

GREERTON VILLAGE SCHOOL - TE KURA O MAARAWAEWAE

Annual Financial Statements - For the year ended 31 December 2025

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Greerton Village School - Te Kura o Maarawaewae

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.

Rebecca Kit
Full Name of Presiding Member

Kimberley Henderson-Binns
Full Name of Principal

RAM
Signature of Presiding Member

[Signature]
Signature of Principal

28/05/26
Date

29/05/26
Date

Greerton Village School - Te Kura o Maarawaewae Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

| | | 2025 | 2025 | 2024 |
|---|-------|------------------|------------------|------------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Revenue | | | | |
| Government Grants | 2 | 5,239,062 | 4,126,702 | 4,893,411 |
| Locally Raised Funds | 3 | 63,716 | 10,000 | 35,824 |
| Interest | | 4,289 | 10,000 | 16,689 |
| Other Revenue | | 14,156 | - | 4,621 |
| Total Revenue | | 5,321,223 | 4,146,702 | 4,950,545 |
| Expense | | | | |
| Locally Raised Funds | 3 | 58,829 | 10,000 | 22,882 |
| Learning Resources | 4 | 3,531,691 | 2,931,786 | 3,244,454 |
| Administration | 5 | 728,734 | 291,650 | 710,262 |
| Interest | | 5,984 | 5,438 | 7,465 |
| Property | 6 | 981,697 | 943,838 | 955,243 |
| Loss on Disposal of Property, Plant and Equipment | | 3,896 | - | 1,578 |
| Total Expense | | 5,310,831 | 4,182,712 | 4,941,884 |
| Net Surplus / (Deficit) for the year | | 10,392 | (36,010) | 8,661 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | 10,392 | (36,010) | 8,661 |

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

Greerton Village School - Te Kura o Maarawaewae 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 | | 655,452 | 626,820 | 646,791 |
| Total comprehensive revenue and expense for the year | | 10,392 | (36,010) | 8,661 |
| Equity at 31 December | | 665,844 | 590,810 | 655,452 |
| Accumulated comprehensive revenue and expense | | 665,844 | 590,810 | 655,452 |
| Equity at 31 December | | 665,844 | 590,810 | 655,452 |

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.

Greerton Village School - Te Kura o Maarawaewae

Statement of Financial Position

As at 31 December 2025

| | | 2025 | 2025 Budget | 2024 |
|---|-------|--------------|-------------------|--------------|
| | Notes | Actual \$ | (Unaudited) \$ | Actual \$ |
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 342,419 | 427,721 | 639,464 |
| Accounts Receivable | 8 | 283,194 | 168,290 | 224,503 |
| GST Receivable | | 23,983 | 5,487 | - |
| Prepayments | | 13,346 | 2,929 | 7,913 |
| Inventories | 9 | - | 2,280 | 420 |
| Funds Receivable for Capital Works Projects | 15 | 5,185 | - | - |
| | | 668,127 | 606,707 | 872,300 |
| Current Liabilities | | | | |
| GST Payable | | - | - | 30,472 |
| Accounts Payable | 11 | 343,410 | 226,214 | 270,652 |
| Revenue Received in Advance | 12 | - | 9,145 | 16,255 |
| Provision for Cyclical Maintenance | 13 | - | 50,638 | 26,125 |
| Finance Lease Liability | 14 | 39,720 | 19,813 | 36,635 |
| Funds held for Capital Works Projects | 15 | - | - | 247,007 |
| | | 383,130 | 305,810 | 627,146 |
| Working Capital Surplus/(Deficit) | | 284,997 | 300,897 | 245,154 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 495,362 | 370,137 | 475,996 |
| | | 495,362 | 370,137 | 475,996 |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 13 | 47,365 | 45,632 | 25,377 |
| Finance Lease Liability | 14 | 67,150 | 34,592 | 40,321 |
| | | 114,515 | 80,224 | 65,698 |
| Net Assets | | 665,844 | 590,810 | 655,452 |
| Equity | | 665,844 | 590,810 | 655,452 |

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

Greerton Village School - Te Kura o Maarawaewae

Statement of Cash Flows

For the year ended 31 December 2025

| | | 2025 | 2025 Budget | 2024 |
|---|------|------------------|-------------------|----------------|
| | Note | Actual \$ | (Unaudited) \$ | Actual \$ |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 1,677,971 | 1,470,768 | 1,537,578 |
| Locally Raised Funds | | 79,527 | 10,000 | 38,979 |
| Goods and Services Tax (net) | | (54,455) | - | 35,959 |
| Payments to Employees | | (1,112,464) | (903,777) | (981,298) |
| Payments to Suppliers | | (533,499) | (450,676) | (525,985) |
| Interest Paid | | (5,984) | (5,438) | (7,465) |
| Interest Received | | 4,574 | 10,000 | 16,888 |
| Net cash from/(to) Operating Activities | | 55,670 | 130,877 | 114,656 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (86,114) | (67,000) | (88,288) |
| Net cash from/(to) Investing Activities | | (86,114) | (67,000) | (88,288) |
| Cash flows from Financing Activities | | | | |
| Finance Lease Payments | | (33,073) | (44,124) | (26,763) |
| Funds Administered on Behalf of Other Parties | | (233,528) | - | 231,891 |
| Net cash from/(to) Financing Activities | | (266,601) | (44,124) | 205,128 |
| Net increase/(decrease) in cash and cash equivalents | | (297,045) | 19,753 | 231,496 |
| Cash and cash equivalents at the beginning of the year | 7 | 639,464 | 407,968 | 407,968 |
| Cash and cash equivalents at the end of the year | 7 | 342,419 | 427,721 | 639,464 |

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.

Greerton Village School - Te Kura o Maarawaewae

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Greerton Village School - Te Kura o Maarawaewae (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

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

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

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 | 5-50 years |
| Furniture and Equipment | 5-15 years |
| Information and Communication Technology | 4-10 years |
| Library Resources | 12.5% Diminishing value |
| Leased Assets held under a Finance Lease | Term of Lease |

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 9 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.

s) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Government Grants - Ministry of Education | 1,715,281 | 1,457,505 | 1,487,450 |
| Teachers' Salaries Grants | 2,417,677 | 2,010,739 | 2,235,228 |
| Use of Land and Buildings Grants | 660,099 | 638,536 | 694,635 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 434,948 | - | 410,086 |
| Other Government Grants | 11,057 | 19,922 | 66,012 |
| | 5,239,062 | 4,126,702 | 4,893,411 |

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 | 9,558 | - | 1,931 |
| Fees for Extra Curricular Activities | 41,910 | - | 13,851 |
| Trading | 6,451 | 10,000 | 8,099 |
| Fundraising and Community Grants | 5,797 | - | 11,943 |
| | 63,716 | 10,000 | 35,824 |
| Expense | | | |
| Extra Curricular Activities Costs | 50,102 | - | 9,064 |
| Trading | 8,727 | 10,000 | 13,180 |
| Fundraising and Community Grant Costs | - | - | 638 |
| | 58,829 | 10,000 | 22,882 |
| <i>Surplus for the year Locally Raised Funds</i> | 4,887 | - | 12,942 |

4. Learning Resources

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 67,247 | 83,300 | 94,504 |
| Employee Benefits - Salaries | 3,310,146 | 2,696,516 | 2,996,885 |
| Staff Development | 14,890 | 16,000 | 23,133 |
| Depreciation | 121,850 | 112,970 | 110,753 |
| Information And Communication Technology | 17,558 | 23,000 | 19,179 |
| | 3,531,691 | 2,931,786 | 3,244,454 |

5. Administration

| | 2025 | 2025 | 2024 |
|---|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Audit Fees | 9,812 | 6,000 | 9,435 |
| Board Fees and Expenses | 10,420 | 12,000 | 8,286 |
| Other Administration Expenses | 93,337 | 91,950 | 97,079 |
| Employee Benefits - Salaries | 151,422 | 153,000 | 156,230 |
| Insurance | 12,271 | 13,700 | 12,982 |
| Service Providers, Contractors and Consultancy | 16,524 | 15,000 | 16,164 |
| Ka Ora, Ka Ako - Healthy School Lunch Programme | 434,948 | - | 410,086 |
| | <u>728,734</u> | <u>291,650</u> | <u>710,262</u> |

6. Property

| | 2025 | 2025 | 2024 |
|-----------------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Consultancy and Contract Services | 66,138 | 55,000 | 67,415 |
| Cyclical Maintenance | 35,109 | 13,302 | (155) |
| Heat, Light and Water | 31,727 | 29,000 | 28,522 |
| Rates | 27,496 | 26,000 | 25,396 |
| Repairs and Maintenance | 75,379 | 93,500 | 55,438 |
| Use of Land and Buildings | 660,099 | 638,536 | 694,635 |
| Employee Benefits - Salaries | 68,570 | 65,000 | 65,511 |
| Other Property Expenses | 14,186 | 17,500 | 13,735 |
| Van Expenses | 2,993 | 6,000 | 4,746 |
| | <u>981,697</u> | <u>943,838</u> | <u>955,243</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.

7. Cash and Cash Equivalents

| | 2025 | 2025 | 2024 |
|---|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Bank Accounts | 342,419 | 427,721 | 639,464 |
| Cash and cash equivalents for Statement of Cash Flows | <u>342,419</u> | <u>427,721</u> | <u>639,464</u> |

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

8. Accounts Receivable

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables | 5,565 | 189 | 9,061 |
| Receivables from the Ministry of Education | 35,266 | - | 8,525 |
| Interest Receivable | 18 | 502 | 303 |
| Teacher Salaries Grant Receivable | 242,345 | 167,599 | 206,614 |
| | <u>283,194</u> | <u>168,290</u> | <u>224,503</u> |
| Receivables from Exchange Transactions | 5,833 | 691 | 9,364 |
| Receivables from Non-Exchange Transactions | 277,361 | 167,599 | 215,139 |
| | <u>283,194</u> | <u>168,290</u> | <u>224,503</u> |

9. Inventories

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|----------|----------------------|-------------------------------------|----------------------|
| Uniforms | - | 2,280 | 420 |
| | <u>-</u> | <u>2,280</u> | <u>420</u> |

10. Property, Plant and Equipment

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|--|-----------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2025 | | | | | | |
| Building Improvements | 115,317 | 19,200 | (3,283) | - | (14,201) | 117,033 |
| Furniture and Equipment | 244,173 | 45,084 | (613) | - | (52,611) | 236,033 |
| Information and Communication Technology | 15,347 | 12,721 | - | - | (5,734) | 22,334 |
| Motor Vehicles | 25,487 | - | - | - | (9,164) | 16,323 |
| Leased Assets | 75,059 | 68,107 | - | - | (40,063) | 103,103 |
| Library Resources | 613 | - | - | - | (77) | 536 |
| | <u>475,996</u> | <u>145,112</u> | <u>(3,896)</u> | <u>-</u> | <u>(121,850)</u> | <u>495,362</u> |

The net carrying value of equipment held under a finance lease is \$103,103 (2024: \$75,059)

Restrictions

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

| | 2025 Cost or Valuation \$ | 2025 Accumulated Depreciation \$ | 2025 Net Book Value \$ | 2024 Cost or Valuation \$ | 2024 Accumulated Depreciation \$ | 2024 Net Book Value \$ |
|--|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Building Improvements | 284,452 | (167,419) | 117,033 | 307,469 | (192,152) | 115,317 |
| Furniture and Equipment | 472,487 | (236,454) | 236,033 | 437,726 | (193,553) | 244,173 |
| Information and Communication Technology | 66,826 | (44,492) | 22,334 | 57,705 | (42,358) | 15,347 |
| Motor Vehicles | 45,829 | (29,506) | 16,323 | 45,829 | (20,342) | 25,487 |
| Leased Assets | 193,935 | (90,832) | 103,103 | 127,667 | (52,608) | 75,059 |
| Library Resources | 42,737 | (42,201) | 536 | 42,737 | (42,124) | 613 |
| | <u>1,106,266</u> | <u>(610,904)</u> | <u>495,362</u> | <u>1,019,133</u> | <u>(543,137)</u> | <u>475,996</u> |

11. Accounts Payable

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Creditors | 82,555 | 46,209 | 45,935 |
| Accruals | 9,842 | 5,842 | 9,435 |
| Employee Entitlements - Salaries | 242,345 | 167,599 | 206,614 |
| Employee Entitlements - Leave Accrual | 8,668 | 6,564 | 8,668 |
| | <u>343,410</u> | <u>226,214</u> | <u>270,652</u> |
| Payables for Exchange Transactions | 343,410 | 226,214 | 270,652 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | - | - | - |
| Payables for Non-exchange Transactions - Other | - | - | - |
| | <u>343,410</u> | <u>226,214</u> | <u>270,652</u> |

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Grants in Advance - Ministry of Education | - | 9,145 | 16,255 |
| | <u>-</u> | <u>9,145</u> | <u>16,255</u> |

13. Provision for Cyclical Maintenance

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Provision at the Start of the Year | 51,502 | 82,968 | 72,157 |
| Increase/(decrease) to the Provision During the Year | 35,109 | 13,302 | (155) |
| Use of the Provision During the Year | (39,246) | - | (20,500) |
| Provision at the End of the Year | <u>47,365</u> | <u>96,270</u> | <u>51,502</u> |
| Cyclical Maintenance - Current | - | 50,638 | 26,125 |
| Cyclical Maintenance - Non current | 47,365 | 45,632 | 25,377 |
| | <u>47,365</u> | <u>96,270</u> | <u>51,502</u> |

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2027. This plan is based on the School's 10 Year Property plan / painting quotes.

14. Finance Lease Liability

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

| | 2025 Actual | 2025 Budget (Unaudited) | 2024 Actual |
|------------------------|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| No Later than One Year | 48,699 | 19,813 | 42,012 |
| Later than One Year | 78,623 | 34,592 | 43,258 |
| Future Finance Charges | (20,452) | - | (8,314) |
| | 106,870 | 54,405 | 76,956 |

Represented by

| | | | |
|---------------------------------------|---------|--------|--------|
| Finance lease liability - Current | 39,720 | 19,813 | 36,635 |
| Finance lease liability - Non current | 67,150 | 34,592 | 40,321 |
| | 106,870 | 54,405 | 76,956 |

15. Funds Held for Capital Works Projects

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

| | 2025 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions / Transfers | Closing Balances \$ |
|-------------------------------|------|-------------|---------------------------|----------------------------|----------------|---------------------------------------|---------------------------|
| EGH DQLS Upg & Outdoor Carpet | | 243576 | 247,007 | 1,479 | (248,486) | - | - |
| A:Autex Carpet & Window | | 256283 | - | 43,007 | (47,859) | - | (4,852) |
| Q: Door Project | | 257424 | - | 23,549 | (23,882) | - | (333) |
| Totals | | | 247,007 | 68,035 | (320,227) | - | (5,185) |

Represented by:

| | |
|---|---------|
| Funds Held on Behalf of the Ministry of Education | - |
| Funds Receivable from the Ministry of Education | (5,185) |

| | 2024 | Project No. | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | Board Contributions / Transfers | Closing Balances \$ |
|-------------------------------|------|-------------|---------------------------|----------------------------|----------------|---------------------------------------|---------------------------|
| New Paving | | 221328 | (982) | 982 | - | - | - |
| ACHIJL Roof, Clearlite | | 243573 | (923) | 78,953 | (78,030) | - | - |
| AG Lighting & Switchboard | | 243574 | 18,457 | 543 | (19,000) | - | - |
| G: Toilet Refurbishment | | 243575 | (923) | 54,104 | (53,181) | - | - |
| EGH DQLS Upg & Outdoor Carpet | | 243576 | (389) | 250,000 | (2,604) | - | 247,007 |
| LSPM: G Fencing | | 248194 | - | 16,789 | (16,789) | - | - |
| Totals | | | 15,240 | 401,371 | (169,604) | - | 247,007 |

Represented by:

| | |
|---|---------|
| Funds Held on Behalf of the Ministry of Education | 247,007 |
| Funds Receivable from the Ministry of Education | - |

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

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

| | 2025 | 2024 |
|--|----------------|----------------|
| | Actual | Actual |
| | \$ | \$ |
| <i>Board Members</i> | | |
| Remuneration | 4,375 | 4,050 |
| <i>Leadership Team</i> | | |
| Remuneration | 920,319 | 895,027 |
| Full-time equivalent members | 7.52 | 7.52 |
| Total key management personnel remuneration | 924,694 | 899,077 |

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has a Finance committee (1 members) that met 8 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

| | 2025 | 2024 |
|--|---------------|---------------|
| | Actual | Actual |
| | \$000 | \$000 |
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 170 - 180 | 160 - 170 |
| Benefits and Other Emoluments | 5 - 6 | 4 - 5 |
| Termination Benefits | - | - |

Other Employees

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

| | 2025 | 2024 |
|---------------------|-------------------|-------------------|
| Remuneration | FTE Number | FTE Number |
| \$000 | | |
| 100 - 110 | 3.00 | 1.00 |
| 110 - 120 | 2.00 | 2.00 |
| 120 - 130 | 1.00 | 2.00 |
| 130 - 140 | 2.00 | 1.00 |
| | 8.00 | 6.00 |

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

18. Compensation and Other Benefits Upon Leaving

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

| | 2025 Actual | 2024 Actual |
|------------------|------------------------|------------------------|
| Total | \$0 | \$0 |
| Number of People | 0 | 0 |

19. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

20. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$0 (2024: \$288,554) as a result of entering the following contracts:

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

(b) Operating Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

| | 2025 Actual \$ | 2025 Budget (Unaudited) \$ | 2024 Actual \$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents | 342,419 | 427,721 | 639,464 |
| Receivables | 283,194 | 168,290 | 224,503 |
| Total financial assets measured at amortised cost | <u>625,613</u> | <u>596,011</u> | <u>863,967</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 343,410 | 226,214 | 270,652 |
| Finance Leases | 106,870 | 54,405 | 76,956 |
| Total financial liabilities measured at amortised cost | <u>450,280</u> | <u>280,619</u> | <u>347,608</u> |

22. Events After Balance Date

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

23. Comparatives

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

Independent Auditor's Report

To the Readers of Greerton Village School – Te Kura O Maarawaewae's Financial Statements

For the Year Ended 31 December 2025

The Auditor-General is the auditor of Greerton Village School – Te Kura O Maarawaewae (the School). The Auditor-General has appointed me, Craig Rossouw, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on pages 2 to 19, 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:
 - its financial position as at 31 December 2025; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the 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 on behalf of the School 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

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, Giving Effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as the auditor, we have no relationship with, or interests in, the School.



Craig Rossouw
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Greerton Village School - Te Kura o Maarawaewae

Members of the Board

| Name | Position | How Position Gained | Term Expired/ Expires |
|---------------------------|-----------------------|------------------------------------|--------------------------------------|
| Rebecca Kit | Presiding Member | Elected | Sep 2028 |
| Kimberley Henderson-Ginns | Principal | ex Officio | |
| Chris Sio | Parent Representative | Elected | Sep 2028 |
| Watene Moon | Parent Representative | Elected | Sep 2028 |
| Pekehaua Amohau | Parent Representative | Elected | Sep 2028 |
| Melissa Osmond | Parent Representative | Elected | Sep 2028 |
| Dan McCool | Parent Representative | Elected | Sep 2028 |
| Chloe Cave | Staff Representative | Elected | Sep 2028 |

Greerton Village School - Te Kura o Maarawaewae

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$6,267 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Greerton Village School - Te Kura o Maarawaewae Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



Greerton Village School

Te Kura o Maarawaewae

We are brave. We have mana. We show aroha. We can achieve.

Greerton Village School - Te Kura o Maarawaewae

Statement Of Variance - 2025

151 Greerton Road, Tauranga 3112

School Number: 1730

Strategic Goal: Te Reo Matatini - Literacy: Introduce and implement Te Mātaiaho - NZC English to ensure ākongā sense of belonging and ability to flourish through high-quality learning experiences.

Target Goal:

- Improved Consistent Practice
- Develop and strengthen teacher practice
- Implement structured literacy across Kura
- Accelerated Progress

Initiatives :

- Structured Literacy approach throughout Years 0-3, monitored and assessed across syndicates.
- Regular COP sessions with Clarity Education
- Structured Literacy with Clarity Education with Year 4-6 kaiako and Untrained teachers
- Community Hui to introduce new Literacy approach
- New assessment conducted and reported on
- Syndicate teams to analyse the data received from the assessment

What did we do?

Junior School Implementation (Years 0–2 and selected Year 3 classes) The junior school successfully implemented and embedded a structured literacy approach throughout 2025. Kaiako utilised the school's assessment tools to evaluate student progress in alignment with curriculum expectations. Progress was monitored regularly through a shared tracking document accessible to all teachers within the syndicate. junior school structured literacy implementation

Professional Development for Middle and Senior School Staff Staff in the middle and senior school, including newly appointed kaiako, received comprehensive training in structured literacy through Clarity Education. They participated in regular COP sessions with the facilitator, engaged in observations, and received modelled lessons across the year. Additional sessions in Terms 1 and 2 supported ongoing upskilling and ensured consistency of practice from 2024 into 2025. structured literacy professional development

Establishment of Structured Literacy in the Senior School A structured literacy approach was formally established in the senior school, with collaborative discussions determining how teaching would progress beyond the phonics phases. Teachers developed and were provided with resources to support consistent and effective delivery of teaching and learning. senior school structured literacy establishment

Introduction of the Phonics Screening Assessment Tool The Phonics Screening assessment tool was introduced from Term 3 onwards for all students. The school is continuing to build understanding of the tool and exploring effective

methods for tracking and analysing the data it provides. phonics screening assessment introduction
Syndicate Collaboration and Data-Informed Planning Once teaching programmes were established, teams met during syndicate meetings to review assessment data and plan for subsequent terms. Senior teachers elected to group students across three classrooms to better meet the diverse learning needs identified through ongoing monitoring. syndicate collaboration and data-informed planning

What did we achieve?

-All staff are now fully trained in structured literacy through Clarity Education, ensuring the entire teaching team is prepared and aligned heading into 2026. All staff trained in structured literacy

A fully established structured literacy approach is now in place, tailored to the needs of the kura and designed to be easily understood and adopted by new staff as they join. established structured literacy approach

A new induction process has been developed to support consistent implementation of structured literacy, ensuring continuity when staff change year levels or when new kaiako join the kura.

Reason For Variance?

- A formal literacy community hui was not held as the kura was still in the process of building confidence and establishing consistent structured literacy practices. An informal discussion was offered during an open day to share initial progress, and a formal hui will be considered for the upcoming year. reason for not holding a formal literacy hui
- The introduction of the screening test was unplanned, but following clear guidance provided at a local professional development session, the kura trialled the tool ahead of full implementation in 2026. unplanned introduction of screening test
- Full implementation of the screening test was challenging due to the absence of a reliable system for tracking when students reached the 20-week and 40-week milestones. This limitation affected consistency and accuracy of administration. challenges with screening test implementation
- A long-term solution is expected through HERO, which is anticipated to support automated tracking and enable more effective use of the screening tool from next year onward. HERO as a future tracking solution

Planning for Next year- Where to next

Continue strengthening consistency across the kura and within each syndicate to ensure structured literacy practices remain aligned and coherent school-wide. strengthening consistency across the kura

Hold regular fortnightly stream-team meetings to maintain high expectations for teaching and to provide ongoing opportunities for collaboration, reflection, and professional dialogue. Fortnightly stream-team meetings

Host a formal structured literacy information hui to clearly explain the kura's approach, outline how it differs from previous literacy practices, and support whānau understanding. formal structured literacy information hui
Introduce and embed the school literacy site so that all staff—new and existing—can easily access high-quality resources, guidance, and tools that support consistent structured literacy delivery. school literacy site introduction
Fully implement the Phonics Screening tool across the kura, ensuring all staff administer it consistently and that HERO provides automated alerts when students reach the required screening milestones. full implementation of phonics screening tool

Strategic Goal : Pāngarau - Numeracy

Introduce and implement Te Mātaiaho - NZC Mathematics and Statistics to ensure ākonga sense of ability to flourish through high-quality learning experiences.

Target Goal:

- **Improved and consistent teacher practice across the school**
- **Develop staff to strengthen understanding of Te Mātaiaho - Mathematics and Statistics**
- **To implement Maths No Problem across all year levels within our school**
- **Accelerated progress**

Initiatives :

Delivery of the Maths No Problem approach across Years 0–6 The Maths No Problem programme was successfully implemented school-wide, with teaching, monitoring, and assessment occurring consistently across all year levels. implementation of Maths No Problem

Community Hui to introduce the new mathematics approach A community hui was held to inform whānau about the shift to the Maths No Problem approach, outline its structure, and explain how it supports mathematical understanding and

progression. community hui introducing new maths approach

Introduction of new assessment processes A new mathematics assessment was administered and reported on, providing clear data on student progress and achievement aligned with the new programme. introduction of new maths assessment
Syndicate-level data analysis Syndicate teams met to analyse the assessment data, identify trends, and determine next steps for teaching and learning to ensure ongoing improvement and consistency across the kura. syndicate analysis of assessment data

What did we do?

Terms 1 and 2

- Implementation and trial of the Maths No Problem (MNP) programme by year level, requiring some students to attend alternative classrooms for mathematics instruction. Two part-time kaiako were employed to support delivery in Years 3 and 4 due to syndicate roll numbers. implementation and trial of MNP
- Introduction of new mathematics resources to the school community, ensuring whānau were informed and able to understand the shift in approach. introduction of new mathematics resources
- Regular tracking and professional sharing among kaiako, with ideas and observations recorded to address common challenges and maintain consistency in the use of Maths No Problem. regular tracking and professional sharing

Terms 3 and 4

- Reinstatement of composite classes for mathematics, due to the inability to continue staffing the two additional kaiako, while maintaining programme integrity. reinstatement of composite classes
- Focused professional learning on the updated Years 0–10 Mathematics and Statistics Curriculum, with MNP used as a key support tool to align teaching with curriculum expectations. focus on updated mathematics curriculum
- Administration of PAT assessments for Years 4–6 in Terms 1 and 3, providing standardised data to support monitoring of student progress. administration of PAT assessments
- Use of MNP assessments to further inform teaching and track student understanding within the structured programme.

What did we achieve?

Successfully implemented and trialled the Maths No Problem (MNP) programme across the kura, ensuring all year levels engaged with the approach and enabling staff to understand its structure, strengths, and challenges. successful implementation of MNP

Adapted classroom structures to meet student needs, including flexible grouping and the temporary use of additional part-time kaiako in Years 3–4 to manage syndicate numbers and maintain programme integrity. adapted classroom structures

Introduced new mathematics resources to the school community, supporting transparency and helping whānau understand the shift in teaching and learning. introduction of new maths resources

Established regular professional sharing among kaiako, with ongoing tracking and documentation of ideas, challenges, and solutions to ensure consistent delivery of MNP. professional sharing and tracking

Reinstated composite classes when required, demonstrating adaptability and ensuring continuity of learning despite staffing constraints. reinstatement of composite classes

Strengthened alignment with the updated Years 0–10 Mathematics and Statistics Curriculum, using MNP as a support tool to unpack curriculum expectations and guide planning. alignment with updated curriculum

Collected robust assessment data through PAT assessments in Terms 1 and 3 for Years 4–6, providing valuable insights into student progress and achievement. collection of PAT assessment data

Implemented MNP assessments to further support monitoring of student understanding and inform teaching decisions across the kura.

Planning for Next year- Where to next

Strengthen consistency of the Maths No Problem (MNP) programme across all year levels by refining expectations, ensuring alignment with the updated Mathematics and Statistics Curriculum, and supporting smooth delivery in both single-cell and composite class structures. strengthen consistency of MNP programme

Review and refine classroom organisation for mathematics to ensure groupings are sustainable, equitable, and responsive to student needs, particularly in syndicates with fluctuating roll numbers. refine classroom organisation for mathematics

Continue unpacking the updated Years 0–10 Mathematics and Statistics Curriculum, ensuring all kaiako have a deep understanding of progressions and can confidently integrate MNP as a support tool. continue unpacking updated curriculum

Enhance professional learning opportunities for kaiako through regular syndicate meetings, collaborative planning, and targeted support focused on problem-solving, reasoning, and mathematical discourse. enhance professional learning opportunities

Strengthen assessment systems by continuing the use of PATs (Years 4–6), MNP assessments, and other diagnostic tools to ensure consistent monitoring of progress and early identification of learning needs. strengthen assessment systems

Improve data analysis processes so syndicate teams can more effectively interpret assessment information, identify

trends, and plan targeted teaching for the following term. improve data analysis processes
Increase communication with whānau by sharing clear information about the mathematics programme, expectations, and ways families can support learning at home. increase communication with whānau
Ensure sustainability of staffing and programme delivery by reviewing staffing models early in the year and planning proactively for any additional support required to maintain high-quality mathematics instruction.

**Strategic Goal : Whanaungatanga/Tūhono Community Connection - To build and enrich each other across our kura through localised curriculum, while ensuring that everyone's wellbeing is at the centre.
Establish strong partnerships and effective collaboration between school, whānau and the community.**

Target Goal:

- A planned approach to incorporate cultural celebrations across the school to recognise share and talk about one another's cultures
- Hauora and wellbeing across the kura - Address the needs of priority learners with a focus on hauora and learning support
- Whānau will have increased engagement with the school
- Whānau will work alongside the school to provide the best learning opportunities for all tamariki

Initiatives :

- Cultural activities and Celebrations
- Explore and implement programmes to support all members of our kura to feel happy, healthy, accepted and connected
- Termly hui

- **Opportunities for engagement School/Whānau Partnerships**

What did we do?

- **International Culture's Week Celebration** features a Celebration Assembly with over six performing groups representing diverse cultures, demonstrating the cultural richness of the kura and reinforcing the value placed on celebrating differences.
- **Whānau Hui** introducing school-wide programmes and strengthening whakawhānaungatanga, including presentations on the new Maths No Problem approach and the Phonics-Focused Literacy Programme, promotion of attendance initiatives, community engagement activities for tamariki, and a free sausage sizzle to encourage participation.

Language Weeks

- **Tongan Language Week** supported through classroom resources designed to engage tamariki in learning about Tongan culture and language.
- **Samoan Language Week** is supported through a range of classroom resources and a school-wide "Decorate Your Door" competition.
- **Te Reo Māori Language Week** is supported through extensive classroom resources and school-wide Senior and Junior Te Reo competitions delivered via Blooket to promote engagement.
- **Kiribati Language Week** is supported through classroom resources celebrating Kiribati language and culture.
- **New Zealand Sign Language Week** supported through classroom resources and the teaching of a school waiata in NZSL, later performed at a kura assembly.
- **Diwali In-Class Learning** supported through classroom resources and opportunities for tamariki to learn about cultural practices such as henna.

Professional Development and Staff Learning

- **Tapa Sā Workshops** delivered across three staff professional development sessions, deepening understanding of Pasifika whānau experiences, strengthening cultural responsiveness, and enhancing staff competency through shared kai, kōrero, kanikani, and cultural practices.

School-Wide Cultural Events

- **Matariki Celebration Week** providing a week of learning experiences focused on the significance of Matariki,

including kai preparation linked to the whetū, multimodal workshops, tuākana/teina activities, in-class learning, and a Hui-ā-Kura to share learning outcomes.

Performing Arts and Cultural Groups

- Kapa Haka Programme involved the development of new waiata and haka, weekly rehearsals, uniform preparation, performance support at Rā Whakangahau, and strong whānau involvement, resulting in a high-quality performance that represented the kura with pride.
- Pasifika Performance Group involves weekly and fortnightly rehearsals, support with dance instruction from multiple cultural contributors, uniform organisation, permission coordination, and a final performance by a group of nearly 90 tamariki at Pasifika in the Bay.

School-Wide Assemblies and Curriculum

- Hui-ā-Kura is held fortnightly, led by different teams to share learning and celebrate student success.
- Marau-ā-Rohe (Localised Curriculum) guided by termly foci established by the Leadership Team, with regular check-ins during Tūhono/Whakawhānaungatanga Hui to ensure effective integration of local pūrākau and hītoria across curriculum areas.

-

What did we achieve?

Strengthened cultural responsiveness and inclusivity through extensive celebrations, language weeks, and culturally grounded learning experiences, ensuring all cultures within the kura were valued and visible. strengthened cultural responsiveness and inclusivity

Enhanced whānau engagement and relationships by hosting hui, providing transparent communication about school-wide programmes, and creating welcoming spaces for whakawhānaungatanga. enhanced whānau engagement and relationships

Improved integration of localised curriculum by embedding pūrākau and hītoria across learning areas and maintaining consistent team check-ins to ensure alignment. improved integration of localised curriculum

Expanded opportunities for student participation and leadership through kapa haka, Pasifika groups, competitions, assemblies, and cultural performances. expanded opportunities for student participation and leadership

Increased staff cultural competency through professional development such as Tapa Sā workshops, deepening understanding of Pasifika experiences and culturally responsive practice. increased staff cultural competency

Promoted language learning and cultural pride by providing kaiako with high-quality resources for multiple language weeks, enabling consistent and meaningful classroom integration. promoted language learning and cultural pride

Strengthened school identity and unity through whole-school events such as Matariki Week, Hui-ā-Kura, and the

**International Culture's Week Celebration. strengthened school identity and unity
Supported student wellbeing and belonging by creating culturally safe spaces where tamariki saw their identities reflected, celebrated, and affirmed. supported student wellbeing and belonging
Improved community participation through events that drew families into the kura, such as sausage sizzles, performances, and shared celebrations. Improved community participation
Delivered high-quality public performances at events such as Rā Whakangahau and Pasifika in the Bay, showcasing student talent and school pride. delivered high-quality public performances**

Planning for Next year- Where to next

**Deepen cultural partnerships by continuing to build long-term relationships with community groups and cultural experts to strengthen authentic learning experiences. deepen cultural partnerships
Expand whānau engagement opportunities through more regular hui, workshops, and open-door events that empower whānau to contribute to learning and decision-making. expand whānau engagement opportunities
Strengthen language learning pathways by developing more structured progressions for te reo Māori, Pasifika languages, and NZSL across year levels. strengthen language learning pathways
Enhance staff capability with ongoing professional development focused on cultural responsiveness, local histories, and inclusive pedagogies. enhance staff capability
Grow student leadership in cultural spaces by creating roles for tamariki to lead assemblies, language weeks, kapa haka, Pasifika, and Matariki events. grow student leadership in cultural spaces
Embed Marau-ā-Rohe more deeply by refining termly foci, co-designing learning with local iwi, and ensuring consistent integration across curriculum areas. embed Marau-ā-Rohe more deeply
Increase visibility of cultural learning through displays, performances, community celebrations, and student-led sharing of learning. increase visibility of cultural learning
Strengthen transitions for new students and whānau by embedding culturally grounded welcome processes and orientation experiences. strengthen transitions for new students and whānau
Grow performing arts programmes by expanding kapa haka and Pasifika groups, exploring new cultural performance opportunities, and supporting tamariki to perform with confidence. grow performing arts programmes
Enhance student wellbeing and belonging**

Strategic Goal :Attendance - Te taenga Mai. Improve school wide regular attendance for all tamariki, with the goal of meeting National Attendance expectations of 90%

Target Goal:

- Improved Student attendance
- Enhanced Student Achievement
- Greater Family involvement
- Increased sense of belonging
- Reduced Absenteeism Barriers
- Positive School Culture
- Better Wellbeing and Hauora

Initiatives :

- **School Van Service** Ensured consistent access to schooling for tamariki experiencing transport barriers, reducing inequity and supporting improved daily attendance. school van service impact
- **Reward Systems** Increased student motivation and engagement through weekly class awards and termly certificates that recognised and celebrated regular attendance. attendance reward systems
- **Family Communication** Strengthened relationships with whānau through proactive communication, early intervention conversations, and supportive problem-solving around attendance challenges. Family communication approaches
- **Attendance Advisor** Provided targeted support through tracking systems, whānau outreach, home visits, and personalised engagement plans for students with concerning attendance patterns. attendance advisor support

What did we do?

Identified barriers to engagement through staff meetings focused on analysing student engagement and brainstorming strategies to support learners below the regular attendance benchmark. identified barriers to engagement

Established a structured attendance-tracking system where kaiako recorded students of concern, enabling early identification and timely intervention. established a structured attendance-tracking system

Strengthened whānau connections through the work of the Attendance Advisor, who made direct contact with families, conducted home visits, and supported positive engagement plans. strengthened whānau connections

Provided practical support for whānau by employing a staff member to drive the school van, ensuring tamariki

under attendance alert—or those whose whānau faced transport challenges—could still attend school. provided practical support for whānau

Increased motivation through positive reinforcement with weekly class attendance awards and rewards that celebrated collective effort. increased motivation through positive reinforcement

Recognised individual commitment to attendance through termly certificates for regular attendance, reinforcing the value of consistency. recognised individual commitment to attendance

Maintained visibility of attendance data by tracking term-by-term progress, allowing the kura to monitor patterns and adjust strategies:

- Term 1: 53% regular attendance, 25% chronic absence
- Term 2: 48% regular attendance, 25% chronic absence
- Term 3: 45% regular attendance, 29% chronic absence maintained visibility of attendance data
- Term 4: 50% regular attendance, 25% chronic absence

Built a foundation for long-term improvement by putting systems, staffing, and incentives in place that can be strengthened and expanded next year. built a foundation for long-term improvement

What did we achieve?

- Increase in engagement of chronic absences

Reason For Variance?

- Weather plays a big part in attendance over the winter terms. Transportation
- An increase of students over the year moving into our catchment due to Kainga Ora housing bring in
- The increase in Irregular attendance due to

Planning for Next year- Where to next

- Strengthen early identification systems by refining the attendance-tracking process so kaiako can flag concerns even earlier and ensure timely intervention. strengthen early identification systems
- Enhance whānau engagement strategies by building on the Attendance Advisor's work, increasing proactive communication, and offering more supportive pathways for families experiencing barriers. enhance whānau engagement strategies
- Expand the school van service to ensure transport support remains reliable and responsive to the needs of tamariki under attendance alert or facing ongoing access challenges. expand the school van service
- Develop a more robust reward framework that continues weekly class awards while introducing additional

incentives that recognise both improvement and consistency. develop a more robust reward framework

- **Increase visibility of attendance expectations through regular communication with whānau, classroom discussions, and clear messaging across the kura. increase visibility of attendance expectations**
- **Strengthen data analysis and response cycles by reviewing attendance data more frequently and using patterns to guide targeted interventions for individuals, classes, and syndicates. strengthen data analysis and response cycles**
- **Introduce whānau-centred support plans for students with chronic absence, ensuring personalised solutions that address transport, wellbeing, routines, or other contributing factors. introduce whānau-centred support plans**
- **Build staff capability in attendance interventions through professional learning focused on engagement strategies, culturally responsive communication, and effective follow-up processes. build staff capability in attendance interventions**
- **Set clear attendance goals for 2026 aligned with national expectations, with term-by-term monitoring to track progress and adjust strategies as needed. set clear attendance goals for 2026**
- **Strengthen collaboration across syndicates so that attendance patterns are discussed regularly and shared solutions are developed collectively. strengthen collaboration across syndicates**



Greerton Village School
Te Kura o Maarawaewae

We are brave. We have mana. We show aroha. We can achieve.

Reporting On Targets:

Start of Year Roll Number: 338 End of Year Roll Number: 422

Children with Additional learning needs - Funded

| | |
|--------------------------|--|
| ORS Funded | 14 ORS funded Learners <ul style="list-style-type: none">• 7 with VH funding• 7 with High Funding |
| High Health Funding | 9 learners |
| RTL B | 8 learners |
| Behavior Support Funding | 2 learners |
| High and Complex Needs | 2 learners |
| In Class Support | 4 learners |
| SWIS | 10 learners |
| ESOL | 68 learners |

Our school experienced substantial roll growth across 2025, increasing from 338 learners at the start of the year to 422 by the end of the year. This rapid expansion reflects both the growth of the local community and the increasing number of families moving into new housing developments in the area. With this growth has come a corresponding rise in the number of learners requiring additional support, placing increased demand on learning support systems and specialist services.

This data highlights the diverse and complex needs within our school community. The combination of rapid roll growth, high levels of transience due to new housing developments, and a large number of learners requiring specialist support has created a challenging environment for both classroom teachers and support staff.

Despite these pressures, the school continues to prioritise inclusive practice and ensure that learners with additional needs are well supported. The scale of need reinforces the importance of strong systems, collaborative approaches, and ongoing resourcing to meet the learning, behavioural, and wellbeing needs of all tamariki.

Learning Data:

| | | |
|--------|---|---|
| Year 1 | Structured Literacy Data 53% of learners At or Above | Numeracy 78% of learners At or Above |
| Year 2 | Structured Literacy Data 54% of learners At or Above | Numeracy 56% of learners At or Above |
| Year 3 | Structured Literacy Data 52% of learners At or Above | Numeracy 53% of learners At or Above |
| Year 4 | PAT Reading Comprehension Data 60% of learners At or Above | PAT Maths Data 53% of learners At or Above |
| Year 5 | PAT Reading Comprehension Data 63% of learners At or Above | PAT MATHs Data 57% of learners At or Above |
| Year 6 | PAT Reading Comprehension Data 74% of learners At or Above | PAT Maths 64% of learners At or Above |

Across Years 1–6, our 2025 achievement data shows a mixed pattern of results, with steady progress in some areas and variability in others. Literacy outcomes demonstrate gradual strengthening as learners move through the school, with significant gains evident by Year 6. Numeracy results show strong early foundations, a dip through the middle years, and renewed upward momentum in the senior school.

It's important to recognise that this year's data sits within a period of transition. Our assessment tools have not fully aligned with the new explicit teaching approaches now embedded across the school—particularly Structured Literacy and Maths No Problem. These programmes represent a significant shift in instructional practice, and the assessments currently in use do not yet capture the full breadth of learning or the depth of skills being developed.

Because of this mismatch, the 2025 results should be viewed as part of a wider developmental picture rather than a definitive measure of programme impact. As we move into 2026, we expect greater clarity and consistency. With refined assessment systems that better reflect the curriculum and teaching approaches, we will be able to gather more accurate, meaningful data that aligns with what is being taught and learned in classrooms. This will also include writing assessment in our senior school that will align with Structured literacy.

Overall, the foundations laid this year position us well for stronger coherence between teaching, learning, and assessment in the year ahead.

Behavior Data:

| Behaviours | 2024 Data | Number of Students | 2025 Data | |
|------------|----------------|--------------------|----------------|-------------|
| Minor | 376 behaviours | 88 tamariki | 253 behaviours | 78 tamariki |
| Major | 308 behaviours | 78 tamariki | 222 behaviours | 62 tamariki |

Our behaviour data shows a positive shift from 2024 to 2025, reflecting the deliberate and coordinated work undertaken across the school. Minor behaviours decreased from **376 to 253**, and the number of students involved reduced from **88 to 78**. Major behaviours also declined significantly, dropping from **308 to 222**, with the number of students involved decreasing from **78 to 62**.

These improvements align with the strong behavioural focus implemented throughout 2025. Clear expectations were communicated consistently at staff meetings, within the PB4L team, and across all learning spaces. The introduction of aligned, schoolwide approaches—supported by a more cohesive behaviour team—has contributed to greater consistency, predictability, and clarity for both staff and students.

This work is ongoing. Behaviour will continue to be a key focus in 2026, particularly as we welcome a number of new staff. Clear guidelines, shared language, and consistent systems will remain central to ensuring that our behaviour expectations are understood and upheld across the school. With these structures firmly in place, we are well positioned to maintain and build on the positive trends seen in 2025.

Attendance Data:

| Termly Average | Term 1 | Term 2 | Term 3 | Term 4 |
|---|--|--------------------------------|--------------------------------|--------------------------------|
| Data from Regular Attendance Matter: Regular Attendance | 53% Compared to 57% in 2024 | 48% Compared to 45% in 2024 | 45% Compared to 48% in 2024 | 50% Compared to 44% in 2024 |
| | Average Attendance across 2025 of Regular Attendance 48.5% | | | |

Our 2025 attendance data highlights ongoing challenges, with 53% of students attending regularly, down from 57% in 2024. The average attendance rate across the year was 48.5%, signalling that attendance remains a significant area of need for our school community.

A key factor influencing these results has been the rapid increase in local housing developments, which has brought a high number of transitional whānau into our community. This has contributed to greater movement in and out of the school, increased roll size, and

a higher level of instability for some learners. These shifts have had a noticeable impact on attendance patterns, as families navigating temporary or uncertain housing situations often face additional barriers to maintaining regular school attendance.

Despite these challenges, 2025 saw the strengthening of internal systems and a growing focus on proactive attendance support. This work will be significantly expanded in 2026 through the introduction of a new, comprehensive Attendance Plan. This plan includes:

- Clearer expectations and processes for monitoring and responding to attendance concerns
- Improved communication with whānau, ensuring they understand the importance of regular attendance and the support available
- An Attendance Officer on site two days a week, providing dedicated capacity for follow-up, relationship-building, and early intervention
- Stronger support for the attendance team, enabling more consistent and timely responses

These strengthened structures will help us better support whānau experiencing transition, manage the demands of a growing roll, and ensure that attendance expectations are clear and consistently upheld across the school.

With these systems in place, we are well positioned to make meaningful progress in 2026 and improve attendance outcomes for all learners.

How we have given effect to Te Tiriti o Waitangi

Our kura over the past three years has been looking at our local narrative and who we are. Through this, children learnt about the history of our whenua and how our school was given the name Greerton Village.

Children researched and presented to the BOT, community and kaumatua why our name needed to recognise our land and the people who it belonged to. This became official through the gifting of the name in Term 4 and now is an established part of our rebrand and through the MOE.

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Greerton Village School - Te Kura o Maarawaewae recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Greerton Village School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students

- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Greerton Village School - Te Kura o Maarawaewae works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Greerton Village School - Te Kura o Maarawaewae aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning

Protection

Greerton Village School - Te Kura o Maarawaewae actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school. We actively engage with Ka Hikitia Ka Hāpaitia.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākongā contexts

Greerton Village School - Te Kura o Maarawaewae has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori

Statement of compliance with employment policy Next Review Term 2 2027

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Greerton Village School operates an employment policy that complies with the principle of being a good employer and ensures the fair and proper treatment of staff in all aspects of their employment. This Equal Employment Opportunities (EEO) policy is our framework for providing an inclusive, non-discriminatory workplace, and promoting equal opportunities for all staff members.

Greerton Village School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- **treat current and prospective staff fairly**
- **make decisions based on relevant merit**
- **work to eliminate bias and discrimination**
- **Ensure staff are aware of policies and procedures to follow if they feel their needs aren't being met or something is unjust.**
- **EEO programme**

To help implement our EEO policy, we have a programme to identify processes that contribute to employment inequality. We work to change these processes and promote equal employment opportunities for individuals and groups of people. Our EEO policy and programme is available to all Greerton Village School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an **EEO representative (Principal and BOT Chair)**
- consulting with staff to hear any concerns - staff are aware of the policy and are encouraged to read it and relate to it
- creating an employee database (with informed consent for any EEO data collected) - collected by Executive Officer
- encouraging staff to participate in training and career development - if and when required
- programme monitoring through staff meetings and board reports - this happens regularly as we update policies and when need arises
- reviewing employment and personnel policies and processes, (ongoing) Greerton Village School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to discuss the development and implementation of the programme and raise any concerns with the principal or board.