MOKOIA SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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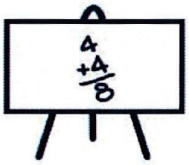
MOKOIA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	2201
Principal:	Evon Willmott-Bradshaw
School Address:	South Road, R D 12 , Hawera 4672
School Postal Address:	South Road, R D 12 , Hawera 4672
School Phone:	06 273 4106
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Accountant / Service Provider:	



EDUCATION FINANCE

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Mokoia 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.

Morgan Aperahama
Full Name of Presiding Member

M. Aperahama.
Signature of Presiding Member

18-08-2026
Date

Evon Suzan Muir Willmott-Bradshaw
Full Name of Principal

Willmott-Bradshaw
Signature of Principal

18-8-26
Date

Mokoia 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	637,246	580,000	549,419
Locally Raised Funds	3	38,205	15,600	23,681
Interest		4,602	15,000	13,329
Total Revenue		680,053	610,600	586,429
Expense				
Locally Raised Funds	3	28,398	19,000	17,867
Learning Resources	4	463,939	431,750	473,818
Administration	5	72,402	61,000	63,422
Interest		475	-	105
Property	6	119,178	103,300	121,619
Total Expense		684,392	615,050	676,831
Net Surplus / (Deficit) for the year		(4,339)	(4,450)	(90,402)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(4,339)	(4,450)	(90,402)

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

Mokoia 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		246,242	395,000	336,644
Total comprehensive revenue and expense for the year		(4,339)	(4,450)	(90,402)
Contribution - Furniture and Equipment Grant		3,313	-	-
Contributions from the Ministry of Education		7,416	-	-
Distributions to the Ministry of Education		-	-	-
Equity at 31 December		252,632	390,550	246,242
Accumulated comprehensive revenue and expense		252,632	390,550	246,242
Reserves		-	-	-
Equity at 31 December		252,632	390,550	246,242

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.

Mokoia 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	60,018	79,550	12,920
Accounts Receivable	8	54,444	20,000	32,779
GST Receivable		7,986	3,000	4,403
Prepayments		5,743	4,000	6,407
Investments		110,000	250,000	160,000
Funds Receivable for Capital Works Projects	15	24,947	-	15,916
		263,138	356,550	232,425
Current Liabilities				
Accounts Payable	11	63,933	40,000	49,638
Revenue Received in Advance	12	18,000	-	-
Provision for Cyclical Maintenance	13	16,373	-	11,564
Finance Lease Liability	14	1,315	-	693
Funds held for Capital Works Projects	15	-	-	12,166
		99,621	40,000	74,061
Working Capital Surplus/(Deficit)		163,517	316,550	158,364
Non-current Assets				
Property, Plant and Equipment	10	98,906	88,000	89,998
		98,906	88,000	89,998
Non-current Liabilities				
Provision for Cyclical Maintenance	13	5,425	14,000	2,120
Finance Lease Liability	14	4,366	-	-
		9,791	14,000	2,120
Net Assets		252,632	390,550	246,242
Equity		252,632	390,550	246,242

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

Mokoia 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		252,992	198,000	177,153
Locally Raised Funds		56,205	15,600	23,680
Goods and Services Tax (net)		(4,876)	-	13,677
Payments to Employees		(150,553)	(117,000)	(177,511)
Payments to Suppliers		(133,472)	(132,050)	(201,886)
Interest Paid		(475)	-	(105)
Interest Received		6,396	15,000	13,737
Net cash from/(to) Operating Activities		26,217	(20,450)	(151,255)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(9,769)	(16,000)	(12,624)
Proceeds from Sale of Investments		50,000	50,000	140,000
Net cash from/(to) Investing Activities		40,231	34,000	127,376
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,313	-	-
Finance Lease Payments		(1,465)	-	(859)
Funds Administered on Behalf of Other Parties		(21,198)	-	(7,676)
Net cash from/(to) Financing Activities		(19,350)	-	(8,535)
Net increase/(decrease) in cash and cash equivalents		47,098	13,550	(32,414)
Cash and cash equivalents at the beginning of the year	7	12,920	66,000	45,334
Cash and cash equivalents at the end of the year	7	60,018	79,550	12,920

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.

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

1. Statement of Accounting Policies

a) Reporting Entity
Mokoia 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 13.

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

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

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

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

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

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Depreciation
Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	*20–50 years*
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

q) 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.

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

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

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	195,438	170,000	186,724
Teachers' Salaries Grants	310,095	320,000	294,186
Use of Land and Buildings Grants	65,106	62,000	67,567
Other Government Grants	66,607	28,000	942
	637,246	580,000	549,419

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations and Bequests	9,773	5,600	3,018
Fees for Extra Curricular Activities	405	-	119
Trading	518	-	3,712
Fundraising and Community Grants	13,454	-	6,407
Other Revenue	14,055	10,000	10,425
International Student Fees	-	-	-
	38,205	15,600	23,681
Expense			
Extra Curricular Activities Costs	7,761	3,000	2,921
Trading	1,029	-	4,498
Fundraising and Community Grant Costs	14,734	12,000	8,811
Other Locally Raised Funds Expenditure	4,874	4,000	1,637
	28,398	19,000	17,867
Surplus/ (Deficit) for the year Locally Raised Funds	9,807	(3,400)	5,814

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	14,087	14,250	17,473
Employee Benefits - Salaries	425,947	404,000	435,795
Staff Development	9,175	5,500	8,564
Depreciation	14,730	8,000	11,986
	463,939	431,750	473,818

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	8,874	5,000	6,922
Board Fees and Expenses	5,908	3,800	5,006
Other Administration Expenses	30,290	23,700	25,426
Employee Benefits - Salaries	22,731	22,000	21,894
Insurance	4,599	6,500	4,174
	72,402	61,000	63,422

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	-	-	1,200
Cyclical Maintenance	8,114	4,000	(1,814)
Heat, Light and Water	12,321	9,000	14,661
Rates	217	-	141
Repairs and Maintenance	7,056	3,000	3,031
Use of Land and Buildings	65,106	62,000	67,567
Employee Benefits - Salaries	11,970	11,000	13,943
Other Property Expenses	14,394	14,300	22,890
	119,178	103,300	121,619

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	40,018	79,550	12,920
Short-term Bank Deposits	20,000	-	-
Cash and cash equivalents for Statement of Cash Flows	60,018	79,550	12,920

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

Of the $40,018 Cash and Cash Equivalents $18,000 is subject to restrictions for the following reasons:

• $18,000 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 12.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	10,256	-	-
Receivables from the Ministry of Education	2,960	-	2,826
Interest Receivable	-	-	1,794
Teacher Salaries Grant Receivable	41,228	20,000	28,159
	54,444	20,000	32,779
Receivables from Exchange Transactions	10,256	-	1,794
Receivables from Non-Exchange Transactions	44,188	20,000	30,985
	54,444	20,000	32,779

9. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	$	$	$
Short-term Bank Deposits	110,000	250,000	160,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	110,000	250,000	160,000

10. Property, Plant and Equipment

2025	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Buildings	17,080	-	-	-	(3,050)	**14,030**
Building Improvements	45,093	-	-	-	(2,886)	**42,207**
Furniture and Equipment	14,174	9,769	-	-	(3,093)	**20,850**
Information and Communication Technology	12,987	7,416	-	-	(4,185)	**16,218**
Leased Assets	651	6,453	-	-	(1,514)	**5,590**
Library Resources	13	-	-	-	(2)	**11**
	89,998	23,638	-	-	(14,730)	**98,906**

The net carrying value of furniture and equipment held under a finance lease is $5,590 (2024: $651)

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 $
Land	-	-	-	-	-	-
Buildings	61,000	(46,970)	**14,030**	61,000	(43,920)	**17,080**
Building Improvements	106,663	(64,456)	**42,207**	106,663	(61,570)	**45,093**
Furniture and Equipment	62,139	(41,289)	**20,850**	52,370	(38,196)	**14,174**
Information and Communication Technology	34,093	(17,875)	**16,218**	26,677	(13,690)	**12,987**
Motor Vehicles	46,956	(46,956)	**-**	46,956	(46,956)	**-**
Leased Assets	8,981	(3,391)	**5,590**	2,529	(1,878)	**651**
Library Resources	7,733	(7,722)	**11**	7,733	(7,720)	**13**
	327,565	(228,659)	**98,906**	303,928	(213,930)	**89,998**

11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	16,097	15,000	16,244
Accruals	5,916	5,000	4,543
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	41,228	20,000	28,159
Employee Entitlements - Leave Accrual	692	-	692
	63,933	40,000	49,638
Payables for Exchange Transactions	63,933	40,000	49,638
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	63,933	40,000	49,638

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Other revenue in Advance	18,000	-	-
	18,000	-	-

13. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	13,684	10,000	34,430
Increase/(decrease) to the Provision During the Year	8,114	4,000	(1,814)
Use of the Provision During the Year	-	-	(18,932)
Provision at the End of the Year	21,798	14,000	13,684
Cyclical Maintenance - Current	16,373	-	11,564
Cyclical Maintenance - Non current	5,425	14,000	2,120
	21,798	14,000	13,684

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.

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	1,315	-	693
Later than One Year	4,366	-	-
Future Finance Charges	-	-	-
	5,681	-	693
Represented by			
Finance lease liability - Current	1,315	-	693
Finance lease liability - Non current	4,366	-	-
	5,681	-	693

15. Funds Held for Capital Works Projects

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

2025		Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		$	$	$	$	$
AMS Upgrade	*223178*	(15,916)	-	-	-	(15,916)
Water Supply		12,166	-	(21,197)	-	(9,031)
Totals		(3,750)	-	(21,197)	-	(24,947)

Represented by:	
Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(24,947)

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Roofing and Spouting	2,825	2,349	(5,174)	-	-
AMS Upgrade	-	20,000	(35,916)	-	(15,916)
Septic Tank	1,100	500	(1,150)	-	-
Water Supply	-	72,955	(60,789)	-	12,166
Totals	3,925	95,804	(103,029)	-	(3,750)

Represented by:

Funds Held on Behalf of the Ministry of Education	12,166
Funds Receivable from the Ministry of Education	(15,916)

16. Related Party Transactions

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

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

17. 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 $
Board Members		
Remuneration	2,670	2,405
Leadership Team		
Remuneration	140,291	122,312
Full-time equivalent members	1	1
Total key management personnel remuneration	142,961	124,717

There are 4 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. 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 other matters.

Principal 1
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	130-140	120-130
Benefits and Other Emoluments	4-5	3-4
Termination Benefits	-	-

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100-110	-	-
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

20. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $6,099 (2024:$33,363) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Water Supply	6,099
Total	**6,099**

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

(b) Operating Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	60,018	79,550	12,920
Receivables	54,444	20,000	32,779
Investments - Term Deposits	110,000	250,000	160,000
Total financial assets measured at amortised cost	224,462	349,550	205,699
Financial liabilities measured at amortised cost			
Payables	63,933	40,000	49,638
Finance Leases	5,681	-	693
Total financial liabilities measured at amortised cost	69,614	40,000	50,331

22. Events After Balance Date

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

23. Comparatives

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

The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of Mokoia School's financial statements for the year ended 31 December 2025

Opinion

The Auditor-General is the auditor of Mokoia School (the School). The Auditor-General has appointed me, Mark Fraser, 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 2 to 18, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

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 18 August 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 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 Responsibility, Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, Statement of KiwiSport funding, and the Statement of Te Tiriti O Waitangi.

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.



Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand



Mokoia School Analysis of Variance
Annual Goals 2025

Annual Academic Targets 2025

Reading

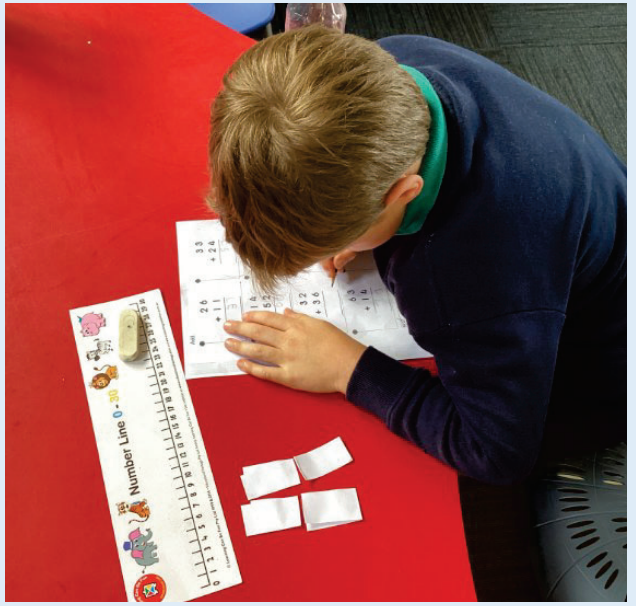
By the end of the year, 80% of children will be reading at their correct reading age.



Maths

Children in the Junior class will show a greater understanding and mastery of mathematical concepts, such number/amounts, the number system (including place value and operations), size, measure and volume, and fractions.

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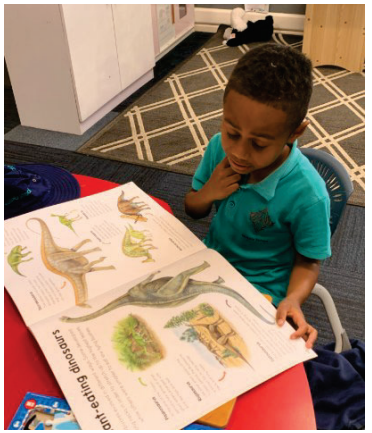


Mokoia Children will flourish and thrive in a supportive and aspirational environment.



Academic Target 1

Reading : By the end of the year, 80% of children will be reading at their correct reading age.

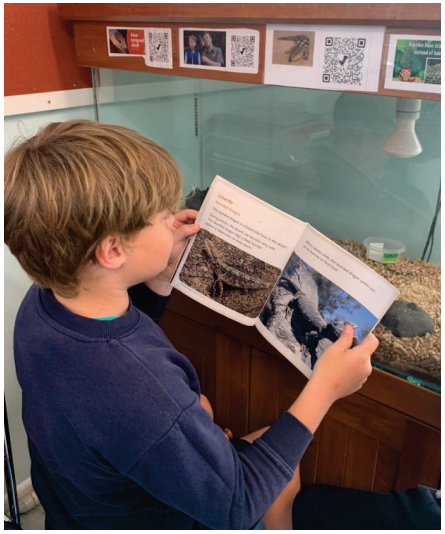


Ongoing Actions Reviewed

Provide PLD for teachers and teacher aides in structured literacy. Teachers attended a variety of courses, including the Ministry funded Structured Literacy PLD. This was also trickled down to other staff, and in term 2 and 4, the use of structured literacy was surveyed as part of teacher feedback. Teachers also led interventions for reading and focused on both decoding and chunking words.



Use big books to teach specific learning goals, e**.g. syntax, grammar, morphology and fluency.** This was planned out for in both medium and weekly planning, and supported by programmes like The Syntax Project. A large number of big books were purchased and resources and planning were kept with big books for future reference.

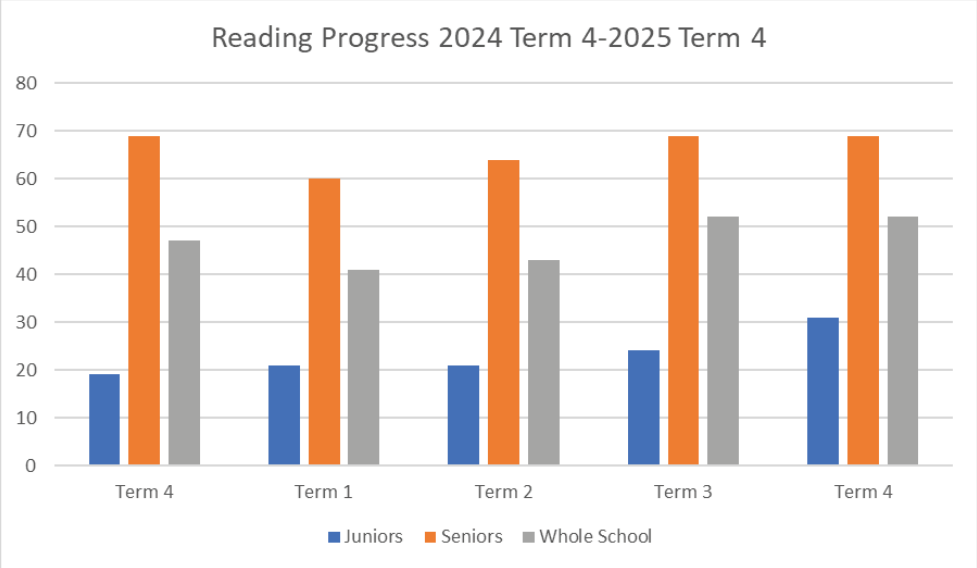


Adopt scope and sequence throughout the school, which is then broken down into mid-term planning. Each teacher builds on the last weeks' work. Teachers continued to adopt scope and sequences for phonics, morphology and spelling learning, and handwriting. Together, they developed a scope and sequence for punctuation, genre, syntax, writing tools (e.g. figurative language), and so forth.

Daily reviews in each lesson, and deliberate opportunities to keep learning fresh/revisited.: This happened in some classes, and opportunities for revision was also deliberately planned into discovery time, each day.

Refocus phonics groups. E.g. primarily led by teachers, more sounds per a week for alphabetic groups. This helped significantly, however phonics was not consistently delivered as was envisioned by leadership. Phonics testing showed that children did retain phonics , phonemes and morphemes, however, children did not find the non-word phonetic spelling easy. As with most children, they wanted the words to make sense and often made approximations





Results and Actions

What Did we See as a Result of our Actions?

In the Senior Class, 69% of pupils are reading at the expected level for their age, with 55% reading above this level. In the Junior Class, 31% of pupils are now reading at the expected level, an increase from 19%, representing growth of over 50%. Additionally, 55% of pupils in the Junior Class made accelerated progress, achieving between 18 and 24 months of reading progress within the year.

Overall, across the school, 52% of pupils are reading at or above the expected level for their age. Of the Junior Class pupils who are now reading at the expected level, many achieved this through accelerated progress of 18–24 months within one academic year.

There was no significant gender difference, although boys did seem to have a slight edge, particularly in the Junior class. Maori did slightly better than NZ European, however Pasifika children were under-represented in reading achievement, although not in progress– 80% of Pasifika children made 6-18 months of progress.

What Will we Do?

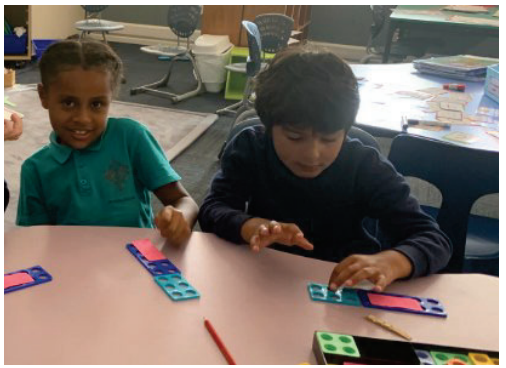
This year, targeted interventions will continue in the Senior Class, with particular emphasis on Year 4 pupils who have recently transitioned from the Junior Class and require additional support. The Junior Class has reviewed its entry-level reading programme and is implementing changes, including an increased focus on phonemic awareness and the development of reading skills out of context. Literacy interventions for junior readers will continue on a one-to-one basis, twice weekly.

Opportunities for developing oral language will target Pasifika children and our younger children. Deliberate opportunities for discussion, modelled language, functional language and vocabulary building through context and story telling will be planned in, to support language for reading.

Academic Target 2

Maths : Children in the Junior class will show a greater understanding and mastery of mathematical concepts

Ongoing Actions Reviewed



PLD in maths and statistics occurred in two MOE led days. All staff attended Numicon training days and continued in PLD meetings after school. The principal/junior teacher used Numicon in 90% of planning, and planned for both her teaching and the principal release's maths teaching. Children were highly receptive, with 87% of students achieving at last year's curriculum levels. With the shift in curriculum demands, there is now a discrepancy between those who were achieving at expected levels to now not achieving at the expected level. We expect that within two years that discrepancy will almost disappear. In line with government expectations, children have been taught at their age level. Since we are a multi-level class, this means that younger children have been exposed to more challenging mathematical concepts. They have coped very well, and it has given all children the opportunity to move forward when they are ready.



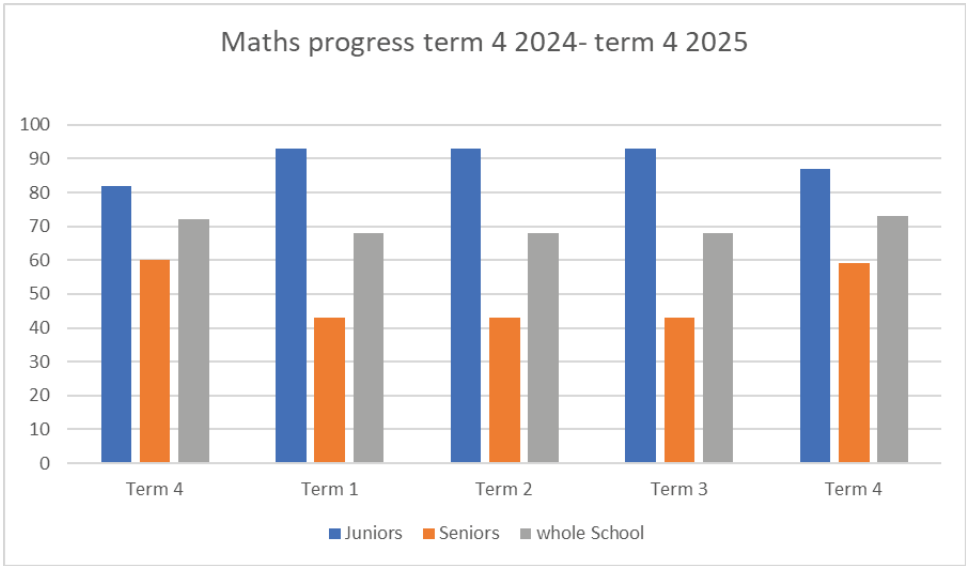
Co-construct and follow maths policy of what maths looks like in our school. Use principles of SLT– diagnostic, explicit, cumulative. Daily reviews, using physical tools/apparatus. We have not yet created a policy as our focus has been on our literacy policy. However, maths lessons have followed the principals of SLT and opportunities for mastery are evident in planning.

Analyze maths assessments to inform teaching gaps, misunderstandings and concrete to abstract readiness. Constant analysis, formative assessment, staff discussions and reflections have led to staff being highly responsive to children's needs and planning more tailored to the specific needs of the class. Having manipulatives has made it easier to spot misconceptions as children show what they are doing rather than presenting an answer.

Use new equipment, hands on approach, to teach maths: We LOVE the new manipulatives and they have made it very easy to understand mathematical concepts. Children now choose which method they would like to use to help them learn, understand and practice mathematical concepts.



Create intentional opportunities for maths in context, through play and cross-curricular –e.g. date, how many people here each day, counting stars in twos, halving, doubling or sharing in play etc: This has been really successful in terms of dates, ordinal numbers, understanding when to use skip counting in context etc. It has begun to help children see maths in everyday functionality, and to use maths more extensively. Children make good decisions about which strategies to use and which equipment will help them.



Results and Actions

What Did we See as a Result of our Actions?

The understanding and engagement of maths increased phenomenally. Against the old standards, 87% of Junior children are achieving at the expected level. Against the new curriculum, 27% of children are at "proficient", with 53% of children at "consolidating", 7% at "developing" and 13% at "emerging." With a new curriculum, where some concepts and knowledge have created a jump for children (e.g. Year 3's learning 4 and 8 times tables whereas we had focused on skip counting and beginning to learn 2, 5, 10 x tables off by heart) ,there is a lot of mahi to be done to bridge this gap.

What Will we Do?

We will continue on with our practice. The children are excited and willing to take on new knowledge and concepts. As we deliberately plan for the new curriculum, we will start to bridge the gap between the two curricula.









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Evaluation of Progress 2025 Mokoia School

General

This year has been a dynamic and enriching one for curriculum development and student learning. Our programme has encompassed studies of volcanoes and geothermal activity, ancient Rome, the Pasifika Islands, wayfinding, and early Māori life. Students have explored key scientific concepts, including reversible and irreversible chemical reactions, as well as physical principles such as buoyancy and density. We have delivered a broad and balanced curriculum that integrates Te Ao Māori perspectives alongside our school values.

Staffing stability throughout the year has allowed for greater continuity and focus in academic teaching. Teachers have worked collaboratively to implement the new curriculum and structured literacy approaches, while also embedding the Numicon mathematics programme into classroom practice.

Maths

This year, students' understanding of and engagement with mathematics increased significantly through the effective use of manipulatives. Against the previous curriculum standards, 87% of junior students are achieving at the expected level, while 59% of senior students are meeting expectations. Overall, 73% of students across the school are achieving at the expected level under the former curriculum.

When measured against the new curriculum, 38% of students are currently assessed as *proficient* or *exceeding*, with a further 42% working at the *consolidating* level. Ten percent of students are identified as *developing*, and 10% as *emerging*. As expected with the introduction of a new curriculum, some concepts and knowledge represent a significant step for learners; targeted teaching and support have been implemented and will continue to bridge these gaps.

Writing

Both classes are equally matched, with 81% of students achieving the expected writing level for their age. There was no perceived gender difference. The majority of children who are still working towards expected age levels were New Zealand European.

Reading

In the Senior Class, 69% of students are reading at the expected level for their age, with 55% achieving above this level. In the Junior Class, 31% of students are now reading at the expected level, an increase from 19%, representing growth of over 50%. In addition, 55% of junior students made accelerated progress, achieving between 18 and 24 months of reading progress within the year.

Across the school, 52% of students are reading at or above the expected level for their age. No significant gender differences were identified, although boys demonstrated slightly higher achievement, particularly in the Junior Class. Māori students achieved marginally higher outcomes than New Zealand European students. While Pasifika learners were under-represented in overall reading achievement, progress data is encouraging, with 80% making between 6 and 18 months of progress over the year.

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?	• *Safely walk around each day.* • *Staff trained in H&S and refreshed at the beginning of each year* • *Safety checks with Argest* • *Regular talks to staff to ensure wellbeing, and responding appropriately* • *Ensure that workload is not too much for staff, and that they have regular PLD to feel empowered and do job to the best of their ability* • *Ensure that the school is appropriately staffed and safety measures are in place (e.g. RAMs on EOTC, procedures for emergencies etc)*
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	• We follow our policy which is online- schooldocs. Password "flame" • Employ and treat all staff fairly. All staff have equal opportunities for PLD and progress. • Keep record of PLD to ensure all are having equal access. • Pay is in accordance with CA/IEA • Regular interviews and PGC to ensure that staff have goals and have opportunities to achieve them.
How do you practice impartial selection of suitably qualified persons for appointment?	• Principal advertises jobs in a way that is inclusive • Application forms do not ask candidates to declare ethnicity, religion etc. Relevant information pertaining to legality of working in NZ is asked (e.g. resident/citizen) but not race • Conflict of Interest declared if candidate is already previously known by any of the selection committee, and if needed, selection committee may change. • Principal and BOT member select from pool of candidates based on qualifications and experience. • Interviews usually conducted by principal and BOT member- where there is a conflict of interest a third party is asked to attend to ensure process is fair. • Matrix for both interview and referee discussions, kept on file. • Principal and BOT member discuss the appointment and come to a decision together,

	taking into consideration the main needs of the job and the kura.
How are you recognising, • The aims and aspirations of Maori, • The employment requirements of Maori, and • Greater involvement of Maori in the Education service?	• We have a whaea teach kapa haka- we ensure that she is paid well and that barriers, like travel expenses, are covered as she is travelling for a relatively short period of teaching in the week. We also allow her to bring her toddler on site, so that she doesn't have to arrange childcare. We feel that this is very much in keeping with Maori tikanga. • Opportunities e.g. job advancement, PLD etc are offered to all that they apply to, irrespective of heritage. • We have attracted two more Maori employees, and encouraging them to share practices of tangata whenua and to be fully active with the Te Ao Maori perspective. • We do work with Maori in education, from outside agencies, and we work with them with the highest regard.
How have you enhanced the abilities of individual employees?	• Teachers receive weekly PLD and are encouraged to lead PLD when it is their area of expertise. • Staff receive PLD on TOD and call back days, as well as take time in the morning for planning units (e.g. the restraint training from MOE) • From interviews (e.g. PGC, post observation) we determine personal goals and training that would be appropriate.
How are you recognising the employment requirements of women?	• Staff are paid in accordance to the CA for support staff, which has recently raised wages to consider this. • We ensure that feminine needs are catered for (including lots of chocolate) • As an all-female staff, who are all strong women, we shape the way together, to fit our needs. • We are considerate of the female role within the family- most of our staff are the home maker too, and care for children is their number one priority. We ensure that staff can work as flexibly as possible-e.g. support staff hours fit in with individual family needs, days can be swapped where needed, and the staff can work from home, after school hours, if need be, to support families. • Women who are breastfeeding are encouraged to breastfeed if they feel comfortable.
How are you recognising the employment requirements of persons with disabilities?	• School is currently physically set up for people with physical disabilities.

	• School adapts to needs by consulting a specialist in the area and the person with a disability, and provides the support that is required for them to do their job.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?	Yes- online	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		no
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?		no
Does your EEO programme/policy set priorities and objectives?		no

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This year we have spent our kiwi sports funds on helping us attend cluster sporting events, for all the children.

7/4/2025

Giving Effect to The Treaty of Waitangi 2026

Curriculum Design

Through curriculum design, we have sought to include and protect subject matter that is relevant to our Māori tamariki. This includes their history, stories, cultural references, language and view points. For example, our three year plan focuses on Aotearoa/New Zealand histories every other term, and examines the importance of events, consequences, and belief systems through these. In 2024 we took our Seniors to Waitangi, where we learned about early Māori and European relationships. Last year we took the whole school to Rotorua. Part of the studies will be about early Māori life and culture, and how Māori used natural resources to thrive. We have also visited various local museums, and spent time learning about early Māori settlers and their practices. We also celebrated World Biodiversity Day, with Enviroschools. Their approach is strongly in connection with Te Ao Māori, and many of the activities that we did, help reconnect the children to the natural world of Tane-Mahuta.

Reading and writing often includes Māori stories, both modern and ancient, and reo and tikanga are explained through these. We deliberately choose our own indigenous stories as vehicles to learning in a variety of subjects, but most notably literacy and social studies.

Framed in age appropriate ways, we teach akonga to think critically about issues that are raised, and to be curious, preparing them for more in depth learning as they grow older.

We have a specialist Kaiako come in weekly to teach te reo and kapa haka. All children are expected to participate. Staff are expected to support learning, and to continue using reo or waiata throughout the week.

Over the last two years we have been building up our bank or Māori resources. For example, we make sure that Māori are represented in the role play area and dressing up area. We actively support the special role that tangata whenua play in our society.

We seek guidance from local Māori, including staff members, parents, community members and local iwi. We have worked with iwi through our kahui ako (now disestablished), our personal connections and through our marae.

Everyday Practices

We give effect to the Treaty, by respecting and teaching local tikanga in every day life, using te reo when possible and having daily routines that reinforce and normalize Māori practices, such as karakia, waiata and counting in te reo. We use te reo in our signage and use resources familiar to Māori, such as kete and whariki. Our children are encouraged to know their pepeha and recite it weekly.

We encourage positive attitudes towards all cultures, and explore children's attitudes towards different races in a meaningful and positive way. Our staff are culturally diverse, hailing from four different continents. We expect all adults to be non-prejudicial, and to give each child equitable opportunities to learn. We reject deficit thinking and actively encourage staff to think positively about how to support all akonga.

Professional Development

Last year, two staff members attended level 1 te reo classes. We hope to continue this, if classes continue.

Staff have supported kapa haka classes by being present and then practicing waiata throughout the week. Teachers are beginning to use more te reo in their every day korero with the tamariki. Teachers are becoming more aware of, and using, regional pronunciation of words.

We have visited several museums to learn about local Māori history. We took the seniors to Waitangi to learn about Te Tiriti o Waitangi, and will take staff there this year, to continue PLD.

Data Collection and Support

Through data collection, we find out how our Māori students are progressing. We support those that struggle through interventions, for example, through the structured literacy teacher. We look at how our curriculum is delivered to find successful ways in which to enable Māori progression. We reach out to whanau for ways in which we can better serve their tamariki's learning needs.

Community

We hold community events that reflect our bicultural inheritance. Every year we hold a hangi, with a performance of waiata. We invite community members to learn how to prepare a hangi. We recently held consultation on the practices that we want to adopt, as a school.

We are planning on attending the cluster kapa haka event in June.

We have just begun our journey with MAC (Maori Achievement Collaborative) and are exploring who Mokoia is and what our roots and connections are. We are reaching out to community members to explore where the Mokoia pa site is, and to learn what knowledge is held about the whenua and it's people.