

Takapuna Primary School

A community of connected, lifelong learners. Proud to be different. Proud to make a difference.



Annual Report 2025

Mā te pā ka taea te whakatipu te tamaiti

It takes a village to raise a child

Takapuna Primary School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Ministry Number:	1525
Principal:	Devika Tagg
School Address:	23 Auburn Street, Takapuna, Auckland
School Postal Address:	23 Auburn Street, Takapuna, Auckland 0622
School Phone:	09 489 6339
School Email:	office@tps.school.nz
Accountant / Service Provider:	School Finance Hub

Takapuna Primary School

Annual Financial Statements - For the year ended 31 December 2025

Index

Page	Statement
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 - 19	Notes to the Financial Statements
	Independent Auditor's Report

Takapuna Primary 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.

GREG SAWDOBY

Full Name of Presiding Member

Denika Tagg

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

27/05/2026

Date:

27-05-2026

Date:

Takapuna Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	4,958,270	4,751,720	4,810,553
Locally Raised Funds	3	417,916	311,130	480,498
Interest		25,392	25,000	46,806
Total Revenue		5,401,578	5,087,850	5,337,857
Expense				
Locally Raised Funds	3	64,803	70,230	98,370
Learning Resources	4	3,490,829	3,182,170	3,326,706
Administration	5	319,921	345,595	303,223
Interest		2,121	2,500	2,229
Property	6	1,419,911	1,558,000	1,439,622
Loss on Disposal of Property, Plant and Equipment		4,546	-	8,539
Total Expense		5,302,131	5,158,495	5,178,689
Net Surplus / (Deficit) for the year		99,447	(70,645)	159,168
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		99,447	(70,645)	159,168

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

Takapuna Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January	1,935,029	1,935,029	1,775,861
Total comprehensive revenue and expense for the year	99,447	(70,645)	159,168
Contribution - Furniture and Equipment Grant	19,132	-	-
Contributions from the Ministry of Education	37,323	-	-
Equity at 31 December	2,090,931	1,864,384	1,935,029
Accumulated comprehensive revenue and expense	2,090,931	1,864,384	1,935,029
Equity at 31 December	2,090,931	1,864,384	1,935,029

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.

Takapuna Primary School

Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	7	706,150	394,005	663,283
Accounts Receivable	8	421,833	278,000	531,997
GST Receivable		17,308	5,000	-
Prepayments		49,313	40,000	45,439
Inventories	9	1,042	500	513
Investments	10	400,000	350,000	350,000
Funds Receivable for Capital Works Projects	16	-	-	7,834
		<u>1,595,646</u>	<u>1,067,505</u>	<u>1,599,066</u>
Current Liabilities				
GST Payable		-	-	1,705
Accounts Payable	12	497,803	332,700	320,260
Revenue Received in Advance	13	129,121	106,000	118,434
Provision for Cyclical Maintenance	14	-	-	19,806
Finance Lease Liability	15	16,613	17,500	17,115
Funds held for Capital Works Projects	16	144,950	-	371,140
		<u>788,487</u>	<u>456,200</u>	<u>848,460</u>
Working Capital Surplus/(Deficit)		807,159	611,305	750,606
Non-current Assets				
Property, Plant and Equipment	11	1,507,977	1,468,079	1,381,079
		<u>1,507,977</u>	<u>1,468,079</u>	<u>1,381,079</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	209,450	195,000	174,625
Finance Lease Liability	15	14,755	20,000	22,031
		<u>224,205</u>	<u>215,000</u>	<u>196,656</u>
Net Assets		<u>2,090,931</u>	<u>1,864,384</u>	<u>1,935,029</u>
Equity		<u>2,090,931</u>	<u>1,864,384</u>	<u>1,935,029</u>

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

Takapuna Primary School

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		957,035	944,552	952,933
Locally Raised Funds		454,028	416,238	(754)
International Students		218,752	152,483	154,150
Goods and Services Tax (net)		(19,013)	(6,705)	2,551
Payments to Employees		(494,149)	(550,409)	(616,303)
Payments to Suppliers		(629,206)	(647,303)	(566,882)
Interest Paid		(2,121)	(2,500)	(2,229)
Interest Received		26,039	26,318	48,857
Net cash from/(to) Operating Activities		511,365	332,674	(27,677)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(239,482)	(222,000)	(309,234)
Purchase of Investments		(50,000)	-	-
Proceeds from Sale of Investments		-	-	150,000
Net cash from/(to) Investing Activities		(289,482)	(222,000)	(159,234)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,132	-	-
Contributions from Ministry of Education		37,323	-	-
Finance Lease Payments		(17,115)	(16,646)	(12,601)
Funds Administered on Behalf of Other Parties		(218,356)	(363,306)	390,359
Net cash from/(to) Financing Activities		(179,016)	(379,952)	377,758
Net increase/(decrease) in cash and cash equivalents		42,867	(269,278)	190,847
Cash and cash equivalents at the beginning of the year	7	663,283	663,283	472,436
Cash and cash equivalents at the end of the year	7	706,150	394,005	663,283

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.

Takapuna Primary School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Takapuna Primary 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 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 14.

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.

Takapuna Primary 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 15. Future operating lease commitments are disclosed in note 21.

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.

Takapuna Primary 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 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:

Buildings - School	10-40 years
Furniture and equipment	5-40 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

Takapuna Primary 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 Rt Lit, Student funds and unspent property grant 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.

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

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

The School carries out painting maintenance of the whole school over a 7-10 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.

Takapuna Primary 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	950,497	951,720	971,941
Teachers' Salaries Grants	2,974,184	2,600,000	2,694,005
Use of Land and Buildings Grants	1,031,492	1,200,000	1,144,607
Other Government Grants	2,097	-	-
	4,958,270	4,751,720	4,810,553

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	121,874	96,300	196,644
Fees for Extra Curricular Activities	22,845	19,500	16,513
Trading	1,317	1,000	756
Fundraising and Community Grants	-	500	-
Other Revenue	54,497	40,100	48,990
International Student Fees	217,383	153,730	217,595
	417,916	311,130	480,498
Expense			
Extra Curricular Activities Costs	22,003	19,500	15,732
Trading	777	500	486
Fundraising and Community Grant Costs	-	1,000	-
Other Locally Raised Funds Expenditure	20,998	23,000	46,058
International Student - Other Expenses	21,025	26,230	36,094
	64,803	70,230	98,370
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	353,113	240,900	382,128

Donations include a \$25,000 from an ex pupil which is earmarked for the refurbishment of a board owned block.

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	48,301	66,420	65,821
Information and Communication Technology	30,335	28,700	27,532
Employee Benefits - Salaries	3,198,615	2,856,489	3,028,855
Staff Development	48,142	75,561	52,597
Depreciation	164,493	150,000	149,333
Other Learning Resources	943	5,000	2,568
	3,490,829	3,182,170	3,326,706

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	11,673	11,700	11,224
Board Fees and Expenses	22,293	24,145	9,784
Operating Leases	14,281	16,470	16,227
Other Administration Expenses	43,935	48,130	42,748
Employee Benefits - Salaries	205,713	222,000	203,086
Insurance	17,380	18,500	15,864
Service Providers, Contractors and Consultancy	4,646	4,650	4,290
	319,921	345,595	303,223

6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	51,816	53,000	45,793
Cyclical Maintenance	76,987	30,000	31,295
Heat, Light and Water	67,135	68,000	54,603
Rates	110	-	25
Repairs and Maintenance	94,383	96,000	59,509
Use of Land and Buildings	1,031,492	1,200,000	1,144,607
Employee Benefits - Salaries	68,032	70,500	74,702
Other Property Expenses	29,956	40,500	29,088
	1,419,911	1,558,000	1,439,622

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	706,150	394,005	663,283
Cash and cash equivalents for Statement of Cash Flows	706,150	394,005	663,283

Of the \$706,150 Cash and Cash Equivalents \$271,149 is subject to restrictions for the following reasons:

- \$43,583 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.
- \$82,616 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.
- \$144,950 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the School's buildings. See note 16.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	10,265	5,000	264,202
Receivables from the Ministry of Education	5,267	-	3,655
Interest Receivable	3,671	3,000	4,318
Teacher Salaries Grant Receivable	402,630	270,000	259,822
	<u>421,833</u>	<u>278,000</u>	<u>531,997</u>
Receivables from Exchange Transactions	13,936	8,000	268,520
Receivables from Non-Exchange Transactions	407,897	270,000	263,477
	<u>421,833</u>	<u>278,000</u>	<u>531,997</u>

9. Inventories

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
School Uniforms	1,042	500	513
	<u>1,042</u>	<u>500</u>	<u>513</u>

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	400,000	350,000	350,000
Total Investments	<u>400,000</u>	<u>350,000</u>	<u>350,000</u>

Takapuna Primary 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	\$	\$	\$	\$	\$	\$
Buildings	1,143,203	127,393	(1,446)	-	(76,220)	1,192,930
Furniture and Equipment	155,467	116,164	(6,546)	-	(38,664)	226,421
Information and Communication Technology	36,254	40,213	-	-	(30,141)	46,326
Leased Assets	37,404	10,552	-	-	(18,386)	29,570
Library Resources	8,751	1,852	(1,950)	-	(1,082)	7,571
Work in Progress	-	5,159	-	-	-	5,159
	1,381,079	301,333	(9,942)	-	(164,493)	1,507,977

The net carrying value of furniture and equipment held under a finance lease is \$29,570 (2024: \$37,404)

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
	\$	\$	\$	\$	\$	\$
Buildings	2,046,994	(854,064)	1,192,930	1,933,856	(790,653)	1,143,203
Furniture and Equipment	768,321	(541,900)	226,421	690,773	(535,306)	155,467
Information and Communication Technology	309,700	(263,374)	46,326	342,070	(305,816)	36,254
Leased Assets	77,928	(48,358)	29,570	71,529	(34,125)	37,404
Library Resources	25,014	(17,443)	7,571	29,807	(21,056)	8,751
Work in Progress	5,159	-	5,159	-	-	-
	3,233,116	(1,725,139)	1,507,977	3,068,035	(1,686,956)	1,381,079

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	62,053	35,000	31,794
Accruals	11,673	11,700	11,224
Employee Entitlements - Salaries	416,185	280,000	271,384
Employee Entitlements - Leave Accrual	7,892	6,000	5,858
	497,803	332,700	320,260
Payables for Exchange Transactions	497,803	332,700	320,260
	497,803	332,700	320,260

The carrying value of payables approximates their fair value.

Takapuna Primary 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 \$
Grants in Advance - Ministry of Education	43,583	23,000	33,823
International Student Fees in Advance	82,616	80,000	81,247
Other revenue in Advance	2,922	3,000	3,364
	129,121	106,000	118,434

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	194,431	174,625	163,136
Increase/(decrease) to the Provision During the Year	76,987	30,000	31,295
Use of the Provision During the Year	(61,968)	(9,625)	-
Provision at the End of the Year	209,450	195,000	194,431
Cyclical Maintenance - Current	-	-	19,806
Cyclical Maintenance - Non current	209,450	195,000	174,625
	209,450	195,000	194,431

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.

15. 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	18,143	19,000	18,778
Later than One Year	15,896	21,000	23,151
Future Finance Charges	(2,671)	(2,500)	(2,783)
	31,368	37,500	39,146
Represented by			
Finance lease liability - Current	16,613	17,500	17,115
Finance lease liability - Non current	14,755	20,000	22,031
	31,368	37,500	39,146

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

16. Funds Held for Capital Works Projects

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

	2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
MOE Rooms 6D & 6E Refurbishment		163,426	4,032	(167,458)	-	-
MOE Fire & Security System Upgrade		204,306	-	(200,826)	-	3,480
MOE Flooding Remediation incl Toilet Block Repairs		3,408	-	-	-	3,408
MOE Roofing Remedial Works		(7,834)	7,834	-	-	-
MOE Rationalisation Rooms 12&16		-	293,062	(155,000)	-	138,062
Totals		363,306	304,928	(523,284)	-	144,950

Represented by:

Funds Held on Behalf of the Ministry of Education	144,950
Funds Receivable from the Ministry of Education	-
	<u>144,950</u>

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
MOE Rooms 6D & 6E Refurbishment		(45,714)	226,641	(17,501)	-	163,426
MOE Fire & Security System Upgrade		(5,260)	219,090	(9,524)	-	204,306
MOE Flooding Remediation incl Toilet Block Repairs		18,169	86,812	(101,573)	-	3,408
MOE Roof Replacement Caretaker's Shed		-	15,486	(15,486)	-	-
MOE Roofing Remedial Works		-	-	-	-	(7,834)
MOE Rationalisation Rooms 12&16		5,752	-	(13,586)	-	-
Totals		(27,053)	548,029	(157,670)	-	363,306

Represented by:

Funds Held on Behalf of the Ministry of Education	371,140
Funds Receivable from the Ministry of Education	(7,834)
	<u>363,306</u>

17. 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.

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

18. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	2,965	2,910
<i>Leadership Team</i> Remuneration Full-time equivalent members	450,141 4	517,108 4
Total key management personnel remuneration	<u>453,106</u>	<u>520,018</u>

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 Finance (3 members) and Property (4 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:

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	0-5	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.

Remuneration \$000	2025 FTE Number	2024 FTE Number
100 - 110	9.00	10.00
110 - 120	3.00	2.00
120 - 130	2.00	1.00
	<u>14.00</u>	<u>13.00</u>

19. 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	-	-

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

20. 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.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$218,017 (2024:\$371,140) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Fire and Security System Upgrade	27,824
Flooding Remediation inc Toilet Block Repairs	16,600
MOE Rationalisation Rooms 12&16	173,593
Total	218,017

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2025, the Board had entered into the following contracts:

(a) operating lease of motor vehicles

	2025 Actual \$	2024 Actual \$
No later than One Year	-	13,860
Later than One Year and No Later than Five Years	-	8,486
	-	22,346

The total lease payments incurred during the period were \$14,281 (2024: \$16,227).

Takapuna Primary School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2025

22. 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
Financial assets measured at amortised cost	\$	\$	\$
Cash and Cash Equivalents	706,150	394,005	663,283
Receivables	421,833	278,000	531,997
Investments - Term Deposits	400,000	350,000	350,000
Total financial assets measured at amortised cost	<u>1,527,983</u>	<u>1,022,005</u>	<u>1,545,280</u>
Financial liabilities measured at amortised cost			
Payables	497,803	332,700	320,260
Finance Leases	31,368	37,500	39,146
Total financial liabilities measured at amortised cost	<u>529,171</u>	<u>370,200</u>	<u>359,406</u>

23. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TAKAPUNA PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Takapuna Primary School (the School). The Auditor-General has appointed me, Sungesh Singh, using the staff and resources of UHY Haines Norton (Auckland) 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:
 - 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 30.05.26. 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.

Auckland CBD Office

4th Floor, Smith & Caughey Building
253 Queen Street, Auckland Central
T +64 9 303 5844 E info@uhyhn.co.nz

Kumeū Office

329A Main Road, Kumeū 0810
PO Box 242, Kumeū 0841
T +64 9 412 9853 E kumeu@uhyhn.co.nz

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Registered in England 3692575

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

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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



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

Independence

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

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

A handwritten signature in black ink, appearing to read 'Sungesh Singh', is written over a horizontal line.

Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Statement of Variance 2025

Achievement Target 2025:

- By the end of 2025, 60% of students who were identified **at the start of the year** as not working at expectation (2024 data) will make progress of 1 year or more in writing (accelerated progress)

Achievement can be considered accelerated when a student makes more than one year's progress over a year on a trajectory that will indicate they are achieving at or above the standard at the end of the year.

Noting:

- Students need to keep up the new expectations as well as close the achievement gap from previous year - this is not easily achieved.
- Students who don't make accelerated progress does not mean they haven't made progress e.g if they were one year behind, most children still made a year's progress but couldn't catch up with making additional progress.

Focus Groups:

Whānau Kiwi:

Number of students identified as not meeting expectation as part of focus group for teachers from 2024 data: 17 students

Number of students who made 1 year of progress (accelerated progress): 10 students

Whānau Tūi:

Total number of students identified as part of focus group for teachers from 2024 data: 19 students

Number of students who made 1 year of progress (accelerated progress): 10 students

Whānau Kererū:

Total number of students identified as part of focus group for teachers from 2024 data: 14 students

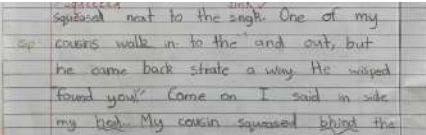
Number of students who made 1 year of progress (accelerated progress): 5 students

Outcome - Total number of students who have made accelerated progress (focus group): Total of 25 learners is a massive achievement.

This is our Focus Group set up on Hero:



One examples of tracking:



Strengths:


- Getting started with ideas
- Mostly correct recording of high frequency/essential list words
- Good attempts to record unknown words (owin for own, Anggis and Angis for Angus, squeezeed for squeezed)
- Includes dialogue
- Use of punctuation including question marks and exclamation marks
- Legible with reasonable presentation
- Clever conclusion

To develop:

- Vowel sounds - short vowel sound a (ugreed = agreed)
- Soft



Tash had a wondering last term, as to whether [redacted] might need glasses. This has turned out to be correct. Tash believes she needs explicit teaching to include level three conventions in her writing. Teaching these along with the Writer's Circle' has been very successful. Learners have been very enthusiastic about writing.



[redacted] is able sustain writing for long periods of time.

She will usually craft her ideas into well formed paragraphs with some elaboration using a mixture of simple, compound and complex sentences. Her sentences are mostly grammatically correct. [redacted] will consistently use capital letters and full stops, including exclamation and question



[redacted] increasing use of language features in her writing is engaging and hooking in her readers. She is learning to identify which types of features are appropriate for the different text types. e.g., Narrative vs Explanation/Report writing.

[redacted] is also focussing in on her paragraphs to check if she has completed a paragraph to include what is needed for the point or event she is crafting before moving on to her next paragraph.

[redacted] positive attitude to writing is infectious for her peers.

Other considerations:

- Attendance trend in 2025:
 - 115 children took leave during school for holidays
 - There is a link to learners who are absent and late with underachievement in particular to writing
- English Language Learners:
 - How many students had ESOL funding in 2025?
 - Period 1 (Terms 1 and 2) funding data - total 174
 - Period 2 (Terms 3 and 4) funding data - total 161
 - By Term 4, there were 105 students withdrawn for ESOL lessons

Additional ELL considerations:

- Learning an additional language is a long process. It generally takes between five and seven years for a learner of 'typical' learning ability who has strong foundations in their first language to reach the same level as a native speaker of the same age and acquire academic proficiency in an additional language. (The length of time depends on many factors, including the age at which they begin learning.)
- In Tash's experience ELLs need at least 3 years to become competent enough to access the classroom curriculum with any degree of success.
- It's common for a language learner to initially be better at oral language than written language (or sometimes vice versa), depending on what type of exposure the learner has had to the language they are learning.
- It's very important to support and encourage the use of a learner's first language when they are learning an additional language. The learner who maintains their first language and

continues to develop their first-language CALP generally achieves better in the additional language than the learner who has not maintained their first language.

- There is a long period of 'input only' when learning a 2nd language so the data will always be affected by the length of time an ELL has been in English medium schooling ie: if the ELL student spends 6 months in the 'silent period' then the oral language will be limited and therefore the writing won't be of a high standard. There will be minimal output.
- When the ELL student comes out of that period and starts to 'produce' language it is usually very mixed up grammatically which also affect achievement data as the grammar, spelling, ideas and language features will score low
- It is only in approx the 3rd-4th year of language learning that the ELL can be assessed alongside a native speaker with any comparable results

Students with additional learning needs:

A portion of the students identified as not at expectation in 2025 in writing, also had diagnosed additional learning challenges including ADHD, autism, dyslexia, anxiety, hearing, attendance and continuity of learning and emotional challenges.

Achievement Target 2025:

- By the end of 2025, 50% of students who were identified **at the start of the year** as not working at expectation (2024 data) will make progress of 1 year or more in writing (accelerated progress). We had set the target of 60% and came very close to achieving this.

STUDENT PROGRESS AND ACHIEVEMENT 2025 - TAKAPUNA PRIMARY SCHOOL



School Target for 2025

- By the end of 2025, 60% of students who were identified **at the start of the year** as not working at expectation (2024 data) will make progress of 1 year or more in writing.

Whole School

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Reading	89	288	23	76	377
Writing	119	258	32	68	377
Mathematics	69	308	18	82	377

Whole School

	Baseline Making Progress %	Mid Making progress %	End Making the Progress %	
Reading	70.70	73.31	76.39	↑
Writing	64.31	66.66	68.44	↑
Mathematics	79.46	80.79	81.70	↑

(Year 1 & 2)

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Reading					
Year 1	12	34	26	74	46
Year 2	9	38	19	81	47
Writing					
Year 1	6	40	13	87	46
Year 2	14	33	30	70	47
Mathematics					
Year 1	8	38	17	83	46
Year 2	5	42	11	89	47
Year 1	8	38	17	83	46

(Year 3 & 4)

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Reading					
Year 3	20	55	27	73	75
Year 4	15	46	25	75	61
Writing					
Year 3	23	52	31	69	75
Year 4	22	39	36	64	61
Mathematics					
Year 3	16	59	21	79	75
Year 4	13	48	21	79	61

(Year 5 & 6)

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Reading					
Year 5	9	55	14	86	64
Year 6	24	60	29	71	84
Writing					
Year 5	22	42	34	66	64
Year 6	32	52	38	62	84
Mathematics					
Year 5	10	54	16	84	64
Year 6	17	67	20	80	84

Māori Learners

Reading					
	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Total	4	13	23%	77%	17

Writing					
	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Total	6	11	35%	65%	17

Mathematics

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Total	4	13	23%	77%	17

Achievement - Pasifika Learners

Reading

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Total	3	9	25%	75%	12

Writing

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Total	4	8	33%	67%	12

Mathematics

	Not Yet Making the progress	Making the progress	Not Yet Making the progress %	Making the progress %	Total
Total	4	8	33%	67%	12

Takapuna Primary School

2025

Te Tiriti o Waitangi



Changes to remove an explicit obligation on school boards to give effect to Te Tiriti o Waitangi came into effect in 2025. Schools boards are still required to:

- seek to achieve equitable outcomes for Māori students
- take all reasonable steps to provide for students to be taught, and to learn, in te reo Māori on request of their parents and immediate caregivers, and
- take reasonable steps to make sure the policies and practices for the school reflect New Zealand's cultural diversity.

The School Board at Takapuna Primary School wishes to continue their commitment to Te Tiriti O Waitangi through:

- ❖ Māori language programmes delivered by classroom teachers
- ❖ Permanent appointment of Te Reo expert to teach Te reo Māori, tikanga and Kapa Haka
- ❖ Te Ao Māori senior leader who keeps focus on this area (DP)
- ❖ Principal and Te Ao Māori leader active participation in MAC (Māori Achievement Collaborative)
- ❖ TPS Board Te Ao Māori committee
 - Collaboration evenings with whānau Māori in 2025 was scheduled for at least once a term.
- ❖ Community Te Reo Māori sessions.,

Students from a range of cultural groups and ethnicities attend our school. We value and celebrate the diversity of our school and community by recognising and acknowledging traditions, histories and languages of the different cultures, by promoting non-racist attitudes and behaviour, by supporting staff and teachers to be culturally responsive. We continue to upskill and support our teachers to teach Te Reo Māori and Tikanga.

Highlights of achievement in 2025:

- Pae Pae happens in all classes in the school daily. Includes students sharing their pepeha, waiata being sung and team karakia's spoken.
- Met with our MAC facilitator each term. Workshops provided to new staff on the Treaty of Waitangi.
- Professional Learning Group offered for staff on Te Ao māori
- All teachers received 4B funding by the end of 2025 (unless new to TPS)
- Planning started on Marae visit for staff and following that, plans for students

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • <i>Meeting Health and Safety requirements</i> • <i>Following policies and procedures regarding employment opportunities</i> • <i>Creating a safe working environment where everyone is able to take responsibility and provide feedback</i> • <i>Regular check-in's with teams and staff</i> • <i>Staff reported in Principal's feedback in 2025 feeling valued and well supported in the school</i>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • <i>EEO officer – this role is taken by the principal</i> • <i>shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</i> • <i>select the person most suited to the position in terms of skills, experience, qualifications, and aptitude</i> • <i>recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</i> • <i>ensures that employment and personnel practices are fair and free of any bias.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • <i>Shortlisting criteria is used</i> • <i>Application process involves collecting EEO information</i> • <i>A variety of members are involved in appointment process including senior leaders and referee checks, Impartial representation from the Board</i> • <i>A system for recording the quality of answers to individual questions - NZSTA guidelines for appointment are followed</i>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> • <i>Advertising to appointment process includes our commitment to Treaty of Waitangi, sharing of our school whakatauki to explicitly advertising for staff who are committed to our treaty aspirations</i> • <i>By clearly outlining in our website, charter and strategic planning our desire to engage with improving education service for all, in particular Māori</i> • <i>Encourage Māori to apply by making available opportunities to share pepeha and making connections and including our aspirations</i> • <i>Appointment of lead Māori specialist teacher who supports aspirations of whānau, tamariki and staff</i>
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • <i>Create a culture of learning and growth for all staff and a leadership pathway for staff</i> • <i>Include staff in making school wide decisions so more voices are heard and represented</i>

	<ul style="list-style-type: none"> • <i>Representation of Board and teaching staff that reflect our multicultural learning space and community</i>
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> • <i>Recognise the challenges women in our workplace can feel e.g child care and ensure we support an inclusive, problem solving work culture, this means flexibility with work hours where possible, counseling services and positive role modelling from female leaders in the school.</i> • <i>Equal salary and equal opportunities to apply for any additional responsibilities</i>
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • <i>The appointment process ends with the appointment of the person who best matches the job requirements, enacting our EEO policy means including suitably skilled persons.</i>

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

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

Equal Employment Opportunities

As required by the Education and Training Act 2020 (s 597), Takapuna Primary 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.

Takapuna Primary 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.

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 Takapuna Primary School staff.

Our EEO programme may include:

- developing a policy statement and establishing objectives
- appointing an EEO representative
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

Takapuna Primary 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.

Takapuna Primary School

KiwiSport Funding Report 2025



Kiwisport is a Government funded initiative set up in 2009 to support school-age students' participation in organised sport. The initiative also aims at strengthening the partnerships between schools, clubs and community groups to promote sport. In 2025, the school received Kiwisport funding totalling \$5,878 (excluding GST). This figure is based on the number of students in the school.

Breakdown of funding (figures are approximates)

- 1) Contribution to the release for staff sports coordinator and staff to plan for in school sports events with students **\$4,000**
- 2) Contribution towards Kelly Sports leading lunchtime sports for Year 5 & 6 students **\$400**
- 3) Contribution to release days for lead sports teacher to organise sports events, coaching and team registrations **\$900**
- 4) Purchasing of equipment supporting skills to develop sports **\$500**

Total \$5,800