)
St Joseph's School (Onehunga)	St Ignatius School (St Heliers)	Stanhope Road School
St Mary's Ellerslie	St Joseph's School (Orakei)	Sylvia Park School
Te Papapa School	St Michael's School (Remuera)	Stonefields School
Waterlea Public School	Tamaki Primary School	Tamaki College
St Thomas School	Te Kura Maori o Puau Te Moananui -a-Kiwa	Victoria Avenue School
Somerville Special School	Ecole Francais Internationale Auckland	

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ROYAL OAK SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Royal Oak School (the School). The Auditor-General has appointed me, Cynthia Forbes, using the staff and resources of Forbes Audit Limited to carry out the audit of the financial statements of the School on pages 1 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 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 Te Tiriti o Waitangi 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.



**Cynthia Forbes**  
**Forbes Audit Limited**  
**On behalf of the Auditor-General**  
**Auckland, New Zealand**

# Principal's Report

## Royal Oak Primary School Annual Report 2025

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Royal Oak Primary School is strongly focused on student achievement and wellbeing. Achievement levels are regularly monitored, and programmes provided to have as many students as possible reach or exceed expected curriculum phases. An increased emphasis on staff and student wellbeing, and high levels of positive parent participation support helps to support engagement in learning from students and teachers. The school's strategic plan, including our school values, forms the basis of how all decisions are made throughout the year.

We provide a wide range of programmes to reflect our strategic plan. These programmes include STEM (a fully released teacher to lead this), environmental Science, Eco Warriors, extra-curricular music opportunities (a fully released teacher to lead this) including class music lessons, choir and orchestra – hand chimes, violin, cello, ukelele, recorder, marimba. We continue to be strong contenders in both the EPRo8 and Tournament of Minds competitions – winning regionally in both and nationally in ToM. We were fortunate in 2025 to have been able to employ a new Te Reo Kaiako.

We have an increasing number of enrolments of neurodiverse students and students with behavioural concerns who are not funded by the Ministry. These tamariki need one on one support in the classroom, so we continued to employ 14 learning support staff to enable each classroom to benefit from extra support for all the tamariki. This is a huge financial commitment for the school, but one that benefits all the tamariki, and supports our teachers. This did contribute to a budget deficit in 2025, however these tamariki cannot function in a mainstream school without support, so we had to provide this. We very much appreciate the work that our Parent Group does in fundraising as this all helps go towards running our learning support programme.

Roseanne Gibson, manager of Cluster 8 RTLB (Ngā Manu āwhina), has continued to work closely with the principal to develop a strong and effective RTLB cluster. There are 30 RTLB employed and additional part time specialist support staff. The cluster is seen nation-wide as a high performing group.

School property is well maintained following the 10 Year Property Plan and 5YA. Flexible Learning Environments provide a model for sharing strengths, guiding practice and supporting academic acceleration. Classrooms are bright and attractive, well-resourced and furnished and reflect inclusive learning programmes. We have some issues with weather tightness in the administration block and are waiting for the Ministry to guide us regarding the work that is to be done. We are also waiting on the building of a retaining wall at the back of our site, which is a health and safety issue.

Excellent links exist between the Parent Group and the school and, as a result, the parent community is very active in supporting the school in significant fundraising. This is a key factor in the provision of additional school resources, employing learning support staff and in networking within our multicultural community. There were a number of significant events that they organised throughout the year that raised a significant amount of money and brought joy to many. I would also like to acknowledge and thank all the dedicated parents who give up their time to attend meetings and help out at events – their work and support is so very much appreciated. I feel very proud of the relationship the school has with our Parent Group.

The Board is a dedicated and committed group of parents. The Board is active in policy review and the meetings are heavily focused on raising student achievement and reporting in relation to the policies and progress with the Strategic/Annual Plan.

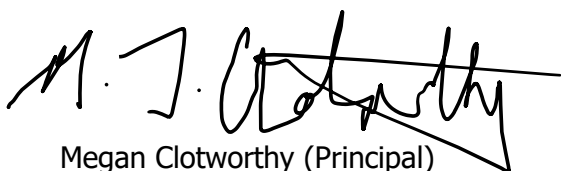
Staff recruitment, when needed, is becoming more of a challenge with the difficulties with recruitment and retaining of quality teachers and learning support with appropriate experience. However, as Royal Oak Primary School is a sought-after place to work, the school leaders generally recruit strong and capable staff.

2025 was a year of intense curriculum change. We made a big investment in structured literacy through Liz Kane's Little Learners Love Literacy. We are now implementing structured literacy programmes across the school. We are slowly introducing curriculum changes for mathematics with the support of the Prime Mathematics resource. The introduction of all the curriculum changes has been at pace, and we are working on doing this at a pace that is manageable for both our Kaiako and ākonga to avoid any possibility of burn out.

The school is proactive in its desire for high student achievement, building positive and inclusive links with the diverse community and in supporting its staff. There continues to be high levels of trust and respect within the school community.

I would like to sincerely thank our community for the support that has been given to us as a kura over the past year.

Ngā mihi  
Megan Clotworthy  
Tumuaki

A handwritten signature in black ink, appearing to read 'M. J. Clotworthy', with a long horizontal line extending from the end of the signature.

Megan Clotworthy (Principal)

## Kiwisport Funding

This report summarises the positive impact of KiwiSport funding of \$7,013 on Royal Oak Primary School's physical education and sports programs in 2025. This funding has continued to strengthen participation, skill development, and overall student wellbeing across the school.

### **Enhanced Supervision and Inclusive Participation:**

- A learning support person continued to support the supervision of games, ensuring inclusive participation for all students.
- The school continued to financially contribute to this role, reinforcing our commitment to equitable access to physical activity.

### **Equipment Investment to Support Programme Growth:**

- Kiwisport funding was used to purchase and update a range of sport equipment to support increasing student participation.
- Investment in equipment supported the delivery of a broader and more engaging physical education programme across the school.

### **Supporting Diverse Sporting Opportunities:**

- Funding supported transportation and access to a range of sporting opportunities, including zone events.

Royal Oak Primary School thanks the Ministry for their support. The 2025 funding has enabled the school to expand opportunities, strengthen participation, and enhance both physical and mental wellbeing outcomes for our students.

We remain committed to using KiwiSport funding effectively to ensure all tamriki have access to high-quality physical activity experiences that support them to be active, confident, and connected learners.

## Statement of compliance with employment policy

As a school, we operate an employment policy that complies with the principle of being a good employer. (Including our equal employment opportunities programme).

Under s597 of the Act, we operate a personnel policy containing procedures generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

Reporting on the principles of being a Good Employer	
<p><b>How have you met your obligations to provide good and safe working conditions?</b></p>	<p><i>Risk analyses are completed</i>  <i>Hazards register is regularly monitored by the Property Manager and Principal.</i>  <i>Near misses recorded</i>  <i>Electrics tested annually</i>  <i>Complaints procedure shared and made clear</i>  <i>Principal is the EEO officer</i>  <i>Provide 3 free counselling sessions with EAP</i>  <i>Continue to provide hand sanitiser and masks if desired</i>  <i>We wrap around and check in on people</i>  <i>Provide support when people have trauma and check on wellbeing</i>  <i>All staff sign Code of Conduct</i>  <i>We follow all health and safety procedures</i></p>
<p><b>What is your equal employment opportunities programme?</b>  <b>How have you been fulfilling this programme?</b></p>	<p><i>Providing equal opportunity in employment irrespective of a person's sex, gender, gender identity, marital status, religious belief, ethical belief, colour, race, ethnic or national origins, disability, age, political opinion, employment status, family status or sexual orientation. Yes, we have been fulfilling this.</i></p>
<p><b>How do you practise impartial selection of suitably qualified persons for appointment?</b></p>	<p><i>If employees are in the same role and completing the same tasks, their pay will be equal and not assigned due to discriminatory reasons such as age, sex, or gender.</i>  <i>An employment process is followed including interviews (including at least two team members), completing a matrix and then selecting the best person for the job irrespective of age, gender ID, religion, race etc.</i></p>
<p><b>How are you recognising,</b></p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Māori,</li> <li>– The employment requirements of Māori, and</li> <li>– Greater involvement of Māori in the Education service?</li> </ul>	<p><i>Provide equal opportunities for all including our Māori staff</i>  <i>We focus on educating our Māori students as Māori</i>  <i>Connecting with whānau</i>  <i>Consultation hui</i>  <i>Co-opted a Māori Board member in 2024 who was then an elected member in 2025.</i>  <i>Honour Te Tiriti and Te Ao at all times</i>  <i>Employed a Te Reo Kaiako again in 2025.</i></p>
<p><b>How have you enhanced the abilities of individual employees?</b></p>	<p><i>Provide a wide range of PL and opportunities for all staff</i>  <i>Provide distributed leadership opportunities and remunerate for these (where possible) and provide release (where possible).</i>  <i>Professional Growth Cycles</i></p>
<p><b>How are you recognising the employment requirements of women?</b></p>	<p><i>Parental leave, family leave where necessary, leadership promotional possibilities</i>  <i>Family leave when required (for sick tamariki)</i>  <i>Possible restricted hours of work due to whānau commitments – look at how we can work around that.</i></p>
<p><b>How are you recognising the employment requirements of persons with disabilities?</b></p>	<p><i>By recognising their disability and catering for this in the job description/requirements.</i></p>

*Where physical disabilities are involved, we will invest to make property adjustments accordingly.*

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
<b>Do you operate an EEO programme/policy?</b>	Yes	
<b>Has this policy or programme been made available to staff?</b>	Yes	
<b>Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?</b>	Yes	
<b>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</b>	Yes	
<b>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</b>	Yes – reviewed annually	

## How we have given effect to Te Tiriti o Waitangi

- We lost our Te Reo Kaiako at the end of 2023. We managed to employ a new Kaiako for 2025 – employed as .5 kaiako teaching Te Reo to Years 2-6.
- Our Te Reo Kaiako led our Rōpū Rangatahi and Kapa Pasifika rōpū – weekly sessions – supported by Matua Steve and Whaea Treena.
- The Treaty of Waitangi is being recognised, honoured and embedded through the N.Z histories and local curriculum.
- Staff have been encouraged to increase their knowledge and regular use of Te Reo, especially in the classroom.
- School systems and routines have been adapted to include the increased use of Whakatauki, Karakia and waiata where appropriate for our school and context – i.e for meetings, beginning of the school day in classes and gatherings, including all staff meetings.
- We have an annual Hui where we consult with whānau.
- We scheduled a Matariki hīkoi up Maungakiekie (at 5.45am) – this event was well attended and was a very special event for our kura.
- We co-opted a Māori Board member in 2024, who was then elected onto the Board in 2025.
- We have signage in Te Reo across the school.
- Termly pōwhiri took place to welcome new staff and students.
- Staff who identify as female are addressed as Whaea and their first name, staff who identify as male are addressed as Matua followed by their first name.

# Statement of variance and Evaluation and analysis report



Reading	2023			2024			2025		
	Below	At	Above	Below	At	Above	Below	At	Above
<b>All students</b>	34.4%	38.9%	26.7%	30.1%	40.2%	29.6%	39%	40.9%	20.1%
Māori	43.1%	27.3%	29.6%	47.9%	21.7%	30.5%	54.3%	34.3%	11.4%
Pasifika	37.9%	43.9%	18.2%	28.6%	51%	20.4%	46.8%	44.7%	8.5%
Male	34.0%	42.1%	23.9%	30.8%	40.2%	28.9%	41.3%	41.8%	16.8%
Female	34.8%	35.3%	29.9%	29.5%	40.2%	30.4%	36.7%	40.0%	23.2%
Year 1	57.7%	35.2%	7.1%	46.8%	46.8%	6.5%	56.5%	30.4%	13%
Year 2	47.3%	47.4%	5.3%	36.5%	58.1%	5.4%	27.9%	65.6%	6.6%
Year 3	38.8%	52.9%	8.2%	49.2%	44.4%	6.3%	46.2%	50%	3.8%
Year 4	22.1%	37.7%	40.3%	25.9%	44.4%	29.7%	46.1%	38.5%	15.4%
Year 5	24.1%	28.9%	47.0%	18.1%	25%	57%	37%	34.6%	28.4%
Year 6	18.0%	32.5%	49.4%	12.8%	25.6%	61.7%	18.8%	29%	52.2%

Writing	2023			2024			2025		
	Below	At	Above	Below	At	Above	Below	At	Above
<b>All students</b>	38.3%	48.8%	12.9%	31.5%	50.7%	17.8%	44.5%	46.8%	8.7%
Māori	52.3%	34.1%	13.6%	41.3%	41.3%	17.4%	54.3%	40%	5.7%
Pasifika	50.0%	45.5%	4.5%	36.7%	55.1%	8.2%	53.2%	46.8%	0%
Male	40.5%	49.4%	10.1%	32.7%	50.9%	16.3%	46.6%	46.6%	6.7
Female	35.9%	48.2%	15.9%	30.4%	50.4%	19.2%	42.3%	47%	10.7%
Year 1	32.4%	64.8%	2.8%	21%	71%	8%	49.3%	50.7%	0%
Year 2	47.4%	49.1%	3.5%	41.9%	58.1%	0%	36.1%	63.9%	0%
Year 3	44.2%	55.8%	0.0%	50.8%	44.4%	4.8%	52.5%	47.4%	0%
Year 4	41.1%	41.0%	17.9%	42%	43.2%	14.8%	55.4%	35.4%	9.2%
Year 5	38.5%	38.6%	22.9%	18.1%	54.2%	27.8%	44.4%	45.7%	9.9%
Year 6	22.9%	48.2%	28.9%	17.5%	38.4%	44.2%	27.5%	39.1%	33.3%

Mathematics	2023			2024			2025		
	Below	At	Above	Below	At	Above	Below	At	Above
All students	31.1%	43.1%	25.8%	22.6%	52.2%	25.3%	36.7%	49.2%	14.2%
Māori	43.2%	34.1%	22.8%	26%	47.8%	26.1%	54.3%	37.1%	8.6%
Pasifika	44.0%	40.9%	15.2%	30.6%	57.1%	12.2%	44.7%	48.9%	6.4%
Male	25.8%	44.4%	29.8%	19.5%	50.7%	29.7%	33.2%	48.6%	18.3%
Female	36.9%	41.8%	21.4%	25.4%	53.6%	21%	40%	49.8%	10.2%
Year 1	33.8%	62.0%	4.2%	14.5%	74.2%	11.3%	56.5%	43.5%	0%
Year 2	38.6%	52.6%	8.8%	35.2%	59.5%	5.4%	26.2%	65.6%	8.2%
Year 3	41.8%	54.7%	3.5%	27%	66.7%	6.3%	43.6%	53.8%	2.6%
Year 4	26.9%	33.3%	39.8%	27.2%	53.1%	19.8%	41.6%	46.2%	12.3%
Year 5	25.3%	28.9%	45.8%	18.1%	27.8%	54.2%	27.2%	50.6%	22.2%
Year 6	18.1%	31.3%	50.6%	13.7%	39.1%	47.1%	24.6%	36.2%	39.1%

### Identified areas for development for 2025

Goals for 2025		End of 2024	Mid-2025	End 2025
<b>Māori and Pasifika Writing:</b> To have 70% of students achieving at or above the expected curriculum level.	Māori	58.7%	9.4%	45.7%
	Pasifika	63.3%	2.3%	46.8%
<b>Year 3, 4 and 5 Writing:</b> To have 70% of students achieving at or above the expected curriculum level.	Year 3	58.1%	7.1%	47.4%
	Year 4	49.2%	16.7%	44.6%
	Year 5	58.0%	13.8%	55.6%
<b>Year 3 Reading:</b> To have 70% of students achieving at or above the expected curriculum level.	Year 3	50.7%	20%	53.8%
<b>Māori Reading:</b> To have 70% of students achieving at or above the expected curriculum level.	Māori	52.2%	12.5%	45.7%

### Identified areas for further development for 2026

Goals for 2026		End of 2025 (rounded)	Mid-2026	End 2026
<b>Māori and Pasifika Writing:</b> To have 70% of students achieving at or above the expected curriculum level.	Māori	46%		
	Pasifika	47%		
<b>Year 3, 4 and 5 Writing:</b> To have 70% of students achieving at or above the expected curriculum level.	Year 3	47%		
	Year 4	45%		
	Year 5	56%		
<b>Year 3 Reading:</b> To have 70% of students achieving at or above the expected curriculum level.	Year 3	54%		
<b>Māori Reading:</b> To have 70% of students achieving at or above the expected curriculum level.	Māori	46%		

## Analysis of Variance Reporting



<b>School Name:</b>	Royal Oak Primary School (End of 2025)	<b>School Number:</b>	1475
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<b>Strategic Aim from 2025 Strategic Plan:</b>	<ol style="list-style-type: none"> <li>To further develop an effective future-focused curriculum.</li> <li>To build an inclusive and nurturing community embracing our bicultural heritage and culturally responsive practices.</li> <li>To develop a school culture based on our values where all stakeholders are valued and empowered to learn.</li> </ol>
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<b>Annual Aim 2025:</b>	<ol style="list-style-type: none"> <li>Develop a future focused curriculum through collaborative, creative and innovative approaches.</li> <li>Embed our school wide culturally responsive practices.</li> <li>Develop our schoolwide focus on hauora aligning with our school values.</li> </ol>
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<b>Baseline Data from 2024:</b>	<b>Goals for 2025</b>		<b>End of 2024</b>	<b>Mid-2025</b>	<b>End 2025</b>
	Māori and Pasifika Writing: To have 70% of students achieving at or above the expected curriculum level.	Māori	58.7%	9.4%	46%
		Pasifika	63.3%	2.3%	47%
	Year 3, 4 and 5 Writing: To have 70% of students achieving at or above the expected curriculum level.	Year 3	58.1%	7.1%	47%
		Year 4	49.2%	16.7%	45%
		Year 5	58.0%	13.8%	56%
	Year 3 Reading: To have 70% of students achieving at or above the expected curriculum level.	Year 3	63%	20%	54%
Māori Reading: To have 70% of students achieving at or above the expected curriculum level.	Māori	52.2%	12.5%	46%	

## Goals for 2026:

<b>Goals for 2026</b>		<b>End of 2025</b>	<b>Mid-2026</b>	<b>End 2026</b>
Māori and Pasifika Writing: To have 70% of students achieving within or beyond the expected phase.	Māori	46%		
	Pasifika	47%		
Year 4,5 and 6 Writing: To have 70% of students achieving within or beyond the expected phase.	Year 4	47%		
	Year 5	45%		
	Year 6	56%		
Year 4 Reading: To have 70% of the students achieving within or beyond the phase.	Year 4	54%		
Māori Reading: To have 70% of the students achieving within or beyond the phase.	Māori	46%		

<b>Actions</b> <i>What did we do in 2025?</i>	<b>Outcomes</b> <i>What happened in 2025?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next for 2026?</i>
<p>Teachers undertook professional development in the English curriculum.</p> <p>The new curriculum was introduced but we were not provided with adequate assessment to align with the revised curriculum, so continued to use the tools that we had with the previous curriculum. These tools didn't necessarily align with the new phases of learning.</p> <p>Teachers analysed assessment data and set next learning steps with students early in term one.</p> <p>Data shared at parent goal setting conferences and areas of concern and strength noted.</p> <p>Revised curriculum implementation continued throughout the year.</p> <p>Teachers created targeted programmes to support learning needs.</p> <p>Moderation of OTJ's- data was gathered each term with teachers making OTJ's and sharing the evidence used to make this. This data was gathered according to assessment tools that we had been using previously.</p>	<p><b>Key:</b>  <b>Not achieved</b>  <b>Achieved</b></p> <p><b>Target 1:</b>  <u><b>Māori and Pasifika Writing:</b></u>  <b>To have 70% of ākonga achieving at or above the expected curriculum level.</b>  <b>Result:</b>  <b>46% of Maori ākonga</b>  <b>47% of Pasifika ākonga</b></p> <p><b>Target 2:</b>  <u><b>Year 3, 4 and 5 Writing:</b></u>  <b>To have 70% of ākonga achieving at or above the expected curriculum level.</b>  <b>Result:</b>  <b>Year 3 47%</b>  <b>Year 4 45%</b>  <b>Year 5 56%</b></p> <p><b>Target 3:</b>  <u><b>Year 3 Reading:</b></u>  <b>To have 70% of ākonga achieving at or above the expected curriculum level.</b>  <b>Result:</b>  <b>Year 3 Reading: 54%</b></p> <p><b>Target 4. Māori Reading:</b>  <b>To have 70% of ākonga achieving at or above the expected curriculum level.</b></p>	<p>A variance for not achieving the targets can be mainly attributed to the introduction of the revised curriculum.</p> <p>The introduction of the revised curriculum has hugely impacted the 2025 data.</p> <p>Curriculum levels changed from Level 1 – Year 1/2  Level 2 – Year 3/4  Level 3 – Year 5/6</p> <p>To:  Phase 1: Year 0-3  Phase 2: Year 4-6</p> <p>It becomes very difficult to compare data when two different types of data are being compared.</p> <p>We have a number of Māori and Pasifika learners who have been diagnosed with specific learning needs.</p> <p>We also had new ākonga arrive from other kura. A number of these ākonga arrived working well below expected levels and have learning needs. Transition of these new ākonga has a major impact on our data each year.</p> <p>The number of English Language learners arriving at our kura also impacts the data. As their English acquisition improves so does their</p>	<p><b><u>New targets are set for 2026:</u></b></p> <p><b>1. Māori and Pasifika Writing:</b>  <b>To have 70% of students within or beyond the expected learning phase.</b></p> <p><b>2. Year 4, 5 and 6 Writing:</b>  <b>To have 70% of students within or beyond the learning phase.</b></p> <p><b>3. Year 4 Reading:</b>  <b>To have 70% of students achieving within or beyond the expected learning phase.</b></p> <p><b>4. Māori Reading:</b>  <b>To have 70% of students achieving within or beyond their expected learning phase.</b></p> <p>Pats will be introduced to measure achievement for Year 4-6 reading. The SMART tool will be introduced for Year 4-6 for English and Mathematics.</p> <p>A strong focus will be made on teaching across the re-designed learning phases.</p> <p>Small, target groups will be identified for all curriculum areas. These groups will be tracked closely by teachers and senior leaders.</p>

<p>Teacher judgments were compared and discussed.</p> <p>Moderation practices continued.</p> <p>A number of small intervention groups for target students introduced where and when possible, particularly in structured literacy. A learning support staffer took reading intervention groups.</p> <p>Target students are regularly tracked by teachers and senior leaders.</p> <p>Collaborative spaces allowed more frequent one on one support situations where and when possible.</p>	<p><b>Result:</b>  <b>46% of Māori ākonga achieved at or above the expected curriculum level.</b></p> <p>The introduction of the revised curriculum has hugely impacted the 2025 data.</p> <p>Curriculum levels changed from  Level 1 – Year 1/2  Level 2 – Year 3/4  Level 3 – Year 5/6  To:  Phase 1: Year 0-3  Phase 2: Year 4-6  It becomes very difficult to compare data when two different types of data are being compared.</p>	<p>achievement, however, evidence says that a non-English speaker takes 5 to 7 years to fully develop their cognitive academic language proficiency... so this, too, is impacting the data for some targets.</p>	<p>Kaiako to ensure that they are using explicit teaching pedagogy – based on the revised curriculum and the science of learning.</p> <p>Team leaders and SLT will continue to regularly monitor data and work with teams on effective practices and support focusing on target students.</p> <p>Collaborative practices will have a planned component for one on one and small group teaching.</p> <p>ESOL teacher employed and a focus on oral language, supported by ELAs – English Language Assistants, and learning support staff who work supporting small groups in class.</p> <p>Continue to develop the structured literacy programme.  Structured literacy to include small group intervention for target students. These students get extra teaching of the same thing to reinforce their learning – review and practice. This will be supported by a trained learning support person taking intervention groups.</p> <p>Mathematics PL to take place across the year – with a facilitator leading two ToD of learning.  Structured Literacy Programme</p>
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		<p>running in the Acorns team and we are continuing to develop this across the Oaks team.</p> <p>Continue to work on teacher recognition of unconscious bias and how this impacts learning.</p> <p>Mahi Tahī evenings – to get to know whānau and ways in which you can connect with whānau to support the tamariki’s learning.</p> <p>Focus on teaching Māori as Māori.</p> <p>Run whānau information evenings to inform whānau of programmes and how they support their tamariki.</p> <p>Invite Pasifika families to our Fono.</p>
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**Planning for 2026:**

Mahi Tahī evenings to continue to build relationships with whānau

New reporting to be introduced to whānau

Revised Mathematics curriculum yearly overview being implemented.

Consult with our Pasifika and Māori communities

Continue and expand Structured Literacy approach across the school.

Professional Learning provided across the school for Structured Literacy via webinars

Professional learning relating to the revised mathematics curriculum – MoE PLD 2 days ToD and in-house PLD

Incorporate the Prime maths resource books to support the mathematics programme.

Emphasis on Teacher Inquiry through the Professional Growth Cycle – all teachers to have personal teaching inquiry focused on improving achievement of target students with a focus on literacy and mathematics.

Intervention programmes for target students in literacy within classes with learning support – training learning support with structured literacy approaches to review and practise what the target students are learning daily.

Termly tracking of target students by Kaiako and DPs

Introduction of key assessment tools – SMART and PATs (Year 3-6)

Twice yearly reporting to the Board on achievement

Continued development of culturally sustaining practice across the school - Tapasā PL

Continue the Mitey programme to support student wellbeing.