

PORTLAND SCHOOL
Te Kura o Tikorangi

2025

Annual Report

FOR THE YEAR ENDED 31 DECEMBER 2025

PORTLAND SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1084

Principal: Rachel Bycroft

School Address: 10 Portland School Road

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Accountant / Service Provider:

Education Services.
Dedicated to your school

PORTLAND 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 - 20	Notes to the Financial Statements
	Independent Auditor's Report

Portland 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.

Richie Pepall
Full Name of Presiding Member


Signature of Presiding Member

28/05/26
Date

Rachel Bycroft
Full Name of Principal


Signature of Principal

28.5.2026
Date

Portland 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	1,450,517	1,115,735	1,297,914
Locally Raised Funds	3	47,115	26,557	40,956
Interest		10,711	10,000	16,480
Total Revenue		1,508,343	1,152,292	1,355,350
Expense				
Locally Raised Funds	3	2,080	-	-
Learning Resources	4	929,944	718,487	792,647
Administration	5	200,662	218,388	174,539
Interest		2,285	1,984	1,111
Property	6	202,695	169,184	171,264
Other Expenses	7	46,006	37,000	38,230
Loss on Disposal of Property, Plant and Equipment		14,361	-	2,248
Total Expense		1,398,033	1,145,043	1,180,039
Net Surplus / (Deficit) for the year		110,310	7,249	175,311
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		110,310	7,249	175,311

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

Portland 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		524,824	360,432	344,163
Total comprehensive revenue and expense for the year		110,310	7,249	175,311
Contribution - Furniture and Equipment Grant		-	-	5,350
Contributions from the Ministry of Education - Contribution from MoE - SNUP Term		2,150	-	-
Equity at 31 December		637,284	367,681	524,824
Accumulated comprehensive revenue and expense		637,284	367,681	524,824
Equity at 31 December		637,284	367,681	524,824

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.

Portland School Statement of Financial Position

As at 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,566,741	89,067	466,495
Accounts Receivable	9	77,515	47,047	111,491
GST Receivable		-	5,440	-
Prepayments		6,619	5,099	3,079
Investments	10	140,000	-	100,000
Funds Receivable for Capital Works Projects	16	10,871	-	6,900
		<u>1,801,746</u>	<u>146,653</u>	<u>687,965</u>
Current Liabilities				
GST Payable		113,505	-	23,204
Accounts Payable	12	274,592	76,658	100,403
Revenue Received in Advance	13	-	1,576	2,380
Provision for Cyclical Maintenance	14	68,976	7,456	-
Finance Lease Liability	15	7,587	6,207	6,324
Funds held for Capital Works Projects	16	1,008,255	-	185,741
		<u>1,472,915</u>	<u>91,897</u>	<u>318,052</u>
Working Capital Surplus/(Deficit)		328,831	54,756	369,913
Non-current Assets				
Property, Plant and Equipment	11	347,078	325,994	229,888
		<u>347,078</u>	<u>325,994</u>	<u>229,888</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	17,276	13,069	55,200
Finance Lease Liability	15	21,349	-	19,777
		<u>38,625</u>	<u>13,069</u>	<u>74,977</u>
Net Assets		<u><u>637,284</u></u>	<u><u>367,681</u></u>	<u><u>524,824</u></u>
Equity		<u><u>637,284</u></u>	<u><u>367,681</u></u>	<u><u>524,824</u></u>

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

Portland 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		673,754	505,473	554,193
Locally Raised Funds		44,562	26,557	28,090
Goods and Services Tax (net)		90,301	-	28,644
Payments to Employees		(252,113)	(233,106)	(238,384)
Payments to Suppliers		(221,986)	(230,870)	(212,241)
Interest Paid		(2,285)	(1,984)	(1,111)
Interest Received		10,989	10,000	13,912
Net cash from/(to) Operating Activities		343,222	76,070	173,103
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(172,551)	(131,500)	(43,563)
Purchase of Investments		(40,000)	-	-
Net cash from/(to) Investing Activities		(212,551)	(131,500)	(43,563)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	5,350
Finance Lease Payments		(5,808)	(9,658)	(5,316)
Funds Administered on Behalf of Other Parties		975,383	-	182,766
Net cash from/(to) Financing Activities		969,575	(9,658)	182,800
Net increase/(decrease) in cash and cash equivalents		1,100,246	(65,088)	312,340
Cash and cash equivalents at the beginning of the year	8	466,495	154,155	154,155
Cash and cash equivalents at the end of the year	8	1,566,741	89,067	466,495

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.

Portland School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Portland 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.

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 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale. 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Board-owned Buildings	20 years
Building Improvements	20-40 years
Furniture and Equipment	5-18 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Textbooks	8 years
Library Resources	8 years
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 5 to 11 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

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

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

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

t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	470,868	369,783	460,365
Teachers' Salaries Grants	694,882	486,872	546,826
Use of Land and Buildings Grants	130,818	121,080	127,921
Ka Ora, Ka Ako - Healthy School Lunches Programme	129,871	118,000	118,574
Other Government Grants	24,078	20,000	44,228
	<u>1,450,517</u>	<u>1,115,735</u>	<u>1,297,914</u>

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	18,578	26,557	20,212
Fees for Extra Curricular Activities	1,392	-	-
Fundraising and Community Grants	27,145	-	20,744
	<u>47,115</u>	<u>26,557</u>	<u>40,956</u>
Expense			
Extra Curricular Activities Costs	2,080	-	-
	<u>2,080</u>	<u>-</u>	<u>-</u>
<i>Surplus for the year Locally Raised Funds</i>	<u>45,035</u>	<u>26,557</u>	<u>40,956</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	33,114	50,007	46,454
Information and Communication Technology	1,752	2,500	2,033
Employee Benefits - Salaries	839,896	620,655	702,836
Staff Development	9,551	15,654	5,452
Depreciation	42,062	24,671	29,456
Other Learning Resources	3,569	5,000	6,416
	<u>929,944</u>	<u>718,487</u>	<u>792,647</u>

5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,537	7,543	7,544
Board Fees and Expenses	7,814	7,204	5,387
Operating Leases	3,140	-	785
Other Administration Expenses	15,696	17,816	22,176
Employee Benefits - Salaries	72,731	61,583	50,661
Insurance	1,421	-	1,447
Service Providers, Contractors and Consultancy	6,564	6,242	6,060
Ka Ora, Ka Ako - Healthy School Lunch Programme	84,759	118,000	80,479
	<u>200,662</u>	<u>218,388</u>	<u>174,539</u>

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	-	880	17,642
Cyclical Maintenance	31,052	12,924	(8,170)
Heat, Light and Water	17,050	12,500	14,691
Rates	2,665	2,000	2,068
Repairs and Maintenance	10,723	10,000	8,726
Use of Land and Buildings	130,818	121,080	127,921
Other Property Expenses	10,387	9,800	8,386
	<u>202,695</u>	<u>169,184</u>	<u>171,264</u>

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

7. Other Expenses

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	46,006	37,000	38,230
	<u>46,006</u>	<u>37,000</u>	<u>38,230</u>

8. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	1,566,741	89,067	466,495
Cash and cash equivalents for Statement of Cash Flows	1,566,741	89,067	466,495

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

Of the \$1,566,741 Cash and Cash Equivalents \$1,008,255 is subject to restrictions for the following reasons:

- \$1,008,255 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.

9. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	(1,568)	7,049	50,844
Receivables from the Ministry of Education	7,242	-	8,210
Interest Receivable	2,528	238	2,806
Teacher Salaries Grant Receivable	69,313	39,760	49,631
	77,515	47,047	111,491
Receivables from Exchange Transactions	960	7,287	53,650
Receivables from Non-Exchange Transactions	76,555	39,760	57,841
	77,515	47,047	111,491

10. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	140,000	-	100,000
Total Investments	140,000	-	100,000

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Board-owned Buildings	983	-	(811)	-	(172)	-
Building Improvements	83,543	2,495	-	-	(2,688)	83,350
Furniture and Equipment	107,774	135,587	(5,860)	-	(20,623)	216,878
Information and Communication Technology	16,222	25,365	(7,690)	-	(9,949)	23,948
Leased Assets	21,294	10,166	-	-	(8,606)	22,854
Library Resources	72	-	-	-	(24)	48
	229,888	173,613	(14,361)	-	(42,062)	347,078

The net carrying value of equipment held under a finance lease is \$22,854 (2024: \$21,294)

Restrictions

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

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Board-owned Buildings	-	-	-	5,619	(4,636)	983
Building Improvements	108,703	(25,353)	83,350	115,554	(32,011)	83,543
Furniture and Equipment	266,294	(49,416)	216,878	179,655	(71,881)	107,774
Information and Communication Technology	51,108	(27,160)	23,948	72,802	(56,580)	16,222
Leased Assets	45,692	(22,838)	22,854	43,414	(22,120)	21,294
Library Resources	25,175	(25,127)	48	25,175	(25,103)	72
	496,972	(149,894)	347,078	442,219	(212,331)	229,888

12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	189,683	11,846	39,555
Accruals	8,862	5,251	7,543
Banking Staffing Overuse	3,249	14,291	-
Employee Entitlements - Salaries	69,313	39,760	49,631
Employee Entitlements - Leave Accrual	3,485	5,510	3,674
	274,592	76,658	100,403
Payables for Exchange Transactions	274,592	76,658	100,403
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	274,592	76,658	100,403

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Grants in Advance - Ministry of Education	-	1,576	2,380
	<u>-</u>	<u>1,576</u>	<u>2,380</u>

14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	55,200	7,601	63,370
Increase/(decrease) to the Provision During the Year	31,052	12,924	(8,170)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>86,252</u>	<u>20,525</u>	<u>55,200</u>
Cyclical Maintenance - Current	68,976	7,456	-
Cyclical Maintenance - Non current	17,276	13,069	55,200
	<u>86,252</u>	<u>20,525</u>	<u>55,200</u>

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

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	9,676	6,207	8,229
Later than One Year	23,740	-	22,704
Future Finance Charges	(4,480)	-	(4,832)
	<u>28,936</u>	<u>6,207</u>	<u>26,101</u>
Represented by			
Finance lease liability - Current	7,587	6,207	6,324
Finance lease liability - Non current	21,349	-	19,777
	<u>28,936</u>	<u>6,207</u>	<u>26,101</u>

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 8, and includes retentions on the projects, if applicable.

2025	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$		\$
LSPM - Site Fence	241934	-	4,598	(4,598)	-	-
Heat Pump Replacement, Design Toilet Blocl	214744	110,095	-	(95,952)	-	14,143
Stormwater Drainage	250980	39,450	107,664	(27,828)	-	119,286
1,2: lifecycle replacements, electrical works	250974	34,509	315,110	(101,070)	-	248,549
Design: 3: Internal & external refurbishments	250975	1,687	641,248	(86,743)	-	556,192
Design: 7: Pool change shed remediation	250976	(2,500)	82,800	(10,215)	-	70,085
Pool: Pool Re-line	250977	(2,600)	85,500	(92,316)	-	(9,416)
9,10: Pump shed electrical works & chemical	250978	(1,000)	28,433	(27,433)	-	-
4: Ceiling replacement	250979	(800)	15,300	(15,955)	-	(1,455)
Totals		178,841	1,280,653	(462,110)	-	997,384

Represented by:

Funds Held on Behalf of the Ministry of Education	1,008,255
Funds Receivable from the Ministry of Education	(10,871)

2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$		\$
LSPM - Site Fence	241934	2,833	4,884	(7,717)	-	-
Cyclone Remediation	242850	-	6,091	(6,091)	-	-
Heat Pump Replacement, Design Toilet Blocl	214744	-	122,768	(12,673)	-	110,095
Stormwater Drainage	250980	-	48,150	(8,700)	-	39,450
1,2: lifecycle replacements, electrical works	250974	-	39,389	(4,880)	-	34,509
Design: 3: Internal & external refurbishments	250975	-	13,750	(12,063)	-	1,687
Design: 7: Pool change shed remediation	250976	-	-	(2,500)	-	(2,500)
Pool: Pool Re-line	250977	-	-	(2,600)	-	(2,600)
9,10: Pump shed electrical works & chemical	250978	-	-	(1,000)	-	(1,000)
4: Ceiling replacement	250979	-	-	(800)	-	(800)
Totals		2,833	235,032	(59,024)	-	178,841

Represented by:

Funds Held on Behalf of the Ministry of Education	185,741
Funds Receivable from the Ministry of Education	(6,900)

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.

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	2,575	3,165
<i>Leadership Team</i> Remuneration	144,170	134,165
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	146,745	137,330

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) committees that met 9 and 9 times 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	130 - 140	130-140
Benefits and Other Emoluments	4 - 5	2-3
Termination Benefits	-	-

Principal 2

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	-	0-1
Benefits and Other Emoluments	-	
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	1.00	0.00
110 - 120	0.00	1.00
120 - 130	1.00	0.00
	2.00	1.00

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

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	0	0

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 liability regarding this funding wash-up, which is expected to be settled in July 2026.

21. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$1,160,904 (2024: \$910,079) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
Heat Pump Replacement, Design Toilet Block	\$ 27,783
Stormwater Drainage	136,599
1,2: lifecycle replacements, electrical works	287,938
Design: 3: Internal & external refurbishments	628,970
Design: 7: Pool change shed remediation	79,285
Pool: Pool Re-line	84
4: Ceiling replacement	245
Total	1,160,904

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 has entered into the following contracts:

(a) operating lease of photocopiers;

	2025 Actual \$	2024 Actual \$
No later than One Year	3,140	3,140
Later than One Year and No Later than Five Years	8,634	11,773
Later than Five Years	-	-
	11,774	14,913

The total lease payments incurred during the period were \$3,140 (2024: \$785).

22. 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	1,566,741	89,067	466,495
Receivables	77,515	47,047	111,491
Investments - Term Deposits	140,000	-	100,000
Total financial assets measured at amortised cost	1,784,256	136,114	677,986

Financial liabilities measured at amortised cost

Payables	274,592	76,658	100,403
Finance Leases	28,936	6,207	26,101
Total financial liabilities measured at amortised cost	303,528	82,865	126,504

23. Events After Balance Date

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

24. Comparatives

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

Portland School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Krista Ho	Presiding Member	Elected	Sep 2025
Richie Pepene	Presiding Member	Co-opted	Sep 2028
Rachel Bycroft	Principal	ex Officio	
Heleen Loots	Parent Representative	Elected	Sep 2028
Lucy Sketchley	Parent Representative	Elected	Sep 2028
Alice Dombroski	Parent Representative	Elected	Sep 2025
Shane Hohaia	Parent Representative	Co-opted	Sep 2028
Summer Pocklington	Parent Representative	Elected	Sep 2028
Ingrid Saxton	Parent Representative	Elected	Sep 2028
Marama Flay-Alker	Staff Representative	Elected	Sep 2025
Latoya Viliua	Staff Representative	Elected	Sep 2028

Portland School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$1,695 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Portland School Board:

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Portland School. The Auditor-General has appointed me, Bhavin Sanghavi, 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 20, 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 2 June 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.

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Audit | Tax | Consulting

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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, 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.



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



Portland School Te Kura o Tikorangi

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is the founding document of Aotearoa New Zealand.

Article 1: Kāwanatanga | Honourable governance

- Equitable partnerships and genuine collaboration; undertaking governance, leadership, and decision making that is equitable and collective.

Article 2: Rangatiratanga | Māori self-determination

- Tino rangatiratanga and mana motuhake; honouring the tikanga and kawa of mana whenua and ensuring their active participation in decisions that impact Māori in their takiwā (area).

Article 3: Ōritetanga | Equity

- Pursuing equity; seeking out and removing barriers and bias from systems, structures, and processes, giving status and mana to all aspects of te ao Māori, actively revitalising te reo Māori, and appropriately observing tikanga Māori.

Te Ritenga | Spiritual and religious freedom

- Free expression of spiritual and religious beliefs; honouring Māori spirituality and mātauranga Māori.
-

Portland School Te Kura o Tikorangi acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships.

Poari matua responsibilities

As part of meeting their paramount objective of ensuring that every ākonga can attain their highest possible standard of education achievement, section 127 (2) (e) requires boards to:

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

Kura boards are also required to operate an employment policy that complies with the principles of being a good employer (Education and Training Act, s 597). This includes the responsibility to recognise:

- the aims and aspirations of Māori
- the employment requirements of Māori
- the need for greater involvement of Māori in the education service.

Our kura is committed to honouring Te Tiriti and we are guided by the articles of Te Tiriti o Waitangi in doing this.

As required by the Education (School Planning and Reporting) Regulations 2023, the strategic plan of our kura poari matua includes:

- strategic goals, as developed in consultation with the **► kura community** (including the Māori community associated with the kura), for meeting poari matua objectives, including those set out in s 127 (2) (e) above

- information about the links between our strategic goals and any relevant national education strategies or plans, including Ka Hikitia – Ka Hāpaitia | The Māori Education Strategy
- strategies for achieving or making progress towards our strategic goals based on the identities, needs, and aspirations of our kura community, including, without limitation, strategies for identifying and catering to **▶ ākonga whose needs have not yet been well met.**

Our strategic planning allows us to work towards and evaluate how we are achieving our objectives and fulfilling our responsibilities. We regularly review our progress towards achieving the goals set out in our strategic plan.

Engagement and consultation

We seek to empower our ākonga Māori to achieve educational success as Māori in ways that include, but are not limited to, academic achievement.

When developing our strategic goals and planning how we will achieve them, we:

- ensure we recognise and respond to the identities, needs, and aspirations of the Māori community associated with our kura
- consult with our Māori community on how we will meet the poari matua objectives to:
 - achieve equitable outcomes for ākonga Māori
 - ensure we take all reasonable steps to provide for ākonga to be taught and to learn in te reo Māori when requested by their parents or immediate caregivers
 - take reasonable steps to ensure the policies and practices of the kura reflect New Zealand's cultural diversity.

We also engage regularly with our Māori community by:

- creating opportunities for whānau Māori to meet together with kura representatives
- having appropriate and accessible ways that whānau Māori can communicate with the kura.

Kura policies, practices, and programmes

Our kura policies, practices, and programmes are underpinned by our strategic plan, which outlines how we will meet poari matua objectives. In addition, our kura programmes are guided by the vision and principles of the New Zealand Curriculum, including:

- working towards a vision of young people who will work to create an Aotearoa New Zealand in which Māori and Pākehā recognise each other as full Tiriti partners, and in which all cultures are valued for the contributions they bring
- acknowledging the principles of Te Tiriti o Waitangi, and the bicultural foundations of Aotearoa New Zealand
- providing all ākonga with the opportunity to acquire knowledge of te reo Māori me ōna tikanga
- reflecting Aotearoa New Zealand's cultural diversity and valuing the histories and traditions of all its people.

Related policies

- **Poari Matua Responsibilities**
- **Curriculum and Ākonga Achievement Policy**
- **Kura Community Engagement Policy**
- **Kura Planning and Reporting**
- **Māori Educational Achievement**
- **Inclusive Kura Culture**
- **Learning Support**
- **Managing Policies and Procedures**

Legislation

- Education and Training Act 2020
- Treaty of Waitangi Act 1975 (Schedule 1)

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **Ka Hikitia – Ka Hāpaitia** | **The Māori Education Strategy** [↗](#)
- Te Poutāhū Curriculum Centre: **Tāhūrangi – New Zealand Curriculum** [↗](#)

Hei mihi | Acknowledgement

SchoolsDocs wishes to acknowledge Janelle Riki-Waaka (Tainui Awhiro, Ngāti Hauti), Kaihautū of Riki Consultancy Ltd, who supported the SchoolDocs team with expert advice in developing an earlier version of this policy. The policy has since been updated to align with legislative changes.
He mihi ka tika ki a Janelle mō tōna mahi āwhina ki a mātou.

Release history: Term 4 2025, Term 3 2024, Term 4 2022, Term 4 2020

Last review	Term 1 2024
Topic type	Core

