

# Michael Park School

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

<b>Ministry Number:</b>	424
<b>Principal:</b>	Desmond Pemerika
<b>School Address:</b>	55 Amy Street, Ellerslie, Auckland
<b>School Postal Address:</b>	PO Box 11-224, Ellerslie, Auckland
<b>School Phone:</b>	09 579 3083
<b>School Email:</b>	admin@michaelpark.school.nz
<b>Accountant / Service Provider:</b>	School Finance Hub

# Michael Park School

## Members of the Board

NAME	Position on Board	Type of Member	Date Started	Date Left	Date term Expires
Natasha Newton	Presiding Member	Appointed - Parent Rep	18/06/2018	16/09/2025	2025
Walter Hsueh	Parent Rep	Elected	27/06/2016	16/09/2025	2025
Quinn Hamill	Parent Rep	Elected	22/09/2022		2027
Leah Corbett	Parent Rep	Elected	22/09/2022		2025
Desmond Pemerika	Principal	Appointed	27/06/2021		
Amberley Doo	Student Rep	Elected	15/10/2024	11/09/2025	11/09/2025
Aliona Valyashko	Staff Rep	Appointed	11/03/2019	16/09/2025	2025
Brenda Davidson	Staff Rep	Elected	17/09/2025		2026
Marcus Bird	Parent Rep Treasurer	Co opted	24/08/2020	16/09/2025	2025
Sanjay Theodore	Presiding Member	Elected	17/09/2025		2028
Christian Holden	RSST Rep				
Samantha Marsh	Deputy Presiding Member	Elected	17/09/2025		2027
David Maucor	Parent Rep	Elected	17/09/2025		2027
Sara Mole	RSST Rep				
Sarah Newton	Parent Rep	Co Opted	8/12/2025		2027
Jett McColl	Student Rep	Elected	17/09/2025		2026
Karl Henry	Treasurer	Co Opted	8/12/2025		2027

# Michael Park School

Annual Financial Statements - For the year ended 31 December 2025

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 17	Notes to the Financial Statements
18 - 21	Independent Auditor's Report
22	Kiwisport Statement
23 - 24	Good Employer Statement
25 - 30	Annual Plan Variance Report

# Michael Park School

## Statement of Responsibility

For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

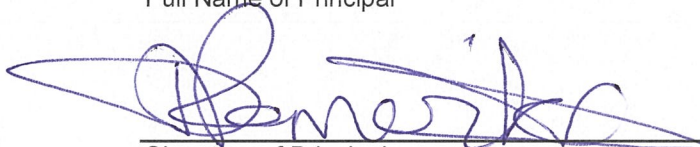
The School's 2025 financial statements are authorised for issue by the Board.

Sanjay Theodore  
Full Name of Presiding Member

  
Signature of Presiding Member

1 May 2026  
Date:

Desmond Pemerika  
Full Name of Principal

  
Signature of Principal

1 May 2026  
Date:

# Michael Park School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	4,049,072	3,902,478	3,832,193
Locally Raised Funds	3	1,020,467	816,197	868,465
Use of Proprietor's Land and Buildings		1,620,000	-	1,800,000
Interest		34,336	-	45,157
Kindergarten	4	893,582	-	891,461
<b>Total Revenue</b>		<b>7,617,457</b>	<b>4,718,675</b>	<b>7,437,276</b>
<b>Expense</b>				
Locally Raised Funds	3	222,132	87,340	185,593
Kindergarten	4	888,028	-	892,566
Learning Resources	5	3,790,061	3,809,320	3,586,938
Administration	6	502,609	463,429	550,080
Interest		4,983	5,200	5,608
Property	7	2,074,316	365,345	2,080,200
Loss on Disposal of Property, Plant and Equipment		1,460	-	1,334
<b>Total Expense</b>		<b>7,483,589</b>	<b>4,730,634</b>	<b>7,302,319</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>133,868</b>	<b>(11,959)</b>	<b>134,957</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>133,868</b>	<b>(11,959)</b>	<b>134,957</b>

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

# Michael Park School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>	1,514,621	1,514,621	1,322,144
Total comprehensive revenue and expense for the year	133,868	(11,959)	134,957
Contribution - Furniture and Equipment Grant	58,674	-	57,520
Contributions from the Ministry of Education	64,205	-	-
<b>Equity at 31 December</b>	1,771,368	1,502,662	1,514,621
Accumulated comprehensive revenue and expense	1,771,368	1,502,662	1,514,621
<b>Equity at 31 December</b>	1,771,368	1,502,662	1,514,621

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.

# Michael Park School

## Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	938,697	940,289	937,086
Accounts Receivable	9	347,484	390,000	372,249
Prepayments		25,570	22,000	17,464
Investments	10	378,158	365,000	358,406
		<u>1,689,909</u>	<u>1,717,289</u>	<u>1,685,205</u>
<b>Current Liabilities</b>				
GST Payable		6,672	15,000	12,520
Accounts Payable	12	433,320	460,000	454,654
Revenue Received in Advance	13	68,706	90,000	88,334
Finance Lease Liability	14	17,556	21,840	16,453
		<u>526,254</u>	<u>586,840</u>	<u>571,961</u>
<b>Working Capital Surplus/(Deficit)</b>		1,163,655	1,130,449	1,113,244
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	636,210	399,813	441,213
		<u>636,210</u>	<u>399,813</u>	<u>441,213</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	14	28,497	27,600	39,836
		<u>28,497</u>	<u>27,600</u>	<u>39,836</u>
<b>Net Assets</b>		<u>1,771,368</u>	<u>1,502,662</u>	<u>1,514,621</u>
<b>Equity</b>		<u>1,771,368</u>	<u>1,502,662</u>	<u>1,514,621</u>

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

# Michael Park School

## Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,031,845	1,000,436	1,025,524
Locally Raised Funds		994,951	771,942	764,938
Kindergarten		893,582	-	891,461
International Students		34,911	52,990	87,995
Goods and Services Tax (net)		(5,848)	2,480	(22,783)
Payments to Employees		(1,719,869)	(938,754)	(1,836,741)
Payments to Suppliers		(1,064,425)	(807,864)	(784,776)
Interest Paid		(4,983)	(5,200)	(5,608)
Interest Received		37,079	(784)	36,540
Net cash from/(to) Operating Activities		197,243	75,246	156,550
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(1,334)
Purchase of Property Plant & Equipment (and Intangibles)		(283,176)	(55,200)	(55,941)
Purchase of Investments		(19,752)	(6,594)	(204,385)
Net cash from/(to) Investing Activities		(302,928)	(61,794)	(261,660)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		58,674	-	57,520
Contributions from Ministry of Education		64,205	-	-
Finance Lease Payments		(15,583)	(10,249)	(16,170)
Net cash from/(to) Financing Activities		107,296	(10,249)	41,350
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>1,611</b>	<b>3,203</b>	<b>(63,760)</b>
Cash and cash equivalents at the beginning of the year	8	937,086	937,086	1,000,846
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>938,697</b>	<b>940,289</b>	<b>937,086</b>

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

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

# Michael Park School

## Notes to the Financial Statements

For the year ended 31 December 2025

### 1. Statement of Accounting Policies

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### **Reporting Period**

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

##### **Basis of Preparation**

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

##### **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 Proprietor'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.

##### **Useful lives of property, plant and equipment**

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### **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 19.

#### *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 Proprietor. 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. This expense is based on an assumed market rental yield on the 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.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

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

### i) Investments

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

### j) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 Proprietor 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	50 years
Furniture and equipment	2-20 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### **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 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 the valuer's approach to determining market value.

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

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

### **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, to 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 the surplus or deficit in the period in which they arise.

### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students and student funds 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 the above revenue received in advance, should the School be unable to provide the services to which they relate.

### **o) 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's 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.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### **p) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

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

### **q) Financial Instruments**

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

The School's financial liabilities comprise accounts payable 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 the surplus or deficit.

### **r) 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.

### **s) Budget Figures**

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

### **t) 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.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### 2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,017,367	942,936	1,054,604
Teachers' Salaries Grants	3,012,244	2,902,042	2,770,399
Other Government Grants	19,461	57,500	7,190
	4,049,072	3,902,478	3,832,193

### 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	326,925	222,337	227,513
Fees for Extra Curricular Activities	629,109	545,260	598,067
Fundraising and Community Grants	-	500	-
International Student Fees	64,433	48,100	42,885
	1,020,467	816,197	868,465
<b>Expense</b>			
Extra Curricular Activities Costs	201,068	87,340	169,985
International Student - Other Expenses	21,064	-	15,608
	222,132	87,340	185,593
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	798,335	728,857	682,872

### 4. Kindergarten Revenue and Expense

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Proprietors Contribution	893,582	-	891,461
	893,582	-	891,461
<b>Expense</b>			
Employee Benefits - Salaries	849,054	-	861,854
Property	35,351	-	25,721
Administration	3,623	-	4,991
	888,028	-	892,566
<i>Surplus / (Deficit) for the year Kindergarten</i>	5,554	-	(1,105)

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### 5. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	179,575	203,469	169,969
Information and Communication Technology	34,787	39,900	34,942
Employee Benefits - Salaries	3,428,628	3,392,899	3,252,882
Staff Development	52,581	63,150	39,139
Depreciation	86,719	100,000	81,230
Other Learning Resources	7,771	9,902	8,776
	3,790,061	3,809,320	3,586,938

### 6. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	15,141	10,934	14,560
Board Fees and Expenses	39,396	31,150	27,785
Operating Leases	16,324	18,000	12,550
Legal Fees	23,696	5,000	6,700
Other Administration Expenses	38,235	41,700	37,120
Employee Benefits - Salaries	356,615	342,152	438,370
Insurance	4,082	4,557	4,355
Service Providers, Contractors and Consultancy	9,120	9,936	8,640
	502,609	463,429	550,080

### 7. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Heat, Light and Water	86,947	62,200	60,229
Repairs and Maintenance	97,398	43,500	58,973
Use of Land and Buildings	1,620,000	-	1,800,000
Employee Benefits - Salaries	91,036	92,740	57,400
Other Property Expenses	178,935	166,905	103,598
	2,074,316	365,345	2,080,200

The use of land and buildings figure represents 5% of the School's total property value. This is used as a proxy for the market rental of the property.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### 8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	938,697	940,289	937,086
Cash and cash equivalents for Statement of Cash Flows	938,697	940,289	937,086

Of the \$938,697 Cash and Cash Equivalents \$15,588 is subject to restrictions for the following reasons:

- \$15,588 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.

### 9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	78,046	100,000	107,069
Interest Receivable	6,473	10,000	9,216
Teacher Salaries Grant Receivable	262,965	280,000	255,964
	347,484	390,000	372,249
Receivables from Exchange Transactions	84,519	110,000	116,285
Receivables from Non-Exchange Transactions	262,965	280,000	255,964
	347,484	390,000	372,249

### 10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	378,158	365,000	358,406
Total Investments	378,158	365,000	358,406

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building improvements	42,563	-	-	-	(5,786)	<b>36,777</b>
Furniture and Equipment	264,116	154,545	-	-	(39,241)	<b>379,420</b>
Information and Communication Technology	39,107	115,661	-	-	(17,545)	<b>137,223</b>
Leased Assets	55,505	7,342	-	-	(18,635)	<b>44,212</b>
Library Resources	39,922	5,627	(1,459)	-	(5,512)	<b>38,578</b>
	<b>441,213</b>	<b>283,175</b>	<b>(1,459)</b>	<b>-</b>	<b>(86,719)</b>	<b>636,210</b>

The net carrying value of furniture and equipment held under a finance lease is \$44,212 (2024: \$55,505)

#### 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	57,861	(21,084)	<b>36,777</b>	57,861	(15,298)	<b>42,563</b>
Furniture and Equipment	1,332,062	(952,642)	<b>379,420</b>	1,177,517	(913,401)	<b>264,116</b>
Information and Communication Technology	632,571	(495,348)	<b>137,223</b>	516,908	(477,801)	<b>39,107</b>
Leased Assets	167,332	(123,120)	<b>44,212</b>	159,990	(104,485)	<b>55,505</b>
Library Resources	195,788	(157,210)	<b>38,578</b>	197,380	(157,458)	<b>39,922</b>
	<b>2,385,614</b>	<b>(1,749,404)</b>	<b>636,210</b>	<b>2,109,656</b>	<b>(1,668,443)</b>	<b>441,213</b>

### 12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	26,035	40,000	47,978
Accruals	10,095	12,000	9,707
Employee Entitlements - Salaries	324,193	330,000	320,774
Employee Entitlements - Leave Accrual	72,997	78,000	76,195
	<b>433,320</b>	<b>460,000</b>	<b>454,654</b>
Payables for Exchange Transactions	433,320	460,000	454,654
	<b>433,320</b>	<b>460,000</b>	<b>454,654</b>

The carrying value of payables approximates their fair value.

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### 13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
International Student Fees in Advance	15,588	50,000	45,110
Other revenue in Advance	53,118	40,000	43,224
	68,706	90,000	88,334

### 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	21,102	24,340	20,917
Later than One Year	30,965	30,300	51,038
Future Finance Charges	(6,014)	(5,200)	(15,666)
	46,053	49,440	56,289
<b>Represented by</b>			
Finance lease liability - Current	17,556	21,840	16,453
Finance lease liability - Non current	28,497	27,600	39,836
	46,053	49,440	56,289

### 15. 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.

The Proprietor of the School (Rudolf Steiner Schools Trust) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the Proprietor collects funds on behalf of the school (or vice versa), the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

Rudolf Steiner Schools Trust is a related party to Michael Park School (MPS) and the Michael Park Kindergarten. During the year all related party transactions took place in normal course of the business at arms length between Rudolf Steiner Trust and Michael Park School and Michael Park Kindergarten.

The following transactions occurred with related parties:

Share of RSST expenses to MPS \$893,562 (2024:\$397,566) and Salaries paid to MPS \$849,054 (2024:\$891,461)

# Michael Park School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

### 16. Remuneration

#### Key management personnel compensation

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

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
<i>Board Members</i> Remuneration	4,525	4,450
<i>Leadership Team</i> Remuneration Full-time equivalent members	638,593 5	521,681 4
Total key management personnel remuneration	<u>643,118</u>	<u>526,131</u>

There are 10 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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

	<b>2025 Actual \$000</b>	<b>2024 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-175	160-170
Benefits and Other Emoluments	5-10	0-5
Termination Benefits	-	-

#### Other Employees

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

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

<b>Remuneration \$000</b>	<b>2025 FTE Number</b>	<b>2024 FTE Number</b>
100 - 110	11.00	9.00
110 - 120	7.00	2.00
120 - 130	2.00	2.00
	<u>20.00</u>	<u>13.00</u>

### 17. 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:

	<b>2025 Actual</b>	<b>2024 Actual</b>
Total	\$23,000	\$0
Number of People	1	-

# Michael Park School

## Notes to the Financial Statements (cont'd)

### For the year ended 31 December 2025

#### 18. Contingencies

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

#### Holidays Act Compliance – Schools Payroll

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

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

#### Pay Equity and Collective Agreement Funding Wash-up

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

#### 19. Commitments

##### (a) Capital Commitments

As at 31 December 2025, the Board has entered into no contract agreements for capital works. (2024: Nil)

##### (b) Operating Commitments

As at 31 December 2025, the Board has no operating commitments. (2024: Nil)

#### 20. Financial Instruments

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	938,697	940,289	937,086
Receivables	347,484	390,000	372,249
Investments - Term Deposits	378,158	365,000	358,406
Total financial assets measured at amortised cost	<u>1,664,339</u>	<u>1,695,289</u>	<u>1,667,741</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	433,320	460,000	454,654
Finance Leases	46,053	49,440	56,289
Total financial liabilities measured at amortised cost	<u>479,373</u>	<u>509,440</u>	<u>510,943</u>

#### 21. Events After Balance Date

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

#### 22. 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 MICHAEL PARK SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Michael Park School (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 6 to 24, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

#### Opinion

In our opinion the financial statements:

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

Our audit was completed on 1 May 2026. This is the date at which our opinion is expressed.

#### Basis for our opinion

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

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

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

### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information included in the Board's annual report**

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Financial Responsibility, 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 financial responsibility, and Statement of Compliance with Employment Policy, and the Statement of KiwiSport funding.

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

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

### **Independence**

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

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

A handwritten signature in blue ink that reads 'Cameron Town'.

**Cameron Town**  
**Silks Audit Chartered Accountants Limited**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**



## Kiwi Sport 2025

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2025, the school received a total Kiwisport funding of \$7,487.00 (excluding GST).

The funding was used to support student participation in a variety of activities through the purchase of equipment, uniforms and transportation costs in particularly the support of our school's Basketball Teams. We also ensured that students participating in the more established activities within the school felt supported as well with the purchase of new equipment.

Without the support of the Kiwisport budget, it would be financially difficult to ensure that our extra-curricular programme could run effectively and this funding is a direct reflection on the number of students who participate in sport at Michael School.

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 2025 & 2026.**

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















<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	A primary objective of the Michael Park School board is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 (s.127) and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1)
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is: <ul style="list-style-type: none"> <li>● to maintain, and comply with the school's Equal Employment Opportunities policy, and</li> <li>● to include in the annual report a summary of the year's compliance.</li> </ul>
How do you practise impartial selection of suitably qualified persons for appointment?	Candidates are evaluated according to their experience, the needs of our students and school, the job description, the strengths they bring and referee reports (in alignment with our EEO Policy)
How are you recognising, <ul style="list-style-type: none"> <li>– The aims and aspirations of Maori,</li> <li>– The employment requirements of Maori, and</li> <li>– Greater involvement of Maori in the Education service?</li> </ul>	This will be considered when interviewing a candidate for a position within our school.  Regular discussions with staff and encouragement to further develop their own knowledge or seek PLD opportunities to upskill themselves to be the best version of themselves that they can be. This approach will then benefit the ākonga in their classroom.
How have you enhanced the abilities of individual employees?	We have allocated operation funding to support teachers PLD opportunities and encourage them to be proactive and seek out these opportunities to strengthen areas of weakness or further develop areas of strength
How are you recognising the employment requirements of women?	We are primarily a staff of women: <ul style="list-style-type: none"> <li>● Maternity Leave provisions</li> <li>● Sick leave provision for dependents</li> <li>● Personal amenities for women</li> <li>● Allowing dependents to come to work when needed</li> <li>● Respecting cultural boundaries</li> </ul>
How are you recognising the employment requirements of persons with disabilities?	In 2025 and the time of completing the questions: Feb 2026, we do not have any staff with physical disabilities however we have: <ul style="list-style-type: none"> <li>● disabled toilets</li> <li>● wheel-chair access to every area of the school</li> <li>● ability to allow a staff's own disabled car park space if needed</li> </ul>

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

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

**Completed by: Desmond Pemerika, Principal, Michael Park School and tabled at the February Board meeting: 16/02/2026.**

## 2025 Annual Plan Variance Report

<b>NCEA Level 2</b>	<b>Target (%)</b>	 	<b>2025</b>
Class 11/year 12 cohort attaining Level 2	85		100%
<b>NCEA Level 3</b>	<b>Target (%)</b>	 	<b>2025</b>
All class 12/year 13 cohort attaining Level 3	85		100%
Class 12 Māori students attaining Level 3	100		100%
<b>University Entrance</b>	<b>Target (%)</b>	 	<b>2025</b>
Class 12 cohort attaining UE	83		83%
Class 12 Māori students attaining UE	100		100%
<b>Endorsements</b>	<b>Target (%)</b>	 	<b>2025</b>
Class 11 students gaining Level 2 endorsement	50		50%
Class 12 students gaining Level 3 endorsement	50		61%

## Goal 1: To lift learner engagement and achievement through strengthening high impact teaching strategies

### National Education and Learning Priorities (NELP)





**Priority 2:** Have high aspirations for every learner and support these with their whanau and communities to design and deliver education that responds to their needs, and sustains their identities languages and cultures.

**Priority 3:** Reduce barriers to education for all, including Māori and Pacific learners/disabled learners and those with learning support needs.

**Priority 4:** Ensure every learner gains sound foundation skills, including language (oral or sign), literacy and numeracy.

**Priority 6:** Develop staff to strengthen teaching leadership and learner support capability across the education workforce.

**Priority 7:** Collaborate with industries and employers to ensure learners have the skills. Knowledge and pathways to succeed in work

Authentic learning and engagement	Expected Outcomes		Analysis of Variance
<b>Actions</b>			
<p>Strengthen authentic learning from Class 1 through to Class 12 using culturally responsive (localised) curriculum throughout the school.</p> <p>Development of main lesson and culturally responsive curriculum content throughout the school</p>	<p>Curriculum documentation reflects the following characteristics of authentic learning and culturally responsive material:</p> <ul style="list-style-type: none"> <li>describes active student engagement in exploration and inquiry</li> <li>demonstrates that learning is centred on authentic, relevant, real-world tasks that are of interest to students</li> <li>values and integrates student language, culture and identity within the course content and in each classroom</li> <li>demonstrates that learning is closely connected to the world beyond the classroom</li> </ul>		<p>Significant and intentional progress has been made in the development of our High School curriculum, with teachers thoughtfully integrating our special character into the learning resources they design. A strong collaborative approach continues, with our staff working in partnership with High School colleagues from other Steiner schools across New Zealand. Student reflections presented at High School assemblies have shown a notable improvement in both the quality and depth of communication shared with peers and teachers. Student voice has also been actively sought and has played an important role in informing the ongoing refinement and development of curriculum content.</p>
<b>Differentiation</b>			
<p>Teachers will collaborate to interpret achievement data to identify student learning needs.</p>	<p>Teachers will be enabled to collaborate with each other to inform differentiated learning programmes for students to inform their planning, meet the needs of each learner and identify students with learning needs.</p>		<p>Lower School and High School staff have valued the guidance and information provided by our SENCO, who has worked collaboratively with parents and external agencies to support student needs.</p>
<p>Curriculum documentation reflects a commitment to differentiating learning for all students.</p>	<p>Unit planning includes a differentiated approach. Formative practices are used to differentiate lessons and the needs of learners.</p>		<p>Main lesson and subject planning templates now include a designated section identifying students who require differentiated support, accompanied by concise notes outlining strategies to assist teachers in tailoring their instructional approaches.</p>




**Goal 2: To inquire into and strengthen effective strategies to enhance staff and student wellbeing.**

**National Education and Learning Priorities (NELP)**

**Priority 1:** Ensure places of learning are safe, inclusive, and free from racism discrimination and bullying.

**Priority 2:** Have high aspirations for every learner and support these with their whanau and communities to design and deliver education that responds to their needs, and sustains their identities languages and cultures.

**Priority 6:** Develop staff to strengthen teaching leadership and learner support capability across the education workforce.

Actions	Expected Outcomes		Analysis of Variance
<p>Staff and students are consulted on what contributes to their well-being and how it could be further supported.</p>	<p>Factors impacting well-being are clearly identified.</p> <ul style="list-style-type: none"> <li>• Ngā Ānaha (the Angels)</li> <li>• “What are wellbeing needs?” What is our staff perception of this question?</li> <li>• Consultation provides actions for the school.</li> </ul> <p>Solutions are co-constructed with staff and enacted.</p>		<p>A student wellbeing survey was conducted with middle and high school classes, yielding recommendations to further support student wellbeing. A staff wellbeing survey was not undertaken last year and is planned as a key focus for 2026.</p>
<p>High School students learn practical steps to manage their time during hui ako lessons.</p>	<ul style="list-style-type: none"> <li>• Students will be able to discuss their time management strategies and how this links to their well-being with their kaiako and/or Melanie.</li> </ul>		<p>Our Horizon coordinator maintained regular meetings with C10–C12 students throughout the year, providing guidance to support their learning programs and develop effective time management skills. Life Skills and Hauora themes have been incorporated into targeted main lessons for each cohort. Feedback from both staff and students has been positive, highlighting the value of these lessons and informing the decision to implement standalone Hauora main lessons for C9 &amp; C10 this year.</p>

**Goal 3: Teachers will strengthen, and students will experience (Māori as Māori/ Pasifika as Pasifika) culturally responsive learning pedagogy, partnerships in learning and targeted actions which will accelerate learners' progress towards aspirational outcomes.**

**National Education and Learning Priorities (NELP)**

**Priority 1:** Ensure places of learning are safe, inclusive, and free from racism discrimination and bullying




**Priority 2:** Have high aspirations for every learner and support these with their whanau and communities to design and deliver education that responds to their needs, and sustains their identities languages and cultures.

**Priority 3:** Reduce barriers to education for all, including Māori and Pacific learners/disabled learners and those with learning support needs.







**Priority 5:** Meaningfully incorporate te reo Māori and tikanga Māori into everyday life of the place of learning

**Priority 7:** Collaborate with industries and employers to ensure learners have the skills. Knowledge and pathways to succeed in work






**Teacher Practice:**

Actions	Expected Outcomes		Analysis of Variance
<p>Staff will continue to develop culturally responsive pedagogy through professional learning.</p>	<ul style="list-style-type: none"> <li>• Staff will be equipped to embed culturally responsive pedagogy into their teaching and learning practice.</li> <li>• This will be evident in teacher practice in the classroom.</li> <li>• Students will feel that their language, culture and identity is valued and integrated within the course content and each classroom.</li> </ul> <p>Teachers will be empowered to share their knowledge of culturally responsive pedagogy.</p>		<p>Last year, initiatives were implemented to equip staff to embed culturally responsive pedagogy into their teaching practice, with evidence of this reflected in classroom instruction. As a result, students experienced their language, culture, and identity being valued and integrated across course content and learning environments, while teachers were empowered to share and apply their knowledge of culturally responsive approaches.</p>
<p>Staff will share best practice, within sections, focusing on culturally responsive pedagogy.</p>	<p>Teachers will share, during section and faculty meetings, a snippet of best practice from their teaching during their professional learning conversation sessions to develop our kete of teaching strategies.</p>		<p>Last year, faculty meetings included a scheduled agenda, held twice per term, dedicated to professional learning conversations. During these sessions, a cross-section of staff came together to share the progress of their professional learning goals, providing examples of best practice from their teaching. This collaborative approach contributed to the ongoing development of our kete of teaching strategies and supported the sharing of knowledge across the faculty.</p>

## Student Engagement and Success:

Actions	Expected Outcomes		Analysis of Variance
Mentoring of Class 10 – 12 students will occur.	<p>Improved submission rates.</p> <p>Achievement of high school students attains the school targets set.</p>		<p>Throughout the year, achievement data was regularly updated and analysed in detail to inform the next steps for supporting individual students, while also providing a comprehensive overview of academic progress across each cohort. This process enabled targeted interventions and helped staff maintain a clear understanding of student learning trajectories.</p>
Student achievement will be closely tracked.	<p>Improved achievement rates and increase in student engagement.</p> <p>Ongoing high school mentoring conversations with kaitiaki about achievement over the year will support students in their subjects and allow for early interventions and support.</p> <p>Early contact with whānau about achievement.</p>		<p>Students were kept informed of their achievement results, with follow-up discussions held alongside their Kaiako and the Horizon coordinator to identify clear next steps for their learning. The High School Quality Committee (HSQC) monitored overall trends, ensuring that targeted and purposeful actions were implemented to support and enhance student progress.</p>
Endorsement group identified and tracked.	Improved level of endorsements.		<p>Analysis of achievement data throughout the year indicated that the Level 3 cohort was on track to meet the endorsement target. The High School Quality Committee (HSQC) collaborated closely with teachers to implement targeted and purposeful strategies aimed at supporting student progress. These measures proved successful, contributing to the cohort's positive outcomes.</p>
UE pathways tracking, explicit tracking of students' courses.	<p>Improved UE Achievement rates.</p> <p>Increase in conversations with students in Class 8, 9 and 10 and about Pathways and subject courses.</p>		<p>Throughout the year, ongoing review of achievement data showed that the Level 3 cohort was progressing well toward the endorsement target. In response, the High School Quality Committee (HSQC) partnered with teachers to introduce focused strategies to support student learning, which effectively contributed to the cohort achieving the desired outcomes.</p>
Each student supported with course selection and school/career pathways.	Students will be in a meaningful course which will enable them to pursue their pathway within and out of school.		<p>Consultations with the Horizon coordinator were held with C10 and C11 students to guide their elective subject choices for 2025. These discussions were further reinforced through complementary conversations with their kaitiaki, ensuring consistent guidance and support.</p>

## Whānau and Community Engagement:

Actions	Expected Outcomes		Analysis of Variance
Engage whānau through regular events across the school.	Communication and relationships between the school and whānau will have strengthened. Parents will feel more empowered and enabled to support their children.		Termly class meetings throughout the kindergarten and school was carried out last year.
Friday Flyer and social media will be used to inform whānau - outlining events coming up, recent progress and celebrating success.	Whānau will feel informed about events and that their children's success is being celebrated in a culturally responsive way. Identify success stories and create video clips to upload to our website.		The Friday Flyer remained our primary and most effective channel for keeping the school community informed about current activities and upcoming events. Similarly, the kindergarten Panui continued to serve the same purpose, ensuring whānau were regularly updated on events and developments within the kindergartens and Rose Cottage.
Whānau Advisory Groups established and termly meetings occurring.	Termly engagement in Whānau Advisory Group Meetings to hear community voice and build on partnerships with the community.		Advisory whānau hui took place each term, with updates on action points from previous meetings reviewed and discussed. Following each hui, minutes and identified action points were distributed to whānau for their information.
Whānau voice on curriculum, belonging, school values, behaviour.	Whānau will share voice about these areas, to give us a triangulated view of their perspective of the school.		In August, an online survey was distributed to all parents across the school as part of a nationwide initiative involving all Steiner schools. The results of the survey were subsequently presented and discussed at a whānau hui.